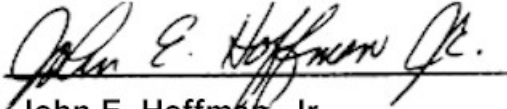


**This document has been electronically entered in the records of the United States Bankruptcy Court for the Southern District of Ohio.**

**IT IS SO ORDERED.**

**Dated: January 11, 2005**

  
**John E. Hoffman, Jr.**  
**United States Bankruptcy Judge**

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**UNITED STATES BANKRUPTCY COURT  
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.

**ORDER AUTHORIZING THE DEBTOR TO EMPLOY  
AND COMPENSATE ACCOUNTING FIRMS FOR SERVICES IN THE ORDINARY  
COURSE OF THE DEBTOR’S BUSINESS**

Upon the Application of Nippon Electric Glass Ohio, Inc., the debtor and debtor in possession in the above-captioned Chapter 11 case (the “Debtor”) for an order authorizing the Debtor to employ and compensate Deloitte Tax LLP (“Deloitte Tax”) and Galaz, Yamazaki, Ruiz Urquiza, S.C. (“Galaz”) in the ordinary course of the Debtor’s business [Docket 73]; and it appearing that the relief requested is essential to the continued operation of the Debtor’s business and is in the best interest of the Debtor’s estate and creditors; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this

Motion is a core proceeding pursuant to 28 U.S.C. § 157; and adequate notice of the Motion having been given; and it appearing that no other notice need be given; and after due deliberation and sufficient cause appearing therefore, it is hereby ORDERED that:

1. The Motion is GRANTED.
2. The Debtor is authorized, in the reasonable and ordinary conduct of its business, to retain, employ and pay each of Deloitte Tax and Galaz for the performance of accounting services related to the Debtor's ordinary operations and course of business, as described in the Motion, without filing individual retention applications for each and without further order of the Court.
3. Deloitte Tax and Galaz will not be utilized by the Debtor to handle matters in connection with the bankruptcy proceedings or plan of reorganization, except to the extent that their services may be used to support the activities of professionals retained by the Debtor pursuant to Sections 327 and 328 of the Bankruptcy Code.
4. The Debtor is authorized to make payments of compensation and reimbursement of expense to Deloitte Tax and Galaz in the manner customarily made by the Debtor, in the full amount billed by the firms upon receipt therefrom of reasonably detailed invoices indicating the nature of the services rendered and calculated in accordance with the firms' standard billing practices (without prejudice to the Debtor's normal right to dispute such invoices).
5. The fees and reimbursement of expenses paid by the Debtor to Deloitte Tax and Galaz shall be separately itemized in the monthly operating reports filed by the Debtor in the Chapter 11 case.

6. Notwithstanding the possible applicability of Bankruptcy Rules 6004(g), 7062, 9014, or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

7. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

IT IS SO ORDERED.

Copies to: See Attached Service List

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