

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

In re:	:	
	:	Chapter 11
CEP HOLDINGS, LLC, et al	:	
	:	Case No. 06-51848
Debtor and	:	
Debtor-in-Possession.	:	Judge Marilyn Shea-Stonum
	:	

**REQUEST OF JAMES D. VAN TIEM FOR PAYMENT OF ADMINISTRATIVE
EXPENSE CLAIM TO THE STATE OF MICHIGAN DEPARTMENT OF TREASURY**

James D. Van Tiem ("Van Tiem"), a party in interest in these proceedings, hereby requests, by and through the undersigned counsel, allowance and payment of an administrative expense claim to the State of Michigan Department of Treasury (the "State of Michigan") in the above-captioned case, pursuant to Section 501(c) and 503(b) of the Bankruptcy Code. In support of this request, Van Tiem states as follows:

Background

1. On September 20, 2006, CEP Holdings, LLC (the "Debtor") filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtor is continuing in possession of its property and is managing its business, as a debtor-in-possession, pursuant to Sections 1107 and 1108 of the Bankruptcy Code.

2. The Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b)(2). The venue of this case and this Motion is proper under 28 U.S.C. §§ 1408 and 1409. On May 25, 2007, the Debtor filed its amended plan of liquidation (the "Plan").

3. On July 25, 2007, this Court entered an order confirming the Plan (the “Confirmation Order”). The Confirmation Order provides that all administrative expense claims shall be filed within thirty (30) days of the effective date of the Plan.

4. The effective date of the Plan was August 17, 2007. Accordingly, all administrative expense claims must be filed on or before September 16, 2007.

The Debtor’s Tax Liability

5. Van Tiem is a managing member and the Secretary of the Debtor.

6. On January 25, 2007, the State of Michigan filed proof of claim numbers 8 and 9, representing priority and general unsecured claims for Debtor’s Single Business Tax liability for the period January 1, 2005 through December 31, 2005.

7. Upon information and belief, the Debtor’s Single Business Tax liability to the State of Michigan for the period January 1, 2006 through December 31, 2006 is \$55,002.42 (the “2006 Single Business Tax Liability”).¹

8. The Debtor’s 2006 Single Business Tax became due and payable on July 31, 2007.

9. The State of Michigan has assessed or will assess Van Tiem for all of Debtor’s unpaid Single Business Tax liability, including the 2006 Single Business Tax Liability.

10. As of the date of this request, the State of Michigan has not filed a claim for the 2006 Single Business Tax Liability.

11. Pursuant to Section 503(b)(1)(B)(i) of the Bankruptcy Code, the State of Michigan is entitled to the allowance and payment of Debtor’s 2006 Single Business Tax Liability.

¹ Van Tiem is working to obtain documents to evidence the amount of the 2006 Single Business Tax Liability. Van Tiem will supplement this request upon receipt of proper documentation.

12. As an entity that may be liable for the 2006 Single Business Tax Liability, Van Tiem is authorized to file this claim under Sections 501(b), (d) and 502 (i) of the Bankruptcy Code.

WHEREFORE, Van Tiem respectfully requests that the Court enter an order allowing the State of Michigan an administrative expense claim, pursuant to Section 503 of the Bankruptcy Code, in the amount of \$55,002.42.

DATED: September 14, 2007

Respectfully submitted,

/s/ Marc B. Merklin

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CERTIFICATE OF SERVICE

I hereby certify that on the 14th day of September, 2007, a copy of the foregoing **Request For Payment of Administrative Expense Claim** was filed electronically and served as indicated on the attached service list. Notice of this filing will be sent to all parties by operation of the Court's electronic filing system. Parties may access this filing through the Court's system.

/s/ Marc B. Merklin _____
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