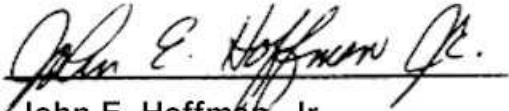


This document has been electronically entered in the records of the United States Bankruptcy Court for the Southern District of Ohio.

IT IS SO ORDERED.

Dated: May 31, 2005


John E. Hoffman, Jr.
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

In re: : Chapter 11
: :
NIPPON ELECTRIC GLASS : Case No. 04-63851
OHIO, INC., : :
: Judge John E. Hoffman, Jr.
: :
Debtor. :

ORDER GRANTING SECOND INTERIM FEE APPLICATION OF
KEGLER, BROWN, HILL & RITTER CO., LPA
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 on for the Court upon the *Second Interim Fee Application of Kehler, Brown, Hill & Ritter Co., LPA for Allowance and Payment of Compensation and Reimbursement of Costs and Expenses for the Period December 1, 2004 through March 31, 2005* [Docket 112] (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 Kegler, Brown Hill & Ritter Co., LPA (“Kegler Brown”) is allowed and approved for the period of December 1, 2004 to March 31, 2005 (the “Second Interim Period”) in the amount of \$16,500.00 in fees for professional services rendered and \$1,207.61 in expenses and costs incurred for a total of \$17,707.61 in fees and expenses;
3. The payments already received by Kegler Brown for the Second Interim Period of \$11,617.88, consisting of 80% of the fees requested and 100% of the costs requested, are approved; and
4. The Debtor is authorized to pay Kegler Brown the balance of the approved fees of \$6,089.73 for the Second Interim Period.

IT IS SO ORDERED.

Copies to Attached Service List:

Service List

KENNETH R. COOKSON
KEGLER BROWN HILL & RITTER
65 E. STATE STREET SUITE 1800
COLUMBUS, OH 43215

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425 MARKET STREET 33RD FLOOR
SAN FRANCISCO, CA 94105-2482

NIPPON ELECTRIC GLASS OHIO, INC.
PO BOX 220
EL CENTRO, CA 92444

April 27, 2005vASST US TRUSTEE (COL)
OFFICE OF THE US TRUSTEE
170 NORTH HIGH STREET
SUITE 200
COLUMBUS, OH 43215

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SUITE 1900
701 'B' STREET
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HUMBOLDT 17617
COL. GARITA DE OTAY, MESA DE OTAY
22509 TIJUANA, BC MEXICO

HITACHI TRANSPORT SYSTEM
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17777 STERGIOS ROAD, SUITE 1
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IMEX TRANSPORT, INC.
1616 KLOKE ROAD
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INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0012

INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

JAPAN BANK FOR INTERNATIONAL
COOPERATION, OSAKA BRANCH
4-4, DOJIMAHAMA
1-CHOME, KITA-KU,
OSAKA, 530-0004, JAPAN
ATTN: MS. HIROKO MIYOSHI

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OFFICE TOWER Y
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TOKYO 104-8610, JAPAN

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COLUMBUS, OH 43207

THOMSON, INC.
P.O. BOX 972630
EL PASO, TX 79997

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MEXICALI,
SADECV BL
BLVD. HECTOR TERAN TERAN 2382
FRACC. LAGUNA XOCHIMILCO
MEXICALI, B.C., MEXICO

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SQUIRE SANDERS & DEMPSEY, LLP
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MARC J. CARMEL, ESQ.
KIRKLAND & ELLIS, LLP
200 E. RANDOLPH DRIVE
CHICAGO, IL 60601

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CERTIFICATE OF SERVICE

District/off: 0648-2
 Case: 04-63851

User: caldwell
 Form ID: pdf01

Page 1 of 2
 Total Served: 47

Date Rcvd: May 31, 2005

The following entities were served by first class mail on Jun 02, 2005.

