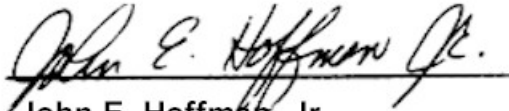


This document has been electronically entered in the records of the United States Bankruptcy Court for the Southern District of Ohio.

IT IS SO ORDERED.


John E. Hoffman, Jr.
United States Bankruptcy Judge

Dated: October 07, 2005

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

In re:)	Case No. 04-63788
)	
TECHNEGLAS, INC.,)	Chapter 11
)	
)	Judge John E. Hoffman, Jr.
Debtor.)	
<hr/>		
In re:)	Case No. 04-63851*
)	
NIPPON ELECTRIC GLASS OHIO, INC.,*)	Chapter 11
)	
)	Judge John E. Hoffman, Jr.
Debtor.)	
<hr/>		
In re:)	Case No. 04-63847
)	
NIPPON ELECTRIC GLASS AMERICA, INC.)	Chapter 11
)	
)	Judge John E. Hoffman, Jr.
Debtor.)	

**ORDER CONFIRMING THE FIRST AMENDED JOINT PLAN OF
REORGANIZATION OF THE DEBTORS PURSUANT TO CHAPTER 11 OF THE
UNITED STATES BANKRUPTCY CODE**

Upon the First Amended Joint Plan of Reorganization of the Debtors Pursuant to Chapter 11 of the United States Bankruptcy Code, as modified by the Debtors through modifications submitted to the Court prior to the Confirmation Hearing (the “Plan”),¹ and the First Amended Disclosure Statement for the First Amended Joint Plan of Reorganization Pursuant to Chapter 11 of the United States Bankruptcy Code (the “Disclosure Statement”) filed by the debtors and debtors in possession (collectively, the “Debtors”);² and based upon the hearing held before this Court on August 17, 2005, to consider approval of the Disclosure Statement (the “Disclosure Statement Hearing”); and upon the Order dated August 25, 2005 (the “Disclosure Statement Order”), approving the Disclosure Statement and establishing certain solicitation and tabulation procedures (the “Solicitation Procedures”); and upon the declarations of (a) BMC Group (“BMC”), the Balloting Agent retained by Techneglas and approved by the Court, (b) Kenneth R. Cookson, Esq., of Kegler, Brown, Hill & Ritter, the Balloting Agent for NEG Ohio, and (c) Christopher B. Wick, Esq., of Hahn Loeser & Parks LLP, the Balloting Agent for NEG America, each certifying the solicitation and tabulation results in each respective Debtor’s case (collectively the “Solicitation and Tabulation Certifications”); and a copy of (i) of the Disclosure Statement (with a copy of the Plan attached thereto as Exhibit A), (ii) the Confirmation Hearing Notice, and (iii) a Ballot and related materials, (collectively, the “Solicitation Packages”) having been transmitted in accordance with the Disclosure Statement Order; and the Disclosure Statement Order having fixed September 26, 2005, at 4:00 p.m. (prevailing Eastern time) as the last day and time for filing of objections to confirmation of the Plan and for submitting votes to accept or reject the Plan; and the solicitation of acceptances from Holders of Claims and Interests having been made in accordance with the Disclosure Statement Order; and upon the affidavits of

¹ Any capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Plan and Disclosure Statement.

² The Debtors are Techneglas, Inc. (“Techneglas”), Nippon Electric Glass America, Inc. (“NEG America”), and Nippon Electric Glass Ohio, Inc. (“NEG Ohio”).

service filed with respect to the mailing of the Solicitation Packages in accordance with the Disclosure Statement Order; and upon the objections to the Plan submitted by John S. Romanaskas, Thomas E. Zanowicz, and the Ohio Environmental Protection Agency; and the objection of the Ohio Environmental Protection Agency having been withdrawn; and upon the Techneglas Memorandum in Support of Confirmation of the First Amended Joint Plan of Reorganization Pursuant to Chapter 11 of the United States Bankruptcy Code, filed by the Debtors; and a hearing to consider confirmation of the Plan having been held before this Court on October 6, 2005 (the “Confirmation Hearing”); and upon the full and complete record of the Confirmation Hearing and all matters and proceedings heretofore part of the record of these Cases; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:

Jurisdiction and Venue

A. This Court has jurisdiction over these Chapter 11 Cases pursuant to 28 U.S.C. §§ 157 and 1334.

B. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

C. Confirmation of the Plan is a core proceeding under 28 U.S.C. § 157(b)(2) and this Court has exclusive jurisdiction to determine whether the Plan complies with the Bankruptcy Code and should be confirmed.

Judicial Notice

D. This Court takes judicial notice of the docket of these Chapter 11 Cases maintained by the Clerk of the Court, including, without limitation, all pleadings and other documents filed, all orders entered, and all evidence and arguments made, proffered or adduced at the hearings held before this Court during the pendency of these Chapter 11 Cases, including, without limitation, the Confirmation Hearing and the Disclosure Statement Hearing.

