

EXHIBIT 2

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

In re)	Case No. 04-63851
)	
NIPPON ELECTRIC GLASS OHIO, INC.)	Federal I.D. No. 95-4658750
)	
Debtor.)	Chapter 11
)	
)	Judge John E. Hoffman, Jr.

**ORDER GRANTING FINAL FEE APPLICATION
OF MORRISON & FOERSTER, LLP
FOR ALLOWANCE AND PAYMENT OF COMPENSATION
AND REIMBURSEMENT OF COSTS AND EXPENSES**

This matter, having come before the Court upon the *Final Fee Application of Morrison & Foerster, LLP for Allowance and Payment of Compensation and Reimbursement of Costs and Expenses* [Docket No. ____] (the “Final Application”), the Court having reviewed the Final Application, and the Court finding that:

- A. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 157 and 1334;

B. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2);

C. Notice of the filing of the Final 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

D. The Court has been fully advised of the premises and has determined that the legal and factual basis of the Final Application establishes cause for the relief granted herein;

NOW THEREFORE, IT IS ORDERED that

1. The Final Application is granted as set forth herein.

2. Compensation to Morrison for professional services incurred during the period of August 1, 2005 through October 31, 2005 (the "Final Fee Period") is approved and allowed in the amount of \$58,301.00 in fees and \$3,999.55 in expenses and costs, for a total of \$62,300.55 in fees and costs; all partial payments received by Morrison for the Final Fee Period pursuant to Monthly Fee Statements under the Court's *Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* entered on September 27, 2004 (the "Fee Order") are approved; and the Debtor is authorized to pay Morrison the fee "holdback" for the Final Fee Period; and

3. Final approval and allowance is hereby granted as to (a) all fees and costs previously approved, allowed and paid to Morrison as interim compensation pursuant to the Fee Order, and (b) all fees and costs approved and allowed pursuant to this Order for the Final Fee Period, such final approval and allowance to be in the amount of \$312,852.50 in fees and \$8,417.79 in costs, for total fees and costs of \$321,270.29, for services rendered by Morrison to the Debtor from the commencement of the case through October 31, 2005.

IT IS SO ORDERED.

Copies to attached service list

sf-2032466