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June 12, 2007

Re: Confirmation of Joint Plan of Liquidation Filed by Debtors and the Committee

To: Unsecured Creditors of CEP Holdings, LLC:

Counsel for CEP Holdings, LLC and its affiliated debtors and debtors in possession (the "Debtors") writes to encourage you to **VOTE IN FAVOR** of the First Amended Joint Plan of Liquidation (as it may be amended, the "Plan").

A hearing to consider confirmation of the Plan is scheduled for 1:30 p.m., Eastern Time, on July 24, 2007 in the Judge's usual courtroom at United States Bankruptcy Court, 455 U.S. Courthouse, 2 South Main Street, Akron, Ohio 44308. This hearing may be continued from time to time without further notice, other than the announcement of the adjourned date(s).

In order for your vote to be counted, you must complete all required information on the ballot and return the completed ballot to the address indicated on the ballot so that it is received by **5:00 p.m., Eastern Time, on July 12, 2007.**

The Plan is proposed jointly by the Debtors and the Committee and is the product of extensive negotiations with numerous parties. The Debtors believe that, under the circumstances, the Plan represents a fair and equitable distribution of the Debtors' assets, as more fully described in the Disclosure Statement.

Requests for additional copies of the Plan and the related Disclosure Statement may be made in writing or orally to BMC Group, Inc., CEP HOLDINGS, LLC, et al., c/o BMC Group, PO Box 903, El Segundo, CA 90245-0903 (telephone number **(888) 909-0100**). Copies of the Plan and Disclosure Statement also are available for review, without charge, at <http://www.bmcgroup.com/cep>.

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