Solicitation and Tabulation

E. On August 30, 2005, Techneglas published the Confirmation Hearing Notice once in the *Columbus Daily Reporter*, *Toledo Blade*, *Wilkes-Barre Times*, *Wall Street Journal (Global)*, and the *Wall Street Journal (National Edition)*.

F. Written and publication notice of the Confirmation Hearing, the treatment of Claims and Interests under the Plan, if any, and the relevant deadlines for the submission of Ballots and objections has been provided substantially in the form, within the time, and in accordance with the Bankruptcy Rules and the procedures approved and prescribed by this Court in the Disclosure Statement Order. Such written and publication notice is adequate and sufficient pursuant to section 1128 of the Bankruptcy Code, Bankruptcy Rules 2002(b) and 3020, applicable Local Bankruptcy Rules, and other applicable law.

G. The forms of Ballots were approved by the Court by the Disclosure Statement Order signed on August 25, 2005. Ballots were transmitted to Holders of Claims and Interests under the Plan that are treated as impaired within the meaning of section 1124 of the Bankruptcy Code (the "Impaired Classes") and entitled to vote on the Plan in accordance with the Disclosure Statement Order.

H. Notice of the Optional Release to all Holders of Claims in Class 4A under the Plan was adequate and sufficient pursuant to section 1128 of the Bankruptcy Code, Bankruptcy Rules 2002(b) and 3020, applicable Local Bankruptcy Rules, and other applicable law, and all Holders of Claims in Class 4A entitled to vote under the Plan were given adequate and sufficient opportunity to opt-out of the Optional Release.

I. Notice of the PBGC Release to all Holders of Claims in Classes 5A, 4B and 4C under the Plan was adequate and sufficient pursuant to section 1128 of the Bankruptcy Code, Bankruptcy Rules 2002(b) and 3020, applicable Local Bankruptcy Rules, and other applicable law, and all Holders of Claims in Class 5A entitled to vote under the Plan were given adequate and sufficient opportunity to opt-out of the PBGC Release.

J. The Solicitation and Tabulation Certifications are consistent with Bankruptcy Rule 3018 and comply with the requirements of Local Bankruptcy Rule 3018-2(b).

Classification and Treatment of Claims and Interests

K. The Plan provides for the treatment of Allowed Administrative Expense Claims, and Allowed Priority Tax Claims. The Plan establishes the following Classes of Claims and Interests: Class 1A (Secured Claims against Techneglas), Class 2A (Other Priority Claims against Techneglas), Class 3A (Union Priority Claims against Techneglas), Class 4A (Other Unsecured Claims against Techneglas), Class 5A (PBGC Claims against Techneglas), Class 6A (NEG Claims and Interests against Techneglas), Class 1B (Secured Claims against NEG Ohio), Class 2B (Other Priority Claims against NEG Ohio), Class 3B (Other Unsecured Claims against NEG Ohio), Class 4B (PBGC Claims against NEG Ohio), Class 5B (NEG Claims against NEG Ohio), Class 6B (Other Interests in NEG Ohio), Class 7B (NEG Interests in NEG Ohio), Class 1C (Secured Claims against NEG America), Class 2C (Other Priority Claims against NEG America), Class 3C (Other Unsecured Claims against NEG America), Class 4C (PBGC Claims against NEG America), Class 5C (NEG Claims against NEG America), and Class 6C (NEG Interests in NEG America).

L. The classification of Claims and Interests under the Plan is reasonable. Claims or Interests in each particular Class are substantially similar to other Claims or Interests in such Class.

M. Classes 3A, 4A, 5A, 6A, 3B, 4B, 5B, 3C, 4C, and 5C are Impaired under the Plan and were entitled to vote to accept or reject the Plan.

N. As evidenced by the Solicitation and Tabulation Certifications, the Plan has been accepted, or has been deemed to be accepted, by all Impaired Classes entitled to vote to accept or reject the Plan in accordance with section 1126 of the Bankruptcy Code and consistent with Bankruptcy Rule 3018 and the Disclosure Statement Order.

O. The Plan designates Classes of Claims and Interests, satisfying the requirements of section 1123(a)(1) of the Bankruptcy Code.

P. The Plan specifies Unimpaired Classes, satisfying the requirements of section 1123(a)(2) of the Bankruptcy Code.

Q. The Plan specifies the treatment of Impaired Classes, satisfying the requirements of section 1123(a)(3) of the Bankruptcy Code

R. The Plan provides for the same treatment for each Claim or Interest of a particular Class, unless the Holder of a particular Claim or Interest has agreed to a less favorable treatment of such Claim or Interest, thereby satisfying the requirements of section 1123(a)(4) of the Bankruptcy Code.

S. The Plan provides for adequate means for its implementation, satisfying the requirements of section 1123(a)(5) of the Bankruptcy Code.

T. The Certificates of Incorporation and the Articles of Incorporation of the Reorganized Entities, as applicable, and provided for in the Plan, will contain a provision prohibiting the issuance of nonvoting equity securities to the extent required by section 1123(a)(6) of the Bankruptcy Code and, therefore, the Plan satisfies the requirements of such section.

