

EXHIBIT B

**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
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**SUPPLEMENTAL DECLARATION OF JOHN DIDONATO PURSUANT TO FEDERAL
RULE OF BANKRUPTCY PROCEDURE 2014 RELATING TO THE RETENTION
OF GLASS & ASSOCIATES AS FINANCIAL ADVISERS TO DEBTORS
AND GLASS' ACQUISITION BY HURON CONSULTING GROUP**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Rules"), and Section 327(a) and 328 of the United States Bankruptcy Code (the "Bankruptcy Code"), I, John DiDonato, hereby state that, if I were called upon to testify in the captioned case, I would testify, under oath, as follows:

1. Prior to January 9, 2007, I was the President of Glass & Associates ("Glass"), a financial advisory services firm with numerous offices throughout the country.
2. By order dated October 13, 2006, this Court authorized Debtors to retain Glass as their financial advisors in these jointly administered cases (the "Cases"). By order dated January 30, 2007, this Court authorized the Debtors to amend the Glass retention to include Glass's service as investment bankers to the Debtors' estates.
3. I make this declaration to supplement the information contained in my original declaration in support of Glass' retention ("Original DiDonato Declaration"), a copy of which

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

was attached as Exhibit “A” to the application to retain Glass (Docket No. 20). The facts set forth in this Supplemental Declaration are personally known to me and, if called as a witness, I would testify thereto.

GLASS’ ACQUISITION BY HURON

4. On January 4, 2007, Glass and Huron Consulting Group Inc., a publicly-traded provider of financial and operational consulting services headquartered in Chicago, Illinois (“Huron Group”), announced the execution of a Stock Purchase Agreement pursuant to which Huron Consulting Group Holdings LLC (“Holdings,” a wholly-owned subsidiary of Huron Group, would acquire all of the stock of Glass (the “Acquisition”). The Acquisition closed on January 9, 2007. Following a reasonable transition period after the Acquisition, it is currently intended that Glass will be merged with and into, or in lieu of a merger, will transfer all of its operating assets to, Huron Consulting Services LLC (“Huron Consulting” a wholly-owned subsidiary of Holdings).

5. As a result of the Acquisition, I am now the leader of Huron Group’s Corporate Advisory Services practice and Huron Group has hired all of the Glass professionals who are presently involved in Glass’ engagement by the Debtors. Such professionals and I will continue to participate in the Cases, with the assistance of other Huron Group professionals as may be appropriate, on substantially the same basis as prior to the Acquisition, except as may be specifically agreed by the Debtors and approved by the Court. As a result of the Acquisition, Huron Group’s resources will become available to us to assist the Debtors in ways that Glass alone could not.

DISINTERESTEDNESS

6. Pursuant to Glass' undertakings in its retention application and in order to comply as fully as possible with the Bankruptcy Code and the Rules, Huron Group (including its subsidiaries and affiliates) has reviewed its professional contacts related to material parties in interest in the Cases. Such review consisted of queries of an internal computer database containing names of individuals that are present or former clients of Huron Group in order to identify potential relationships. A summary of such representations that Huron Group was able to locate using its reasonable efforts is reflected in Exhibit 1 to this Supplemental Declaration.

7. Huron Group has provided and likely will continue to provide services unrelated to the Debtors' Cases for the various entities shown on Exhibit 1 to this Supplemental Declaration. Huron Group's assistance to these parties has been primarily related to various consulting services. No services have been provided to these creditors or other parties-in-interest which could reasonably be expected to impact their rights in these Cases.

8. Further, as part of its diverse practice, Huron Group appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Cases. Also, Huron Group has performed in the past, and may perform in the future, consulting services for various attorneys and law firms in the legal community, and Huron Group and its employees have been represented by several attorneys and law firms in the legal community, some of whom are, may be or may become involved in these proceedings. In addition, Huron Group has in the past, may currently and will likely in the future be working with or against other professionals involved in these Cases in matters unrelated to the Debtors and these Cases. None of such business relationships create interests materially adverse to the Debtors herein in matters upon which Glass is employed, and none are in connection with these Cases.

