

**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
	:	

**RENEWED 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 renews his request for 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.

5. On September 14, 2007, Van Tiem filed his original request for payment of administrative expense claim to the State of Michigan Department of Treasury (the “Original Request”).

6. On September 28, 2007, the Liquidating Trustee objected to the Original Request. In its objection, the Liquidating Trustee argued that the Original Request was premature under Rule 3005(a) of the Federal Rules of Bankruptcy Procedure, as it was filed prior to the bar date for administrative expense claims. The bar date has now passed and the State Michigan has failed to file an administrative expense claim. Van Tiem, therefore, files this renewed request for payment of administrative expense claim to the State of Michigan Department Treasury.

The Debtor’s Tax Liability

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

8. 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.

9. 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

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.

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

11. 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.

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

13. 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.

14. 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: October 2, 2007

Respectfully submitted,

/s/ Marc B. Merklin
Marc B. Merklin (0018195)
Kate M. Bradley (0074206)
BROUSE McDOWELL
S. Main Street, Suite 500
Akron, Ohio 44311
Telephone: (330) 535-5711
Facsimile: (330) 253-8601
mmerklin@brouse.com
kbradley@brouse.com

Attorneys for James D. Van Tiem

CERTIFICATE OF SERVICE

I hereby certify that on the 2nd day of October, 2007, a copy of the foregoing **Renewed 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
Marc B. Merklin (0018195)

Served by ECF System:

- Donald F Baty dbaty@honigman.com
- Jonathan P Blakely jblakely@b-wlaw.com
- Brenda K Bowers bkbowers@vssp.com, cdfricke@vssp.com
- Gennice Brickhouse brickhouse.gennice@pbgc.gov, efile@pbgc.gov
- Lynn M Brimer lbrimer@stroblpc.com, sfraser@stroblpc.com
- Carrie M Brosius cmbrosius@vssp.com, jahelsel@vssp.com
- Darrell A Clay dclay@walterhav.com
- Kimberly A. Coleman kcoleman@leechtishman.com,
bankruptcy@leechtishman.com;rcromer@leechtishman.com;bemick@leechtishman.com
- Richard J. Cromer bankruptcy@leechtishman.com, rcromer@leechtishman.com
- Jeremy M. Downs jeremy.downs@goldbergkohn.com
- Richard L Ferrell ferrell@taftlaw.com
- Robert C Folland rob.folland@thompsonhine.com
- Mark E. Freedlander mfreedlander@mcguirewoods.com,
hhickman@mcguirewoods.com;wprice@mcguirewoods.com
- David M Fusco dfusco@smcnlaw.com, dmfuscolaw@yahoo.com
- Matthew Gold courts@argopartners.net
- Eric R. Goodman egoodman@bakerlaw.com
- Sean A Gordon sean.gordon@thompsonhine.com
- Daniel F. Gosch dfg2@dickinsonwright.com
- Michael C Hammer mchammer2@dickinsonwright.com
- John J Hunter jrhunter@hunterschank.com,
tgrenier@hunterschank.com;jrhunter@wcnnet.org
- Joseph F. Hutchinson jhutchinson@bakerlaw.com
- Shira R. Isenberg shira.isenberg@goldbergkohn.com, amy.halpin@goldbergkohn.com
- Kristi A. Katsma kkatsma@dickinsonwright.com
- Theodore A Konstantinopoulos ndohbky@jbandr.com

- David M Neumann dneumann@bfca.com, docket@bfca.com;lbehra@bfca.com;cthompson@bfca.com
- Michael M. Parker mparker@fulbright.com, bbuchan@fulbright.com
- Drew T Parobek dtparobek@vssp.com
- James A Plemmons jplemmons@dickinsonwright.com
- Thomas B Radom Radom@butzel.com, Vangorp@butzel.com
- Carl D Rafoth crafoth@fandrlaw.com
- Eric T. Ray eray@balch.com, rmjohnson@balch.com
- Victoria A. Reardon reardonv@michigan.gov, jacksonst@michigan.gov
- Jean Robertson jrobertson@calfee.com
- Edward T. Sable tsable@honigman.com
- Sarah Seewer sseewer@honigman.com
- Robert J Sidman rjsidman@vssp.com, cdfricke@vssp.com
- Andrew L. Turscak andrew.turscak@thompsonhine.com
- W Clark Watson cwatson@balch.com
- Thomas M Wearsch twearsch@bakerlaw.com
- Gilbert B Weisman NOTICES@BECKET-LEE.COM
- John R. Weiss jrweiss@duanemorris.com
- Maria D. Giannirakis ust06 maria.d.giannirakis@usdoj.gov

Served by Regular U.S. Mail

AT&T Corp
 Corporate Bankruptcy Office
 1355 W. University Dr.
 Mesa, AZ 85021

BMC GROUP
 BMC GROUP
 1330 E FRANKLIN AVE
 EL SEGUNDO, CA 90245

Biditup Auctions Worldwide Inc
Attn: Steven Mattes, President
11426 Ventura Boulevard
Studio City, CA 91604

Jonathan P. Blakely
The Nantucket Building
23 S Main St 3rd FL
Akron, OH 44308

By-Lo Oil Co Inc
PO Box 611371
Port Huron, MI 48061-1371

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

Chase Equipment Leasing, Inc.
c/o Jeffrey C. Toole
Buckley King, LPA
600 Superior Ave., E., Suite 1400
Cleveland, OH 44114