U. The Plan contains only provisions that are consistent with the interests of Holders of Claims and Interests and with public policy with respect to the manner of selection of officers and directors of the Reorganized Entities, satisfying the requirements of section 1123(a)(7) of the Bankruptcy Code.

Executory Contracts and Unexpired Leases

V. The decision of Techneglas to reject all executory contracts and unexpired leases that have not expired by their own terms on or prior to the Effective Date, which Techneglas has not otherwise assumed or rejected during the pendency of its Chapter 11 Case, and which are not either listed as an assumed contract in the Plan or the subject of a motion pending as of the Effective Date to assume the same, or that have not otherwise been assumed pursuant to the Plan, represents a valid and well-considered exercise of Techneglas' business judgment, and is in the best interests of Techneglas, its Estate, and its Creditors.

W. The decisions of NEG Ohio and NEG America to assume (subject to Paragraph 23 of this Order), as applicable, all executory contracts and unexpired leases which have not expired by their own terms on or prior to the Effective Date, which have not been assumed, assumed and assigned, or rejected with the approval of the Bankruptcy Court, or which are not the subject of a motion to reject pending as of the Effective Date, represents a valid and well-considered exercise of the business judgment of both NEG Ohio and NEG America, and is in the best interests of NEG Ohio and NEG America, their Estates, and their Creditors.

X. The decision of NEG America to reject the following unexpired leases: (a) Equipment Rental Agreement with CIT Technology Financing Services, Inc., as assignee and successor in interest to Norvergence (901-0008935-000) dated June 20, 2003 for Matrix Box, and (b) Equipment Rental Agreement with Wells Fargo Financial Leasing, Inc. (006-0002228-001) dated May 18, 2004 for Matrix Box, represents a valid and well-considered exercise of the business judgment of NEG America, and is in the best interests of the NEG America, its Estate, and its Creditors.

Discharge Injunction and Releases

Y. The discharge, injunction, release and exculpation provisions contained in Article III.E, and Articles XVI.A through XVI.G of the Plan are fair, equitable, reasonable, and in the best interests of the Debtors, the Estates, Creditors, Interest Holders and other parties in interest in these Chapter 11 Cases.

Z. The Optional Release and the PBGC Release are fair, equitable, reasonable, and in the best interests of the Debtors, the Estates, Creditors, Interest Holders and other parties in interest in these Chapter 11 Cases.

Preservation of Causes of Action

AA. It is in the best interests of the Debtors' Estates and their Creditors, by preserving the value of the Debtors' Estates, that the Debtors (before the Effective Date) the Reorganized Entities and the Post Confirmation Trustee, as applicable (after the Effective Date), retain all

Causes of Action not expressly waived, relinquished, released, compromised or settled in the Plan or by any Final Order as set forth in Article VI.F of the Plan.

Standards for Confirmation under the Bankruptcy Code

BB. The Plan is dated and identifies the entity submitting it, thereby satisfying Bankruptcy Rule 3016(a).

CC. The Plan complies with the applicable provisions of the Bankruptcy Code, satisfying the requirements of Bankruptcy Code section 1129(a)(1).

DD. The Debtors have complied with the applicable provisions of the Bankruptcy Code, satisfying the requirements of section 1129(a)(2) of the Bankruptcy Code.

EE. Based upon the testimony adduced and proffered at the Confirmation Hearing and Bankruptcy Rule 3020(b)(2), the Plan has been proposed in good faith and not by any means prohibited by law, satisfying the requirements of section 1129(a)(3) of the Bankruptcy Code. The terms of the Plan were negotiated at arm's-length and in good faith by the Debtors, the PBGC, the OCUC, the USWA Union, the GMP Union, the United States Trustee, and other Creditors and parties in interest.

FF. The terms of the Plan represent an arm's-length and good faith settlement by the Debtors and the OCUC reached after a diligent and good-faith investigation by the OCUC.

GG. Any payment made or to be made by the Debtors for services or for costs and expenses in, or in connection with, these Chapter 11 Cases, or in connection with the Plan and incident to these Chapter 11 Cases, has been approved by, or is subject to the approval of, this Court as reasonable, satisfying the requirements of section 1129(a)(4) of the Bankruptcy Code.

HH. To the extent known, the Debtors have disclosed the identity and affiliations of the individuals proposed to serve, after confirmation of the Plan, as directors and officers of the Reorganized Entities; the appointment to, or continuance in, such offices of such individuals is consistent with the interests of the Debtors' Creditors and Interest Holders and with public policy; and the Debtors have disclosed the identity of any insiders who will be employed or retained by the Reorganized Entities subsequent to confirmation of the Plan and the nature of any

compensation to be paid to such insiders. These disclosures satisfy the requirements of section 1129(a)(5) of the Bankruptcy Code.

II. As no governmental authority has jurisdiction over the rates of the Debtors and the Plan does not effectuate any such rate change, section 1129(a)(6) of the Bankruptcy Code is not applicable to the Debtors.

