UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

IN RE:	)	**CHAPTER 11**
	)	
NIPPON ELECTRIC GLASS AMERICA, INC.,	)	**CASE NO. 04-63847**
	)	
	)	**JUDGE JOHN E. HOFFMAN, JR.**
Debtor.	)	

DECLARATION OF HAHN LOESER + PARKS LLP CERTIFYING THE METHODOLOGY FOR VOTING ON, AND THE RESULTS OF VOTING WITH RESPECT TO, TABULATION OF BALLOTS ACCEPTING AND REJECTING THE DEBTORS' FIRST AMENDED JOINT PLAN OF REORGANIZATION

I, CHRISTOPHER B. WICK, make the following declaration under penalty of perjury:

1. I am an Associate of Hahn Loeser + Parks LLP ("HLP") and, unless otherwise indicated, have personal knowledge of the facts set forth herein.

2. Pursuant to the Order (A) Approving First Amended Disclosure Statement, (B) Establishing Procedures For Solicitation and Tabulation of Votes to Accept or Reject First Amended Joint Plan of Reorganization, (C) Approving the Form of Ballots and Solicitation Materials, (D) Scheduling hearing on Confirmation of First Amended Joint Plan of Reorganization, (E) Approving Related Notice Procedures [Docket No. 177] dated August 25, 2005 (the "Voting Procedures Order"). The Court appointed HLP in this case, among other things, to act as agent for Nippon Electric Glass America, Inc. ("Debtor") for the purpose of receiving and tabulating the Ballots accepting or rejecting the First Amended Joint Plan of

Reorganization (as it may be amended or modified, the "Plan") proposed in Debtor's Chapter 11 case.[1]

Pursuant to the Voting Procedures Order, Debtor solicited votes were solicited from the holders of Claims in the following impaired Classes:

- Class 3C – Other Unsecured Claims
- Class 4C – PBGC Claims
- Class 5C – NEG Claims

3. The Voting Procedures Order specified that all Ballots were to be properly executed, completed and delivered, by either mail, overnight courier or personal delivery, to Debtor's Claims and Noticing Agent, HLP, which will serve as the balloting agent ("Balloting Agent"), so that they are actually **received no later than 4:00 p.m. (E.D.T.) on September 26, 2005** (the "Voting Deadline").

4. The Voting Procedures Order provided that each holder of a claim within a class of claims was entitled to vote to accept or reject the Plan. Each holder could vote the amount of its claim as set forth in the respective Debtors' schedules, unless such holder has timely filed a proof of claim, in which such holder would be entitled to vote the amount of such claim as set forth in such proof of claim. The foregoing general procedure was subject to the following exceptions (the "Tabulation Rules"), which were used by HLP in tabulating the ballots:

> (a) Unless one or more Tabulation Rules set forth below applies and provides otherwise, a claim will be deemed temporarily allowed for purposes of voting on the Plan in an amount equal to either: (i) if no proof of claim has been timely filed on account of such claim, the noncontingent, liquidated and undisputed amount of such claim as set forth in the respective Debtor's Schedules; or (ii) if a proof of claim has been timely filed on account of such claim, the noncontingent, liquidated and undisputed amount set forth therein;

[1] Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Plan.

(b) If a claim is deemed allowed under the Plan, such claim will be temporarily allowed for voting only purposes in the amount set forth therein;

(c) If a claim for which a proof of claim has been timely filed and has not been disallowed is listed, marked or otherwise referenced on its face as contingent, unliquidated or disputed, either in whole or in part, the noncontingent, liquidated and undisputed portion, if any, of such claim will be deemed temporarily allowed for voting purposes in the amount asserted, subject to the other Tabulation Rules, and the remaining contingent, unliquidated or disputed portion of such claim will be allowed for voting purposes in the amount of $1.00;

(d) If a claim has been allowed pursuant to a stipulation approved by the Court, such claim will be deemed allowed for voting purposes in the amount set forth in such stipulation;

(e) If a claim has been estimated or otherwise allowed for voting purposes by order of the Court, such claim will be temporarily allowed for voting purposes in the amount so estimated or allowed by the Court;

(f) Claims that are either (i) listed in the respective Debtor's Schedules as contingent, unliquidated or disputed, or in the amount of $0, or (ii) not listed in the Schedules, and on account of which no proof of claim was timely filed and no stipulation allowing the claim has been approved by the Court, will be disallowed for purposes of voting on the Plan;

(g) If on or before ten (10) days before the Voting Deadline any Debtor has filed and served an objection to or motion to disallow or reclassify a claim, or to allow or estimate the claim in an amount different from the amount asserted in the claim, such claim will be temporarily allowed for voting purposes in the lesser amount and classification identified in such motion;

(h) If a holder of a claim identifies a claim amount in its Ballot that is less than the amount otherwise calculated in accordance with the Tabulation Rules, the claim will be temporarily allowed for voting purposes in the lesser amount identified on such Ballot;