dbpos +Nippon Electric Glass Ohio, Inc., PO Box 220, El Centro, CA 92244-0220
 aty +Brenda K Bowers, 52 East Gay Street, PO Box 1008, Columbus, OH 43216-1008
 aty +Daniel A DeMarco, 3300 BP Tower, 200 Public Square, Cleveland, OH 44114-2316
 aty +Kegler Brown Hill & Ritter, 65 E. State Street Suite 1800, Columbus, OH 43215-4294
 aty +Kegler Brown Hill & Ritter Co, 65 E State St #1800, Columbus, OH 43215-4294
 aty +Kenneth R Cookson, 65 East State Street, Columbus, OH 43215-4213
 aty Kristin E Richner, Squire, Sanders & Dempsey L.L.P., 41 S High Street, 1300 Huntington Center, Columbus, OH 43215
 aty +Lisa M Diem, c/o Kegler Brown Hill & Ritter, Capitol Square, Suite 1800, 65 E. State Street, Columbus, OH 43215-4213
 aty +Mary Anne Wilsbacher, U S Trustee Office, 170 North High Street, Suite 200, Columbus, OH 43215-2417
 aty +Morrison & Foerster LLP, 425 Market Street 33rd Floor, San Francisco, CA 94105-2428
 aty +Morrison and Foerster, Attn: Patricia S Mar, 425 Market Street, 33rd Floor, San Francisco, CA 94105-2428
 aty +Patricia S Mar, Morrison & Foerster LLP, 425 Market Street, San Francisco, CA 94105-2432
 aty +Stephanie P Union, 65 East State Street, Suite 1800, Columbus, OH 43215-4295
 aty +Stuart E Bernsen, Pension Benefit Guaranty Corporation, 1200 K Street NW, Suite 340, Washington, DC 20005-4030
 ust +Asst US Trustee (Col), Office of the US Trustee, 170 North High Street, Suite 200, Columbus, OH 43215-2417
 acc Deloitte & Touche LLP, 701 'B' St, Ste 1900, San Diego, CA 92101-8198
 acc Galaz Yamazaki Ruiz Urquiza SC, Avenida Alejandro Von Humboldt 17617, Col Garita De Otay, Mesa De Otay, 22509 Tijuana BC Mexico
 intp +Techneglas, Inc., 727 East Jenkins Avenue, Columbus, OH 43207-1318
 7595448 DELOITTE AND TOUCHE LLP, SUITE 1900, 701 B STREET, SAN DIEGO, CA 92101-8198
 7595449 GALAZ, YAMAZAKI, RUIZ URQUIZ, S.C., AVENIDA ALEJANDRO VON HUMBOLDT 17617, COL. GARITA DE OTAY, MESA DE OTAY, 22509 TIJUANA, BC MEXICO
 7536185 HITACHI TRANSPORT SYSTEM (AMERICA), LTD., 17777 STERGIOS ROAD, SUITE 1, CALEXICO, CA 92231
 7859294 +Hitachi Transport System America Ltd, 1640 W 190th St, Torrance CA 90501-1122
 7595450 IMEX TRANSPORT, INC., 1616 KLOKE ROAD, CALEXICO, CA 92231
 7536187 INTERNAL REVENUE SERVICE, OGDEN, UT 84201-0012
 7536186 +INTERNAL REVENUE SERVICE, PHILADELPHIA, PA 19255-0001
 7536189 JAPAN BANK FOR INTERNATIONAL COOPERATION, 4-1, OHEMACHI 1-CHOME CHIYODA-KU,, TOKYO 100-8144, JAPAN
 7536190 +MAQSA, INC., 7505 ALAMEDA AVENUE, EL PASO, TX 79915-3713
 7595451 NEXTEL COMMUNICATIONS, P.O. BOX 54977, LOS ANGELES, CA 90054-0977
 7595452 NIPPON ELECTRIC GLASS (FUJIAN) CO., LTD., NO. 29 MAWEI TECHNOLOGY, DEVELOPMENT ZONE, RUZHOU, FUJIAN, 350015, CHINA
 7536191 NIPPON ELECTRIC GLASS (MALAYSIA) SDN.BHD, LOT 1-7, LION INDUSTRIAL PARK, PERSIARAN JUBIL PERAK, P.O. BOX 7216, 40706, SHAH ALAM, SELANGOR, MALAYSIA
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 7536193 NIPPON ELECTRIC GLASS CO., LTD., 7-1 SEIRAN 2-CHOME, OTSU, SHIGA 520-8539 JAPAN
 7595453 NIPPON ELECTRIC GLASS MEXICO, S.A. DE CV, CALZ. ROBLEDO INDUSTRIAL 338,, COL. COLORADO DOS, MEXICALI, BC 21384 MEXICO
 7595454 +NYK LINE (NA) INC., 300 LIGHTING WAY, 5TH FLOOR, SECAUCUS, NJ 07094-3647
 7536194 +PENSION BENEFIT GUARANTY CORP., 1200 K STREET, N.W., WASHINGTON, DC 20005-4026
 7595455 +RPM MATERIAL HANDLING CO., 619 EAST ROSS AVENUE, EL CENTRO, CA 92243-9657
 8182879 +RPM Material Handling Co, 8530 Avenida Costa Norte, San Diego CA 92154-6249
 7595456 SUMITOMO CORPORATION, HARUMI ISLAND TRITON SQ., OFFICE TOWER Y, 8-11 HARUMI 1-CHROME, CHOU-KU, TOKYO 104-8610, JAPAN
 7536195 +TECHNEGLAS, INC., 707 EAST JENKINS AVENUE, COLUMBUS, OH 43207-1318
 7536196 +THOMSON, INC., P.O. BOX 972630, EL PASO, TX 79997-2630
 7536197 TRANSPORTES JUAN CARLOS DE MEXICALI,, SADECV BL, BLVD. HECTOR TERAN TERAN 2382, FRACC. LAGUNA KOCHIMILCO, MEXICALI, B.C., MEXICO
 8484360 +Techneglas, Inc., Attn: Masato Sugai, 727 East Jenkins Avenue, Columbus, OH 43207-1318
 7536199 +U.S. ATTORNEY GENERAL, SOUTHERN DISTRICT OF OHIO, 303 MARCONI BLVD., SUITE 200, COLUMBUS, OH 43215-2326
 7536198 +U.S. ATTORNEY GENERAL, UNITED STATES, WASHINGTON, DC 20530-0001
 7595457 +YASKAWA ELECTRIC AMERICA, INC., 3355 PAYSAPHERE CIRCLE, CHICAGO, IL 60674-0033
 7595458 +YUSEN AIR AND SEA SERVICE (USA) INC., 19001 HARBORGATE WAY, TORRANCE, CA 90501-1314