JJ. With respect to each Impaired Class of Claims or Interests, each Holder of a Claim or Interest of such Class (a) has accepted the Plan, or (b) will receive or retain under the Plan, on account of such Claim or Interest, property of a value, as of the Effective Date of the Plan, that is not less than the amount that such Holder would receive or retain if the Debtors were to be liquidated under chapter 7 of the Bankruptcy Code on such date. This treatment satisfies the requirements of section 1129(a)(7) of the Bankruptcy Code.

KK. Classes 1A, 2A, 1B, 2B, 6B, 7B, 1C, 2C, and 6C are unimpaired within the meaning of section 1124 of the Bankruptcy Code (“Unimpaired Classes”) and deemed to accept the Plan pursuant to section 1126(f) of the Bankruptcy Code. Classes 3A, 4A, 5A, 6A, 3B, 4B, 5B, 3C, 4C, and 5C have accepted, or are deemed to have accepted, the Plan in accordance with sections 1126(c) and (d) of the Bankruptcy Code, and the Solicitation Procedures approved by the Court. As a result, the Plan satisfies section 1129(a)(8) of the Bankruptcy Code.

LL. Except to the extent that a Holder of an Allowed Administrative Expense Claim or an Allowed Priority Tax Claim has agreed or agrees to a different treatment of such Claim, the Plan provides that, with respect to each Allowed Claim of a kind specified in section 507(a)(1) and (a)(3) through (a)(8) of the Bankruptcy Code, the Holder of such Claim will receive, on account of such Claim, cash on the Effective Date, or as soon thereafter as is reasonably practicable, equal to the allowed amount of such Claim. This treatment satisfies the requirements of section 1129(a)(9) of the Bankruptcy Code.

MM. At least one Class of Claims against the Debtors that is Impaired under the Plan has accepted the Plan, determined without including any acceptance of the Plan by any insider

holding a Claim in such Class. As a result, the requirements of section 1129(a)(10) of the Bankruptcy Code are satisfied.

NN. Confirmation of the Plan is not likely to be followed by the liquidation or the need for further financial reorganization of the Reorganized Entities. As a result, the requirement of section 1129(a)(11) of the Bankruptcy Code is satisfied.

OO. The fees payable by the Debtors to the United States Trustee or the Clerk of this Court, as provided under 28 U.S.C. § 1930(a)(6) (the “UST Quarterly Fees”), constitute administrative expenses entitled to priority under section 507(a)(1) of the Bankruptcy Code, and the treatment of such fees in the Plan satisfies section 1129(a)(12) of the Bankruptcy Code. Pursuant to Article XVII.A of the Plan, each of the Reorganized Entities and the Post Confirmation Entity, as applicable, shall continue to pay the UST Quarterly Fees until the entry of a final decree closing these Chapter 11 Cases.

PP. To the extent, if any, that any of the Debtors are obligated under any plans, funds or programs providing retiree benefits, as that term is defined in section 1114 of the Bankruptcy Code, to the extent required by section 1129(a)(13) of the Bankruptcy Code, the Plan provides for the continuation of such benefits by the Reorganized Entities as provided in the GMP MOU and the USWA MOU. Thus, the requirements for section 1129(a)(13) of the Bankruptcy Code are satisfied. To the extent that any of the Debtors has the right to unilaterally modify, alter or terminate Retiree Benefits under applicable non-bankruptcy law, such right is not affected by 1129(a)(13) of the Bankruptcy Code or this Order.

QQ. No party in interest that is a governmental unit has requested that the Court not confirm the Plan on grounds that the principal purpose of the Plan is the avoidance of taxes or the avoidance of the application of Section 5 of the Securities Act of 1933, and the principal purpose of the Plan is not such avoidance. Accordingly, the Plan satisfies the requirements of section 1129(d) of the Bankruptcy Code.

RR. Each of the Debtors has solicited votes for the Plan in good faith and in compliance with the applicable provisions of the Bankruptcy Code, and the Exculpation

Beneficiaries have participated in good faith, within the meaning of section 1125(e) of the Bankruptcy Code, in the offer, issuance, sale, and purchase of the securities offered and sold under the Plan, and therefore are not and will not be, on account of such offer, issuance, sale, solicitation, and/or purchase, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Plan or offer, issuance, sale, or purchase of the securities offered and sold under the Plan.

SS. In the event that NEG Distribution NewCo is established, the NEG Distribution NewCo New Common Stock is being issued under the Plan in exchange for Claims against and Interests in Technegas. Pursuant to section 1145 of the Bankruptcy Code, the transfer of the NEG Distribution NewCo New Common Stock or any securities in the Reorganized Entities, and transactions in such securities shall be and are exempt from the registration requirements of Section 5 of the Securities Act of 1933, as amended, and any state or local law requiring registration for offer or sale of a security or registration or licensing of an issuer of, underwriter of, or broker or dealer in, such securities (collectively, “Federal and State Securities Laws”). Pursuant to section 1145(c) of the Bankruptcy Code, the issuance of the NEG Distribution NewCo New Common Stock under the Plan is a public offering, and therefore, subject to any transfer restrictions set forth in the applicable NEG Distribution NewCo New Common Stock. NEG Distribution NewCo New Common Stock or any securities in the Reorganized Entities may thereafter be resold and traded by any person that is not an underwriter within the meaning of section 1145(b) of the Bankruptcy Code (an “Underwriter”) as unrestricted securities.

