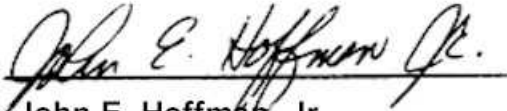


This document has been electronically entered in the records of the United States Bankruptcy Court for the Southern District of Ohio.

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.	)	
	)	

---

**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.

By: /s/ Brenda K. Bowers  
Robert J. Sidman (0017390)  
Brenda K. Bowers (0046799)  
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Counsel for Techneglas, Inc.

**Approved By:**

NIPPON ELECTRIC GLASS OHIO, INC.

By: /s/ Kenneth R. Cookson (per authority)  
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###

## CERTIFICATE OF SERVICE

District/off: 0648-2  
Case: 04-63851User: caldwell  
Form ID: pdf01Page 1 of 2  
Total Served: 48

Date Rcvd: Nov 10, 2005

The following entities were served by first class mail on Nov 12, 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  
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 aty +Kenneth R. Cookson, 65 East State Street, Suite 1800, Columbus, OH 43215-4295  
 aty Kristin E Richner, Squire, Sanders & Dempsey L.L.P., 41 S High Street,  
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 aty +Mary Anne Wilsbacher, U S Trustee Office, 170 North High Street, Suite 200,  
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 aty +Morrison & Foerster LLP, 425 Market Street 33rd Floor, San Francisco, CA 94105-2428  
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 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,  
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 ust +Asst US Trustee (Col), Office of the US Trustee, 170 North High Street, Suite 200,  
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 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  
 cr +Robert D Bacon, 1200 K St NW, Washington, DC 20005-4025  
 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,  
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 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  
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 7536189 JAPAN BANK FOR INTERNATIONAL COOPERATION, 4-1, OHEMACHI 1-CHOME CHIYODA-KU,,  
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 7536190 +MAQSA, INC., 7505 ALAMEDA AVENUE, EL PASO, TX 79915-3713  
 7595451 NEXTEL COMMUNICATIONS, P.O. BOX 54977, LOS ANGELES, CA 90054-0977  
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 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  
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 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,  
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 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,  
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 7536198 +U.S. ATTORNEY GENERAL, UNITED STATES, WASHINGTON, DC 20530-0001  
 7595457 +YASKAWA ELECTRIC AMERICA, INC., 3355 PAYSHERE 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 Nov 10, 2005 and receipt of the transmission was confirmed on:

7958084 +Fax: 202-326-4112 Nov 10 2005 23:42:43 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: 48

Date Rcvd: Nov 10, 2005

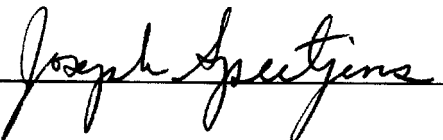
\*\*\*\*\* BYPASSED RECIPIENTS (continued) \*\*\*\*\*

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: Nov 12, 2005

Signature:

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