

**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> :  
: Chapter 11  
Debtors. :  
: Honorable Marilyn Shea-Stonum  
: Related Docket No. 712  
: Pre-Hearing Date: 11/19/07 at 4:00 p.m.  
: Hearing Date: 11/20/07 at 10:00 a.m.  
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**DECLARATION OF CLAIMS AGENT REGARDING CEP LIQUIDATING TRUST'S SECOND  
OMNIBUS OBJECTION TO CLAIMS FILED WITH THE BANKRUPTCY COURT**

I, Julia A. Galyen, under penalty of perjury, state that the following is true to the best of my knowledge, information and belief:

1. I am over eighteen years of age and am not a party to the above-captioned action. I am employed as a Manager by BMC Group, Inc. ("BMC"), the Claims, Noticing and Balloting Agent for the Debtors and Debtors-in-Possession in the above-captioned cases, and the CEP Liquidating Trust (the "Trust"), as successor in interest to the Debtors and Debtors-in-Possession in the above-captioned cases (the "Cases"). My business address is 600 Superior Avenue East, Suite 1300, Cleveland, Ohio 44114.

2. Unless otherwise defined herein, terms capitalized in this Declaration have the same meaning as given in the CEP Liquidating Trust's Second Omnibus Objection to Claims Filed with the Bankruptcy Court (the "Second Omnibus Claims Objection") (Docket 712).

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

3. BMC is responsible for (a) maintaining the official claim and interest registers in the Cases, (b) serving notices and other documents on parties in interest as requested by the Debtors or required by the Court and (c) conducting related activities.

4. In my capacity as manager, I oversee the business and IT staff responsible for the day-to-day managing of our client base.

5. I am making this declaration in connection with the Second Omnibus Claims Objection.

6. I oversee the individuals responsible for, among other things, coordinating aspects of: (a) the recording, tracking and administration of claims filed against or scheduled by the Debtors or the Trust; and (b) the service of certain notices and other papers on parties in interest in the Cases. The other BMC employees assisting in these tasks act at my direction and under my supervision. Accordingly, I am familiar with the activities that have taken place to date with respect to the claims and related notices in the Cases, including all of the facts and circumstances described in the Second Omnibus Claims Objection and the relief requested therein.

7. BMC has determined that each of the claims identified on Exhibit "G" to the Second Omnibus Claims Objection under the column labeled "Claim To Be Expunged" is a duplicate of another claim filed in these Cases (collectively, the "Redundant Claims"). In particular, the claimants identified on Exhibit "G" to the Second Omnibus Claims Objection (collectively, the "Redundant Claimants") filed identical claims against the Debtors. As a result, the Redundant Claimants currently assert multiple claims in these Cases for the same liabilities.

8. BMC has determined that each of the claims identified on Exhibit "H" to the Second Omnibus Claims Objection under the column labeled "Reason for Proposed Disallowance" is a claim filed after the applicable bar date set by the Bankruptcy Court in the Cases (collectively, the "Late Filed Claims"). In particular, the claimants identified on Exhibit "H" to the Second Omnibus Claims Objection (collectively, the "Late Filed Claimants") filed late


claims after an applicable bar date. As a result, the Late Filed Claimants currently assert untimely claims in these Cases.

9. BMC has determined that each of the claims identified on Exhibit "J" to the Second Omnibus Claims Objection under the column labeled "Amended Claim to be Expunged" (collectively, the "Amended Claims") are claims that were amended and, therefore, superseded by a subsequent proof of claim (the subsequent proofs of claim are identified under the column labeled "Remaining Claim Number" on Exhibit "J" to the Omnibus Objection) (collectively, the "Amended Surviving Claims") filed by or on behalf of the same claimant (collectively, the "Amending Claimants"). By filing the Amended Surviving Claims, the Amending Claimants liquidated, reduced, increased or otherwise modified the liabilities originally identified in the Amended Claims.

10. BMC has determined that each of the claims identified on Exhibit "K" to the Second Omnibus Claims Objection under the column labeled "Duplicate claim To Be Expunged" is a duplicate of another claim filed in these Cases (collectively, the "Duplicate Claims"). In particular, the claimants identified on Exhibit "K" to the Second Omnibus Claims Objection (collectively, the "Duplicate Claimants") filed identical claims against the Debtors. As a result, the Duplicate Claimants currently assert multiple claims in these Cases for the same liabilities.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on November 19, 2007

  
Julia Galyen

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