

EXHIBIT A

PERFORMANCE BONUS PLAN

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Creative Engineered Polymer Products, LLC (“**Creative**”); and Thermoplastics Acquisition, LLC (“**Thermoplastics**”) and Composite Parts Mexico S.A. de C.V. (“**CEP Mexico**”) (collectively, “**CEP**”) hereby adopt this performance bonus plan (the “Plan”), effective upon approval of the United States Bankruptcy Court, Northern District of Ohio.

WHEREAS, CEP and its customers believe that it is necessary and appropriate to incentivize key personnel to achieve certain performance goals while Creative and Thermoplastics (collectively, the “**CEP DIPs**”) are engaged in a liquidating Chapter 11, and

WHEREAS, the Belleville, Bishopville, Canton, Crestline, Lapeer, Middlefield, Tuscaloosa, and Vandalia plants, and the two Mexican plants of Composite Parts Mexico S.A. de C.V. (collectively, the “**Covered Plants**”) will continue production for some period of time during the Chapter 11, and

WHEREAS, it is expected to be increasingly difficult to continue to perform up to time and quality standards as the CEP DIPs liquidate, and CEP desires to incentivize its employees to put forward the extra efforts that will be required to meet their business requirements, and to maximize the value of the assets of the CEP DIPs’ estates, and

WHEREAS, certain customers of CEP (the “**Participating Customers**”) have funded \$1.275 million of the cost of this Plan, and

WHEREAS, Wachovia shall fund \$50,000 of the cost of this Plan through the establishment of a reserve under the Debtors’ Postpetition Facility earmarked for Tier 1, and has agreed to subordinate its claim to such \$50,000 to the Participation Interests of the Participating Customers, subject, however, to the delivery by Debtors of a letter of intent for the purchase of Vandalia equipment which letter of intent is acceptable to Wachovia.

WHEREFORE, CEP adopts the following Performance Bonus Plan:

1. Persons Covered. The persons covered by the Plan shall be those persons listed or described on the attached Exhibit A (collectively, the “**Covered Persons**”.) They are divided into the following **Tiers**, and consist of:

(a) the twenty-one employees or officers listed on the Tier 1 Exhibit A chart (the “**Tier 1 Employees**”), who are further divided into the **Tier 1A Group** (consisting of Mssrs. Van Tiem, Mallack, Marshall and Fassat) and the **Tier 1B Group** (consisting of the remaining Tier 1 Employees). Tier 1B is further divided into the **Tier 1B Plant Specific Group** (consisting of the 8 persons labeled as Plant Managers plus the person listed as Managing Director of Mexico), and the **Tier 1B Central Group** (consisting of all other Tier 1B persons.)

(b) the Corporate Finance/Accounting/IT/Akron-Chardon employees, consisting of the persons listed on the Tier 2/Tier3 Exhibit A chart as “Akron” (the “**Tier 2 Employees**” and collectively, the “**Tier 2 Group**”)

(c) the Sales/Engineering – Livonia Office employees, consisting of the persons listed on the Tier 2/Tier3 Exhibit A chart as “Livonia” (the “**Tier 3 Employees**”, and collectively, the “**Tier 3 Group**”)

(d) the Plant Level employees, consisting of the persons listed on the Tier 4 Exhibit A Group (the “**Tier 4 Employees**” and collectively, the “**Tier 4 Group**”)

2. Bonus Periods. The **Bonus Periods** shall consist of

(a) Period One, from the Petition Date through October 15, 2006, and

(b) Period Two, from October 15, 2006 through October 31, 2006.

3. Bonus Payment Date. The Bonus Payment Date for each of the Bonus Periods shall be on or before November 15, 2006.

4. Bonus Allocation. For the two Bonus Periods, each Tier shall be eligible for a bonus distribution in the amounts shown on Exhibit A. The bonus distribution will be divided between the two Bonus Periods. The amounts allocable to each Tier collectively over both Bonus Periods is as follows:

(a) \$715,000 for Tier 1, \$50,000 of which is subject to obtaining the Wachovia funding (between \$200,000 and \$250,000 of the total being allocated to Tier 1A, depending on the Wachovia funding, and \$465,000 of the total being allocated to Tier 1B)

(b) \$108,000 collectively for Tiers 2 and 3, and

(c) \$500,000 for Tier 4.

