

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

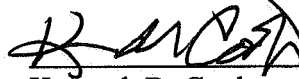
In re: : Chapter 11
: :
NIPPON ELECTRIC GLASS : Case No. 04-63851
OHIO, INC., : :
: :
Debtor. : Judge John E. Hoffman, Jr.

MONTHLY FEE STATEMENT OF KEGLER BROWN HILL & RITTER CO., LPA
(DECEMBER, 2004)

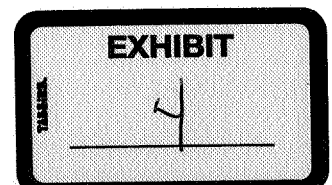
Kegler Brown Hill & Ritter Co., L.P.A., local counsel for Nippon Electric Glass Ohio, Inc., debtor and debtor in possession, hereby submits its Monthly Fee Statement for the month of December, 2004, pursuant to the "Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals," entered on September 27, 2004 in the above referenced case.

Dated: Columbus, Ohio
January 26, 2005

Respectfully submitted,



Kenneth R. Cookson (0020216)
KEGLER, BROWN, HILL & RITTER
A Legal Professional Association
65 East State Street, Suite 1800
Columbus, Ohio 43215
614/462-5400
Fax: 614/464-2634
kcookson@keglerbrown.com



UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

In re: : Chapter 11
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NIPPON ELECTRIC GLASS : Case No. 04-63851
OHIO, INC., : :
: :
Debtor. : Judge John E. Hoffman, Jr.

NOTICE OF MONTHLY FEE AND EXPENSE INVOICE

Name of Applicant: Kegler Brown Hill & Ritter Co., L.P.A.

Authorized to Provide
Professional Services to: Debtor and Debtor in Possession

Date of Retention: Effective September 1, 2004

Period for which compensation and
reimbursement is sought: December 1, 2004 - December 31, 2004

Amount of compensation sought as
actual, reasonable and necessary: \$3,042.50

Amount of expense reimbursement sought
as actual, reasonable and necessary; \$302.89

PLEASE TAKE NOTICE that Kegler Brown Hill & Ritter Co., L.P.A. (the "Applicant") has today served this Notice of Monthly Fee and Expense Invoice for December 1, 2004 through December 31, 2004 (the "Monthly Fee Statement") pursuant to the Court's Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the "Interim Compensation Order") to the Notice Parties (as defined in the Interim Compensation Order).

PLEASE TAKE FURTHER NOTICE that responses or objections to this Monthly Fee Statement, if any, must be served on the undersigned on or before February 17, 2005 at 5:00 p.m. (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that you must also serve a copy of any such response or objection upon the Notice Parties identified on the attached Service List so as to be received by such Notice Parties on or before the Objection Deadline.

PLEASE TAKE FURTHER NOTICE that upon the expiration of the Objection Deadline, the Applicant may certify in writing to the Debtor that an objection or no objection, as applicable, has been served with respect to the Monthly Fee Statement and that the Debtor shall pay to the 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 Month Fee Statement, or (ii) Eight percent (80%) of the fees and one hundred percent (100%) of the expense not subject to an objection. All fees and expenses requested in this 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 in connection with the interim application.

Dated: Columbus, Ohio
January 26, 2005

Respectfully submitted,

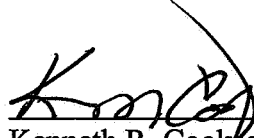


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Local Counsel for Nippon Electric
Glass, Inc.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing *Notice of Monthly Fee and Expenses Invoice* was served by regular U.S. Mail and/or facsimile service and/or electronic mail service as indicated on the receipt of filing, on all parties whose names are listed on the attached service list this 26 day of January, 2005.


Kenneth R. Cookson

Nippon Electric Glass Ohio, Inc.
Attn: Katsuo Takeda
PO Box 220
El Centro, CA 92244

Patricia S. Mar, Esquire
Morrison & Forrester LLP
425 Market Street, 33rd Floor
San Francisco, CA 94104

Office of the United States Trustee
170 N. High Street, Suite 200
Columbus, Oh 43215-2403

**Kegler, Brown, Hill & Ritter Co., LPA
Professional Services**

Nippon Electric Glass Ohio, Inc.

