

EXHIBIT C

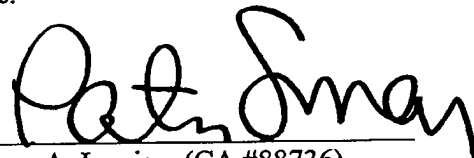
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

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.

**MONTHLY FEE STATEMENT OF MORRISON & FOERSTER
(December 2004)**

Morrison & Foerster LLP, counsel for Nippon Electric Glass Ohio, Inc., debtor and debtor in possession, hereby submits its Monthly Fee Statement for the month of December 2004, pursuant to the "Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals," entered on September 27, 2004 in the above referenced case.

Date: January 25, 2005



Adam A. Lewis (CA #88736)
Patricia S. Mar (CA #45593)
Jeffrey M. Kayes (CA #216089)
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Mr. Akira Murakami
Vice President
Nippon Electric Glass Ohio, Inc.
P.O. Box 220
El Centro, CA 92244

Taxpayer ID #94-0697210
Invoice Number: 4377799
Invoice Date: January 25, 2005

Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

For Professional Services Rendered and Disbursements Incurred through December 31, 2004

	<u>U.S.Dollars</u>
Current Fees	8,107.50
Current Disbursements	<u>55.26</u>
Total This Invoice	<u><u>8,162.76</u></u>

Payment may be made by wire transfer to the firm's account

Bank of America – Main Branch San Francisco, CA 94104
Account # 1499401830 - ABA Routing # 121000358

Our billing statements are due and payable within thirty days of receipt. For your convenience, we have included a summary of your account balance on the last page of this invoice.

Billing questions may be directed to our Billing Hotline at (415) 268-6446 or (866) 314-5320

MORRISON & FOERSTER LLP

058395-0000002
BANKRUPTCY

Invoice Number: 4377799
Invoice Date: January 25, 2005

Time Detail

<u>Date</u>	<u>Services</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
BANKRUPTCY ADMINISTRATION				
06-Dec-2004	Review and respond to L. Diem e-mail regarding closing Sumitomo bank account.	Mar, Patricia S.	0.10	52.50
08-Dec-2004	Review agenda from L. Diem, Telephone conference with L. Diem regarding call from Court regarding signing order on exclusivity and cancellation of hearing.	Mar, Patricia S.	0.20	105.00
17-Dec-2004	Telephone conference with J. Herrera regarding monthly operating report issues; review draft of monthly operating report.	Mar, Patricia S.	0.60	315.00
20-Dec-2004	Telephone conference with J. Herrera regarding operating report issues, payroll taxes; obtain information from accounting department regarding payroll taxes; review revised operating report from J. Herrera; followup e-mails regarding operating report; file operating report with Court.	Mar, Patricia S.	2.00	1,050.00
20-Dec-2004	Review Techneglas and NEG America monthly operating reports.	Mar, Patricia S.	0.80	420.00
Total: 1	BANKRUPTCY ADMINISTRATION		3.70	1,942.50
EMPLOYMENT AND FEES				
04-Dec-2004	Review fee issues and send related e-mail to A. Murakami.	Heredia, Carlos D.	0.30	135.00
10-Dec-2004	Review Deloitte changes in employment application and declaration for ordinary course professionals; revise application and declarations to correspond with Deloitte revisions; telephone conference with I. Cannon-Geary regarding application; send revised and final declarations to both accounting firms for execution.	Mar, Patricia S.	1.30	682.50
13-Dec-2004	Review signed affidavit from L. Faas for accountants application; Telephone conference with I. Cannon-Geary of Deloitte regarding same.	Mar, Patricia S.	0.50	262.50
14-Dec-2004	Review signed declaration from Galaz, revise and finalize application for employment of accountants; send to K. Cookson, L. Diem for filing.	Mar, Patricia S.	0.70	367.50
16-Dec-2004	Prepare monthly fee statement for Morrison & Foerster November fees.	Mar, Patricia S.	0.70	367.50
29-Dec-2004	Review notices of monthly fee statements, e-mail to K. Cookson regarding same.	Mar, Patricia S.	0.30	157.50
Total: 2	EMPLOYMENT AND FEES		3.80	1,972.50