TT. Upon the Effective Date, the Real Estate Entity will have sufficient resources as reasonably expected to maintain the Real Estate Assets safely pending the sale of such assets in accordance with the requirements of applicable non-bankruptcy law. There are reasonable prospects of a sale of the Real Estate Assets at a price that exceeds any known environmental liabilities.

UU. The modifications to the Plan submitted by the Debtors on or before the Confirmation Hearing (collectively, the “Modifications”) are not material, do not adversely

affect the treatment of the Holders of Claims or Interests in these Chapter 11 Cases, and do not require any further notice or disclosure to Creditors, Interest Holders or other parties in interest. The Plan as modified meets the requirements of sections 1122 and 1123 of the Bankruptcy Code.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED THAT:

General Decrees

1. The Plan complies with the requirements of sections 1122, 1123, and 1129 of the Bankruptcy Code, and the Plan is hereby confirmed.

2. The Effective Date of the Plan shall occur on the date when the conditions set forth in Article XIII.B of the Plan shall have been satisfied or, if applicable, waived in accordance with Article XIII.C of the Plan.

3. The Effective Date shall be the record date for purposes of determining Holders of Allowed Claims and Interests that are entitled to distributions that are required to be made under the Plan on the Effective Date (the “Distribution Record Date”).

4. To the extent that any objections to confirmation of the Plan have not been withdrawn prior to entry of this Order, are not cured by the relief granted herein or resolved as stated by the Debtors on the record of the Confirmation Hearing, all such objections shall be, and are hereby, overruled.

5. The findings of this Court set forth above and the conclusions of law stated herein shall constitute findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding by Bankruptcy Rule 9014. To the extent any finding of fact shall be determined to be a conclusion of law, it shall be so deemed, and to the extent any conclusion of law shall be determined to be a finding of fact, it shall be so deemed.

6. Pursuant to section 1141 of the Bankruptcy Code, effective as of the Confirmation Date, but subject to the occurrence of the Effective Date, and except as expressly provided in the Plan or this Order, the provisions of the Plan (including the exhibits to, and all documents and agreements executed pursuant to the Plan) and this Order shall be binding on (a) the Debtors, (b) the Reorganized Entities, (c) the Post Confirmation Entity and Post Confirmation Trustee,

(d) the Real Estate Entity and the Real Estate Trustee, (e) all Holders of Claims against and Interests in the Debtors, whether or not Impaired under the Plan and whether or not, if Impaired, such Holders accepted the Plan, (f) any other person giving, acquiring or receiving property under the Plan, (g) any party to an executory contract or lease of a Debtor, and (h) and each of the foregoing's respective successors or assigns.

7. On the Effective Date, pursuant to Article VI and XVI of the Plan and section 1141(b), (c) of the Bankruptcy Code, all property of the Estates shall vest in the Reorganized Entities, the Post Confirmation Entity, and the Real Estate Entity, as applicable, free and clear of all Claims, liens, encumbrances, charges, and other interests, except as provided in the Plan or in this Order. The Reorganized Entities may operate their businesses and may use, acquire, and dispose of property free of any restrictions of the Bankruptcy Code or the Bankruptcy Rules, and in all respects as if there were no pending cases under any chapter or provision of the Bankruptcy Code.

Discharge and Releases

8. The discharge, injunction, release and exculpation provisions contained in Article III.E and Articles XVI.A through XVI.G of the Plan are incorporated herein by reference as though fully set forth herein and are approved in all respects and shall be effective as provided for therein. On the Effective Date, the provisions of the aforementioned subsections of Articles III and XVI of the Plan shall be valid, binding and effective in all respects, and are hereby approved as integral parts of the Plan as fair, equitable, reasonable, and in the best interests of the Debtors, the Estates, Creditors, Interest Holders and other parties in interest in these Chapter 11 Cases, without the requirement of any further action by any party in interest in these Chapter 11 Cases.

9. The Optional Release shall be valid, binding and effective in all respects as set forth in the Plan, on all Holders of Claims in Class 4A under the Plan that did not opt-out of the Optional Release.

10. The PBGC Release shall be valid, binding and effective in all respects as set forth in the Plan, on all Holders of Claims in Class 5A under the Plan that did not opt-out of the PBGC Release.

11. Consistent with the finding in Paragraph RR above, except with respect to and without vitiating any of the obligations under the Plan, neither the Debtors, Reorganized Entities, any Claims Manager, nor any Exculpation Beneficiaries shall have or incur any liability to any Person whatsoever, including, without limitation, any Holder of any Claim or Interest for any act or omission taken in good faith in connection with, or arising out of, these Chapter 11 Cases, the formulation, preparation, dissemination or confirmation of the Plan, the consummation of the Plan, or the administration of the Plan or property to be distributed pursuant to the Plan, or any contract, instrument, release, or other agreement or document created or entered into, pursuant to or in connection with the Plan, except for any act or omission constituting fraud, gross negligence, breach of fiduciary duty, or willful misconduct.

