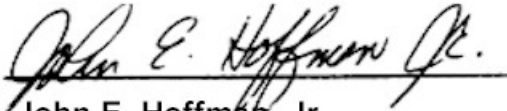


This document has been electronically entered in the records of the United States Bankruptcy Court for the Southern District of Ohio.

IT IS SO ORDERED.

Dated: November 10, 2005

  
John E. Hoffman, Jr.  
United States Bankruptcy Judge

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**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.	)	
	)	

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**STIPULATION AND ORDER RESOLVING CLAIMS BETWEEN  
TECHNEGLAS, INC. AND NIPPON ELECTRIC GLASS OHIO, INC.**

This Stipulation and Order (the “Stipulation and Order”) is entered into this 12th day of October, 2005, between Techneglas, Inc. (“Techneglas”) and Nippon Electric Glass Ohio, Inc. (“NEG Ohio”), acting by and between the respective counsel.

WHEREAS, on September 1, 2004, both NEG Ohio and Techneglas filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (as amended from time to time, the “Bankruptcy Code”); and

WHEREAS, NEG Ohio and Techneglas have each continued in possession of its properties and the management of its business as a debtor-in-possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code; and

WHEREAS, on or about May 20, 2005, Techneglas filed a claim against NEG Ohio in its Chapter 11 Case (Case No. 04-63851) (the “NEG Ohio Case”) in the amount of not less than \$4,556,422.51, which claim was docketed in the Claims Register in the NEG Ohio Case as Claim No. 10 (the “Techneglas Claim”); and

WHEREAS, on or about January 7, 2005, NEG Ohio filed a claim against Techneglas in its Chapter 11 Case (Case No. 04-63788) (the “Techneglas Case”) for the amount of \$1,628,286, which claim was docketed in the Claims Register of the Techneglas Case as Claim No. 1070 (the “NEG Ohio Liquidated Claim”); and

WHEREAS, on or about January 14, 2005, NEG Ohio filed a claim against Techneglas in the Techneglas Case for a contingent and unliquidated amount, which claim was docketed in the Claims Register of the Techneglas Case as Claim No. 2032 (the “NEG Ohio Unliquidated Claim”); and

WHEREAS, Techneglas and NEG Ohio, together with Nippon Electric Glass America, Inc., have filed a First Amended Joint Plan of Reorganization dated August 22, 2005 (together with any amendments or modifications thereto, the “Plan”) in their respective Chapter 11 Cases; and

WHEREAS, NEG Ohio and Techneglas have agreed upon the allowance and satisfaction of their respective claims against each other, and wish to memorialize such agreement by this Stipulation and Order; and

NOW, THEREFORE, IT IS HEREBY STIPULATED AND AGREED, by and between the parties hereto, and ORDERED by the Court that:

1. The Techneglas Claim shall be allowed in the NEG Ohio Case in the amount of \$4,090,760.96 (the “Techneglas Allowed Claim”) and shall be disallowed as to any amount in excess thereof. The Techneglas Allowed Claim shall be classified as a general unsecured claim in Class 3B under the Plan.

2. The NEG Ohio Liquidated Claim shall be allowed in the Techneglas Case in the amount of \$1,628,246.85 (the “NEG Ohio Allowed Claim”) and shall be disallowed as to any amount in excess thereof. The NEG Ohio Allowed Claim shall be classified as a general unsecured claim in Class 4A under the Plan.

3. The NEG Ohio Unliquidated Claim shall be disallowed in the Techneglas Case in its entirety and expunged.

4. The NEG Ohio Allowed Claim shall be satisfied in its entirety by offset of \$1,628,246.85 against the Techneglas Allowed Claim, and NEG Ohio shall receive no distributions on account of the NEG Ohio Allowed Claim under the Plan.

5. The Techneglas Allowed Claim shall be partially satisfied, to the extent of \$1,628,246.85, by offset against the NEG Ohio Allowed Claim, and the remaining balance of the Techneglas Allowed Claim, in the amount of \$2,462,514.11 shall be satisfied by the cash distribution to be made to creditors holding Allowed Claims in Class

3B under the Plan.

IT IS SO ORDERED.

**Approved By:**

TECHNEGLAS, INC.

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Counsel for Techneglas, Inc.

**Approved By:**

NIPPON ELECTRIC GLASS OHIO, INC.

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