MORRISON & FOERSTER LLP

058395-000002
BANKRUPTCY

Invoice Number: 4377799
Invoice Date: January 25, 2005

Date	Services	Timekeeper	Hours	Value
PBGC ISSUES				
03-Dec-2004	Review e-mail from M. Baxter regarding NEG contact person for PBGC inquiry; e-mail to other attorneys regarding M. Baxter communication.	Mar, Patricia S.	0.20	105.00
Total: 3	PBGC ISSUES		0.20	105.00
BUSINESS OPERATIONS				
02-Dec-2004	E-mails to and from K. Cookson, A. Murakami regarding NEG Mexico interest in selling portion of land holdings.	Mar, Patricia S.	0.60	315.00
02-Dec-2004	E-mails to and from A. Murakami regarding insurance claim issues.	Mar, Patricia S.	0.70	367.50
04-Dec-2004	Review client correspondence and status of bankruptcy representation.	Heredia, Carlos D.	0.30	135.00
06-Dec-2004	Review invoice from Mexican counsel for work on advance to NEG Mexico; e-mails to and from R. Armada regarding same.	Mar, Patricia S.	0.30	157.50
07-Dec-2004	E-mail to A. Murakami regarding payment of invoice from Mexican counsel for documentation of advance to NEG Mexico.	Mar, Patricia S.	0.20	105.00
07-Dec-2004	Telephone conference with A. Murakami regarding partial insurance payment for fire loss.	Mar, Patricia S.	0.20	105.00
13-Dec-2004	Telephone conferences with J. Herrera, A. Murakami regarding allocation of partial insurance payment, procedural issues relating to disbursement of insurance proceeds, obtaining court approval for payment of creditor claims; review documents from A. Murakami regarding customer damage claims for fire loss.	Mar, Patricia S.	1.30	682.50
14-Dec-2004	Review bankruptcy correspondence and review related legal issues; review correspondence from P. Mar.	Heredia, Carlos D.	0.30	135.00
14-Dec-2004	E-mail to A. Murakami regarding customer claims for fire loss, insurance proceeds.	Mar, Patricia S.	0.70	367.50
15-Dec-2004	Review A. Murakami e-mail regarding customer claims for fire loss.	Mar, Patricia S.	0.20	105.00
15-Dec-2004	Review and respond to A. Murakami e-mail regarding filing proof of claim in Techneglas bankruptcy.	Mar, Patricia S.	0.30	157.50
17-Dec-2004	Review and respond to A. Murakami e-mail regarding NEG Ohio future business plan.	Mar, Patricia S.	0.50	262.50
20-Dec-2004	Review client correspondence and status of representation.	Heredia, Carlos D.	0.20	90.00
20-Dec-2004	E-mail correspondence with A. Murakami regarding explanation of officer compensation.	Mar, Patricia S.	1.00	525.00
20-Dec-2004	E-mails to and from A. Armada, A. Murakami regarding payment of Ishino law firm fees.	Mar, Patricia S.	0.30	157.50

MORRISON & FOERSTER LLP

058395-0000002
BANKRUPTCY

Invoice Number: 4377799
Invoice Date: January 25, 2005

Date	Services	Timekeeper	Hours	Value
21-Dec-2004	Review and respond to followup e-mails from A. Murakami regarding officer compensation issues.	Mar, Patricia S.	0.50	262.50
27-Dec-2004	Review and respond to M. Murakami e-mail regarding NEG Mexico repayment of loan, calculation of interest.	Mar, Patricia S.	0.30	157.50
Total: 6	BUSINESS OPERATIONS		7.90	4,087.50
		Total Fees		8,107.50

058395-0000002
BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4377799
Invoice Date: January 25, 2005

Timekeeper Summary

No.	Name	Rate	Hours	Value
07669	Carlos D. Heredia	450.00	1.10	495.00
07242	Patricia S. Mar	525.00	14.50	7,612.50
TOTAL			15.60	8,107.50

TASK CODE SUMMARY:

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	3.70	1,942.50
2	EMPLOYMENT AND FEES	3.80	1,972.50
3	PBGC ISSUES	0.20	105.00
6	BUSINESS OPERATIONS	7.90	4,087.50
	TOTAL	15.60	8,107.50

058395-0000002
BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4377799
Invoice Date: January 25, 2005

Disbursement Detail

<u>Date</u>	<u>Description</u>	<u>Value</u>
31-Dec-2004	On-line Research - LEXIS	55.26
	Total Disbursements	<u>55.26</u>
	Total This Invoice	USD <u><u>8,162.76</u></u>

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FEB 22 2005

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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.

**MONTHLY FEE STATEMENT OF MORRISON & FOERSTER
(January 2005)**

Morrison & Foerster LLP, counsel for Nippon Electric Glass Ohio, Inc., debtor and debtor in possession, hereby submits its Monthly Fee Statement for the month of January 2005, pursuant to the "Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals," entered on September 27, 2004 in the above referenced case.

Date: February 16, 2005



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Mr. Akira Murakami
Vice President
Nippon Electric Glass Ohio, Inc.
P.O. Box 220
El Centro, CA 92244

Taxpayer ID #94-0697210
Invoice Number: 4383628
Invoice Date: February 15, 2005

Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

For Professional Services Rendered and Disbursements Incurred through January 31, 2005

	<u>U.S.Dollars</u>
Current Fees	15,790.50
Current Disbursements	<u>2.31</u>
Total This Invoice	<u><u>15,792.81</u></u>

Payment may be made by wire transfer to the firm's account

Bank of America – Main Branch San Francisco, CA 94104
Account # 1499401830 - ABA Routing # 121000358

Our billing statements are due and payable within thirty days of receipt. For your convenience, we have included a summary of your account balance on the last page of this invoice.