Plan Implementation

12. The directors and officers of each of the Debtors and Reorganized Entities, the Post Confirmation Trustee, and the Real Estate Trustee, and their successors and assigns (collectively, the “Authorized Board Members”) are authorized and empowered to execute, deliver and/or file such documents, and make such payments, as are necessary to consummate the Plan. All actions contemplated by the Plan hereby are authorized and approved in all respects (subject to the provisions of the Plan and this Order). All such actions, and any other actions described in the Plan or this Order that would otherwise require the consent or approval of the directors or shareholders of each of the Debtors and/or the Reorganized Entities shall be deemed to have been consented to or approved and shall be effective under applicable, including, without limitation, federal and state law, without any requirement of prior or further action by the shareholders or directors of the Debtors and/or the Reorganized Entities. The appropriate officers and directors of each of the Debtors and the Reorganized Entities, the Post Confirmation Trustee, and the Real Estate Trustee, and their successors and assigns (including, but not limited

to, the Authorized Board Members) are authorized to execute and deliver and to perform the terms of the agreements, documents and instruments contemplated by the Plan and the Disclosure Statement, in the name of and on behalf of each of the Debtors, the Post Confirmation Entity, the Real Estate Entity and/or the Reorganized Entities.

13. The board of directors of each of the Reorganized Entities shall be deemed to have been duly elected by the shareholders of the Reorganized Entities. Following the occurrence of the Effective Date, the initial board of directors of each of the Reorganized Entities may be replaced by such individuals as are selected and elected by the shareholders of the applicable Reorganized Entity in accordance with the applicable laws of the jurisdiction of its incorporation and the applicable articles of incorporation.

14. Without further order of the Court, the chief executive officer of each Reorganized Entity and all other appropriate officers and directors of each Reorganized Entity (including, but not limited to, the Authorized Board Members) shall be authorized to execute, deliver, file, or record such contracts, instruments, releases, and other agreements or documents, and take such actions as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan. Any Authorized Board Member shall be authorized to certify or attest to any of the foregoing actions.

15. Subject to Article XV of the Plan, the Plan may be amended, modified, or supplemented by the Debtors or Reorganized Entities in the manner provided for by section 1127 of the Bankruptcy Code or as otherwise permitted by law without additional disclosure pursuant to section 1125 of the Bankruptcy Code. After the entry of this Order, so long as such action does not materially or adversely affect the treatment of Holders of Claims or Interests pursuant to the Plan who do not consent to such action, the Debtors may institute proceedings in the Bankruptcy Court to remedy any defect or omission or reconcile any inconsistencies in the Plan or this Order, with respect to such matters as may be necessary to carry out the purposes and effects of the Plan. Prior to the Effective Date, the Debtors may make appropriate technical adjustments and modifications to the Plan without further order or approval of the Bankruptcy

Court; provided, however, that such technical adjustments and modifications do not adversely affect the treatment of Holders of Claims or Interests who do not consent to such action.

16. Subject to the provisions of the Plan and this Order, each of the Debtors shall, as Reorganized Entities, continue to exist on and after the Effective Date, as a separate legal entity, with all the powers of a corporation under the laws of their respective states of incorporation, and without prejudice to any right of each Reorganized Entity to alter or terminate its existence (whether by merger or otherwise) as provided by, and in conformity with, applicable law.

17. Except as otherwise provided in the Plan or in any contract, instrument, release, indenture, or other agreement entered into in connection with the Plan, in accordance with section 1123(b) of the Bankruptcy Code, each of the Post Confirmation Trustee and the Reorganized Entities, as applicable, shall retain and may exclusively enforce and settle any Claims, rights, Potential Causes of Action that any of the Debtors, respectively, may hold against any Person or Entity. While each of the Debtors have each made a reasonable effort to identify known actual or potential causes of action that they each may pursue after the Effective Date, each of the Debtors have expressly reserved the right to pursue or defend causes of action not specifically or generally identified in the Disclosure Statement, the Plan, or otherwise. Each Reorganized Entity and the Post Confirmation Trustee, as applicable, may pursue such retained Claims, rights or Causes of Action, as appropriate, in accordance with the best interests of each respective Estate, Reorganized Entity, or the Post Confirmation Entity, as applicable.

Transfer of Assets

18. If a Post Confirmation Entity is to be established, Techneglas on its own behalf and on behalf of Holders of Allowed Claims in the Techneglas Chapter 11 Case shall execute the Post Confirmation Entity Agreement and take all other steps necessary or desirable to establish the Post Confirmation Entity pursuant to the terms of the Plan and the Post Confirmation Entity Agreement. In such event, and in accordance with and pursuant to the terms of the Plan, Techneglas shall transfer to the Post Confirmation Entity all of its right, title and interest in all of those assets necessary to fund distributions to Non-NEG Creditors in accordance with the Plan,

notwithstanding any prohibition of assignability under applicable non-bankruptcy law. In connection with the transfer of these assets, including to the extent necessary and as applicable under the Plan, rights and Causes of Action (including Bankruptcy Causes of Action), any attorney-client privilege, work-product privilege, or other privilege or immunity attaching to any documents or communications whether written or oral) transferred to the Post Confirmation Entity shall vest in the Post Confirmation Entity and its representatives. Techneglas, the Post Confirmation Trustee, and the Post Confirmation Entity are authorized to take all necessary or desirable actions to effectuate the transfer of such privileges.

