

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

In re:)	
)	
CEP HOLDINGS, LLC, et al.,¹)	Case No. 06-51848
)	(Jointly Administered)
)	
)	
)	Chapter 11
Debtors.)	
)	Honorable Marilyn Shea-Stonum

AFFIDAVIT OF SERVICE

I, Yvette Knopp, state as follows:

1. I am over eighteen years of age and I believe the statements contained herein are true based on my personal knowledge. I am employed by BMC Group, Inc., the Notice, Claims and Balloting Agent for the Debtors and Debtors-in-Possession in the above-captioned cases, whose business address is 1330 East Franklin Avenue, El Segundo, California 90245.

2. At the direction of McGuireWoods, LLP, Counsel for the CEP Liquidating Trust, copies of the documents identified below by exhibit number were sent to those persons listed on the Service Lists attached hereto as Exhibits "A" through "C" at the addresses shown thereon and via the modes of service indicated thereon. Unless otherwise noted on Exhibit "A", all parties were served on the 14th day of December, 2007:

Exhibit "1" STIPULATION AND AGREED ORDER RESOLVING CLAIM OF
ARGO PARTNERS (CLAIM NO. 323) [Re: Docket No. 712]

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

Exhibit "2" STIPULATION AND AGREED ORDER RESOLVING CLAIMS OF THE STATE OF MICHIGAN, DEPARTMENT OF TREASURY AND JAMES VAN TIEM [Re: Docket Nos. 697, 705, 709 and 712]

Exhibit "A" Address List regarding Exhibits 1 and 2
• those parties who have requested special notice and the Core group are together referenced in Service Lists 27131, 27132 and 27139

Exhibit "B" Affected Party Address List regarding Exhibit "1"

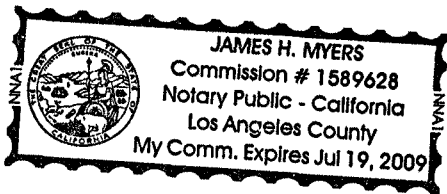
Exhibit "C" Affected Parties Address List regarding Exhibit "2"

DATED: December 19, 2007
El Segundo, California


Yvette Knopp

State of California)
) ss
County of Los Angeles)

Personally appeared before me on December 19, 2007, Yvette Knopp, an individual, known to me to be the person who executed the foregoing instrument and acknowledged the same.



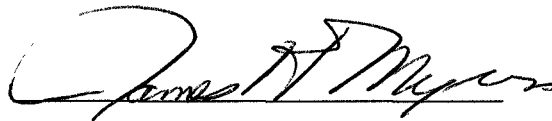


EXHIBIT 1

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

IN RE:	:	Case No. 06-51848
	:	(Jointly Administered)
CEP HOLDINGS, LLC, <u>et al.</u> , ¹	:	
	:	Chapter 11
Debtors.	:	
	:	Honorable Marilyn Shea-Stonum
	:	United States Bankruptcy Judge
	:	
	:	Related to Docket No. 712

**STIPULATION AND AGREED ORDER RESOLVING CLAIM
OF ARGO PARTNERS (CLAIM NO. 323)**

The CEP Liquidating Trust, as successor in interest to the above-captioned debtors-in-possession, (the "Trust") and Argo Partners ("Argo") hereby stipulate as follows:

RECITALS

1. On September 20, 2006, Debtors filed with this Court its voluntary petitions for relief under Chapter 11 of the Bankruptcy Code (the "Petition Date").

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

2. On December 26, 2006, BASF Corporation (“BASF”) filed a general unsecured claim in the amount of \$211,973.88 (the “BASF Filed Unsecured Claim”). The Bankruptcy Court assigned the BASF Filed Claim with claim number 6 and, subsequently, BMC Group, Inc., the Trust’s duly authorized claims agent, assigned the BASF Filed Claim with claim number 323.

3. On July 19, 2007 and July 20, 2007, BASF, National Union Fire Insurance Company of Pittsburgh, Pennsylvania (a Member of American International Group, Inc.) and Argo Partners effectuated the following assignments of the BASF Filed Unsecured Claim: (i) Docket No. 639 – BASF assigned the BASF Filed Unsecured Claim to National Union; and (ii) Docket No. 633 – National Union assigned the BASF Filed Unsecured Claim to Argo Partners.