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MORRISON & FOERSTER LLP

058395-0000002
BANKRUPTCY

Invoice Number: 4383628
Invoice Date: February 15, 2005

Time Detail

Date	Services	Timekeeper	Hours	Value
BANKRUPTCY ADMINISTRATION				
07-Jan-2005	E-mail to K. Cookson providing briefing on status of fire insurance payments, PBGC issues, JBIC note payment.	Mar, Patricia S.	0.50	262.50
20-Jan-2005	Review NEG Ohio monthly operating report; telephone calls and e-mail with J. Herrera regarding same; file report.	Mar, Patricia S.	1.00	525.00
27-Jan-2005	Review e-mail from T. Robinson regarding Techneglas Creditors Committee request for information on monthly operating reports; e-mail to A. Murakami, J. Herrera regarding same.	Mar, Patricia S.	0.80	420.00
28-Jan-2005	E-mails to and from A. Murakami regarding explanation of compensation system for officers, including domestic salary, bonus and tax payments.	Mar, Patricia S.	1.00	525.00
31-Jan-2005	Telephone conference with J. Herrera regarding information requested by Techneglas Creditors Committee about NEG Ohio operating reports.	Mar, Patricia S.	0.80	420.00
31-Jan-2005	Review filings in affiliate debtors' cases.	Mar, Patricia S.	0.50	262.50
31-Jan-2005	E-mails to and from K. Cookson regarding motion to set bar date; e-mail to D. DeMarco regarding bar dates for NEG Ohio and NEG Americas cases.	Mar, Patricia S.	0.50	262.50
31-Jan-2005	Telephone call with A. Murakami regarding compensation issues, monthly operating reports.	Mar, Patricia S.	0.40	210.00
Total: 1	BANKRUPTCY ADMINISTRATION		5.50	2,887.50
EMPLOYMENT AND FEES				
04-Jan-2005	Attention to fee issues and related correspondence; review upcoming filing requirements and related calendar; send related correspondence.	Heredia, Carlos D.	0.40	198.00
04-Jan-2005	Review Kegler Brown monthly fee statement; e-mail to K. Cookson regarding correcting service list.	Mar, Patricia S.	0.50	262.50
04-Jan-2005	E-mails to and from K. Cookson regarding motion to employ accountants, no hearing on motion.	Mar, Patricia S.	0.50	262.50
05-Jan-2005	Review fee matters and prepare and send related e-mail correspondence; review outstanding deadlines.	Heredia, Carlos D.	0.60	297.00
05-Jan-2005	E-mails to and from K. Cookson, R. Armada regarding fee estimate requested by A. Murakami; review K. Cookson response.	Mar, Patricia S.	0.30	157.50

MORRISON & FOERSTER LLP

058395-0000002
BANKRUPTCYInvoice Number: 4383628
Invoice Date: February 15, 2005

Date	Services	Timekeeper	Hours	Value
10-Jan-2005	Work on Morrison interim fee application; review draft of Kegler Brown fee application; e-mails to and from K. Cookson regarding filing interim fee applications;	Mar, Patricia S.	3.00	1,575.00
11-Jan-2005	Work on Morrison interim fee application.	Mar, Patricia S.	3.00	1,575.00
12-Jan-2005	Attention to Ohio counsel fees; send related e-mail correspondence; review draft bankruptcy filing.	Heredia, Carlos D.	0.40	198.00
12-Jan-2005	Finalize and file Morrison interim fee application; e-mails to and from K. Cookson regarding same.	Mar, Patricia S.	1.50	787.50
13-Jan-2005	Review notice to creditors regarding Morrison interim fee application; review Kegler Brown interim fee application.	Mar, Patricia S.	0.50	262.50
14-Jan-2005	E-mails to and from K. Cookson regarding hearing on interim fee applications.	Mar, Patricia S.	0.20	105.00
25-Jan-2005	Prepare monthly fee statement, send to K. Cookson for service; e-mail to K. Cookson regarding filing issue.	Mar, Patricia S.	1.00	525.00
31-Jan-2005	E-mails to and from K. Cookson regarding court review of fee applications, and procedure if no objections.	Mar, Patricia S.	0.20	105.00
Total: 2	EMPLOYMENT AND FEES		12.10	6,310.50

PBGC ISSUES

07-Jan-2005	Telephone conference with M. Baxter regarding PBGC related issues; followup e-mail to M. Baxter regarding claims between NEG Ohio and Techneglas.	Mar, Patricia S.	0.70	367.50
12-Jan-2005	Review indemnification issues relating to potential PBGC contributions; review related filing.	Heredia, Carlos D.	0.60	297.00
12-Jan-2005	Prepare contingent indemnification claim against Techneglas; e-mails to and from D. DeMarco, K. Cookson regarding same.	Mar, Patricia S.	1.30	682.50
13-Jan-2005	Research right of contribution or indemnification for pension underfunding (2.0); e-mail to P. Mar, C. Heredia and K. Funahashi regarding same (.1).	Borden, Paul C.	2.10	1,270.50
13-Jan-2005	Revise and finalize contingent claim against Techneglas for PBGC liability; review P. Borden e-mail regarding same; file claim.	Mar, Patricia S.	0.70	367.50
14-Jan-2005	Review NEG America contingent claim against Techneglas for PBGC liability; review PBGC claims filed in NEG Ohio case.	Mar, Patricia S.	0.80	420.00
15-Jan-2005	Review PBGC claims and related documentation; prepare related comments.	Heredia, Carlos D.	0.50	247.50
18-Jan-2005	Analyze PBGC claims filed against NEG Ohio and other debtors; circulate copies of claims.	Mar, Patricia S.	1.00	525.00
20-Jan-2005	Review PBGC filings and related legal strategy with P. Mar.	Heredia, Carlos D.	0.20	99.00

