

# EXHIBIT B

**IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO**

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

**AFFIDAVIT OF LELAND M. COE**

1. Leland M. Coe, being duly sworn, depose and state as follows:

1. I am a principal of and appraiser for Leland M. Coe & Associates, an entity that was engaged by Parker Hannifin Corporation for purposes of appraising two certain commercial real properties located at: (a) 15 Myrtle Drive, Bishopville, South Carolina (the "Bishopville Premises") and (b) 985 Falls Creek, Vandalia, Ohio (the "Vandalia Premises").

2. I make this Affidavit based upon my personal knowledge. I am competent to testify to the facts set forth herein and will do so if called as a witness.

3. I am a certified and licensed appraiser with the following designations: CRE, MAI, SRA, VA, FHA, Ohio General Certification, Ohio Dept. of Transportation, Realtor, and CCIM.

4. On or about January 9, 2006, I conducted an appraisal of the Bishopville Premises and prepared a Summary Report with respect to same (the "Bishopville Summary Report").

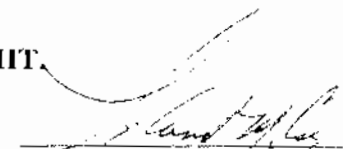
5. On or about January 26, 2006, I conducted an appraisal of the Vandalia Premises and prepared a Summary Report with respect to same (the "Vandalia Summary Report").

6. True and correct copies of the Bishopville Summary Report and the Vandalia Summary Report, which are intended to comply with the reporting requirements set forth under Standards Rule 2-2(b) of the Uniform Standards of Professional Appraisal Practice for a Summary Appraisal Report, are attached hereto at Exhibit 1 and Exhibit 2, respectively.

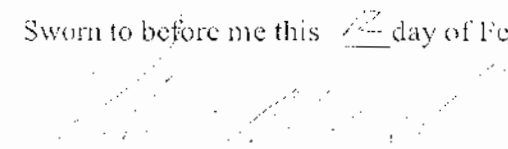
7. Based on my appraisal of the Bishopville Premises, and for the reasons more fully set forth in the Bishopville Summary Report, it is my opinion that the fair market value of the Bishopville Premises is approximately \$495,000.00.

8. Based on my appraisal of the Vandalia Premises, and for the reasons more fully set forth in the Vandalia Summary Report, it is my opinion that the fair market value of the Vandalia Premises is approximately \$2,040,000.

**FURTHER AFFIANT SAYETH NAUGHT.**

  
LELAND M. COE

Sworn to before me this 12 day of February, 2007.

  
Notary Public

PATRICK McFALL, Notary Public  
In and for the State of Ohio  
My Commission Expires Sept. 27, 2010