4. On October 10, 2007, the Trust filed the Second Omnibus Objection to Claims (Docket 712) (the “Omnibus Claims Objection”). In the Omnibus Claims Objection, the Trust objected to the BASF Filed Unsecured Claim on the basis that it should be reduced and allowed from \$211,973.88 to \$163,601.32.

5. The Trust and Argo Partners have reconciled the BASF Filed Unsecured Claim and hereby agree to stipulate as follows.

STIPULATION

6. The Trust and Argo Partners agree the BASF Filed Unsecured Claim shall be allowed as a general unsecured claim in the amount of \$211,973.88.

7. Each person proposing this Stipulation represents that he or she has full authority and capacity to make the commitment contained in this Stipulation.

WHEREFORE, the Court finds that good cause exists for approving the settlement of the parties as contained in this Agreed Order.

IT IS, THEREFORE, ORDERED THAT:

1. The BASF Filed Unsecured Claim is hereby allowed as a general unsecured claim in the amount of \$211,973.88.

IT IS SO ORDERED.

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Respectfully submitted by:

/s/ Mark E. Freedlander

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William C. Price (PA I.D. #90871)
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Pittsburgh, PA 15222-3142
Telephone: 412.667.6000
Facsimile: 412.667.6050
Email: mfreedlander@mcguirewoods.com

STIPULATED AND AGREED TO BY:

/s/ Paul Berg

Paul Berg
Argo Partners
12 West 37th Street, 9th Fl.
New York, NY 10018
212-643-5457
paul@argopartners.net

Argo Partners

V4875416.1

/s/ William C. Price

William C. Price
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412-667-6050 fax
wprice@mcguirewoods.com

Attorneys for the CEP Liquidating Trust

EXHIBIT 2

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

IN RE:	:	Case No. 06-51848
	:	(Jointly Administered)
CEP HOLDINGS, LLC, <u>et al.</u> , ¹	:	
	:	Chapter 11
Debtors.	:	
	:	Honorable Marilyn Shea-Stonum
	:	United States Bankruptcy Judge
	:	
	:	Related to Docket No. 697, 705, 709
	:	and 712

**STIPULATION AND AGREED ORDER RESOLVING CLAIMS OF THE STATE OF
MICHIGAN, DEPARTMENT OF TREASURY AND JAMES VAN TIEM**

The CEP Liquidating Trust, as successor in interest to the above-captioned debtors-in-possession, (the "Trust"), the State of Michigan, Department of Treasury ("Michigan") and James Van Tiem ("Van Tiem") hereby stipulate as follows:

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

RECITALS

A. On September 20, 2006, the Debtors filed with this Court its voluntary petitions for relief under Chapter 11 of the Bankruptcy Code (the "Petition Date").

B. On October 30, 2006, Creative Engineered Polymer Products, LLC ("CEPP"), a predecessor in interest to the Trust, filed its Schedules of Assets and Liabilities (the "CEPP Schedules") (Docket 16 in Bankruptcy Case No. 06-51847). In the CEPP Schedules, CEPP scheduled the State of Michigan as holding a priority unsecured claim in an undetermined amount (the "Michigan Scheduled Claim"). CEPP identified the Michigan Scheduled Claim as claim "s1258."

C. On January 25, 2007, Michigan filed a proof of claim asserting a priority unsecured claim against CEP Holdings, LLC, a predecessor in interest to the Trust, in the amount of \$28,729.54 at Claim No. 467 (the "Michigan Filed Priority Claim").

D. On January 25, 2007, Michigan filed a proof of claim asserting a general unsecured claim against CEP Holdings, LLC, a predecessor in interest to the Trust, in the amount of \$4,095.75 at Claim No. 468 (the "Michigan Filed Unsecured Claim").

E. On September 14, 2007, Van Tiem filed the Request for Payment of Administrative Expense Claim to the State of Michigan Department of Treasury (the "Initial Van Tiem Administrative Expense Request") (Docket 697). In the Initial Van Tiem Administrative Expense Request, Van Tiem sought an order of the Bankruptcy Court allowing an administrative expense in the amount of \$55,002.42 pursuant to 11 U.S.C. § 503 asserting the Debtors failed to pay its 2006 Michigan Single Business Tax liability. Van Tiem submitted, as a former officer of the Debtors, that he was secondarily liable for the amounts asserted in the Initial Van Tiem Administrative Expense Request.