MORRISON & FOERSTER LLP

058395-0000002
BANKRUPTCY

Invoice Number: 4383628
Invoice Date: February 15, 2005

Date	Services	Timekeeper	Hours	Value
Total: 3	PBGC ISSUES		7.90	4,276.50
CREDITOR CLAIMS AND OBJECTIONS				
06-Jan-2005	Review and respond to A. Murakami e-mail regarding JBIC claim.	Mar, Patricia S.	0.20	105.00
10-Jan-2005	Review documentation regarding payment of JBIC claim and guarantors' subrogation to JBIC rights under the claim.	Mar, Patricia S.	0.40	210.00
Total: 4	CREDITOR CLAIMS AND OBJECTIONS		0.60	315.00
BUSINESS OPERATIONS				
06-Jan-2005	Attention to NEG Ohio status; review related e-mail correspondence; follow-up regarding upcoming filings.	Heredia, Carlos D.	0.30	148.50
06-Jan-2005	Review and respond to J. Herrera e-mail regarding proof of claim in Techneglas case.	Mar, Patricia S.	0.30	157.50
07-Jan-2005	Prepare NEG Ohio proof of claim against Techneglas for trade payable debt.	Mar, Patricia S.	1.30	682.50
07-Jan-2005	Review and respond to A. Murakami inquiry regarding Taxpapa status as professional.	Mar, Patricia S.	0.30	157.50
07-Jan-2005	E-mail to A. Murakami regarding status of insurance payment.	Mar, Patricia S.	0.20	105.00
18-Jan-2005	Review status of proceedings and telephone call to P. Mar to review outstanding matters.	Heredia, Carlos D.	0.20	99.00
28-Jan-2005	Review correspondence regarding financial reporting issues; review related legal matters and send related correspondence.	Heredia, Carlos D.	0.40	198.00
31-Jan-2005	Attention to audit response letter request; coordinate related disclosures and process.	Heredia, Carlos D.	0.30	148.50
31-Jan-2005	E-mails to and from C. Heredia regarding responding to request for audit letter; review audit letter request.	Mar, Patricia S.	0.50	262.50
31-Jan-2005	Prepare and submit inquiry e-mail for timekeepers regarding audit response letter per client's request and monitor timekeepers' responses.	Schutt, Ingrid G.	0.30	42.00
Total: 6	BUSINESS OPERATIONS		4.10	2,001.00
			Total Fees	15,790.50

Timekeeper Summary

No.	Name	Rate	Hours	Value
07669	Carlos D. Heredia	495.00	3.90	1,930.50
10211	Paul C. Borden	605.00	2.10	1,270.50
07242	Patricia S. Mar	525.00	23.90	12,547.50
10442	Ingrid G. Schutt	140.00	0.30	42.00
TOTAL			30.20	15,790.50

TASK CODE SUMMARY:

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	5.50	2,887.50
2	EMPLOYMENT AND FEES	12.10	6,310.50
3	PBGC ISSUES	7.90	4,276.50
4	CREDITOR CLAIMS AND OBJECTIONS	0.60	315.00
6	BUSINESS OPERATIONS	4.10	2,001.00
TOTAL		30.20	15,790.50

Disbursement Detail

Date	Description	Value
31-Jan-2005	On-line Research - OTHER DATABASE	2.31
	Total Disbursements	<u>2.31</u>
	Total This Invoice	USD <u><u>15,792.81</u></u>

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.

**MONTHLY FEE STATEMENT OF MORRISON & FOERSTER
(February 2005)**

Morrison & Foerster LLP, counsel for Nippon Electric Glass Ohio, Inc., debtor and debtor in possession, hereby submits its Monthly Fee Statement for the month of February 2005, pursuant to the "Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals," entered on September 27, 2004 in the above referenced case.

Date: March 14, 2005



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ORANGE COUNTY, SACRAMENTO,
WALNUT CREEK, CENTURY CITY

TOKYO, LONDON, BEIJING,
SHANGHAI, HONG KONG,
SINGAPORE, BRUSSELS

Mr. Akira Murakami
Vice President
Nippon Electric Glass Ohio, Inc.
P.O. Box 220
El Centro, CA 92244

Taxpayer ID #94-0697210
Invoice Number: 4391354
Invoice Date: March 11, 2005

Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

For Professional Services Rendered and Disbursements Incurred through February 28, 2005

	<u>U.S.Dollars</u>
Current Fees	21,181.00
Current Disbursements	<u>22.89</u>
Total This Invoice	<u><u>21,203.89</u></u>

Payment may be made by wire transfer to the firm's account

Bank of America – Main Branch San Francisco, CA 94104
Account # 1499401830 - ABA Routing # 121000358

Our billing statements are due and payable within thirty days of receipt. For your convenience, we have included a summary of your account balance on the last page of this invoice.
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058395-0000002
BANKRUPTCYInvoice Number: 4391354
Invoice Date: March 11, 2005

