

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

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

DECLARATION REGARDING PROOF OF SERVICE

I, David M. Neumann, certify and declare that I am a citizen of the United States, over the age of 18 years, employed by Benesch, Friedlander, Coplan & Aronoff LLP as an Attorney in the County of Cuyahoga, State of Ohio, and am not a party to the above-entitled action.

On March 24, 2007, I caused to be served a copy of the Opposition of Wachovia Capital Finance Corporation (Central) to Motion to Appoint Examiner Pursuant to 11 U.S.C.

§ 1104(c)(1) Filed by Washington Penn Plastic Company, Inc. by First Class United States mail, postage prepaid upon the following:

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I declare under penalty of perjury under the laws of the State of Ohio that the foregoing is true and correct.

Dated: Cleveland, Ohio
March 24, 2007

Respectfully submitted,

/s/ David M. Neumann
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