The following entities were served by electronic transmission on May 31, 2005 and receipt of the transmission was confirmed on:

7958084 +Fax: 202-326-4112 May 31 2005 19:24:26 Pension Benefit Guaranty Corporation,
 Attn Stuart E Bernsen Esq, Office of the General Counsel Ste 340, 1200 K St NW,
 Washington DC 20005-4025

TOTAL: 1

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

intp Nippon Electric Glass America, Inc.
 blank Official Committee of Unsecured Creditors of Techn
 cr Pension Benefit Guaranty Corp.

TOTALS: 3, * 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
 USPS regulations require that automation-compatible mail display the correct ZIP.

District/off: 0648-2
Case: 04-63851

User: caldwell
Form ID: pdf01

Page 2 of 2
Total Served: 47

Date Rcvd: May 31, 2005

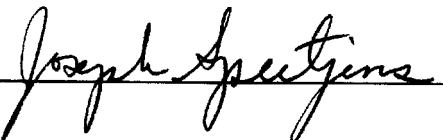
***** BYPASSED RECIPIENTS (continued) *****

I, Joseph Speetjens, declare under the penalty of perjury that I have served the attached document on the above listed entities in the manner shown, and prepared the Certificate of Service and that it is true and correct to the best of my information and belief.

First Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jun 02, 2005

Signature:

A handwritten signature in black ink, reading "Joseph Speetjens", written over a horizontal line.