December 2004

Summary of Services

<u>Category</u>	<u>Amount</u>
Asset Disposition	265.00
Case Administration and Objections	2,059.00
Claims Administration and Objections	168.00
Fee/Employment Applications	550.50
Subtotal of Professional Services	\$ 3,042.50

Expenses

<u>Category</u>	<u>Amount</u>
Copying	217.93
Telephone	1.98
Postage	82.98
Fee/Employment Applications	550.50
Subtotal of Expenses	302.89
<u>Total Services This Period</u>	<u>\$ 3,345.39</u>

Asset Disposition

<u>Date</u>	<u>T/K</u>	<u>Description</u>	<u>Hours</u>
12/02/04	KRC	Develop strategy for determination of potential disposition of certain assets. (.80)	.80
12/02/04	LMD	Research alternatives for asset disposition. (.20)	.20

Summary of Professional Services

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kenneth R. Cookson	.80	280.00	224.00
Lisa M. Diem	.20	205.00	41.00
Asset Disposition	1.00		\$ 265.00
Subtotal			

Case Administration and Objections

<u>Date</u>	<u>T/K</u>	<u>Description</u>	<u>Hours</u>
12/03/04	LMD	Follow up with Attorney Mar regarding transfer of Sumitomo funds (.1); review Techneglas pleadings (.3).	.30
12/06/04	LMD	Discussions with Mr. Cookson regarding 12/9 hearing (.4); review dockets for 12/9 hearing and review agenda (.4).	.80
12/07/04	LMD	Daily review of pleadings.(.10)	.10
12/08/04	KRC	Preparation of materials for hearing and oversee preparation of an agenda (.3); follow up on cancellation of hearing. (.3).	.60
12/08/04	LMD	Attention to upcoming hearing issues (.2); prepare notice of agenda matters for 12/9 hearing (.8); telephone conference with Law Clerk Fisher regarding 12/9 hearings (.3); finalize order for up loading. (.1)	1.40
12/08/04	R*H	Attention to filing and serving Notice of Agenda Matters, and to downloading Order to Extend Deadline. (.30)	.30
12/09/04	LMD	Daily review of pleadings. (.10)	.10
12/10/04	LMD	Attention to summary of current and outstanding issues	.40

		and deadlines. (.40)	
12/13/04	LMD	Daily review of pleadings. (.20)	.20
12/14/04	LMD	Daily review of pleadings; correspondence with Attorney Mar regarding call-in information. (.30)	.30
12/15/04	LMD	Revise and prepare for filing motion to employ ordinary course professionals. (1.00)	1.00
12/15/04	R*H	Attention to filing and serving Application to Employ Accountants. (.30)	.30
12/21/04	LMD	Daily review of pleadings. (.30)	.30
12/21/04	R*H	Prepared Notices of Appearance for Kenneth Cookson in Nippon America and Techneglas. Researched for local rules on filing fee applications and forms to use. Reviewed current docket in these two cases. (1.00)	1.00
12/22/04	R*H	Attention to filing and serving Notices of Appearance in Nippon America and Techneglas cases. (.30)	.30
12/27/04	KRC	Analysis of daily pleadings served. (.2)	.20
12/29/04	KRC	Chair a year-end staff meeting with paralegal and secretaries to assign tasks for year-end and going forward. (.60)	.60
12/29/04	LMD	Meeting with Ken Cookson regarding transition issues. (.50)	.50
12/29/04	R*H	Meeting with Ken Cookson and Lisa Diem re status of all three bankruptcy cases. Prepared Notices of Monthly Fee Statements for Kegler Brown and Morrison Foerster. Attention to filing same. (1.30)	1.30
12/30/04	KRC	Analysis of multiple proofs of claim filed in the Techneglas case. (.80)	.80

Summary of Professional Services

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kenneth R. Cookson	2.20	280.00	616.00
Lisa M. Diem	5.40	205.00	1,107.00
Robin Hayes	3.20	105.00	336.00
Case Administration and Objections Subtotal	10.80		\$ 2,059.00

Claims Administration and Objections

<u>Date</u>	<u>T/K</u>	<u>Description</u>	<u>Hours</u>
12/20/04	KRC	Attention to upcoming bar date in Techneglas case. (.20)	.20
12/27/04	KRC	Analysis of multiple proofs of claim in Techneglas case. (.4)	.40

Summary of Professional Services

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kenneth R. Cookson	.60	280.00	168.00
Claims Administration and Objections Subtotal	.60		\$ 168.00

Fee/Employment Applications

<u>Date</u>	<u>T/K</u>	<u>Description</u>	<u>Hours</u>
12/06/04	LMD	Daily review of pleadings. (.10)	.10
12/14/04	LMD	Review monthly fee statements. (.20)	.20
12/28/04	KRC	Preparation of text of first draft of First Interim Fee Application and accompanying exhibits. (1.60)	1.60
12/28/04	LMD	Attention to fee issues. (.20)	.20

Summary of Professional Services

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Kenneth R. Cookson	1.60	280.00	448.00
Lisa M. Diem	.50	205.00	102.50
Fee/Employment Applications Subtotal	2.10		\$ 550.50