IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re LG.PHILIPS DISPLAYS USA, INC., Debtor.	Chapter 11 Case No. 06-10245-BLS

ORDER APPROVING DEBTOR'S RETENTION BONUS AND SEVERANCE PLAN

UPON CONSIDERATION OF the Motion For Approval of Retention Bonus and Severance Plan (the "Motion") filed by the debtor, LG.Philips Displays USA, Inc. (the "Debtor"); the Court finding that (i) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; (ii) venue is proper in this district pursuant to 28 U.S.C. § 1409; (iii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and (iv) notice of the Motion was sufficient under the circumstances; and after due deliberation the Court having determined that the relief requested in the Motion is in the best interests of the Debtor, the estate, and the Debtor's creditors, and good and sufficient cause having been shown;

IT IS HEREBY ORDERED as follows:

1. The Motion is GRANTED. All capitalized terms not otherwise defined herein shall have the respective meanings set forth in the Motion.

2. The Debtor is permitted, but not required, to implement the Retention Plan with respect to each of the Employees.

3. The Court finds that one of the Employees, Patrick T. Canavan, is an insider of the Debtor, but the Retention Plan to Mr. Canavan qualifies for allowance under 11 U.S.C. § 503(c)(1). Without limitation, the Retention Plan is therefore expressly approved as to Mr. Canavan.

4. Pursuant to Fed. R. Bankr. P. 6004(g), this Order shall be immediately effective and enforceable upon its entry.

5. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation and/or interpretation of this order.

Dated: _____, 2006
Wilmington, Delaware

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HONORABLE BRENDAN L. SHANNON
UNITED STATES BANKRUPTCY JUDGE