Time Detail

Date	Services	Timekeeper	Hours	Value
BANKRUPTCY ADMINISTRATION				
01-Feb-2005	Review materials from J. Herrera regarding monthly operating report inquiries from Techneglas Creditors Committee; telephone call with J. Herrera regarding same; e-mail to M. with of Taxpapa regarding compensation calculation.	Mar, Patricia S.	1.00	525.00
01-Feb-2005	E-mails to and from K. Cookson regarding bar date motion.	Mar, Patricia S.	0.30	157.50
01-Feb-2005	Review and update schedule of upcoming events and deadlines.	Mar, Patricia S.	0.60	315.00
02-Feb-2005	E-mail from D. DeMarco regarding bar date motion; e-mails to and from K. Cookson regarding bar date motion; review preliminary bar date motion from K. Cookson; Telephone conference with K. Cookson regarding same.	Mar, Patricia S.	1.00	525.00
02-Feb-2005	Review response from S. Saito regarding compensation issues; followup telephone conference with S. Saito regarding explanation of compensation calculation; followup e-mail to A. Murakami requesting further information.	Mar, Patricia S.	1.30	682.50
03-Feb-2005	Review A. Murakami e-mail regarding compensation issues; e-mail to J. Herrera regarding followup on information for Techneglas Creditors Committee.	Mar, Patricia S.	0.50	262.50
07-Feb-2005	Send revisions for bar date motion to K. Cookson; review revised bar date motion; review NEG America bar date motion.	Mar, Patricia S.	0.70	367.50
08-Feb-2005	Review and respond to T. Robinson e-mail regarding inquiries on monthly operating report; telephone conference with J. Herrera regarding information to respond to inquiries.	Mar, Patricia S.	0.70	367.50
08-Feb-2005	Review filed version of bar date motion; e-mails to and from K. Cookson regarding same.	Mar, Patricia S.	0.30	157.50
08-Feb-2005	E-mail to A. Murakami regarding bar date motion.	Mar, Patricia S.	0.20	105.00
09-Feb-2005	Telephone call with J. Herrera regarding information for response to Techneglas creditors committee; prepare response and schedules for creditors committee; send draft to A. Murakami, J. Herrera for review.	Mar, Patricia S.	4.50	2,362.50
10-Feb-2005	Review A. Murakami information regarding operating reports; telephone call with A. Murakami regarding same.	Mar, Patricia S.	0.50	262.50
11-Feb-2005	Followup with A. Murakami regarding response to Techneglas Creditors Committee; e-mail to T. Robinson sending responses to Creditors Committee inquiries.	Mar, Patricia S.	0.60	315.00

058395-0000002
BANKRUPTCYInvoice Number: 4391354
Invoice Date: March 11, 2005

Date	Services	Timekeeper	Hours	Value
14-Feb-2005	Update schedule of upcoming deadlines and events; send to A. Murakami.	Mar, Patricia S.	0.60	315.00
16-Feb-2005	Review monthly operating report; telephone conference with J. Herrera regarding same; review revised report from J. Herrera.	Mar, Patricia S.	1.20	630.00
17-Feb-2005	Review final revised monthly operating report for January; file with court.	Mar, Patricia S.	0.70	367.50
25-Feb-2005	Review filings in Techneglas case.	Mar, Patricia S.	1.00	525.00
25-Feb-2005	Review and respond to e-mails from S. Union, K. Cookson regarding Court request for status conference; review status of bar date motion, e-mail to K. Cookson regarding same.	Mar, Patricia S.	0.60	315.00
28-Feb-2005	Participate in court hearing by telephone conference; telephone call with K. Cookson related thereto.	Mar, Patricia S.	0.80	420.00
28-Feb-2005	E-mail to A. Murakami regarding bar date, updating list for notices to creditors.	Mar, Patricia S.	0.50	262.50
28-Feb-2005	Telephone conference with C. Heredia regarding status of various issues.	Mar, Patricia S.	0.20	105.00
Total: 1	BANKRUPTCY ADMINISTRATION		17.80	9,345.00

EMPLOYMENT AND FEES

03-Feb-2005	E-mail to and from K. Cookson regarding estimate of monthly fees requested by A. Murakami.	Mar, Patricia S.	0.30	157.50
10-Feb-2005	Review signed interim order approving fees for Morrison & Kegler Brown; arrange for payment of fees.	Mar, Patricia S.	0.30	157.50
14-Feb-2005	Review A. Murakami e-mail regarding analysis of attorneys fees; e-mails to and from C. Heredia regarding same.	Mar, Patricia S.	0.50	262.50
15-Feb-2005	Prepare analysis of attorneys fees to date for A. Murakami.	Mar, Patricia S.	2.00	1,050.00
16-Feb-2005	Prepare monthly fee statement; send to K. Cookson for service.	Mar, Patricia S.	0.70	367.50
16-Feb-2005	E-mail to K. Cookson regarding providing information to respond to client inquiry regarding retainer balance and fees; e-mails to M. Igor regarding trust account information; work on analysis of fees and retainer balances.	Mar, Patricia S.	1.00	525.00
18-Feb-2005	Review schedule from Kegler Brown regarding status of retainer, payment of fees; e-mail to and from K. Cookson regarding update on fees; prepare report to A. Murakami regarding fee issues, retainer balance; followup e-mails to and from A. Murakami.	Mar, Patricia S.	1.50	787.50

