

**EXHIBIT C**

**Declaration of Kimiaki Maruo**

**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. Hoffman, Jr.

**DECLARATION OF KIMIAKI MARUO IN SUPPORT OF EMPLOYMENT AND  
RETENTION OF GALAZ, YAMAZAKI, RUIZ URQUIZA, S.C. AS ORDINARY  
COURSE PROFESSIONAL**

I, KIMIAKI MARUO, declare the following under penalty of perjury:

1. I am a partner of Galaz, Yamazaki, Ruiz Urquiza, S.C., located at Alejandro Von Humboldt 17617 Colonia Garita de Otay, 22430 Tijuana, Baja California, Mexico (“Galaz”).

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 Galaz provide services to the Debtor consisting of semi-annual audits of the Debtor’s financial statements, and Galaz has consented to provide such services.

4. As part of its customary practice, Galaz 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. Based on the “Creditor and Shareholder” list provided by counsel to the Debtor attached hereto as Schedule 1, to my knowledge after reasonable inquiry, I am informed and believe that Galaz does not perform services for the

Debtor's identified creditors or shareholders, or any identified affiliates of the Debtor, or have any relationship with any such person or their attorneys or accountants that may be adverse to the Debtor or its estate, except as set forth herein. Galaz provides audit and tax services for the Debtor's subsidiary, Nippon Electric Glass Mexico S.A. de C.V. ("NEG Mexico"), for which Galaz bills NEG Mexico separately. Galaz is the Mexican member of Deloitte Touche Tohmatsu, a Swiss Verein (association of professional service firms), of which Deloitte Tax, LLP, another accounting firm employed by the Debtor, is a subsidiary of the United States member firm. Member firms of Deloitte Touche Tohmatsu may provide services to parties-in-interest or their affiliates.

5. Neither Galaz nor its principals have agreed to share the compensation to be received from the Debtor with any external person.

6. Galaz is owed approximately \$11,500 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, Galaz should discover any facts bearing on the matters described herein which it deems require disclosure, Galaz will supplement the information contained in this Declaration.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on December 14, 2004 in Tijuana, Baja California, Mexico.

  
Kimiaki Maruo

**SCHEDULE 1 TO DECLARATION OF GALAZ, YAMAZAKI, RUIZ URQUIZA, S.C. IN  
SUPPORT OF EMPLOYMENT AND RETENTION OF GALAZ, YAMAZAKI, RUIZ  
URQUIZA, S.C. 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,  
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SECAUCUS, NJ 07094

YASKAWA ELECTRIC AMERICA INC.  
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JAIME BALMES NO. 8-801  
LOS MORALES PLANCO C.P. 11510  
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