

EXHIBIT 2

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

In re)	Case No. 04-63851
)	
NIPPON ELECTRIC GLASS OHIO, INC.)	Federal I.D. No. 95-4658750
)	
Debtor.)	Chapter 11
)	
)	Judge John E. Hoffman, Jr.

**ORDER GRANTING SECOND INTERIM FEE APPLICATION
OF MORRISON & FOERSTER, LLP
FOR ALLOWANCE AND PAYMENT OF COMPENSATION
AND REIMBURSEMENT OF COSTS AND EXPENSES FOR THE
PERIOD DECEMBER 1, 2004 THROUGH MARCH 31, 2005**

This matter, having come before the Court upon the *Second Interim Fee Application of Morrison & Foerster, LLP for Allowance and Payment of Compensation and Reimbursement of Costs and Expenses for the Period December 1, 2004 through March 31, 2005* [Docket No. ____] (the “Application”), the Court having reviewed the Application, and the Court finding that:

The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 157 and 1334;

This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2);

Notice of the filing of the Application being adequate and appropriate under the circumstances and in compliance with the applicable Federal Rules of Bankruptcy Procedure and the Local Rules of this Court; and

The Court having been fully advised of the premises and having determined the legal and factual basis of the within application does establish cause for the relief granted herein;

NOW THEREFORE, IT IS ORDERED that

1. The Application is granted as set forth herein.
2. Interim compensation to Morrison is allowed and approved for the period of December 1, 2004 through March 31, 2005 (the "Second Interim Period") in the amount of \$54,937.00 in fees for professional services rendered and \$111.75 in expenses and costs incurred for a total of \$55,048.75 in fees and expenses;
3. The payments already received by Morrison for the Second Interim Period of \$44,041.35, consisting of 80% of the fees requested and 100% of the costs requested, are approved; and
4. The Debtor is authorized to pay Morrison the balance of the approved fees of \$10,987.40 for the Second Interim Period.

IT IS SO ORDERED.

Copies to attached service list