058395-0000002
BANKRUPTCYInvoice Number: 4391354
Invoice Date: March 11, 2005

Date	Services	Timekeeper	Hours	Value
Total: 2	EMPLOYMENT AND FEES		6.30	3,307.50
PBGC ISSUES				
03-Feb-2005	Review and comment on audit letter statement relating to PBGC claims against NEG Ohio; e-mail to C. Heredia and P. Mar regarding same.	Borden, Paul C.	0.50	302.50
08-Feb-2005	Telephone conference with D. Eaton regarding PBGC issues; memo regarding call.	Mar, Patricia S.	0.50	262.50
23-Feb-2005	Telephone call with M. Baxter regarding PBGC issues.	Mar, Patricia S.	0.50	262.50
25-Feb-2005	Telephone conference with M. Baxter regarding PBGC issues.	Mar, Patricia S.	0.30	157.50
Total: 3	PBGC ISSUES		1.80	985.00
BUSINESS OPERATIONS				
01-Feb-2005	Draft audit response letter per client's request.	Schutt, Ingrid G.	0.40	56.00
02-Feb-2005	Prepare description of bankruptcy case and creditor claims for audit letter response; send draft to C. Heredia, K. Schutt for review.	Mar, Patricia S.	1.20	630.00
02-Feb-2005	Follow up with client regarding approval of audit response letter.	Schutt, Ingrid G.	0.30	42.00
03-Feb-2005	Review client correspondence and reply regarding financial information (0.40 hours); review and revise draft audit response letter; sign off for compliance with firm procedures (0.80 hours).	Heredia, Carlos D.	1.20	594.00
03-Feb-2005	E-mails to and from I. Schutt, C. Heredia, P. Borden regarding audit letter issues; review final version of audit letter.	Mar, Patricia S.	0.70	367.50
03-Feb-2005	Complete draft of audit response letter; submit audit letter to C. Heredia for review; submit same to Business Review Committee member, M. Danis for review.	Schutt, Ingrid G.	1.30	182.00
07-Feb-2005	Review bankruptcy correspondence and related legal issues (0.20 hours); review and revise draft audit letter (0.3 hours).	Heredia, Carlos D.	0.50	247.50
07-Feb-2005	Review A. Murakami inquiry regarding audit letter; obtain information and prepare additional information for audit letter.	Mar, Patricia S.	0.70	367.50
07-Feb-2005	Follow up with client regarding approval of audit response letter; correspond with client, P. Mar and C. Heredia regarding changes to audit letter per client's request and revise; resubmit revised audit letter to client for approval; submit approved audit letter to Deloitte & Touche.	Schutt, Ingrid G.	1.30	182.00

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 BANKRUPTCY

Invoice Number: 4391354
 Invoice Date: March 11, 2005

Date	Services	Timekeeper	Hours	Value
10-Feb-2005	Review correspondence and disclosure regarding response to Techneglas creditors' committee.	Heredia, Carlos D.	0.30	148.50
10-Feb-2005	Review invoice from Ishino law firm; e-mail to A. Murakami regarding same.	Mar, Patricia S.	0.30	157.50
11-Feb-2005	Review expense issues and related analysis.	Heredia, Carlos D.	0.20	99.00
13-Feb-2005	Review expense issues and respond to related e-mail correspondence.	Heredia, Carlos D.	0.20	99.00
14-Feb-2005	Review and respond to A. Murakami inquiry regarding motion for payment to customers for fire loss, status of insurance resolution.	Mar, Patricia S.	0.40	210.00
21-Feb-2005	Review various e-mail correspondence regarding status of bankruptcy proceeding and related issues (0.20 hours); review insurance settlement information (0.30 hours).	Heredia, Carlos D.	0.50	247.50
23-Feb-2005	Review A. Murakami report regarding insurance resolution; followup e-mails to and from A. Murakami regarding additional information; review information regarding Domex, Sony and Thomson claims.	Mar, Patricia S.	1.50	787.50
24-Feb-2005	Telephone conference with A. Murakami regarding insurance resolution; e-mails to and from A. Murakami regarding information for motion; review documentation regarding claims of Sony, Thomson and Domex; prepare agreements for NEG Ohio settlements with Sony, Thomson and Domex; e-mail to A. Murakami regarding draft of agreements, timing of motion.	Mar, Patricia S.	4.50	2,362.50
25-Feb-2005	Review various legal advice correspondence and related legal issues and attention to bankruptcy status issues.	Heredia, Carlos D.	0.40	198.00
25-Feb-2005	Review and respond to and from A. Murakami regarding motion regarding insurance, settlement with customers.	Mar, Patricia S.	0.50	262.50
28-Feb-2005	Review legal issues concerning bankruptcy and related telephone conference with P. Mar.	Heredia, Carlos D.	0.40	198.00
28-Feb-2005	Telephone conference with M. Baxter regarding insurance issues.	Mar, Patricia S.	0.20	105.00
Total: 6	BUSINESS OPERATIONS		17.00	7,543.50
		Total Fees		21,181.00