9. Huron Group is not a “creditor” of the Debtors within the meaning of section 101(10) of the Bankruptcy Code.

10. Based on the results of the relationship search conducted to date as described above, Huron Group appears to have no connection with the Debtors, their creditors, other parties-in-interest (as reasonably known to Huron Group) or their respective attorneys, except as disclosed in the Original DiDonato Declaration or otherwise described herein. Further, no one involved in these Cases or in Glass’ or Huron Group’s practice generally has any connection to the United States Trustee or any person employed in the Office of the United States Trustee in this District.

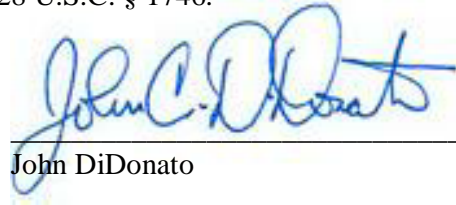
11. As such, I believe that Huron Group (including Holdings and Huron Consulting) is a “disinterested person” as such term is defined pursuant to section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

12. In addition, based upon the results of the relationship search described above, Huron Group (including Holdings and Huron Consulting) neither holds nor represents an interest adverse to the Debtors within the meaning of section 327(a) of the Bankruptcy Code, other than as disclosed in the Original DiDonato Declaration or otherwise described herein.

13. As with Glass, it is Huron Group’s policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. If any new relevant facts or relationships are discovered or arise, Huron will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

14. To the best of my knowledge and belief, I declare that the foregoing is true and correct under penalty of perjury as provided for by 28 U.S.C. § 1746.

Dated: February 22, 2007
Canton, Ohio



John DiDonato

EXHIBIT 1

LIST OF CONNECTIONS

Baker & Hostetler LLP – Huron is engaged in one or more matters unrelated to the Debtors or their Chapter 11 Cases where Huron’s client or client’s counsel is Baker & Hostetler LLP.

Daimler Chrysler – Huron has, in the past, provided services to Daimler Chrysler unrelated to the Debtors or their Chapter 11 Cases. Huron is not currently representing Daimler Chrysler.

Delphi Corporation – Huron has, in the past, provided services to Delphi Corporation unrelated to the Debtors or their Chapter 11 Cases. Huron is not currently representing Delphi Corporation.

DuPont – Huron has, in the past, provided services to DuPont unrelated to the Debtors or their Chapter 11 Cases. Huron is not currently representing DuPont.

GE Polymerland – Huron has, in the past, provided services to GE Polymerland unrelated to the Debtors or their Chapter 11 Cases. Huron is not currently representing GE Polymerland.

General Motors – Huron has, in the past, provided services to General Motors unrelated to the Debtors or their Chapter 11 Cases. Huron is not currently representing General Motors.

Grant Thornton – Huron currently represents Grant Thornton in matters unrelated to the Debtors or their Chapter 11 Cases.

Honda Motor Company – Huron has, in the past, provided services to Honda Motor Company unrelated to the Debtors or their Chapter 11 Cases. Huron is not currently representing Honda Motor Company.

Honigman, Miller Schwartz & Cohn – Huron has, in the past, provided services to Honigman, Miller Schwartz & Cohn unrelated to the Debtors or their Chapter 11 Cases. Huron is not currently representing Honigman, Miller Schwartz & Cohn.

Johnson Controls – Huron has, in the past, provided services to Johnson Controls unrelated to the Debtors or their Chapter 11 Cases. Huron is not currently representing Johnson Controls.

Kraft Corporation – Huron currently represents Kraft Corporation in matters unrelated to the Debtors or their Chapter 11 Cases.

McGuire Woods – Huron is engaged in one or more matters unrelated to the Debtors or their Chapter 11 Cases where Huron’s client or client’s counsel is McGuire Woods.

Nissan North America – Huron currently represents Nissan North America in matters unrelated to the Debtors or their Chapter 11 Cases.

Rhodia – Huron has, in the past, provided services to Rhodia unrelated to the Debtors or their Chapter 11 Cases. Huron is not currently representing Rhodia.

Wachovia Corporation – Huron currently represents Wachovia Corporation in matters unrelated to the Debtors or their Chapter 11 Cases.