(i) Creditors will not be entitled to vote claims to the extent such claims duplicate or have been superseded by other claims filed by or on behalf of such creditors. The applicable Balloting Agent will determine whether a claim is duplicative or superseded in such Balloting Agent's discretion;

(j) A party shall not be entitled to a vote on the Plan based upon a guarantee or other theory of payment. There shall be allowed only one vote per claim regardless of how many parties may be subject to legal liability; and

(k) If a claim relates to rejection damages under an executory contract or unexpired lease that has not been rejected as of the Voting Record Deadline, to the extent such claim is for rejection damages, such claim shall be temporarily

disallowed by the Court for voting purposes and, to the extent such claim is solely for rejection damages, such Ballot shall not be counted as having voted for or against the Plan.

5. Upon receipt of timely Ballots, HLP stamped each Ballot with the date (the "Acceptance Date") to establish a time of receipt and inspection of each Ballot for proper form and authenticity, and adhered to the following procedures (the "Tabulation Procedures"):

(a) Ballots received after the Voting Deadline will not be accepted or counted by any of the Debtors;

(b) Any Ballot that partially rejects and partially accepts the Plan shall be counted as an acceptance of the Plan;

(c) Any Ballot which is returned indicating acceptance or rejection of the Plan but which is unsigned shall not be counted;

(d) If a creditor casts simultaneous duplicative Ballots which are voted inconsistently, such Ballots shall count as one vote accepting the Plan;

(e) If multiple Ballots are received from or on behalf of an individual holder of a claim with respect to the same claim prior to the Voting Deadline, the last Ballot timely received will be deemed to reflect the intent and to supersede and revoke any prior Ballot with respect to such claim;

(f) The method of delivery of the Ballots to be sent to the applicable Balloting Agent is at the election and risk of each holder of a claim and (if applicable) Nominee, and will be deemed made only when the original executed Ballot is actually received by the applicable Balloting Agent;

(g) Delivery of a Ballot by facsimile, e-mail or any other electronic means will not be accepted by any of the Balloting Agents;

(h) Except where an attorney for a Debtor has been designated as the Balloting Agent for such Debtor, no Ballot sent to any of the Debtors or any of the Debtors' financial or legal advisors shall be accepted;

(i) If a Ballot is signed by a trustee, executor, administrator, guardian, attorney-in-fact, or other person acting in a fiduciary or representative capacity, such person shall be required to indicated such capacity when signing and must submit proper evidence satisfactory to the Debtors to act on behalf of the creditor for whom such party is acting;

(j) Each of the Debtors, in their sole discretion, subject to any contrary order of the Court, may waive any defect in any Ballot at any time, whether before or after the Voting Deadline, and without notice;

(k) Any Holder of impaired claims who has delivered a valid Ballot voting on the Plan may withdraw such vote in accordance with applicable law;

(l) Each of the Debtors expressly reserve the right to amend, at any time, the terms of the Plan (subject to compliance with applicable law);

(m) Subject to any contrary order of the Court, each of the Debtors reserve the right to reject any and all Ballots not proper in form, the acceptance of which would, in the opinion of the respective Debtor or its counsel not be in accordance with the provisions of the Bankruptcy Code or this Order;

(n) If no votes to accept or reject the Plan are received with respect to a particular class, such class shall be deemed to have voted to accept the Plan;

(o) Unless waived by the respective Debtor or as ordered by the Court, any defects or irregularities in connection with the deliveries of the Ballots must be cured by the Voting Deadline, and unless otherwise ordered by the Court, delivery of such Ballots will not be deemed to have been made until such irregularities have been cured or waived;

(p) With respect to a Ballot received prior to the Voting Deadline, neither any of the Debtors, nor any other person or entity, will be under any duty to provide notification of defects or irregularities with respect to deliveries of Ballots nor will any of them incur liabilities for failure to provide such notification;

(q) Any Ballot that is otherwise properly completed and returned but does not choose to opt-out of granting the Optional Release by checking the appropriate box on the Ballot, shall be deemed to accept the Optional Release; and

(s) Any Holder of a Claim who fails to submit a Ballot shall be deemed to accept the Optional Release.

