

**EXHIBIT B**

**Affidavit of Lawrence A. Faas**

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

In re:	)	Chapter 11
	)	
NIPPON ELECTRIC GLASS	)	Case No. 04-63851
OHIO, INC.,	)	
	)	
Debtor.	)	Judge John E. Hoffnan, Jr.

**AFFIDAVIT OF LAWRENCE A. FAAS IN SUPPORT OF EMPLOYMENT AND  
RETENTION OF DELOITTE TAX LLP AS ORDINARY COURSE PROFESSIONAL**

I, LAWRENCE A. FAAS, declare the following under penalty of perjury:

1. I am a partner of Deloitte Tax LLP (“Deloitte Tax”), an affiliate of Deloitte & Touche LLP, and my offices are located in San Diego, California,
2. I know the facts stated herein of my own knowledge and, if called, could testify competently thereto.
3. Nippon Electric Glass, Ohio, Inc., the above-captioned debtor and debtor in possession (the “Debtor”) has requested that Deloitte Tax provide accounting services to the Debtor consisting of preparation of the Debtor’s federal tax returns, and Deloitte Tax has consented to provide such services.
4. As part of its customary practice, Deloitte Tax is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be employed by the Debtor, creditors and parties in interest in the Chapter 11 case. Based on the “Creditors and Shareholders” list provided by counsel to the Debtor attached hereto as Schedule 1, to my knowledge after reasonable inquiry, I am informed and believe that Deloitte Tax does not perform services for the Debtor’s identified creditors or shareholders of the Debtor, or any

identified affiliates of the Debtor, or have any relationship with any such person or to the Debtor's attorneys that may be adverse to the Debtor or its estate, except as set forth herein or in the attached Schedule 2. Deloitte Tax is a subsidiary of the United States member of Deloitte Touche Tohmatsu, a Swiss Verein (association of professional service firms), of which Galaz, Yamazaki, Ruiz Urquiza, S.C. ("Galaz"), another accounting firm employed by the Debtor, is the Mexican member firm. Morrison & Foerster LLP, the Debtor's Counsel, is an audit client of Deloitte & Touche LLP, an affiliate of Deloitte Tax. Member firms of Deloitte Touche Tohmatsu may provide services to parties-in-interest or their affiliates.

5. Neither Deloitte Tax nor its partners have agreed to share the compensation to be received from the Debtor with any other external person.

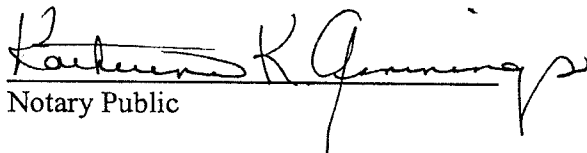
6. Deloitte Tax is owed approximately \$5,109 by the Debtor for services performed prior to the filing of the Debtor's Chapter 11 petition and has not waived its pre-petition claim.

7. If at any time during the period of its employment, Deloitte Tax should discover any facts bearing on the matters described herein which it deems require disclosure, Deloitte Tax will supplement the information contained in this Declaration.

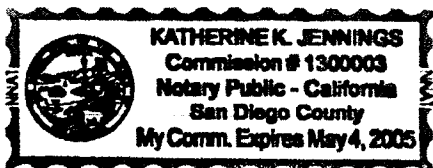


Lawrence A. Faas

Sworn to before me this  
13 day of December, 2004



Notary Public



**SCHEDULE 1 TO AFFIDAVIT OF LAWRENCE A. FAAS IN SUPPORT OF  
EMPLOYMENT AND RETENTION OF DELOITTE TAX LLP AS ORDINARY  
COURSE PROFESSIONAL**

**CREDITORS AND SHAREHOLDERS OF NIPPON ELECTRIC GLASS, OHIO, INC.**

NIPPON ELECTRIC GLASS MEXICO, S.A. DE C.V.  
CALZ. ROBLEDO INDUSTRIAL #338,  
COL. COLORADO DOS  
MEXICALI, BC 21384 MEXICO

GALAZ, YAMAZAKI, RUIZ URQUIZA , S.C.  
AVENIDA ALEJANDRO VON HUMBOLDT 17617  
COL. GARITA DE OTAY, MESA DE OTAY  
22509 TIJUANA, BC MEXICO

RPM MATERIAL HANDLING CO.  
619 EAST ROSS AVENUE  
EL CENTRO, CA 92243-9797

NYK LINE (NA) INC.  
300 LIGHTING WAY, 5TH FLOOR  
SECAUCUS, NJ 07094

YASKAWA ELECTRIC AMERICA INC.  
3355 PAYSHERE CIRCLE  
CHICAGO, IL 60674

IMEX TRANSPORT, INC.  
1616 KLOKE ROAD  
CALEXICO, CA 92231

DELOITTE & TOUCHE LLP  
SUITE 1900  
701 "B" STREET  
SAN DIEGO, CA 92101-8198 .