For Tier 1, the individual potential allocations of the subtier's collective gross amount for each bonus period (each such Bonus Period allocation of an individual employee, a "**Bonus Period Potential Award**") are shown on Exhibit A, except that for Tier 1A only, those numbers will be reduced pro rata if for any shortfall in the Wachovia funding. For other Tiers and subtiers, the allocation of the collective amounts allowed for each Tier into individual Bonus Period Potential Awards will be in the discretion of management.

5. Eligibility, Maximum Bonus Amounts, Redistribution Enhancements. Persons who leave the employ of, or leave (as opposed to change) their positions with, CEP prior to the expiration of a Bonus period shall become ineligible for a bonus for that period (unless their departure was neither voluntary nor for cause), and any potential bonus for that person will be forfeited. A person who leaves his or her employment or position after the end of a Bonus Period but prior to actual payment of the bonus for such period, shall remain eligible for, and entitled to be paid, any bonus earned for such period. A person who is laid off (as opposed to terminated for cause) prior to the end of a Bonus Period shall remain eligible for any bonus awarded for that Bonus Period, but shall be ineligible for a bonus for any succeeding Bonus Period, and any such potential bonus for the succeeding Bonus Period shall be forfeited. A forfeited potential bonus from anyone who becomes ineligible, will be reallocated among the remaining persons in the same tier in the discretion of management, but subject to a maximum limit described below.

Notwithstanding the reallocated bonuses, in no event shall a Tier 2, Tier 3, or Tier 4 employee receive a bonus of more than \$25,000, and in no event shall a Tier 1 employee

receive a bonus of more than 120% of the amount set out next to his or her name on Exhibit A. These maximum limits on individual bonuses constitute the “**Bonus Cap**” for each Covered Person. The additional amount of bonus that a Covered Person receives for a bonus period by reason of reallocations as described herein, and as limited by the Bonus Cap, is referred to as his or her “**Redistribution Enhancement**.”

6. Periodic Bonus Criteria. Upon the conclusion of each Bonus Period, each eligible Covered Person shall become entitled to a periodic performance bonus, which shall generally reflect the performance of his or her particular plant (for plant-specific positions), or to the performance of all plants (for general positions.) To calculate the amount of bonuses owed for a Bonus period the following factors shall be determined:

(a) Target Achieved Day. A **Target Achieved Day** for a particular Covered Plant in any given Bonus Period, is a day, within the Bonus Period in which either the Covered Plant completely achieves and fulfills all its scheduled releases on that day, or it fails to do so because of Capacity limitations (as Capacity is defined below). If for any reason no releases are scheduled for a day, including, for example (and without limitation), because of a lack of customers still requiring product, the Covered Plant will treat the day as a Target Achieved Day.

(b) Plant Earned Bonus Percent. The **Plant Earned Bonus Percent** of a Covered Plant shall equal 100% for any given Bonus Period if all days during that Bonus Period constitute Target Achieved Days for that Covered Plant, and its corresponding **Plant Earned Bonus Percent factor** shall in that event equal 1. If not all days in a Bonus Period constitute Target Achieved Days for the Covered Plant, then its Plant Earned Bonus Percent shall be decreased to the percentage of days in the Bonus Period that were Target Achieved Days, and the Plant Earned Bonus Percent factor also decreases proportionally (e.g., if 80% of the days in a Bonus Period were Target Achieved Days for a Covered Plant, its Plant Earned Bonus Percent for that Bonus Period shall be 80% and the Plant Earned Bonus Percent factor will be .8). For purposes of this Performance Bonus Plan, the two Mexico plants shall be aggregated

and considered as a single Covered Plant.

