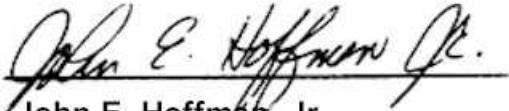


This document has been electronically entered in the records of the United States Bankruptcy Court for the Southern District of Ohio.

IT IS SO ORDERED.

Dated: January 11, 2005


John E. Hoffman, Jr.
United States Bankruptcy Judge

**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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CERTIFICATE OF SERVICE

District/off: 0648-2
 Case: 04-63851

User: caldwell
 Form ID: pdf01

Page 1 of 2
 Total Served: 41

Date Rcvd: Jan 11, 2005

The following entities were served by first class mail on Jan 13, 2005.

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 aty +Daniel A DeMarco, 3300 BP Tower, 200 Public Square, Cleveland, OH 44114-2316
 aty +Kegler Brown Hill & Ritter, 65 E. State Street Suite 1800, Columbus, OH 43215-4294
 aty +Kegler Brown Hill & Ritter Co, 65 E State St #1800, Columbus, OH 43215-4294
 aty +Kenneth R Cookson, 65 East State Street, Columbus, OH 43215-4213
 aty Kristin E Richner, Squire, Sanders & Dempsey L.L.P., 41 S High Street, 1300 Huntington Center,
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 aty +Lisa M Diem, c/o Kegler Brown Hill & Ritter, Capitol Square, Suite 1800, 65 E. State Street,
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 aty +Morrison and Foerster, Attn: Patricia S Mar, 425 Market Street, 33rd Floor,
 San Francisco, CA 94105-2428
 aty +Patricia S Mar, Morrison & Foerster LLP, 425 Market Street, San Francisco, CA 94105-2432
 aty +Stuart E Bernsen, Pension Benefit Guaranty Corporation, 1200 K Street NW, Suite 340,
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 ust +Asst US Trustee (Col), Office of the US Trustee, 170 North High Street, Suite 200,
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 acc Deloitte & Touche LLP, 701 'B' St, Ste 1900, San Diego, CA 92101-8198
 acc Galaz Yamazaki Ruiz Urquiza SC, Avenida Alejandro Von Humboldt 17617,
 Col Garita De Otay, Mesa De Otay, 22509 Tijuana BC Mexico
 dbpos +Nippon Electric Glass Ohio, Inc., PO Box 220, El Centro, CA 92244-0220
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 7595449 GALAZ, YAMAZAKI, RUIZ URQUIZ, S.C., AVENIDA ALEJANDRO VON HUMBOLDT 17617,
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 7536185 HITACHI TRANSPORT SYSTEM (AMERICA), LTD., 17777 STERGIOS ROAD, SUITE 1, CALEXICO, CA 92231
 7859294 +Hitachi Transport System America Ltd, 1640 W 190th St, Torrance CA 90501-1122
 7595450 IMEX TRANSPORT, INC., 1616 KLOKE ROAD, CALEXICO, CA 92231
 7536187 INTERNAL REVENUE SERVICE, OGDEN, UT 84201-0012
 7536186 +INTERNAL REVENUE SERVICE, PHILADELPHIA, PA 19255-0001
 7536189 JAPAN BANK FOR INTERNATIONAL COOPERATION, 4-1, OHTEMACHI 1-CHOME CHIYODA-KU,,
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 7536190 +MAQSA, INC., 7505 ALAMEDA AVENUE, EL PASO, TX 79915-3713
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 7595453 NIPPON ELECTRIC GLASS MEXICO, S.A. DE CV, CALZ. ROBLEDO INDUSTRIAL 338,, COL. COLORADO DOS,
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 7536194 +PENSION BENEFIT GUARANTY CORP., 1200 K STREET, N.W., WASHINGTON, DC 20005-4026
 7595455 +RPM MATERIAL HANDLING CO., 619 EAST ROSS AVENUE, EL CENTRO, CA 92243-9657
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 7536196 +THOMSON, INC., P.O. BOX 972630, EL PASO, TX 79997-2630
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 7536198 +U.S. ATTORNEY GENERAL, UNITED STATES, WASHINGTON, DC 20530-0001
 7595457 +YASKAWA ELECTRIC AMERICA, INC., 3355 PAYSPPHERE CIRCLE, CHICAGO, IL 60674-0033

The following entities were served by electronic transmission.

NONE. TOTAL: 0

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

intp Nippon Electric Glass America, Inc.
 blank Official Committee of Unsecured Creditors of Techn
 cr Pension Benefit Guaranty Corp.

TOTALS: 3, * 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
 USPS regulations require that automation-compatible mail display the correct ZIP.

District/off: 0648-2
Case: 04-63851

User: caldwell
Form ID: pdf01

Page 2 of 2
Total Served: 41

Date Rcvd: Jan 11, 2005

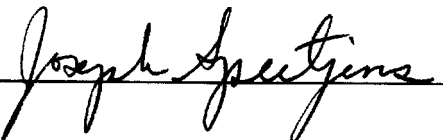
***** BYPASSED RECIPIENTS (continued) *****

I, Joseph Speetjens, declare under the penalty of perjury that I have served the attached document on the above listed entities in the manner shown, and prepared the Certificate of Service and that it is true and correct to the best of my information and belief.

First Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jan 13, 2005

Signature:

A handwritten signature in black ink, reading "Joseph Speetjens", written over a horizontal line.