YUSEN AIR & SEA SERVICE (USA) INC.  
19001 HARBORGATE WAY  
TORRANCE, CA 90501  
NEXTEL COMMUNICATIONS  
P.O. BOX 54977  
LOS ANGELES, CA 90054-0977

SUMITOMO CORPORATION  
HARUMI ISALND TRITON SQUARE  
OFFICE TOWER Y  
8-11 HARUMI 1-CHROME, CHOU-KU  
TOKYO, 104-8610, JAPAN

SUMITOMO CORPORATION DE  
MEXICO S.A. DE C.V.  
JAIME BALMES NO. 8-801  
LOS MORALES POLANCO C.P. 11510  
MEXICO, D.F.

NIPPON ELECTRIC GLASS (FUJIAN) CO. , LTD.  
NO. 29 MAWEI TECHNOLOGY  
DEVELOPMENT ZONE, RUZHOU  
FUJIAN, 350015, CHINA

HITACHI TRANSPORT SYSTEM (AMERICA), LTD.  
17777 STERGIOS ROAD, SUITE #1  
CALEXICO, CA 92231

INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

INTERNAL REVENUE SERVICE  
OGDEN, UTAH 841201-0012

JAPAN BANK FOR INTERNATIONAL COOPERATION  
4-1, OHTEMACHI 1-CHOME CHIYODA-KU,  
TOKYO 100-8144, JAPAN

MAQSA, INC.  
7505 ALAMEDA AVE.  
EL PASO, TX 79915

NIPPON ELECTRIC GLASS CO., LTD.  
7-1, SEIRAN 2-CHOME, OTSU  
OTSU, SHIGA 520-8539 JAPAN

NIPPON ELECTRIC GLASS AMERICA, INC.  
650 EAST DEVON, SUITE 110  
ITASCA, IL 60143

NIPPON ELECTRIC GLASS (MALAYSIA) SDN. BHD.  
LOT 1-7, LION INDUSTRIAL PARK, PERSIARAN JUBIL PERAK,  
P.O. BOX 7216, 40706

SHAH ALAM, SELANGOR, MALAYSIA  
PENSION BENEFIT GUARANTY CORP.  
1200 K STREET, N.W.  
WASHINGTON, D.C. 20000-4026

TECHNEGLAS, INC.  
707 E. JENKINS AVENUE  
COLUMBUS, OHIO 43207

THOMSON, INC.  
P.O. BOX 972630  
EL PASO, TEXAS 79997

TRANSPORTES JUAN CARLOS DE MEXICALI, SADECV  
BLVD. HECTOR TERAN TERAN #2382  
FRACC. LAGUNA XOCHIMILCO  
MEXICALI, B.C. MEXICO

**SCHEDULE 2 PARTIES-IN-INTEREST WITH WHICH DELOITTE TAX LLP OR ITS AFFILIATES HAVE PRESENT OR FORMER SERVICE RELATIONSHIP IN MATTERS UNRELATED TO THIS CASE:**

**SHAREHOLDERS**

SUMITOMO CORPORATION (15% SHAREHOLDER)  
HARUMI ISALND TRITON SQUARE  
OFFICE TOWER Y  
8-11 HARUMI 1-CHROME, CHOU-KU  
TOKYO, 104-8610, JAPAN

NIPPON ELECTRIC GLASS CO., LTD. (80% SHAREHOLDER)  
7-1, SEIRAN 2-CHOME, OTSU  
OTSU, SHIGA 520-8539 JAPAN

**CREDITORS**

YASKAWA ELECTRIC AMERICA INC.  
3355 PAYSPHERE CIRCLE  
CHICAGO, IL 60674

NEXTEL COMMUNICATIONS  
P.O. BOX 54977  
LOS ANGELES, CA 90054-0977

HITACHI TRANSPORT SYSTEM (AMERICA), LTD.  
17777 STERGIOS ROAD, SUITE #1  
CALEXICO, CA 92231

INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

INTERNAL REVENUE SERVICE  
OGDEN, UTAH 841201-0012

THOMSON, INC.  
P.O. BOX 972630  
EL PASO, TEXAS 79997

PENSION BENEFIT GUARANTY CORP.  
1200 K STREET, N.W.  
WASHINGTON, D.C. 20000-4026

**BANKRUPTCY COUNSEL**  
MORRISON & FOERSTER LLP