(c) Capacity. As negotiated for the cash collateral order, and as to be used for purposes of this Performance Bonus Plan, the definition of **Capacity** is as follows:

“Capacity. Reasonably applied constraints on production, including reasonably required equipment maintenance, any contractual restriction under existing labor contracts and such constraints as may be outside the reasonable control of Debtors, including equipment breakdowns, employee attrition or inability to obtain material on an expedited basis. Subject to the foregoing, Debtors shall work maximum overtime, including holidays (excluding Thanksgiving, Christmas Day, and New Year’s Day) and weekends, outsourcing production where reasonably possible, allowing Participating Customers to temporarily move tooling at Closing Facilities, and take all other reasonable steps necessary to build part banks.”

(d) General Bonus Percent. To determine the bonuses of persons other than those in the Tier 4 Group or in the Tier 1B Plant Specific Group, a **General Bonus Percent factor** will be calculated as follows. Each Covered Plant is assigned a percentage (the “**Normal Plant Percent**”) (for example, 15%), which in the opinion of management reasonably represents the percentage of production normally represented or to be reasonably expected by that plant, out of the total production of all Covered Plants. Each Normal Plant Percentage has a corresponding and proportionate **Normal Plant Percent factor** (for a Normal Plant Percent of 15%, the corresponding Normal Plant Percent factor would be .15). The sum of the Normal Plant Percents for all Covered Plants will equal 100% and the sum of the proportionate corresponding Normal Plant Percent factors will equal 1. For each Bonus Period, the General Bonus Percent factor will be calculated by multiplying the Normal Plant Percent factor by the respective Plant Earned Bonus Percent factor for each Covered Plant, and summing the results. Therefore if each Covered Plant succeeds in making all days in a Bonus Period qualify as Target Achieved Days for that Covered Plant, the General Bonus Percent factor, which is determined on the basis of all the Covered Plants, would equal its maximum number of 1.

7. Calculation of bonuses. Upon the conclusion of each Bonus Period, the Bonus for each eligible Covered Person shall be calculated as follows:

(a) Tier 4 payouts. Each Tier 4 Employee who is eligible for a bonus for a Bonus Period shall receive his or her Bonus Period Potential Award share, as determined by management, of the total bonus amount listed on Exhibit A for Tier 4, times the Plant Earned Bonus Percent factor for that Bonus Period for the Covered Plant in which that Employee works. To that bonus shall be added any Redistribution Enhancement that may arise from the reallocation of forfeited Tier 4 bonuses for that Bonus Period.

(b) Tier 1B Plant Specific Group. Each Plant Manager or Mexico Managing Director who is eligible for a bonus for a Bonus Period shall receive a bonus equal to the product of his or her Bonus Period Potential Award as listed on Exhibit A for that employee for the applicable Bonus Period, times the Plant Earned Bonus Percent factor for that Bonus Period for the Covered Plant associated with that Plant Manager or Mexico Managing Director. To that bonus shall be added his or her Redistribution Enhancement arising from any reallocation of Tier 1 bonuses for that Bonus Period that were forfeited by persons in the Tier 1 group who became ineligible.

(c) Tier 1B Central Group. The bonus for each Bonus Period of each person in the Tier 1B Central Group will be calculated by multiplying the Bonus Period Potential Award next to his or her name on Exhibit A by the General Bonus Percent factor, and then adding his or her Redistribution Enhancement, if any.

(d) Remaining Payouts. The bonus of each person in the Tier 1A Group, the Tier 2 Group, and the Tier 3 Group for each bonus period will be calculated by multiplying his or her individual Bonus Period Potential Award as determined by management, by the General Bonus Percent factor, and then adding his or her Redistribution Enhancement, if any.

8. Excess Bonus Funding. Any money allocated for bonuses under this Plan that remains after payment of all bonuses for both bonus periods, shall be returned to the

Participating Customers.

9. Reservation. Management reserves the right to make at any time such changes in this plan as will in its business judgment assist in meeting its intended purpose of helping the company meet its operating and business requirements through the winddown and protecting the value of the company assets; provided, however, that the changes shall not affect the payment of any bonus that has been already earned, nor, without any necessary Bankruptcy Court approval, materially increase either the overall amounts to be paid out under the plan, or the relative amounts to be paid to senior management. In addition, no material changes shall be made without approval of the Participating Customers except pursuant to Bankruptcy Court order.

