UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF OHIO

In re:	)	**Chapter 11**
	)	
NIPPON ELECTRIC GLASS AMERICA, INC.,	)	**Case No. 04-63847**
	)	
Debtor.	)	**JUDGE JOHN E. HOFFMAN, JR.**
	)	
	)	

NOTICE OF FIRST MONTHLY FEE AND EXPENSE SUMMARY

Name of Applicant:	Masuda, Funai, Eifert & Mitchell, Ltd.
Authorized to Provide Professional Services to:	Nippon Electric Glass America, Inc., Debtor and Debtor-in-Possession
Role in Case:	Special Counsel to Debtor and Debtor-in-Possession
Period for Which Compensation and Reimbursement is Sought:	September 1, 2004 through October 31, 2004 ("First Application Period")
Current Statement of Account:	Total Fees: $56,035.34 Total Expenses: $4,513.22
Fees/Expenses Requested:	80% of Total Fees: $44,828.27 100% of Total Expenses: $4,513.22
Holdback Balance	$11,207.07

PLEASE TAKE NOTICE that Masuda, Funai, Eifert & Mitchell, Ltd. (the "Applicant") has filed this Notice of Monthly Fee and Expense Summary for the First Application Period (the "First Monthly Fee Statement") pursuant to Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals and Committee Members entered on September 27, 2004 [Docket No. 53] ("the Interim Compensation Order"). On November 24, 2004, pursuant to Paragraph 1 of Exhibit A to the Interim Compensation Order, the Applicant served the First Monthly Fee Statement on the Office of the United States Trustee, counsel for Debtor, and Debtor's representative (collectively, the "Notice Parties"). The Applicant did not serve the First Monthly Fee Statement on any committee because no committees have been appointed in this bankruptcy case.

PLEASE TAKE FURTHER NOTICE that any responses or objections by the Notice Parties to the First Monthly Fee Statement, if any, must have been filed and served no later than twenty (20) days after the service date of this Notice. As of the date of this filing, none of the Notice Parties filed an objection to the Applicant's First Monthly Fee Statement.

PLEASE TAKE FURTHER NOTICE that upon the expiration of the Objection Deadline, the Applicant shall certify in writing to the Debtor, and the Office of the U. S. Trustee, that no objection, or an objection, has been filed with the Court relative to this Notice, whichever is applicable, after which the Debtor shall pay to Applicant an amount equal to the lesser of (i) eighty percent (80%) of the fees and one-hundred percent (100%) of the expenses requested in this First Monthly Fee Statement or (ii) eighty percent (80%) of the fees and one-hundred percent (100%) of the expenses not subject to an objection. All fees and expenses in this First Monthly Fee Statement will be included in the next interim application for compensation and reimbursement of expenses to be filed and served by the Applicant at a later date, and will be subject to objection at such time.

January 11, 2005

Respectfully submitted,

/s/ Daniel A. DeMarco

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Christopher W. Peer (0076257)
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ATTORNEYS FOR NIPPON ELECTRIC GLASS AMERICA, INC.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the Notice of First Monthly Fee and Expense Summary was served upon the parties set forth on the attached Service List by the method indicated on this 11th day of January, 2005.

/s/ Daniel A. DeMarco
One of the Attorneys for Debtor

SERVICE LIST

The following parties were served by the Court's electronic noticing system:

- **Stuart E Bernsen**
  bernsen.stuart@pbgc.gov efile@pbgc.gov
- **Brenda K Bowers**
  bkbowers@vssp.com eplitfin@vssp.com
- **Kenneth R Cookson**
  kcookson@keglerbrown.com
- **Daniel A DeMarco**
  dademarco@hahnlaw.com hlpcr@hahnlaw.com
- **Lisa M Diem**
- **Kristin E Richner**
  krichner@ssd.com
- **Christopher B Wick**
  cwick@hahnlaw.com hlpcr@hahnlaw.com
- **Mary Anne Wilsbacher**
  MaryAnne.Wilsbacher@usdoj.gov

The parties set forth on the attached Service List were served by United States mail, postage prepaid this 11th day of January, 2005.

Nippon Electric Glass America, Inc.
650 East Devon Avenue
Suite 110
Itasca, IL 60143

Nippon Electric Glass Co. Ltd.
1-14, Miyahara 4
Chome
Yodoga Wa-Ku,
Osaka Japan 532-0003

Fujimi Corporation
11200 SW Leveton Drive
Tualatin, OR 97062

Hess Pumice Products
100 Hess Drive
Malad City Industrial Park
Malad City, ID 83252

NEG (Malaysia) SDN.BHD
Lot 1-7, Lion Industrial Park
Persiaran Jubli Park
PO Box 7216 40706
40706 Shah Alam
Selangor Malaysia

CBC (America) Corp.
Attn: Robin Stachowicz
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Commack, NY 11725

Unichem, Inc.
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Haw River, NC 27258

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PO Box 73661
Chicago, IL 60073-7761

KWE, Inc.
Dept. CH 17063
Palatine, IL 60055

GBC-General Binding Corporation
PO Box 71361
Chicago, IL 60694-1361

Power Sprays Ltd.
Avonmouth Way
Avonmouth, Bristol
BS11, 9YA England

Optical Society of America
Exhibits Department
2010 Massachusetts Ave., NW
Washington, DC 20036-1023

Koch Logistics/Koch & Sons, Inc.
NW 7917
PO Box 1450
Minneapolis, MN 55485-7917

Freight Exchange, Inc.
1444 N. Farnsworth Avenue #207
Aurora, IL 60606

Watkins Motor Lines, Inc.
PO Box 95001
Lakeland, FL 33804-5001

McGraw-Hill Companies
7746 Collections Center Drive
Chicago, IL 60693-0077

Euro Marble & Granite, Inc.
1312 Slocum
Dallas, TX 75207

Chris Truck Lines
PO Box 7716
Wichita, KS 65277-7716

Aries Freight Systems, LP
PO Box 1265
Houston, TX 77210-1265

Custom Manufacturing Company
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Dallas, TX 75215

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The International Brotherhood of Painters
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Fund
c/o Kennedy Associates – Its Investment Advisor
2400 Financial Center
Seattle, WA 98161

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