

IT IS SO ORDERED.

Dated: 02:49 PM July 27 2007



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

IN RE: : Case No. 06-51848
: Jointly Administered
CEP Holdings, LLC, et al., :
: Chapter 11
: Debtors. : Judge Marilyn Shea-Stonum

**ORDER GRANTING CARLISLE ENGINEERED PRODUCTS, INC.’S
ADMINISTRATIVE EXPENSE CLAIM**

On May 7, 2007, Carlisle Engineered Products, Inc. filed an application (the “Application”) for an order allowing the \$25,483.54 post-petition, pre-rejection debt owed by CEP Holdings, LLC (“CEP Holdings”) and Creative Engineered Polymer Products, LLC (“CEPP,” collectively with CEP Holdings, the “Debtors”) to Carlisle Engineered Products, Inc. (“Carlisle”) as an administrative expense claim pursuant to 11 U.S.C. §§ 365(d)(3) and 503(b)(1)(B). Specifically, Carlisle’s administrative expense claim, in the aggregate amount of \$25,483.54, is for the amount of real property taxes incurred by the Debtors for the leased real property commonly known as 15332 Old State Road,

Middlefield, Ohio (the “Property”) from the petition date of September 20, 2006 (the “Petition Date”) through the lease rejection date of March 20, 2007 (the “Rejection Date”). After review and consideration of the Application, the lack of responses thereto and the Status Conferences held concerning the same, the Court finds the following:

1. CEPP entered into that certain Lease Agreement with Carlisle for the Property on August 1, 2005 (the “Lease”).
2. Pursuant to paragraph 10 of the Lease, CEPP is obligated to pay the real estate taxes and assessments levied on the Property.
3. The real estate taxes, which accrued from the Petition Date until the Rejection date, equal \$25,483.54 and constitute a valid administrative claim pursuant to 11 U.S.C. §§ 365(d)(3) and 503(b)(1)(B).

Based upon the foregoing,

IT IS ORDERED that Carlisle’s allowed administrative claim in relation to the Lease shall equal \$25,483.54.

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Submitted by:

/s/ Carrie M. Brosius
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CERTIFICATE OF SERVICEDistrict/off: 0647-5
Case: 06-51848User: meldr
Form ID: pdf810Page 1 of 3
Total Served: 74

Date Rcvd: Jul 30, 2007

The following entities were served by first class mail on Aug 01, 2007.