F. September 28, 2007, the Trust filed an objection to the Van Tiem Administrative Expense Request (the "Trust Objection") (Docket 705).

G. On October 2, 2007, Van Tiem filed the Renewed Request for Payment of Administrative Expense Claim to the State of Michigan Department of Treasury (the "Renewed Van Tiem Administrative Expense Request" together with the Initial Van Tiem Administrative Expense Request, collectively the "Van Tiem Administrative Expense Request") (Docket 705). In the Renewed Van Tiem Administrative Expense Request, Van Tiem sought the same relief asserted in the Initial Van Tiem Administrative Expense Request; however, Van Tiem asserted that the renewed nature of the Renewed Van Tiem Administrative Expense Request cured an objection raised in the Trust Objection.

H. The Trust, Michigan and Van Tiem have reconciled the Trust's tax liabilities to Michigan and have agreed to the following treatment of the Michigan Scheduled Claim, the Michigan Filed Priority Claim, the Michigan Filed Unsecured Claim and the Van Tiem Administrative Expense Request under the terms set forth below.

STIPULATION

I. The Trust, Michigan and Van Tiem agree the Michigan Scheduled Claim, the Michigan Filed Priority Claim, the Michigan Filed Unsecured Claim and the Van Tiem Administrative Expense Request shall be treated as follows:

- i. The Michigan Filed Priority Claim shall be allowed in the amount of \$31,444.21 as a priority unsecured claim.
- ii. The Michigan Filed Unsecured Claim shall be allowed in the amount of \$19,134.75 as a general unsecured claim.

- iii. The Van Tiem Administrative Expense Request shall be allowed in the amount of \$32,155.47 as an administrative expense.
- iv. The Michigan Scheduled Claim shall be disallowed in its entirety.
- v. Van Tiem will pay \$6,697.00 to Michigan.

J. Each person proposing this Stipulation represents that he or she has full authority and capacity to make the commitment contained in this Stipulation.

WHEREFORE, the Court finds that good cause exists for approving the settlement of the parties as contained in this Agreed Order.

IT IS, THEREFORE, ORDERED THAT:

1. The Michigan Scheduled Claim, the Michigan Filed Priority Claim, the Michigan Filed Unsecured Claim and the Van Tiem Administrative Expense Request are hereby allowed or disallowed as follows:

- i. The Michigan Filed Priority Claim shall be allowed in the amount of \$31,444.21 as a priority unsecured claim.
- ii. The Michigan Filed Unsecured Claim shall be allowed in the amount of \$19,134.75 as a general unsecured claim.
- iii. The Van Tiem Administrative Expense Request shall be allowed in the amount of \$32,155.47 as an administrative expense.
- iv. The Michigan Scheduled Claim shall be disallowed in its entirety.

2. Van Tiem shall pay Michigan \$6,697.00.

3. The amounts set forth in paragraphs 1 and 2 above represent the full and final obligation of the Trust to Michigan.

4. The amounts set forth in paragraphs 1 and 2 above also represent the full and final obligation of Van Tiem to Michigan. Upon payment of these amounts Michigan will waive the balance of any unpaid debt, based upon the tax returns and supporting

documentation supplied to Treasury through the date of this Order, against Van Tiem and any other responsible party.

5. To the extent Michigan applies any tax refund due Van Tiem against the obligation set forth in paragraph 2 above, Van Tiem's obligations under paragraph 2 above shall be reduced in the amount of such application.

IT IS SO ORDERED.

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Respectfully submitted by:

/s/ Mark E. Freedlander
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Facsimile: 412.667.6050
Email: mfreedlander@mcguirewoods.com

STIPULATED AND AGREED TO BY:

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Attorneys for James Van Tiem

/s/ Victoria A. Reardon

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*Attorneys for State of Michigan,
Department of Treasury*

V4927207.1

/s/ William C. Price

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412-667-6050 fax
wprice@mcguirewoods.com

Attorneys for the CEP Liquidating Trust

EXHIBIT A

for CEP Holdings, LLC, et al.