10. Choice of Law. This Performance Bonus Plan shall be governed by and interpreted in accordance with the laws of the state of Ohio, without regard to the principles of conflicts of law of the state of Ohio.

11. Bankruptcy Requirements and Jurisdiction. This Plan shall become effective upon approval of the bankruptcy court or any superior court having jurisdiction over the CEP DIPs' bankruptcy cases (the "Bankruptcy Court") (provided, however, that the effectiveness of the order of approval is not stayed or overturned on appeal.) All disputes arising under this Plan shall be reviewable by and submitted to the jurisdiction of the Bankruptcy Court for so long as that court has jurisdiction over the CEP DIPs' bankruptcy cases.

EXHIBIT A

**Performance Bonus Plan
Summary**

<u>Employee Level</u>	<u>Amount Approved</u>
Tier 1A	\$ 200,000
Tier 1B	465,000
Tiers 2 & 3	108,000
Tier 4	<u>500,000</u>
Total	<u><u>\$ 1,273,000</u></u>

**Performance Bonus Plan
Tier 2 & 3 Employees**

Location	Name		Position
	Last	First	
AKRON	LAURA	NOLD	Exec. Asst.
AKRON	SHIELA	LEWIS	Purchasing Spec
AKRON	TODD	DREISBACH	Purchasing Manager
AKRON	STEVEN	BOYD	Operations Controller
AKRON	SUSAN	COOK	A/R Coordinator
AKRON	DARLENE	HART	Corporate Controller
AKRON	SHELLY	DICROSS	A/R Manager
AKRON	VIKAS	SAINI	Accountant
AKRON	DEBBIE	CIRINCIONE	A/P
AKRON	MARY	DAVIS	A/P
AKRON	SUSIE	HALETT	A/R Credit Coord.
AKRON	ANN	BROCKER	A/P Manager
AKRON	KATHRYN	MITCHELL	Director Info. Serv.
AKRON	TERRENCE	ZAGAR	Tech Serv. Manager
AKRON	PAYNE	DOUGLAS	Quality Manager
LIVONIA	MARK	BURROWS	Dir. Program Mgt.
LIVONIA	GARY	SKRYPEC	Manager Tooling
LIVONIA	FRANK	SCHROTH	Program Manager
LIVONIA	ALEX	IVANIC	CAD
LIVONIA	STEPHEN	RINGE	CAD
		Total	\$ <u>108,000.00</u>