Chemetall Oakite
675 Central Ave.
New Providence, NJ 07974

Peyton C. Cochrane
714 Greensboro Ave., #124
Tuscaloosa, AL 35401

George R. Diaz-Arrastia
Schirrmeister Diaz-Arrastia Brem LLP
Pennzoil Place - North Tower
700 Milam, 10th Floor
Houston, TX 77002

ECS Services
26993 Reaume Rd.
Woodhaven, MI 48183

Dupont
c/o Bruce D. Tobiansky

Barley Mill Plaza, BMP26-2174
4417 Lancaster Pike
Wilmington, DE 19805

Excel Polymers LLC
c/o Kathy McDonald
6521 Davis Industrial Parkway
Solon, OH 44139

Fair Harbor Capital, LLC
875 Avenue of the Americas, Suite 2305
New York, NY 10001

Victor M. Firth
Firth Johnston Martinez
415 N. Mesa, Third Floor
El Paso, TX 79901

Glycon Corporation
912 Industrial Dr.
Tecumseh, MI 49286

Gold Key Processing Ltd.
c/o Robert Toth
14910 Madison Rd.
Middlefield, OH 44062

Gutmann & Middleton Inc
5335 Far Hills Ave., #307
Dayton, OH 45429

IBM Corporation
Attn: Beverly H. Shideler, BS8399
Two Lincoln Centre
Oakbrook Terrace, IL 60181

IKON Financial Services
1738 Bass Rd
PO Box 13708
Macon, GA 31208-3708

IOS Capital Inc
Rosa Dominy
Bankruptcy Administration
PO Box 13708

1738 Bass Rd
Macon, GA 31208-3708

International Business Machines Corp.
Attn: Mrs. Beverly Shideler
Two Lincoln Centre
Oakbrook Terrace, IL 60181

Lakewood Automation Inc
27911 Clemens Rd.
Westlake, OH 44145

Lanxess Corp.
c/o Alan P. Rugh
111 RIDC Park West Dr.
Pittsburgh, PA 15275-1112

PA Dept of Labor & Industry
Occie of Unemployment Comp Tax Svcs
Harrisburg Bankruptcy & Compliance Offic
333 Market St., 16th Floor
Harrisburg, PA 17107-2235

William C. Price
Sally E. Edison
Michael J. Roesenthaler
McGuireWoods LLP
23rd Floor, Dominion Tower
625 Liberty Ave.
Pittsburgh, PA 15222-3142

Rapid Granulator, Inc.
PO Box 5887
Rockford, IL 61125-0887

Revenue Management
One University Plaza, Suite 312
Hackensack, NJ 07601

Rhodia
c/o Doreen Wilson-Bailey
8 Cedar Brook Dr.
Cranbury, NJ 08512

Shawn M. Riley
McDonald Hopkins Co LPA
600 Superior Avenue E., #2100
Cleveland, OH 44114

Sharon L Royer
Harrisburg Bankruptcy and Compliance
1171 S Cameron St., #312
Harrisburg, PA 17104-2513

SPS Technologies Waterford Co.
1956 Solutions Center
Lockbox 771956
Chicago, IL 60677-1009

Aaron M Silver
Honigman Miller Schwartz & Cohn LLP
2290 First National Bldg
Detroit, MI 48226

Alan P. Solow
Stuart A. Laven, Jr.
Mark A. Phillips
Benesch Friedlander Coplan & Aronoff LLP
2300 BP Tower
200 Public Square
Cleveland, OH 44114-2378

Kevin N. Summers
1349 S. Huron St., #1
Ypsilanti, MI 48197

Televan Sales
5451 Sylvia Ave.
Dearborn Hgts, MI 48125

Temtron, Inc.
Ziegler Metzger & Miller LLP
c/o Jeffrey Koberg
c/o Stephen M. Darlington
925 Euclid Ave., #2020
Cleveland, OH 44115-1441

The Brown Corporation of Greenville
c/o Mark Ferderber
1927 N. Theobald St.
Greenville, MS 38703

Tridon
c/o David English
3200 Parker Dr.
St. Augustine, FL 32084

Tuscaloosa County Tax Collector
124 Court House
714 Greensboro Ave.
Tuscaloosa, AL 35401-1891

Andrew L. Unterlack
Lamm Ruberstone Lesavoy Butz & David LLC
3600 Horizon Blvd., #200
Trevose, PA 19053

Mark I. Wadsworth
3117 Tuscarawas St., W, #1A
Canton, OH 44708

Elizabeth Wambsgans
McDonald Hopkins Co LPA
600 Superior Avenue E., #2100
Cleveland, OH 44114

Washington Penn Plastic Co Inc.
c/o Bob Stough
PO Box 236
450 Racetrack Rd.
Washington, PA 15301

W. Burke Watson
772 W. Liberty St.
Sumtner, SC 29150

Nicole Y. Lamb-Hale
500 Woodward Avenue, Suite 2700

Detroit, MI 48226

JAMES D VAN TIEM
JOSEPH MALLAK
CEP HOLDINGS, LLC
3560 W MARKET ST., STE 300
AKRON, OH 44333

BRIAN ILLION VP AND GC
2 NORELCO CR
TORONTO, ON M9L 2X6
CANADA

LEECH TISHMAN FUSCALDO & LAMPL
CHRIS BOYER ESQ
525 WILLIAM PENN PLACE
30TH FLOOR
PITTSBURGH, PA 15219

PBGC
JEFFREY B COHEN CHIEF COUNSEL
1200 K ST NW, STE 340
WASHINGTON, DC 20005-4026

THOMPSON HINE LLP
JENNIFER A LESNY FLEMING
3900 KEY CENTER
127 PUBLIC SQUARE
CLEVELAND, OH 44114-1216