

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

In re)	Case No. 04-63851
)	
NIPPON ELECTRIC GLASS OHIO, INC.)	Federal I.D. No. 95-4658750
)	
Debtor.)	Chapter 11
)	
)	Judge John E. Hoffman, Jr.

**DECLARATION OF KATSUO TAKEDA IN SUPPORT OF DEBTOR'S
MOTION PURSUANT TO 11 U.S.C. §§ 105, 363, 364, 1107
AND 1108 FOR AUTHORIZATION TO CONTINUE USING
EXISTING BANK ACCOUNTS AND EXISTING BUSINESS FORMS**

I, KATSUO TAKEDA, declare:

1. I am president of Nippon Electric Glass Ohio, Inc. ("NEG Ohio"), and am familiar with its operations, business and financial affairs and books and records. I am submitting this declaration in support of NEG Ohio's motion for authorization to continue using its existing bank accounts and existing business forms. If I were called upon to testify, I could and would testify competent to the facts set forth herein.

2. NEG Ohio is in the business of manufacturing glass parts for cathode ray tubes used in television sets. Debtor has gross revenue of approximately \$20 million a year from sales of its products to manufacturers of television sets.

3. On September 1, 2004 (the "Petition Date"), NEG Ohio filed a voluntary petition in this Court for reorganization relief under chapter 11 of the Bankruptcy Code. NEG Ohio continues to operate its business and manage its affairs as a debtor-in-possession pursuant to the Bankruptcy Code.

4. NEG Ohio has the following two bank accounts, both of which are non-interest bearing checking accounts and used as operating accounts:

- a. Account No. 359681008058 at Key Bank in Cleveland, Ohio; and
- b. Account No. 233242 at Sumitomo-Mitsui Banking Corporation in New York, New York.

5. NEG Ohio does not have a payroll account, and payroll is handled through an outside vendor with funds advanced by NEG Ohio through its operating accounts.

6. NEG Ohio routinely deposits and withdraws funds into and out of its bank accounts by different methods, including by check, wire transfer, Automated Clearing House ("ACH") transfer and electronic fund transfer.

7. NEG Ohio seeks to maintain its existing accounts to avoid unnecessary disruption to its business and facilitate a smooth transition into Chapter 11. The closing of existing accounts and creation of new accounts would inevitably result in expense, delay, confusion and disruption to NEG Ohio's business, with no corresponding benefit to creditors and other parties with whom NEG Ohio does business.

8. In order to minimize expense to the estate, NEG Ohio also seeks authority to continue to use its existing correspondence, business forms and checks, without change and without requirement of the "debtor in possession" or case number on any forms. Changing correspondence and business forms would be expensive, unnecessary, and disruptive to NEG Ohio's business operations, with no corresponding benefit to creditors and others dealing with NEG Ohio.

[Remainder of page left intentionally blank]

I declare under penalty of perjury under the laws of the United States of America that the above facts are true and correct. This declaration was executed in Mexicali, Mexico on September 2, 2004.

/s/ Katsuo Takeda
KATSUO TAKEDA