db CEP Holdings, LLC, 3650 W. Market Street, Suite 340, Akron, OH 44333
aty +Aaron M Silver, Honigman Miller Schwartz & Cohn LLP, 2290 First National Bldg,
Detroit, MI 48226-3583
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aty +Andrew L. Unterlack, Lamm Ruberstone Lesavoy Butz & David LLC, 3600 Horizon Blvd, #200,
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aty +Baker & Hostetler LLP, 3200 National City Center, 1900 East Ninth Street,
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aty +George R. Diaz-Arrastia, Schirrmeister Diaz-Arrastia Brem LLP, Pennzoil Place - North Tower,
700 Milam, 10th Floor, Houston, TX 77002-2806
aty +Jonathan P. Blakely, The Nantucket Building, 23 S Main St 3rd FL, Akron, OH 44308-1818
aty +Kevin N. Summers, 1349 S. Huron St., #1, Ypsilanti, MI 48197-7022
aty +McGuireWoods LLP, 625 Liberty Ave, 23rd Floor, Pittsburgh, PA 15222-3110
aty +Sharon L Royer, Harrisburg Bankruptcy and Compliance, 1171 S Cameron St, #312,
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aty +Victor M. Firth, Firth Johnston Martinez, 415 N. Mesa, Third Floor,
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aty +William C. Price, McGuireWoods LLP, 23rd Floor, Dominion Tower, 625 Liberty Ave.,
Pittsburgh, PA 15222-3110
cr AMERICAN EXPRESS TRAVEL RELATED SVCS CO INC, C/O BECKETT AND LEE LLP, POB 3001,
MALVERN, PA 19355-0701
cr +ARJ Manufacturing LLC, c/o Richard L. Ferrell, Taft, Stettinius & Hollister, LLP,
425 Walnut Street, Suite 1800, Cincinnati, OH 45202-3957
cr +AT&T Corp, Corporate Bankruptcy Office, 1355 W. University Dr., Mesa, AZ 85201-5419
cr +Alabama Power Company, c/o Clark W. Watson, Balch & Bingham LLP, P.O. Box 306,
Birmingham, AL 35201-0306
cr +American Electric Power, c/o Atty. Russell R. Johnson, 2258 Wheatlands Drive,
Manakin-Sabot, VA 23103-2168
cr +Argo Partners, 12 W 37th Street, 9th Fl., New York, NY 10018-7480
cr +Automotive Components Holdings, LLC, Dickinson Wright PLLC, 301 E. Liberty Street,
Suite 500, Ann Arbor, MI 48104-2283, UNITED STATES
consult +BMC GROUP, BMC GROUP, 1330 E FRANKLIN AVE, EL SEGUNDO, CA 90245-4306
auc +Biditup Auctions Worldwide Inc, Attn: Steven Mattes, President, 11426 Ventura Boulevard,
Studio City, CA 91604-3161
cr By-Lo Oil Co Inc, PO Box 611371, Port Huron, MI 48061-1371
cr Carlisle Engineered Products, Inc., 15332 Old State Road, Middlefield, OH 44062
intp +Century Mold Mexico, LLC, c/o Lee E. Woodard, Esq., Harris Beach PLLC,
One Park Place, 4th Floor, 300 South State Street, Syracuse, NY 13202-2024
cr +Chase Equipment Leasing, Inc., c/o Jeffrey C. Toole, Buckley King, LPA,
600 Superior Ave., E., Suite 1400, Cleveland, OH 44114-2652
cr +Chemetall Oakite, 675 Central Ave., New Providence, NJ 07974-1560
cr +DainlerChryslers Corporation, c/o James A. Plemmons, Dickinson Wright PLLC,
500 Woodward Avenue, Suite 4000, Detroit, MI 48226-5403
intp +Delphi Automotive Systems, LLC, 5725 Delphi Drive, Troy, MI 48098-2815
crcm +Dupont, c/o Bruce D. Tobiansky, Barley Mill Plaza, BMP26-2174, 4417 Lancaster Pike,
Wilmington, DE 19805-1523
cr +ECS Services, 26993 Reaume Rd., Woodhaven, MI 48183-4344
sp +Elizabeth Wambsgans, McDonald Hopkins Co LPA, 600 Superior Avenue E, #2100,
Cleveland, OH 44114-2653
crcm +Excel Polymers LLC, c/o Kathy McDaniel, 6521 Davis Industrial Parkway, Solon, OH 44139-3549
cr +Fair Harbor Capital, LLC, 875 Avenue of the Americas, Suite 2305, New York, NY 10001-3565
cr Faurecia Automotive Seating, P.O. Box 498, Troy, MI 48099
cr +Glycon Corporation, 912 Industrial Dr., Tecumseh, MI 49286-9701
crcm +Gold Key Processing Ltd., c/o Robert Toth, 14910 Madison Rd., Middlefield, OH 44062-8403
app +Gutmann & Middleton Inc, 5335 Far Hills Ave., #307, Dayton, OH 45429-2317
cr Honda of South Carolina Mfg, Inc., c/o Brenda K. Bowers, Vorys, Sater, Seymour and Pease LLP,
52 East Gay Street, P.O. Box 1008, Columbus, OH 43216-1008
cr +IBM Corporation, Attn: Beverly H. Shideler, BS8399, Two Lincoln Centre,
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cr IKON Financial Services, 1738 Bass Rd, PO Box 13708, Macon, GA 31208-3708
cr +IOS Capital Inc, Bankruptcy Administration, PO Box 13708, 1738 Bass Rd,
Macon, GA 31210-1043
cr +International Business Machines Corp., Attn: Mrs. Beverly Shideler, Two Lincoln Centre,
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sp +Jean R. Robertson, McDonald Hopkins Co., LPA, 600 Superior Ave., E, Suite 2100,
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cr +Lakewood Automation Inc, 27911 Clemens Rd., Westlake, OH 44145-1182
crcm Lanxess Corp., c/o Alan P. Rugh, 111 RIDC Park West Dr., Pittsburgh, PA 15275-1112
cr +Mark I. Wadsworth, 3117 Tuscarawas St., W, #1A, Canton, OH 44708-4151
sp +McDonald Hopkins Co LPA, 600 Superior Avenue E, #2100, Cleveland, OH 44114-2653
cr +National Union Fire Insurance Co. of Pittsbu, 175 Water Street, 15th Floor,
New York, NY 10038-4918
crcm +Official Committee of Unsecured Creditors, c/o Mark E. Freedlander, McGuireWoods LLP,
Dominion Tower, 625 Liberty Avenue, 23rd Floor, Pittsburgh, PA 15222-3110
cr +Ohio Edison Company, c/o Russell R. Johnson Atty., 2258 Wheatlands Drive,
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cr +Pension Benefit Guaranty Corporation, Office of the Chief Counsel, Suite 340,
1200 K Street, N.W., Washington, DC 20005-4030
cr +Peyton C. Cochrane, 714 Greensboro Ave., #124, Tuscaloosa, AL 35401-1872
cr +Prima Technologies, Inc., Strobl & Sharp P.C., 300 East Long Lake Road, Suite 200,
Bloomfield Hills, MI 48304-2376
cr Rapid Granulator, Inc., PO Box 5887, Rockford, IL 61125-0887