Total number of parties: 78

Exhibit A - CEP Holdings

Svc Lst	Name and Address of Served Party	Mode of Service
27131	BEVERLY H SHIDELER, (RE: IBM CORP), BSHIDE@US.IBM.COM	E-mail
27131	BRIAN ILLION VP AND GC, (RE: ABC GROUP OF COMPANIES), BILLION@ABCGRP.COM	E-mail
27132	PEYTON C COCHRANE, (RE: TAX COLLECTOR), 714 GREENSBORO AVE RM 124, TUSCALOOSA, AL, 35401	US Mail (1st Class)
27132	ROSA DOMINY, (RE: IOS CAPITAL INC), 1738 BASS RD, PO BOX 13708, MACON, GA, 31208-3708	US Mail (1st Class)
27131	ACCOUNTING DEPARTMENT, DAVID ENGLISH MANAGER, (RE: TRIDON), DENGLISH@IDEAL-TRIDONCLAMPS.COM	E-mail
27132	ARGO PARTNERS, (RE: TRANSFER AGENT), 12 WEST 37TH ST, 9TH FL, NEW YORK, NY, 10018	US Mail (1st Class)
27132	ARGO PARTNERS, PAUL S BERG, (RE: TRANSFER AGENT), 12 WEST 37TH ST, 9TH FL, NEW YORK, NY, 10018	US Mail (1st Class)
27132	ASM, ADAM MOSKOWITZ, (RE: TRANSFER AGENT), 7600 JERICHO TURNPIKE, STE 302, WOODBURY, NY, 11797	US Mail (1st Class)
27131	ASST ATTORNEY GENERAL, VICTORIA A REARDON, (RE: MICHIGAN DEPT OF TREASURY), REARDONV@MICHIGAN.GOV	E-mail
27132	ATRADIUS TRADE CREDIT INS, DANA SANTILLI, (RE: TRANSFER AGENT), 5026 CAMPBELL BLVD, STE C, BALTIMORE, MD, 21236	US Mail (1st Class)
27131	ATTORNEY GENERAL, MICHAEL A COX, (RE: MICHIGAN DEPT OF TREASURY), REARDONV@MICHIGAN.GOV	E-mail
27131	BAKER & HOSTETLER LLP, JOSEPH F HUTCHINSON, JR, JHUTCHINSON@BAKERLAW.COM	E-mail
27131	BAKER & HOSTETLER LLP, NORMA MILLER, NMILLER@BAKERLAW.COM	E-mail
27131	BAKER & HOSTETLER LLP, THOMAS WEARSCH, TWEARSCH@BAKERLAW.COM	E-mail
27131	BALCH & BINGHAM LLP, ERIC T RAY, (RE: ALABAMA POWER CO), ERAY@BALCH.COM	E-mail
27131	BALCH & BINGHAM LLP, W CLARK WATSON, (RE: ALABAMA POWER CO), CWATSON@BALCH.COM	E-mail
27132	BANKRUPTCY ADMINISTRATION, (RE: IKON FINANCIAL SERVICES), 1738 BASS RD, PO BOX 13708, MACON, GA, 31208-3708	US Mail (1st Class)
27131	BECKET AND LEE LLP, GILBERT B WEISMAN, (RE: AMERICAN EXPRESS TRAVEL), NOTICES@BECKET-LEE.COM	E-mail
27131	BENESCH FRIEDLANDER COPLAN, DAVID M NEUMANN, (RE: WACHOVIA CAPITAL FINANCE CORP), DNEUMANN@BFCA.COM	E-mail
27131	BENESCH FRIEDLANDER COPLAN, MARK A PHILLIPS, (RE: WACHOVIA CAPITAL FINANCE CORP), MPHILLIPS@BFCA.COM	E-mail
27131	BENESCH FRIEDLANDER COPLAN, STUART A LAVEN JR, (RE: WACHOVIA CAPITAL FINANCE CORP), SLAVEN@BFCA.COM	E-mail
27131	BUCKLEY KING LPA, JEFFREY C TOOLE, (RE: CHASE EQUIPMENT LEASING INC), TOOLE@BUCKLEYKING.COM	E-mail
27131	BUTZEL LONG, TOM B RADOM ESQ, (RE: DELPHI AUTOMOTIVE SYSTEMS LLC), RADOM@BUTZEL.COM	E-mail
27131	CALFEE HALTER & GRISWOLD LLP, JEAN R ROBERTSON, (RE: DEBTOR/DEBTOR IN POSSESSION), JROBERTSON@CALFEE.COM	E-mail
27132	CEP HOLDINGS, LLC, JAMES D VAN TIEM, 3560 W MARKET ST, STE 300, AKRON, OH, 44333	US Mail (1st Class)
27132	CEP HOLDINGS, LLC, JOSEPH MALLAK, PRES, 3560 W MARKET ST STE 300, FAIRLAWN, OH, 44333-2687	US Mail (1st Class)
27131	CONTRARIAN CAPITAL MANAGEMENT, SETH LAX, (RE: TRANSFER AGENT), SOLAX@CONTRARIANCAPITAL.COM	E-mail
27132	CONTRARIAN FUNDS LLC, (RE: TRANSFER AGENT), 411 WEST PUTNAM ABE, STE 225, GREENWICH, CT, 06830	US Mail (1st Class)
27132	DBA REVENUE MANAGEMENT, LIQUIDITY SOLUTIONS, (RE: TRANSFER AGENT), ONE UNIVERSITY PLZ, STE 312, HACKENSACK, NJ, 07601	US Mail (1st Class)
27131	DICKINSON WRIGHT PLLC, DANIEL F GOSCH, (RE: VISTEON CORP), DGOSCH@DICKINSONWRIGHT.COM	E-mail

