

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

In re:

CEP HOLDINGS, LLC, *et al.*,<sup>1</sup>

Debtors.

Case No. 06-51848  
(Jointly Administered)

Chapter 11  
Honorable Marilyn Shea-Stonum  
United States Bankruptcy Judge

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**RESPONSE OF KAUTEX, INC. TO CEP LIQUIDATING  
TRUST'S SECOND OMNIBUS OBJECTION TO CLAIMS  
FILED WITH THE BANKRUPTCY COURT**

Kautex, Inc. (“Kautex”), by and through its attorneys, Foley & Lardner LLP, hereby submits this Response to CEP Liquidating Trust’s Second Omnibus Objection to Claims Filed with the Bankruptcy Court (the “Objection”). In support of its Response, Kautex respectfully represents as follows:

1. The Objection addresses claim number 598 filed by Kautex (the “Claim”). In its Claim, Kautex asserts an unsecured claim in the amount of \$141,302.98 and an administrative claim pursuant to 11 U.S.C. § 503(b)(9) in the amount of \$109,060.00 against the Debtors.

2. The Objection seeks to disallow the Claim on the ground that no liability for the Claim exists according to the Debtors’ Books and Records. The Liquidating Trustee provides no basis or details to support the Objection.

3. Section 502(a) of the Bankruptcy Code and Bankruptcy Rule 3001(f) provide that a properly filed proof of claim constitutes *prima facie* evidence of the validity and the amount of

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

the claim, unless a party objects. The party objecting to the claim has the burden of going forward and of introducing evidence sufficient to rebut the presumption of validity. In re Wells, 51 B.R. 563 (D. Colo. 1985); Matter of Unimet Corp., 74 B.R. 156 (Bankr. N.D. Ohio 1987). The Liquidating Trustee has set forth no such evidence. Other than generic and vague representations, the Liquidating Trustee offers neither evidence nor specific bases to object to the Claim. The Liquidating Trustee fails to provide any supporting materials to support the Objection.

4. Kautex, on the other hand, reiterates its position that the Claim is due and owing by the Debtors in the amounts set forth in the Claim. The documents supporting the Claim were annexed as exhibits previously filed and submitted. For ease of reference, Kautex re-attaches hereto as **Exhibit A**, the Claim, with supporting documents.

WHEREFORE, Kautex respectfully requests that the Court enter an order denying the Objection with respect to its Claim and award such other and further relief as may be just and proper.

Respectfully submitted,

**FOLEY & LARDNER LLP**

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