058395-0000002
 BANKRUPTCY

Invoice Number: 4391354
 Invoice Date: March 11, 2005

Timekeeper Summary

No.	Name	Rate	Hours	Value
07669	Carlos D. Heredia	495.00	3.70	1,831.50
10211	Paul C. Borden	605.00	0.50	302.50
07242	Patricia S. Mar	525.00	35.40	18,585.00
10442	Ingrid G. Schutt	140.00	3.30	462.00
TOTAL			42.90	21,181.00

TASK CODE SUMMARY:

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	17.80	9,345.00
2	EMPLOYMENT AND FEES	6.30	3,307.50
3	PBGC ISSUES	1.80	985.00
6	BUSINESS OPERATIONS	17.00	7,543.50
TOTAL		42.90	21,181.00

058395-0000002
BANKRUPTCY

Invoice Number: 4391354
Invoice Date: March 11, 2005

Disbursement Detail

Date	Description	Value
28-Feb-2005	Postage	0.74
28-Feb-2005	Photocopies	2.52
28-Feb-2005	Fax	12.00
28-Feb-2005	On-line Research - OTHER DATABASE	7.63
	Total Disbursements	<u>22.89</u>
	Total This Invoice	USD <u><u>21,203.89</u></u>

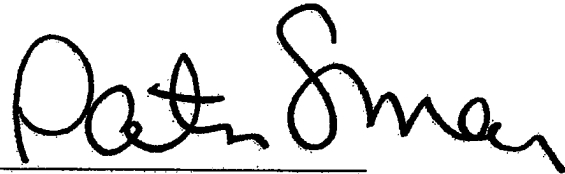
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

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.

**MONTHLY FEE STATEMENT OF MORRISON & FOERSTER
(March 2005)**

Morrison & Foerster LLP, counsel for Nippon Electric Glass Ohio, Inc., debtor and debtor in possession, hereby submits its Monthly Fee Statement for the month of March 2005, pursuant to the "Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals," entered on September 27, 2004 in the above referenced case.

Date: April 21, 2005



Patricia S. Mar (CA #45593)
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DENVER, NORTHERN VIRGINIA,
ORANGE COUNTY, SACRAMENTO,
WALNUT CREEK, CENTURY CITY

TOKYO, LONDON, BEIJING,
SHANGHAI, HONG KONG,
SINGAPORE, BRUSSELS

Mr. Katsuo Takeda
Vice President
Nippon Electric Glass Ohio, Inc.
P.O. Box 220
El Centro, CA 92244

Taxpayer ID #94-0697210
Invoice Number: 4403709
Invoice Date: April 19, 2005

Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

For Professional Services Rendered and Disbursements Incurred through March 31, 2005

	<u>U.S.Dollars</u>
Current Fees	9,858.00
Current Disbursements	<u>31.29</u>
Total This Invoice	<u>9,889.29</u>

Payment may be made by wire transfer to the firm's account

Bank of America – Main Branch San Francisco, CA 94104
Account # 1499401830 - ABA Routing # 121000358

Our billing statements are due and payable within thirty days of receipt. For your convenience, we have included a summary of your account balance on the last page of this invoice.

Billing questions may be directed to our Billing Hotline at (415) 268-6446 or (866) 314-5320

Time Detail

Date	Services	Timekeeper	Hours	Value
BANKRUPTCY ADMINISTRATION				
10-Mar-2005	Review Techneglas and NEG America filings, including Techneglas omnibus objection to claims.	Mar, Patricia S.	1.00	525.00
15-Mar-2005	Review Techneglas filings.	Mar, Patricia S.	0.50	262.50
17-Mar-2005	Preliminary review of monthly operating report; e-mail to J. Herrera regarding same.	Mar, Patricia S.	0.50	262.50
18-Mar-2005	Review draft of monthly operating report; telephone calls with J. Herrera regarding treatment of insurance issues; prepare revised footnote regarding insurance claim and third party claims; review revised operating report.	Mar, Patricia S.	3.00	1,575.00
21-Mar-2005	Review ECF filing rules regarding clerk's position that monthly operating reports have to be electronically generated; prepare cover for monthly operating report, file report, e-mail to K. Cookson regarding same.	Mar, Patricia S.	1.00	525.00
29-Mar-2005	Review e-mails from K. Richter regarding inquiries from Techneglas Creditors Committee financial advisors regarding NEG Ohio operating report; telephone conferences with K. Richter regarding same.	Mar, Patricia S.	0.70	367.50
29-Mar-2005	Review NEG America monthly operating report.	Mar, Patricia S.	0.40	210.00
31-Mar-2005	Telephone call with J. Herrera regarding notices from court.	Mar, Patricia S.	0.20	105.00
31-Mar-2005	Review filings in Techneglas and NEG America cases.	Mar, Patricia S.	0.70	367.50
Total: 1	BANKRUPTCY ADMINISTRATION		8.00	4,200.00
EMPLOYMENT AND FEES				
14-Mar-2005	Prepare monthly fee statement; e-mails to and from Kegler Brown regarding same.	Mar, Patricia S.	0.50	262.50
Total: 2	EMPLOYMENT AND FEES		0.50	262.50
PBGC ISSUES				
02-Mar-2005	Telephone call with M. Baxter regarding PBGC issues; e-mail to A. Murakami regarding same.	Mar, Patricia S.	0.80	420.00
17-Mar-2005	Review e-mail from Techneglas counsel J. Bernstein regarding letter to PBGC regarding NEG Ohio business plan; e-mail to and telephone call with A. Murakami regarding same; e-mail comments to J. Bernstein.	Mar, Patricia S.	0.80	420.00
18-Mar-2005	Telephone call with J. Bernstein regarding letter to PBGC on NEG Ohio business plan.	Mar, Patricia S.	0.20	105.00