Exhibit A - CEP Holdings

Svc Lst	Name and Address of Served Party	Mode of Service
27131	DICKINSON WRIGHT PLLC, JAMES A PLEMMONS, (RE: DAIMLERCHRYSLER CORP), JPLEMMONS@DICKINSONWRIGHT.COM	E-mail
27131	DICKINSON WRIGHT PLLC, KRISTI A KATZMA, (RE: VISTEON CORP), KKATZMA@DICKINSONWRIGHT.COM	E-mail
27131	DICKINSON WRIGHT PLLC, MICHAEL C HAMMER, (RE: VISTEON CORP), MCHAMMER2@DICKINSONWRIGHT.COM	E-mail
27131	DUPONT, BRUCE D TOBIANSKY, (RE: COMMITTEE OF UNSECURED CREDITORS), BRUCE.D.TOBIANSKY@USA.DUPONT.COM	E-mail
27131	EXCEL POLYMERS LLC, KATHY MCDONALD, (RE: COMMITTEE OF UNSECURED CREDITORS), KATHY.MCDONALD@EXCEL-POLYMERS.COM	E-mail
27131	FAIR HARBOR CAPITAL LLC, FREDERIC GLASS, (RE: TRANSFER AGENT), FGLASS@FAIRHARBORCAPITAL.COM	E-mail
27131	FIRTH JOHNSTON MARTINEZ, VICTOR M FIRTH, (RE: DURABOX DE CHIHUAHUA SA), VFIRTH@F- JLAW.COM	E-mail
27131	FIRTH JOHNSTON MARTINEZ, VICTOR M FIRTH, (RE: DURABOX DE CHIHUAHUA SA), FPOE@F- JLAW.COM	E-mail
27131	FOLEY & LARDNER LLP, DAVID D DRAGICH, (RE: KAUTEX TEXTRON), DDRAGICH@FOLEY.COM	E-mail
27131	FULBRIGHT & JAWORSKI LLP, MICHAEL M PARKER, (RE: NL VENTURES V CARLISLE LP), MPARKER@FULBRIGHT.COM	E-mail
27131	GOLD KEY PROCESSING LTD, ROBERT TOTH, (RE: COMMITTEE OF UNSECURED CREDITORS), BTOTH@GOLDKEYLTD.COM	E-mail
27131	GOLDBERG KOHN BELL BLACK, SHIRA ISENBERG, (RE: WACHOVIA CAPITAL FINANCE CORP), SHIRA.ISENBERG@GOLDBERGGKOHN.COM	E-mail
27131	GOLDBERG KOHN, ALAN P SOLOW, (RE: WACHOVIA CAPITAL FINANCE CORP), ALAN.SOLOW@GOLDBERGGKOHN.COM	E-mail
27131	GOLDBERG KOHN, JEREMY M DOWNS, (RE: WACHOVIA (SECURED LENDERS)), JEREMY.DOWNS@GOLDBERGGKOHN.COM	E-mail
27131	HONIGMAN MILLER SCHWARTZ & COHN LLP, DONALD F BATY JR ESQ, (RE: GENERAL MOTORS CORP), DBATY@HONIGMAN.COM	E-mail
