

**EXHIBIT 2**

**DECLARATION OF KENNETH R. COOKSON**

I, Kenneth R. Cookson, declare as follows:

1. I am of lawful age and, if called upon, I could and would testify competently to the matters set forth herein. I am a Director of Kegler, Brown, Hill & Ritter Co., LPA. (“Kegler Brown”) responsible for Kegler Brown’s representation of the Debtor (the “Debtor”).

2. I am authorized to file this Declaration in support of the *First Interim Fee Application of Kegler Brown for Allowance and Payment of Compensation and Reimbursement of Expenses for the Period September 1, 2004 Through November 30, 2004* (the “First Interim Application”).

3. I have read the First Interim Application and reviewed the Exhibits attached hereto, and each of the facts contained therein to the best of my knowledge, is true and correct.

4. To the extent possible, I and other professionals at Kegler Brown have attempted throughout the First Interim Period to minimize any duplication of work both amongst Kegler Brown professionals and between Kegler Brown and the other professionals involved in this matter.

5. I and other Members of Kegler Brown monitored the work performed by Kegler Brown professionals to ensure that the work was properly distributed to the appropriate professional at the appropriate lowest billing level.

6. By the Application, Kegler Brown respectfully applies for an order of this Court (1) allowing and approving interim compensation to Kegler Brown in the amount of \$35,207.07, representing \$32,835.50 in professional services rendered and \$2,371.57 in expenses and costs incurred during the First Interim Period; (2) approving the payments already received by Kegler

Brown of \$28,639.97; and (3) authorizing payment of the unpaid balance owed to Kegler Brown of \$6,567.10.

7. Attached to the Application as Exhibit 1 is a true and correct copy of this Court's *Order Authorizing Employment of Kegler Brown Hill & Ritter as Local Counsel For Nippon Electric Glass Ohio, Inc. Debtor And Debtor In Possession.*

8. Attached hereto as Exhibit 3 is a true and correct copy of the billing rates for each Kegler Brown profession during the First Interim Period and a summary of the hours billed and fees incurred on behalf of the Debtor by each of these individuals.

9. Attached hereto as Exhibit 4 is a true and correct copy of the complete monthly invoices which describe in detail all services rendered and expenses incurred by Kegler Brown during the First Interim Period.

10. Attached hereto as Exhibit 5 is a true and correct summary of all expenses and costs by category and month incurred by Kegler Brown during the First Interim Period.

I declare under penalty of perjury under the laws of the United State of America that, to the best of my knowledge, the foregoing is true and correct.

Executed this 12<sup>th</sup> day of January, 2005 in Columbus, Ohio.

/s/ Kenneth R. Cookson  
Kenneth R. Cookson (0020216)  
KEGLER, BROWN, HILL & RITTER CO., LPA