**Performance Bonus Plan
Tier 4 Employees**

Location	Name		Position
	Last	First	
CANTON	KEVIN	EDWARDS	Engineering Supv.
CANTON	LORENA	EAGLETON	HR Manager
CANTON	MICHAEL	HOSTETTLER	Plant Accountant
CANTON	ROBERT	LEE	Manuf. Manager
CANTON	TIMOTHY	BRUMBAUGH	Maint. Supv.
CANTON	JEFFREY	SZINK	Manuf. Engineer
CANTON	MICHAEL	SARDONE	Manuf. Supv.
CANTON	KEN	NORTH	Manuf. Supv.
CANTON	RALPH	FARMER	Manuf. Supv.
CANTON	KENNETH	BERTRAM	Project Engineer
CANTON	RONALD	CINDIA	Process Engineer
CANTON	KEN	NOH	Prod. Control Supv.
CANTON	TIMOTHY	SNOW	Quality Manager
CRESTLINE	ROBERT	MILLS	Extrusion Supv.
CRESTLINE	RAYMOND	GEKLER	Supv. Molding
CRESTLINE	JOSEPH	BILLOTTE	Supv. Engin/Maint
CRESTLINE	WILLIAM	TESSO	Engineer
CRESTLINE	GERALD	SCHARDT	Controller
CRESTLINE	BONNIE	KIPP	Process Control
CRESTLINE	KAREN	SHENBERGER	HR Manager
CRESTLINE	DAWN	SNYDER	Shipping Supv.
CRESTLINE	JODIE	TURNER	Buyer
MIDDLEFIELD	BRIAN	THORNBURG	Manuf. Manager
MIDDLEFIELD	GREGORY	ROMANCHOK	Controller
MIDDLEFIELD	RICHARD	NEWSOME	Eng/Maint Supv
MIDDLEFIELD	PHILIP	KRAMER	Tech Serv. Engineer
MIDDLEFIELD	DAVID	WINTERS	Manuf. Supv.
MIDDLEFIELD	LARRY	ROOT	Manuf. Supv.
MIDDLEFIELD	WILMA	POST	Manuf. Supv.
MIDDLEFIELD	PATRICIA	MARKER	Shipping Supv.
MIDDLEFIELD	SCHWENDEMAN	RUSSELL	Tool/set Supv.
MIDDLEFIELD	JAMES	SWARTZ	Quality Manager
LAPEER	BRUCE	TAYLOR	Controller
LAPEER	ELAINE	CHANAY	HR Manager
LAPEER	STREASICK	MARTIN	Tooling Eng.
LAPEER	SHARRON	PESHA	Manuf. Supv.
LAPEER	KRAIG	MCINALLY	Manuf. Supv.
LAPEER	DONALD	WILLIAMS	Manuf. Supv.
LAPEER	SHAFER	ELIZABETH	Material Mgr.
LAPEER	JODI	MCMILLAN	Quality Manager
TUSCALOOSA	MARTIN	STEVEN	Process Engineer
TUSCALOOSA	KEVIN	CHAMBERS	Mfg. Eng/Prog Mgr.
TUSCALOOSA	DANNY	POSEY	Shipping Supv.
TUSCALOOSA	ANNIE	DANIELS	Manuf. Supv.
TUSCALOOSA	HOMER	PATTERSON	Manuf. Supv.
TUSCALOOSA	MICHAEL	KEMP	Manuf. Supv.
TUSCALOOSA	SUSAN	RAINEY	Project Engineer
TUSCALOOSA	ELMIRA	TIDWELL	Project Engineer
TUSCALOOSA	CARMELITA	CALUAG	Quality Engineer
TUSCALOOSA	DARREN	HAWK	CMM
TUSCALOOSA	ERIC	WHITE	Quality Manager
BELLEVILLE	KEITH	BUYCK	Manuf. Supv.
BELLEVILLE	STEPHEN	MALGAY	Manuf. Supv.
BELLEVILLE	THOMAS	JABLONSKI	Manuf. Supv.
BELLEVILLE	MELANIE	LIMBERG	Quality Manager
BELLEVILLE	THOMAS	ATTON	Manuf. Engineer
BELLEVILLE	MARIA	MCKINNEY	Engineer
BELLEVILLE	MICHAEL	LORENZ	Controller
BELLEVILLE	KAREN	BOGGS	Quality Engineer
BELLEVILLE	THERESA	WHITFIELD	Quality Supervisor
BELLEVILLE	WENDY	MOORE	Material Mgr.
VANDALIA	ANDREA	HOWELL	HR Representative
VANDALIA	CATHERINE	BORTON	Accountant
VANDALIA	STEPHEN	NEWBAUER	Maintenance Leader
VANDALIA	CODY	WARREN	Engineer
VANDALIA	DONALD	CHASON	Operations lead
VANDALIA	CHRISTINE	LIPPERT	Quality Manager
VANDALIA	DANIEL	OZIO	Manuf. Mgr.
VANDALIA	DAVID	BALTER	Engineer
VANDALIA	CHRISTINE	HESS	Quality Engineer
VANDALIA	BARBARA	MORAN	Tech Analyst
VANDALIA	CAHTERINE	COX	Controller
VANDALIA	LAURA	LAWSON	Accountant
VANDALIA	MARK	REYNOLDS	Planner Spec.
BISHOPVILLE	JAMES	SHIRELY	Project Engineer
BISHOPVILLE	LARRY	SHEEN	Operations Manager
		Total	\$ 500,000