27131	HONIGMAN MILLER SCHWARTZ & COHN LLP, E TODD SABLE ESQ, (RE: VALEO INC & VALEO ELECTRICAL SYS), TSABLE@HONIGMAN.COM	E-mail
27131	HONIGMAN MILLER SCHWARTZ & COHN, AARON M SILVER ESQ, (RE: GENERAL MOTORS CORP), ASILVER@HONIGMAN.COM	E-mail
27131	HONIGMAN MILLER SCHWARTZ & COHN, SARAH HILTZ SEEWER, (RE: GENERAL MOTORS CORP), SSEEWER@HONIGMAN.COM	E-mail
27131	HOWARD M METZENBAUM US COURTHOUSE, MARIA D GIANNIRAKIS, (RE: US TRUSTEE), MARIA.D.GIANNIRAKIS@USDOJ.GOV	E-mail
27131	HUNTER & SCHANK CO LPA, JOHN J HUNTER JR, (RE: FAURECIA AUTOMOTIVE SEATING), JRHUNTER@HUNTERSCHANK.COM	E-mail
27139	LAMM RUBENSTONE LESAVOY, ANDREW L UNTERLACK ESQ, (RE: CO ACTIV CAPITAL CORP), 3600 HORIZON BLVD, STE 200, TREVISE, PA, 19053 <i>served on 12/17/07</i>	DHL Overnight
27131	LAMM RUBENSTONE LESAVOY, ANDREW L UNTERLACK ESQ, (RE: CO ACTIV CAPITAL CORP), AUNTERLACK@LAMMRUBENSTONE.COM <i>email failed</i>	E-mail
27131	LANXESS CORP, ALAN P RUGH, (RE: COMMITTEE OF UNSECURED CREDITORS), ALAN.RUGH@LANXESS.COM	E-mail
27131	LEECH TISHMAN FUSCALDO & LAMPL, CHRIS BOYER ESQ, (RE: WASHINGTON PENN PLASTIC CO), CBOYER@LEECHTISHMAN.COM	E-mail
27131	MCDONALD HOPKINS CO LPA, SHAWN M RILEY, (RE: DEBTOR/DEBTOR IN POSSESSION), SRILEY@MCDONALDHOPKINS.COM	E-mail
27131	MCDONALD HOPKINS CO, LPA, ELIZABETH WAMBSGAND, (RE: DEBTOR/DEBTOR IN POSSESSION), EWAMBSGANS@MCDONALDHOPKINS.COM	E-mail
27131	MCGUIRE WOODS LLP, MARK E FREEDLANDER ESQ, (RE: COMMITTEE OF UNSECURED CREDITORS), MFREEDLANDER@MCGUIREWOODS.COM	E-mail
27131	MCGUIRE WOODS LLP, SALLY E EDISON ESQ, (RE: COMMITTEE OF UNSECURED CREDITORS), SEDISON@MCGUIREWOODS.COM	E-mail
27131	MCGUIRE WOODS LLP, WILLIAM PRICE, (RE: COMMITTEE OF UNSECURED CREDITORS), WPRICE@MCGUIREWOODS.COM	E-mail

