

**Exhibit A**

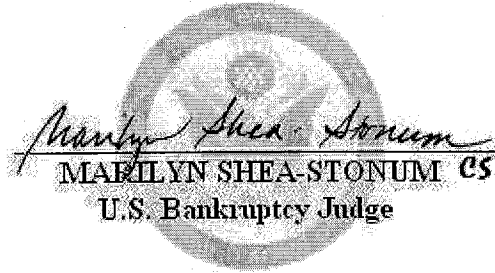
**To**

**Application for Approval of Final Fees and Expenses for  
Grant Thornton LLP, Financial Advisors  
to the Official Committee of Unsecured Creditor**

**(Order Approving to Employ and Retain  
Grant Thornton LLP)**

**IT IS SO ORDERED.**

**Dated: 05:15 PM November 08 2006**



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

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In re: : Case No. 06-51848  
: (Jointly Administered)  
CEP HOLDINGS, LLC, et al.,<sup>1</sup> : Honorable Marilyn Shea-Stonum  
: :  
Debtors. : Chapter 11  
: :  
: Related to Docket: 158  
-----X

**ORDER GRANTING THE APPLICATION OF THE OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS FOR AN ORDER PURSUANT TO 11 U.S.C. § 1103(a)  
AUTHORIZING THE RETENTION AND EMPLOYMENT OF  
GRANT THORNTON LLP, *NUNC PRO TUNC* TO OCTOBER 1, 2006 AS FINANCIAL  
ADVISOR FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

**UPON CONSIDERATION** of the application (the "Application") of the Official  
Committee of Unsecured Creditors (the "Committee") of the Debtors in the above-captioned

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

Chapter 11 Bankruptcy cases (the “Debtors”), for an order, pursuant to section 1103(a) of Title 11, United States Code (the “Bankruptcy Code”), authorizing the Committee to employ and retain the accounting and consulting firm of Grant Thornton LLP as its financial advisor nunc pro tunc to October 1, 2006; and upon the Affidavit of Martha E. M. Kopacz, a principal at Grant Thornton LLP, sworn to on the 19<sup>th</sup> day of October, 2006, (the “Affidavit”); and the Court finding, based on the representations made in the Application and the Affidavit that, except as disclosed in the Affidavit, said financial advisors do not represent any entity having an adverse interest in connection with these cases, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, that they do not hold or represent an interest adverse to the estate with respect to the matters on which Grant Thornton LLP is retained, and that the employment of Grant Thornton LLP as financial advisor to the Committee is appropriate and in the best interests of creditors, and it appearing that this matter is a core matter pursuant to 28 U.S.C. §157(a), proper notice having been given; and after due deliberation and sufficient cause appearing therefore, it is hereby

**ORDERED, ADJUDGED AND DECREED THAT:**

1. Pursuant to §§ 328 and 1103 of the Bankruptcy Code, the Committee is hereby authorized and empowered to employ the firm of Grant Thornton LLP, nunc pro tunc to October 1, 2006, as its financial advisor in these Chapter 11 cases, and Grant Thornton LLP is authorized to perform the services set forth in the Application.

2. Grant Thornton LLP shall be compensated in accordance with the following procedures:

3. Within thirty days after the end of each month for which compensation is sought, Grant Thornton LLP may file an itemized monthly fee and expense statement in compliance with

the Local Rules and the United States Trustee guidelines, setting forth in reasonable detail the fees and expenses for which payment is sought for the preceding month, and shall serve a copy of the statement via first class mail upon the Debtors, the Debtors' financial advisor, the United States Trustee, financial advisor for any secured creditors and such additional parties as the Court may designate.

4. Each statement shall include, as an exhibit, records that itemize services and expenses in conformity with the Bankruptcy Rules, the Local Rules and the United States Trustee guidelines.

5. Objections to the interim fee statement shall be filed within fifteen days after service of the interim statement. If no objection to an interim statement is timely filed, the Debtors are authorized to pay, in the ordinary course of business, unless the Court orders otherwise: (i) 80% of the professional fees; and (ii) 100% of expenses incurred by Grant Thornton LLP. The 20% professional fee holdback will be paid only in accordance with the Bankruptcy Rules, Local Rule 2016-1 and the Bankruptcy Code sections governing the approval of fees and expenses.

6. Any objection to any of Grant Thornton LLP's interim statements shall be filed and served on Grant Thornton LLP. The objection shall specify in detail the nature and basis of the objection and the amount not disputed. Pending resolution of the objection, the Debtors are authorized to pay Grant Thornton LLP the amount requested in the particular monthly statement less the greater of (i) the amount in dispute or (ii) the professional fee holdback provided in paragraph 5 above. The parties shall endeavor to resolve any objection within 5 days. If a resolution is not achieved, Grant Thornton LLP may request a hearing.

7. The failure of any party to object to an interim fee statement or to request a hearing after filing an objection will not constitute a waiver of the right to object to any interim or final fee application or preclude any disgorgement of fees or expenses paid.

8. Any objection that is not resolved by the parties shall be preserved and presented to the Court at the next interim or final fee application hearing.

9. Approximately every 120 days, but no more than approximately every 180 days, Grant Thornton LLP shall serve and file with the Court, pursuant to §§ 330 and 331 of the Bankruptcy Code and Federal Rule of Bankruptcy Procedure 2016, an application for interim or final approval and allowance of compensation and reimbursement of expenses, including compensation previously paid by the Debtors on the basis of a monthly statement.

10. If Grant Thornton LLP fails to file a timely application seeking approval of compensation and expenses previously paid on the basis of a monthly statement, Grant Thornton LLP shall be ineligible to receive further monthly payments of compensation or reimbursement of expenses as provided herein absent a further order of the Court. Neither the payment of, nor the failure to pay, in whole or in part, monthly compensation and reimbursement as provided herein shall have any effect on the Court's interim or final allowance of Grant Thornton LLP's compensation or reimbursement of expenses.

11. Grant Thornton LLP may, in accordance with the foregoing procedures, collect and submit statements of expenses allowable under § 503(b)(3)(F) of the Bankruptcy Code, with supporting vouchers, for members of the Committee.

12. Stout Risius Ross, Inc. may transfer the \$30,000 retainer received pre-petition in anticipation of this retention to Grant Thornton LLP.

13. Notwithstanding anything to the contrary, the terms of this Order shall be subject to the terms of the Final Order Authorizing Debtors To: (A) Use Cash Collateral; (B) Incur Postpetition Debt; (C) Grant Adequate Protection and Provide Security and Other Relief to Wachovia Capital Finance Corporation (Central); and (D) Grant Certain Related Relief (the "Financing Order") and all amendments, modifications and supplements to the Financing Order with Wachovia Capital Finance Corporation's consent.

14. The Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

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Respectfully submitted by:

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