cr +Revenue Management, One University Plaza, Suite 312, Hackensack, NJ 07601-6205
 crcm +Rhodia, c/o Doreen Wilson-Bailey, 8 Cedar Brook Dr., Cranbury, NJ 08512-3612
 cr SPS Technologies Waterford Co., 1956 Solutions Center, Lockbox 771956,
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 sp +Shawn M. Riley, McDonald Hopkins Co LPA, 600 Superior Avenue E, #2100,
 Cleveland, OH 44114-2653
 cr +State of Michigan, Department of Treasury, Cadillac Place, 3030 W. Grand Blvd., Ste. 10-200,
 Detroit, MI 48202-6030, US
 intp +Stephen R. Schwendeman, c/o Jonathan P. Blakely, 23 South Main Street, Akron, OH 44308-1818
 cr +Televan Sales, 5451 Sylvia Ave., Dearborn Hgts, MI 48125-1297
 cr +Temtron, Inc., Ziegler Metzger & Miller LLP, c/o Jeffrey Koberg, c/o Stephen M. Darlington,
 925 Euclid Ave., #2020, Cleveland, OH 44115-1407
 crcm +The Brown Corporation of Greenville, c/o Mark Ferderber, 1927 N. Theobald St.,
 Greenville, MS 38703-2207
 cr +The Illuminating Company, c/o Russell R. Johnson III, 2258 Wheatlands Drive,
 Manakin-Sabot, VA 23103-2168
 cr +Tridon, c/o David English, 3200 Parker Dr., St. Augustine, FL 32084-0891
 cr +Tuscaloosa County Tax Collector, 124 Court House, 714 Greensboro Ave.,
 Tuscaloosa, AL 35401-1864
 cr Unofficial Committee of Trade Creditors, c/o Mark E. Freedlander, McGuireWoods LLP,
 Dominion Tower, Liberty Avenue, 23rd Floor, Pittsburgh, PA 15222
 cr +Visteon Corporation, Dickinson Wright PLLC, 301 E. Liberty, Suite 500,
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 app +W. Burke Watson, Jr., 772 W. Liberty St., Sumnter, SC 29150-4748
 crcm +Washington Penn Plastic Co Inc., c/o Bob Stough, PO Box 236, 450 Racetrack Rd.,
 Washington, PA 15301-8935
 cr +c/o Robert J. Sidman Honda of America Mfg., Vorys, Sater, Seymour and Pease LLP,
 52 East Gay Street, Columbus, OH 43215-3161
 cr +c/o Russ R. Johnson Carolina Power and Light, 2258 Wheatlands Drive,
 Manakin-Sabot, VA 23103-2168
 cr +c/o Russ R. Johnson Exelon Energy Company, 2258 Wheatlands Drive,
 Manakin-Sabot, VA 23103-2168
 cr +c/o Russell R. Johnson III Dominion East Ohi, 3734 Byfield Pl, Richmond, VA 23233-1819

The following entities were served by electronic transmission.
NONE.

TOTAL: 0

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

cr ATS Automation Technology Schwoppe, Inc.
 cr C.H. Raches, Inc.
 cr CitiCapital Commercial Corporation
 cr Co-Activ Capital Partners LLC
 cr Constitution Mold & Eng
 cr DuPont Mexico
 cr DuraBox
 cr Entropex
 cr Fabnet Associates, Inc.
 intp Ford Motor Company
 cr GKN Automotive, Inc.
 cr General Motors Corporation
 fa Grant Thornton LLP
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 cr Kautex Textron
 cr NL Ventures V Carlisle LP
 cr Norris Sales Associates, Inc.
 cr Parker Hannifin Corporation
 cr TRW Automotive U.S. LLC
 cr United Steelworkers
 cr Valeo Electrical Systems, Inc., Wipers Divis
 cr Valeo Inc. - Engine Cooling Division
 cr WachoviaCapital Finance Corporation (Central
 intp Washington Penn Plastic Co., Inc.
 cr Washington Penn Plastic Company, Inc.

TOTALS: 25, * 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

District/off: 0647-5
Case: 06-51848

User: meldr
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Page 3 of 3
Total Served: 74

Date Rcvd: Jul 30, 2007

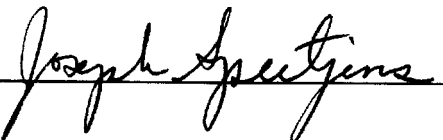
***** BYPASSED RECIPIENTS (continued) *****

I, Joseph Speetjens, declare under the penalty of perjury that I have served the attached document on the above listed entities in the manner shown, and prepared the Certificate of Service and that it is true and correct to the best of my information and belief.

First Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Aug 01, 2007

Signature:

A handwritten signature in black ink, reading "Joseph Speetjens", written over a horizontal line.