Exhibit A - CEP Holdings

Svc Lst	Name and Address of Served Party	Mode of Service
27131	MCGUIREWOODS LLP, MICHAEL J ROESCHENTHALER ESQ, (RE: COMMITTEE OF UNSECURED CREDITORS), MROESCHENTHALER@MCGUIREWOODS.COM	E-mail
27131	OFFICE OF CHIEF COUNSEL, GENNICE D BRICKHOUSE, (RE: PENSION BENEFIT GUARANTY CORP), EFILE@PBGC.GOV	E-mail
27131	OFFICE OF CHIEF COUNSEL, GENNICE D BRICKHOUSE, (RE: PENSION BENEFIT GUARANTY CORP), BRICKHOUSE.GENNICE@PBGC.GOV	E-mail
27131	PA DEPT OF LABOR & INDUSTRY, SHARON L ROYER, (RE: UNEMPLOYMENT COMP TAX SERVICES), SROYER@STATE.PA.US	E-mail
27131	PBGC, JEFFREY B COHEN CHIEF COUNSEL, (RE: PENSION BENEFIT GUARANTY CORP), EFILE@PBGC GOV	E-mail
27131	PEAR SPERLING EGGAN & DANIELS PC, KEVIN SUMMERS, (RE: ATS AUTOMATION TECHNOLOGY SCHWOPE), KSUMMERS@PSEDLAW.COM	E-mail
27131	RHODIA, DOREEN WILSON-BAILEY, (RE: COMMITTEE OF UNSECURED CREDITORS), DOREEN.WILSON-BAILEY@US.RHODIA.COM	E-mail
27131	SCHIRRMEISTER DIAZ-ARRASTIA BREM, GEORGE R DIAZ-ARRASTIA, (RE: DU-PONT MEXICO), GDARRASTIA@SDABLAW.COM	E-mail
27132	SCHWARZWALD & MCNAIR LLP, DAVID M FUSCO, (RE: UNITED STEEL PAPER FORESTRY ET AL), PENTON MEDIA BLDG, 1300 EAST NINTH ST STE 616, CLEVELAND, OH, 44114-1503	US Mail (1st Class)
27131	STROBL & SHARP PC, LYNN M BRIMER, (RE: PRIMA TECHNOLOGIES INC.), LBRIMER@STROBLPC.COM	E-mail
27132	THE BROWN CORP OF GREENVILLE, MARK FERDERBER, (RE: COMMITTEE OF UNSECURED CREDITORS), 1927 N THEOBALD ST, GREENVILLE, MS, 38703	US Mail (1st Class)
27131	THE NANTUMCDONALDCKET BUILDING, JOHNATHAN P BLAKELY ESQ, (RE: BERNLOHR WERTZ LLP), JBLAKELY@B-WLAW.COM	E-mail
27132	THOMPSON HINE LLP, ANDREW L TURSCAK JR, (RE: FORD MOTOR COMPANY), 3900 KEY CENTER, 127 PUBLIC SQUARE, CLEVELAND, OH, 44114-1216	US Mail (1st Class)
27132	THOMPSON HINE LLP, JENNIFER A LESNY FLEMING, (RE: FORD MOTOR COMPANY), 3900 KEY CENTER, 127 PUBLIC SQUARE, CLEVELAND, OH, 44114-1216	US Mail (1st Class)
27131	VORYS SATER SEYMOUR AND PEASE LLP, CARRIE M BROSIUS, (RE: CARLISLE ENGINEERED PRODUCTS INC), CMBROSIUS@VSSP.COM	E-mail
27131	VORYS SATER SEYMOUR AND PEASE LLP, DREW T PAROBK ESQ, (RE: CARLISLE ENGINEERED PRODUCTS INC), DTPAROBK@VSSP.COM	E-mail
27131	VORYS SATER SEYMOUR AND PEASE LLP, ROBERT J SIDMAN ESQ, (RE: HONDA OF AMERICA MFG), RJSIDMAN@VSSP.COM	E-mail
27131	VORYS SATER SEYMOUR AND PEASE LLP, ROBERT J SIDMAN ESQ, (RE: HONDA OF AMERICA MFG), RJSIDMAN@VSSP.COM	E-mail
27131	WASHINGTON PENN PLASTIC CO INC, BOB STOUGH, (RE: OAKBROOK TERRACE), STOUGH@WASHPENN.COM	E-mail

Subtotal for this group: 78

EXHIBIT B

for CEP Holdings, LLC, et al.

Total number of parties: 1

Exhibit B - CEP Holdings

Svc Lst	Name and Address of Served Party	Mode of Service
27133	ARGO PARTNERS, PAUL BERG, PAUL@ARGOPARTNERS.NET	E-mail
Subtotal for this group: 1		

EXHIBIT C

for CEP Holdings, LLC, et al.

Total number of parties: 2

Exhibit C - CEP Holdings

Svc Lst	Name and Address of Served Party	Mode of Service
27134	ASSISTANT ATTORNEY GENERAL, VICTORIA A. REARDON, REARDONV@MICHIGAN.GOV	E-mail
27134	BROUSE MCDOWELL, MARC B. MERKLIN, MMERKLIN@BROUSE.COM	E-mail
Subtotal for this group: 2		