19. On the Effective Date, and in accordance with and pursuant to the terms of the Plan and the Real Estate Entity Agreement, Techneglas on its own behalf shall execute the Real Estate Entity Agreement and take all other steps necessary or desirable to establish the Real Estate Entity pursuant to the Real Estate Entity Agreement. On the Effective Date, and in accordance with and pursuant to the terms of the Plan, Techneglas shall transfer to the Real Estate Entity all of its right, title and interest in all of the Real Estate Assets (including, without limitation, all interests and rights of Techneglas under the indemnity provided to Techneglas by Owens-Illinois, Inc.) and cash in an amount necessary to manage the Real Estate Assets pending sale in accordance with the Plan, notwithstanding any prohibition of assignability under applicable non-bankruptcy law.

20. Except as otherwise provided by the Plan, on the Effective Date, and upon the transfer of the Real Estate Assets to the Real Estate Entity, no entity, other than the Real Estate Entity, shall have any interest in or with respect to the Real Estate Assets or the Real Estate Entity. In accordance with the Plan, the Real Estate Entity is not, and shall not be deemed to be, a successor of Techneglas.

21. Pursuant to section 1146(c) of the Bankruptcy Code: (a) the issuance, distribution, transfer or exchange of any notes or securities under the Plan, including, but not limited to the NewCo New Common Stock; (b) the creation, modification, consolidation, or recording of any mortgage, deed of trust or other security interest, the securing of additional indebtedness by such

means or by other means (whether in connection with the issuance and distribution of the NEG Distribution NewCo New Common Stock or otherwise in furtherance of, or in connection with, the Plan); (c) the making, assignment or recording of any lease or sublease; or (d) the making, delivery, or recording of any deed or other instrument of transfer under, in the furtherance of, or in connection with, the Plan (whether in connection with any transfer of Real Estate Assets to or from the Real Estate Entity or otherwise in furtherance of, or in connection with, the Plan), including any deeds, bills of sale, assignments or other instruments of transfer executed in connection with any transactions arising out of, contemplated by, or in any way related to the Plan or this Order, shall not be subject to any document recording tax, stamp tax, or other similar tax or governmental assessment, and the appropriate state or local governmental officials or agents shall be, and hereby are, directed to forego the collection of any such tax or governmental assessment and to accept for filing and recordation any of the foregoing instruments or other documents without the payment of any such tax or governmental assessment.

Executory Contracts and Unexpired Leases

22. Pursuant to Article IX of the Plan, any executory contracts or unexpired leases of Techneglas that have not expired by their own terms on or prior to the Effective Date (including any indemnification obligations), that have not been assumed, assumed and assigned, or rejected with the approval of the Bankruptcy Court, or that Techneglas has obtained the authority to reject but has not rejected as of the Effective Date, or that are not the subject of a motion to assume pending as of the Effective Date, are hereby rejected.

23. Pursuant to Article IX of the Plan, any executory contracts or unexpired leases of NEG Ohio or NEG America that have not expired by their own terms on or prior to the Effective Date, that have not been assumed, assumed and assigned, or rejected with the approval of the Bankruptcy Court, or that are not the subject of a motion to reject pending as of the Effective Date, are hereby assumed; provided, however, that the following unexpired leases (a) Equipment Rental Agreement with CIT Technology Financing Services, Inc., as assignee and successor in interest to Norvergence (901-0008935-000) dated June 20, 2003 for Matrix Box, and (b)

Equipment Rental Agreement with Wells Fargo Financial Leasing, Inc. (006-0002228-001) dated May 18, 2004 for Matrix Box, are hereby rejected by NEG America.

24. Any Rejection Damage Claim on account of executory contracts or leases rejected hereby must be delivered to the Clerk of the Court, at the United States Bankruptcy Court for the Southern District of Ohio, 170 North High Street, Columbus, Ohio 43215, so as to be received on or before 4:00 p.m., prevailing Eastern Time, thirty (30) days after the Effective Date. Any Creditor who fails to file timely a Rejection Damage Claim resulting from the rejection of an executory contract or lease shall be forever barred, estopped, and enjoined from asserting such Claim that such Creditor may possess against any of the Debtors and from receiving distributions under the Plan for such Claim.

Plan Distributions

25. The classifications of Claims and Interests for purposes of the distributions to be made under the Plan shall be governed solely by the terms of the Plan. The classifications set forth on the Ballots tendered to or returned by each of the Debtors' creditors in connection with voting on the Plan (a) were set forth on the Ballots solely for the purposes of voting to accept or reject the Plan, (b) do not represent, and in no event shall be deemed to modify or otherwise affect, the actual classification of such Claims under the Plan for distribution purposes, and (c) shall not be binding on the Debtors, the Post Confirmation Trustee, or the Reorganized Entities.

