

EXHIBIT A

ENGAGEMENT AGREEMENT

Gutmann & Middleton, Inc.
Real Estate Appraisers
5335 Far Hills Avenue, Suite 307
Dayton, OH 45429
937-228-4402

January 25, 2007

THERMOPLASTICS ACQUISITION, LLC
c/o Victoria Johnson, Esq.
Baker Hostetler LLP
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114

RE: *Letter of Engagement & Request for Appraisal Services
Commercial Property Located at 985 Falls Creek Drive, Vandalia, OH*

Dear Ms. Johnson:

Thermoplastics Acquisition, LLC is requesting and engaging Gutmann & Middleton, Inc. who is state licensed, certified general appraisers to prepare an appraisal of the property identified above. The purpose of the appraisal is to estimate the liquidation value of the property on an "as is" basis.

The date of value for the property will be the date of on-site inspection. The appraisal should be addressed to Thermoplastics Acquisition LLC and delivered to you at the address noted above on or by February 9, 2007.

The appraisal is to be performed and reported in accordance with the Uniform Standards of Professional Appraisals Practice (USPAP). Our fee for the assignment shall not exceed \$3,500, payable 30 days upon receipt of final appraisal report, subject to the approval of the U.S. Bankruptcy Court.

The appraiser for this assignment must personally inspect the subject property and sign the report. Other appraisers who provide supporting roles in developing the assignment and report assembly will be identified in the scope of work section of the appraisal report.


The appraiser represents that he is in compliance with all federal and state licensing and certification regulations and that he is eligible and competent to perform appraisals in Ohio. The appraiser's resume and copy of state license will be included in the appraisal report addenda.

The appraiser acknowledges the confidentiality of this assignment and agrees not to disclose factual data obtained, the results of this assignment, or any part of the report to anyone but Victoria Johnson on behalf of Thermoplastics Acquisition LLC.

Please indicate your acceptance of this letter of engagement in the space provided and return the signed and dated letter to me via fax or email (mmiddleton@gutmanns.com)

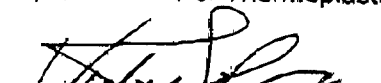
at your earliest convenience. Upon receipt of the signed engagement letter, we will proceed with the appraisal.

Sincerely,


Mark Middleton, MAI, SRA, Gutmann & Middleton Valuations, Inc.

Acknowledgment

I acknowledge and accept this engagement letter on behalf of and as the authorized representative of Thermoplastics Acquisition, LLC


Victoria Johnson, Esq.

Date: 1-25-07