



AGREEMENT AND RELEASE
(NEG Ohio - DOMEX)

This Agreement and Release (the "Agreement") is entered into as of March __, 2005 by and between Nippon Electric Glass Ohio, Inc. ("NEG Ohio") and Display Orion Mexicana, S.A. de C.V. ("DOMEX").

Recitals

A. On or about September 1, 2004, NEG Ohio filed for Chapter 11 protection under the United States Bankruptcy Code in *In re Nippon Electric Glass Ohio, Inc.*, Case No. 04-63851, pending in the United States Bankruptcy Court for the Southern District of Ohio (the "Bankruptcy Case").

B. On or about October 7, 2004, a fire occurred at the warehouse and manufacturing facilities owned by NEG Ohio's subsidiary in Mexicali, Mexico (the "Fire"). At the time of the Fire, DOMEX inventory, consisting of unpolished glass panels, was being shipped from Brazil to the Mexicali facility for NEG Ohio to polish pursuant to certain contractual arrangements between DOMEX and NEG Ohio. As a result of the Fire, NEG Ohio was unable to provide the polishing services, and DOMEX returned the inventory to Brazil for polishing.

C. DOMEX claims that it suffered loss and damage as a result of the Fire, including transportation costs for shipping of inventory between Brazil and Mexico, and has made a claim against NEG Ohio for its loss and damage.

D. NEG Ohio and DOMEX desire to and have agreed to settle all claims by DOMEX against NEG Ohio related to, arising out of, or resulting from the Fire, on the terms set forth in this Agreement.

WHEREFORE, in consideration of the mutual promises and covenants contained herein and for other good and valuable consideration, the parties hereto agree as follows:

Agreement

1. **Payment.** NEG Ohio shall pay to DOMEX the amount of U.S. \$106,819.00 (the "Payment") in full satisfaction of all claims of DOMEX for damages and losses related to, arising out of, or resulting from the Fire. The Payment shall be made within 10 days after entry of an order of the Bankruptcy Court in the Bankruptcy Case approving this Agreement and authorizing NEG Ohio to make the Payment.

2. **Release.** Effective upon receipt of the Payment, DOMEX releases and forever discharges NEG Ohio and any successors, predecessors, direct and indirect parents and their direct and indirect subsidiaries, divisions, affiliates, officers, directors, employees, attorneys, agents and representatives thereof, from any and all claims, demands, causes of action, obligations, damages and liabilities whatsoever, whether legal or equitable, known or unknown,

matured or unmatured, that DOMEX has or may have against the released parties related to, arising out of, or resulting from the Fire.

3. Bankruptcy Court Approval. This Agreement shall be subject to approval of the Bankruptcy Court in the Bankruptcy Case. NEG Ohio agrees to act promptly and use its best efforts to seek Bankruptcy Court approval of this Agreement. In the event that the Bankruptcy Court does not approve this Agreement for any reason, this Agreement shall terminate and be of no force and effect, and both parties shall be restored to their respective positions as if the Agreement had not been executed.

4. Applicable Law; Jurisdiction. This Agreement shall be deemed to have been executed in the State of California and shall in all respects be interpreted, enforced and governed under the laws of the State of California without regard to its choice of law principles. The parties consent to and submit to the jurisdiction of the federal and state courts located in the State of California, and any action or suit under this Agreement shall only be brought in a federal or state court with jurisdiction in the State of California.

5. Entire Agreement. This Agreement contains the entire agreement and understanding of the parties pertaining to the subject of this Agreement and supersedes and replaces all prior and contemporaneous negotiations, agreements and proposed agreements, written or oral. This Agreement may be modified only by a writing signed by each of the parties.

6. Counterparts. This Agreement may be signed in counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument. A signature transmitted by facsimile shall be deemed to be an original. This Agreement shall be deemed to have been executed when all parties have signed and delivered the same or separate copies thereof.

WHEREFORE, this Agreement was executed by each of the parties as of the date stated in the first paragraph.

NIPPON ELECTRIC GLASS OHIO, INC.

By: 

Print Name: KATSUO TAKEDA

Title: President

DISPLAY ORION MEXICANA, S.A. DE C.V.

By: 

Print Name: DAE YOUNG JUNG

Title: G. MANAGER