26. The Reorganized Entities and their designees, and, to the extent applicable, the Post Confirmation Trustee with respect to distributions to Holders of Allowed Claims in the Techneglas Chapter 11 Case, are authorized and empowered to make distributions in accordance with the Plan.

27. All cash payments to be made by each of the Debtors to Holders of Allowed Claims shall be made in accordance with Article VIII of the Plan. All distributions to Holders of Allowed Claims by check shall be deemed made when deposited by each of the Debtors in the United States mail.

28. If NEG Distribution NewCo is to be established, NEG Distribution NewCo is authorized to issue the NEG Distribution NewCo New Common Stock for distribution in accordance with the terms of the Plan, without the need for any further corporate action under applicable law, regulation, order or rule.

29. Pursuant to section 1145 of the Bankruptcy Code, transfers of the NEG Distribution NewCo New Common Stock or any securities in the Reorganized Entities shall be and are exempt from the registration and licensing requirements of Federal and State Securities Laws. Pursuant to section 1145(c) of the Bankruptcy Code, the issuance of the NEG Distribution NewCo New Common Stock under the Plan is a public offering. Subject to any transfer restrictions set forth in the applicable NEG Distribution NewCo New Common Stock or any securities in the Reorganized Entities, such securities may be resold and traded by any person that is not an Underwriter as unrestricted securities (and not subject to the restrictions on transfer, or registration or licensing requirements otherwise applicable under Federal and State Securities Laws).

30. Except for the purpose of evidencing a right to distributions under the Plan and as otherwise set forth in the Plan, on the Effective Date all notes, instruments, certificates and other documents evidencing Claims in Techneglas shall be cancelled and, except as otherwise expressly provided in the Plan, shall be deemed discharged and of no force or effect.

Compensation and Reimbursement

31. Professionals retained in the Chapter 11 Cases shall seek approval and receive payment of fees and expenses in accordance with the Plan.

32. All payment of compensation to the Post Confirmation Trustee and the Real Estate Trustee in accordance with Article VI of the Plan is hereby approved.

Miscellaneous

33. Entry of this Order shall constitute approval of the Plan and all exhibits to the Plan, and all transactions contemplated thereunder.

34. Pursuant to the authority of this Court granted under Bankruptcy Rule 3020(e), this Order shall be effective immediately upon its entry and shall not be stayed until the expiration of ten (10) days after entry of this Order.

35. Pursuant to sections 1123(a) and 1142(a) of the Bankruptcy Code and the provisions of this Order, upon the occurrence of the Effective Date, the Plan shall apply and be enforceable notwithstanding any otherwise applicable non-bankruptcy law.

36. To the extent this Order or the Plan conflicts with (i) the Disclosure Statement, (ii) any other agreement entered into between any of the Debtors and any party, or (iii) other orders of the Court, the Plan controls the Disclosure Statement and any other such agreements, and this Order controls the Plan.

37. Except as expressly otherwise provided for in the Plan, or any order of this Court, all injunctions or stays arising prior to the Confirmation Date in accordance with section 105 or 362 of the Bankruptcy Code, or otherwise, and in existence on the Confirmation Date, shall remain in full force and effect until the Effective Date.

38. If any or all of the provisions of this Order are hereafter reversed, modified or vacated by subsequent order of this Court or any other court, such reversal, modification or vacatur shall not affect the validity of the acts or obligations incurred or undertaken under or in connection with the Plan prior to any of the Debtors' receipt of written notice of any such subsequent order. Notwithstanding any such reversal, modification or vacatur of this Order, any such act or obligation incurred or undertaken pursuant to, and in reliance on, this Order prior to the effective date of such reversal, modification or vacatur shall be governed in all respects by the provisions of this Order and the Plan and all documents related to the Plan and any amendments or modifications to any of the foregoing.

39. The failure to reference or discuss any particular provision of the Plan in this Order shall have no effect on the validity, binding effect or enforceability of such provision and such provision shall have the same validity, binding effect and enforceability as every other provision of the Plan.

40. The Plan shall be deemed to be substantially consummated on the Effective Date.

41. This Court shall retain jurisdiction of these Chapter 11 Cases (a) pursuant to and for the purposes of section 105(a) and 1127 of the Bankruptcy Code, and (b) as set forth in Article XIV of the Plan, which is incorporated herein.

42. The Debtors and/or their authorized agent(s) shall serve this Order, as provided in Bankruptcy Rule 2002(f)(7), to all Creditors and Interest Holders of each of the Debtors no later than ten (10) days after the date of entry of this Order.

43. Except as otherwise may be provided in the Plan or herein, notice of pleadings in these Chapter 11 Cases after the Effective Date shall be limited to the following parties: (a) the Reorganized Entities and their counsel; (b) the Post Confirmation Trustee; (c) the Real Estate Trustee; (d) the Office of the United States Trustee; and (e) any party known to be directly affected by the relief sought.

IT IS SO ORDERED.

Copies to:

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