MORRISON | FOERSTER058395-000002
BANKRUPTCYInvoice Number: 4403709
Invoice Date: April 19, 2005

Date	Services	Timekeeper	Hours	Value
29-Mar-2005	Telephone call with M. Baxter regarding reorganization issues.	Mar, Patricia S.	0.20	105.00
Total: 3	PBGC ISSUES		2.00	1,050.00

CREDITOR CLAIMS AND OBJECTIONS

01-Mar-2005	Prepare analysis of creditor claims	Mar, Patricia S.	1.50	787.50
09-Mar-2005	E-mails to and from K. Cookson regarding status of bar date order.	Mar, Patricia S.	0.20	105.00
14-Mar-2005	Review order and notice regarding bar date; review bar date order and notice in NEG America case.	Mar, Patricia S.	1.00	525.00
14-Mar-2005	Review and respond to e-mail from S. Union regarding creditor claims, duplicate PBGC claim.	Mar, Patricia S.	0.30	157.50
15-Mar-2005	E-mails to and from K. Cookson regarding bar date notice.	Mar, Patricia S.	0.20	105.00
29-Mar-2005	Review proof of claim filed by creditor.	Mar, Patricia S.	0.20	105.00
Total: 4	CREDITOR CLAIMS AND OBJECTIONS		3.40	1,785.00

PLAN FORMULATION AND CONFIRMATION

15-Mar-2005	Telephone conference with M. Carmel regarding exclusivity extension.	Mar, Patricia S.	0.20	105.00
16-Mar-2005	E-mail to and from K. Cookson regarding extension of exclusivity, Techmeglas's plans regarding extension of exclusivity.	Mar, Patricia S.	0.30	157.50
17-Mar-2005	Telephone call with D. DeMarco regarding NEG America plans for motion to extend exclusivity; e-mail to K. Cookson regarding same.	Mar, Patricia S.	0.40	210.00
18-Mar-2005	Review draft of motion to extend exclusivity; revise and edit motion; e-mails to and from S. Union, K. Cookson regarding motion, hearing date, motion to shorten time; review NEG America motion to extend exclusivity.	Mar, Patricia S.	1.80	945.00
31-Mar-2005	Review e-mail from S. Union regarding status of court order for expedited hearing on exclusivity motion.	Mar, Patricia S.	0.10	52.50
Total: 5	PLAN FORMULATION AND CONFIRMATION		2.80	1,470.00

BUSINESS OPERATIONS

02-Mar-2005	Review status of matter and related correspondence; attention to fee matters.	Heredia, Carlos D.	0.20	99.00
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MORRISON | FOERSTER058395-000002
BANKRUPTCYInvoice Number: 4403709
Invoice Date: April 19, 2005

Date	Services	Timekeeper	Hours	Value
09-Mar-2005	Review status of proposed motions and related correspondence.	Heredia, Carlos D.	0.20	99.00
09-Mar-2005	Review e-mail from A. Murakami regarding status of insurance claim, agreements with customers for settlement of customer claims.	Mar, Patricia S.	0.20	105.00
24-Mar-2005	Telephone conference with J. Herrera regarding rules on accrual of postpetition interest; review statute and send memo to J. Herrera regarding same.	Mar, Patricia S.	1.00	525.00
30-Mar-2005	Telephone conference with GNP attorney K. Beard regarding insurance claim.	Mar, Patricia S.	0.50	262.50
Total: 6	BUSINESS OPERATIONS		2.10	1,090.50
		Total Fees		9,858.00

058395-000002
 BANKRUPTCY

Invoice Number: 4403709
 Invoice Date: April 19, 2005

Timekeeper Summary

No.	Name	Rate	Hours	Value
07669	Carlos D. Heredia	495.00	0.40	198.00
07242	Patricia S. Mar	525.00	18.40	9,660.00
TOTAL			18.80	9,858.00

TASK CODE SUMMARY:

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	8.00	4,200.00
2	EMPLOYMENT AND FEES	0.50	262.50
3	PBGC ISSUES	2.00	1,050.00
4	CREDITOR CLAIMS AND OBJECTIONS	3.40	1,785.00
5	PLAN FORMULATION AND CONFIRMATION	2.80	1,470.00
6	BUSINESS OPERATIONS	2.10	1,090.50
	TOTAL	18.80	9,858.00

058395-0000002
BANKRUPTCY

Invoice Number: 4403709
Invoice Date: April 19, 2005

Disbursement Detail

<u>Date</u>	<u>Description</u>	<u>Value</u>
31-Mar-2005	Photocopies	31.29
	Total Disbursements	<u>31.29</u>
	Total This Invoice	USD <u>9,889.29</u>