6. The results of the tabulation of the property executed and timely Ballots for Class 3C, 4C and 5C are as follows:

Class	**Accepting**		**Rejecting**	
	No. Holders	**Amount Held**	**No. Holders**	**Amount Held**
Class 3C – Other Unsecured Claims	13	$322,796.20	0	$0.00
Class 4C – PBGC Claims	1	$4,803,273.00	0	$0.00
Class 5C – NEG Claims[2]	1	$742,082.00	0	$0.00

7. The results of the tabulation of the properly executed and timely Ballots for Classes 3C and 4C excluding insiders (as that term is defined in section 101(31) of the Bankruptcy Code), are as follows:

Class	**Accepting**		**Rejecting**	
	No. Holders	**Amount Held**	**No. Holders**	**Amount Held**
Class 3C – Other Unsecured Claims	13	$322,796.20	0	$0.00
Class 4C – PBGC Claims	1	$4,803,273	0	$0.00

8. Based on the tabulation results, Classes 3C, 4C and 5C have accepted the Plan in the following percentages:

Class	**Accepting**		**Rejecting**	
	No. Holders	**Amount Held**	**No. Holders**	**Amount Held**
Class 3C – Other Unsecured Claims	100%	100%	0%	0%
Class 4C – PBGC Claims	100%	100%	0%	0%
Class 5C – NEG Claims	100%	100%	0%	0%

9. A schedule of the Ballots counted and summarized above pursuant to the rules established in the Voting Procedures Order is attached hereto as Exhibit A. Copies of the actual Ballots received are attached hereto as Exhibit C.

[2] NEG did not file a Ballot. Pursuant to Tabulation Procedure (n), NEG is deemed to have accepted the Plan.

10. A schedule of the Ballots not counted pursuant to the rules established in the Voting Procedures Order is attached hereto as Exhibit B.

11. Based on the foregoing tabulation, the Plan has received sufficient acceptance in the voting Classes identified above to be confirmed, pursuant to section 1126 of the Bankruptcy Code.

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

Dated: October 3, 2005

/s/ Christopher B. Wick

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Counsel to Nippon Electric Glass America, Inc.

EXHIBIT A

NIPPON ELECTRIC GLASS AMERICA, INC.
CLASS 3C – OTHER UNSECURED CLAIMS
ACCEPT BALLOT INFORMATION

Name	Accepts Ballot Amount	Scheduled Amount	Claim Amount	Claim Number
United States Plastic Corp.	$143.99	$152.00	$143.99	26
Bearco, Inc.	$768.40	$768.00	$768.40	N/A
Techneglas, Inc.	$0.00	$0.00	$0.00	40
UPS	$77.23	$611.00	$77.23	21
Watkins Motor Lines	$4,910.62	$2,591.00	$4,910.62	1
Fujimi Corp.	$170,092.45	$170,092.45	$170,092.45	23/31
Mitsubishi Logistics America Corp.	Unknown	$616.00	$616.00	N/A
Power-Sprays, Ltd.	GBP 4,831.74 or $8,467.78	$6,610.00	GBP 4,831.74 or $8,467.78	33
Marietta Industrial Enterprises	Unknown	$1,541.00	$1,541.00	N/A
Debt Acquisition Company of America (purchased the claim of Custom Manufacturing Company)	$5,040.00	$5,040.00	$5,040.00	N/A
Hess Pumice	$117,304.73	$187,654.00	$117,304.73	41
Corning Inc.	Unknown	$5,777.00	$5,777.00	N/A
Levy Organization Management, Inc.	$0.00	$8,057.00	$8,057.00	N/A

NIPPON ELECTRIC GLASS AMERICA, INC.
CLASS 3C – OTHER UNSECURED CLAIMS
REJECT BALLOT INFORMATION

Name	Rejects Ballot Amount	Scheduled Amount	Claim Amount	Claim Number
N/A	N/A	N/A	N/A	N/A

NIPPON ELECTRIC GLASS AMERICA, INC.
CLASS 4C –PBGC CLAIMS
ACCEPT BALLOT INFORMATION

Name	Accepts Ballot Amount	Scheduled Amount	Claim Amount	Claim Numbers
Pension Benefit Guaranty Corporation	Unknown	$0.00	$4,803,273	15, 16, 17, 18, 19, 20

NIPPON ELECTRIC GLASS AMERICA, INC.
CLASS 4C –PBGC CLAIMS
REJECT BALLOT INFORMATION

Name	Rejects Ballot Amount	Scheduled Amount	Claim Amount	Claim Number
N/A	N/A	N/A	N/A	N/A

NIPPON ELECTRIC GLASS AMERICA, INC.
CLASS 5C –NEG CLAIMS
ACCEPT BALLOT INFORMATION

Name	Accepts Ballot Amount	Scheduled Amount	Claim Amount	Claim Number
Nippon Electric Glass Co., Ltd.	Unknown	$5,545,389	$742,082	N/A

NIPPON ELECTRIC GLASS AMERICA, INC.
CLASS 5C –NEG CLAIMS
REJECT BALLOT INFORMATION

Name	Rejects Ballot Amount	Scheduled Amount	Claim Amount	Claim Number
N/A	N/A	N/A	N/A	N/A

EXHIBIT B

NIPPON ELECTRIC GLASS AMERICA, INC.
Invalid Ballots

Creditor Name	Claim No.	Amount	Date Received	Class	Accept	Reject	Reason
None							