

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:)	
)	Case No. 06-51848
CEP HOLDINGS, LLC, <i>et al.</i> , ¹)	(Jointly Administered)
)	Chapter 11
Debtors.)	
)	Honorable Marilyn Shea-Stonum

CERTIFICATE OF SERVICE

I hereby certify that on this 2nd day of March, 2007, a copy of the Objection of the Pension Benefit Guaranty Corporation to the Disclosure Statement to Accompany Joint Plan of Liquidation under Chapter 11 of the Bankruptcy Code Proposed by the Debtors and the Official Committee of Unsecured Creditors Dated February 5, 2007 via Federal Express on the parties listed on the attached Exhibit 1.

/s/ Gennice D. Brickhouse

Attorney

¹ The Debtors include: CEP Holdings, LLC; Creative Engineered Polymer Products, LLC; and Thermoplastics Acquisition, LLC.

EXHIBIT 1

General Service List

Debtors

Joseph Mallak
3650 W. Market Street
Suite 340
Akron, OH 44333
Telephone: 330/664-2942
Facsimile: 330/664-2959
E-Mail: jmallak@cepprod.com

Counsel to Debtors

Joseph F. Hutchinson, Esq.
Thomas S. Wearsch, Esq.
Eric R. Goodman, Esq.
Baker & Hostetler LLP
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485
Telephone: 216/621-0200
Facsimile: 216/696-0740
E-Mail: jhutchinson@bakerlaw.com
twearsch@bakerlaw.com
egoodman@bakerlaw.com

Counsel to Visteon Corporation

Thomas B. Radom, Esq.
Butzel Long
100 Bloomfield Hills Parkway
Suite 200
Bloomfield Hills, MI 48304
Telephone: 248/258-1616
Facsimile: 248/258-1439
E-Mail: random@butzel.com

United States Trustee

Maria D. Giannirakis, Esq.
Office of the U.S. Trustee
Howard M. Metzenbaum U.S. Courthouse
201 Superior Ave., East
Suite 441
Cleveland, OH 44114
Telephone: 216/522-7800
E-Mail: maria.s.giannirakis@usdoj.gov

**Counsel to the Official
Committee of Unsecured Creditors**

Mark. E. Freedlander, Esq.
Sally E. Edison, Esq.
McGuireWoods LLP
625 Liberty Avenue
23rd Floor Dominion Tower
Pittsburgh, PA 15222
Telephone: 412/667-6000
Facsimile: 412/667-6050
E-Mail: mfreedlander@mcguirewoods.com
sedison@mcguirewoods.com

Counsel to General Motors Corporation

Donald Baty, Esq.
Sarah Seewer, Esq.
Honigman Miller Schwartz & Cohn LLP
2290 First National Building
660 Woodward Avenue
Detroit, MI 48226
Telephone: 313/465-7314
Facsimile: 313/330-5386
E-Mail: dbaty@honigman.com
sseewer@honigman.com

**Counsel to Wachovia Capital
Finance Corporation (Central)**

Alan Solow, Esq.
Jeremy Downs, Esq.
Shira Isenberg, Esq.
Goldberg Kohn
55 East Monroe Street
Suite 3700
Chicago, IL 60603
Telephone: 312/201-3893
Facsimile: 312/863-7893
E-Mail: alan.solow@goldbergkohn.com
jeremy.downs@goldbergkohn.com
shira.isenberg@goldbergkohn.com

Mark Phillips, Esq.
David Neumann, Esq.
Benesch, Friedlander, Coplan & Aranoff LLP
2300 BP Tower
200 Public Square
Cleveland, OH 44114-2378
Telephone: 216/363-4500
Facsimile: 216/363-4888
E-Mail: mphilips@bfca.com
dneumann@bfca.com

Counsel to Delphi Corporation

Michael Hammer, Esq.
Kristi Katsma, Esq.
Dickinson Wright, PLLC
301 East Liberty Street
Ann Arbor, MI 48104
Telephone: 313/223-3652
Facsimile: 734/846-9150
E-Mail: mhammer@dickinson-wright.com
kkatsma@dickinson-wright.com