

EXHIBIT 2

DECLARATION OF KENNETH R. COOKSON

I, Kenneth R. Cookson, declare as follows:

1. I am of lawful age and, if called upon, I could and would testify competently to the matters set forth herein. I am a Director of Kegler, Brown, Hill & Ritter Co., LPA. (“Kegler Brown”) responsible for Kegler Brown’s representation of the Debtor (the “Debtor”).

2. I am authorized to file this Declaration in support of the *Second Interim Fee Application of Kegler Brown for Allowance and Payment of Compensation and Reimbursement of Expenses for the Period December 1, 2004 through March 31, 2005* (the “Second Interim Application”).

3. I have read the Second Interim Application and reviewed the Exhibits attached thereto, and each of the facts contained therein to the best of my knowledge, is true and correct.

4. To the extent possible, I and other professionals at Kegler Brown have attempted throughout the Second Interim Period to minimize any duplication of work both amongst Kegler Brown professionals and between Kegler Brown and the other professionals involved in this matter.

5. I and other Members of Kegler Brown monitored the work performed by Kegler Brown professionals to ensure that the work was properly distributed to the appropriate professional at the appropriate lowest billing level.

6. By the Application, Kegler Brown respectfully applies for an order of this Court (1) allowing and approving interim compensation to Kegler Brown in the amount of \$17,707.61, representing \$16,500.00 in professional services rendered and \$1,207.61 in expenses and costs incurred during the Second Interim Period; (2) approving the payments already received by

Kegler Brown of \$11,617.88; and (3) authorizing payment of the unpaid balance owed to Kegler Brown of \$6,089.73.

7. Attached to the Application as Exhibit 1 is a true and correct copy of this Court's *Order Authorizing Employment of Kegler Brown Hill & Ritter as Local Counsel For Nippon Electric Glass Ohio, Inc. Debtor And Debtor In Possession.*

8. Attached to the Application as Exhibit 3 is a true and correct copy of the billing rates for each Kegler Brown profession during the Second Interim Period and a summary of the hours billed and fees incurred on behalf of the Debtor by each of these individuals.

9. Attached to the Application as Exhibit 4 is a true and correct copy of the complete monthly invoices which describe in detail all services rendered and expenses incurred by Kegler Brown during the Second Interim Period.

10. Attached to the Application as Exhibit 5 is a true and correct summary of all expenses and costs by category and month incurred by Kegler Brown during the Second Interim Period.

I declare under penalty of perjury under the laws of the United State of America that, to the best of my knowledge, the foregoing is true and correct.

Executed this 26th day of April, 2005 in Columbus, Ohio.

/s/ Kenneth R. Cookson
Kenneth R. Cookson (0020216)
KEGLER, BROWN, HILL & RITTER CO., LPA