

EXHIBIT C

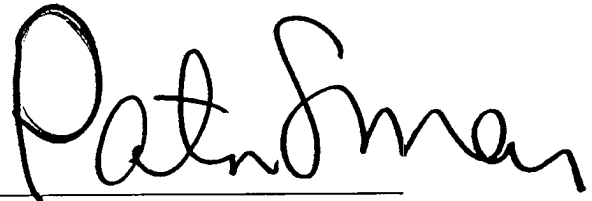
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

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
(April 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 April 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: May 24, 2005



Patricia S. Mar (CA #45593)
MORRISON & FOERSTER LLP
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MORRISON | FOERSTER

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MORRISON & FOERSTER LLP
NEW YORK, SAN FRANCISCO,
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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
President
Nippon Electric Glass Ohio, Inc.
P.O. Box 220
El Centro, CA 92244

Taxpayer ID #94-0697210
Invoice Number: 4413734
Invoice Date: May 24, 2005

Client/Matter Number: 058395-000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

For Professional Services Rendered and Disbursements Incurred through April 30, 2005

	<u>U.S.Dollars</u>
Current Fees	8,479.50
Current Disbursements	<u>4.48</u>
Total This Invoice	<u><u>8,483.98</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

058395-0000002
BANKRUPTCYInvoice Number: 4413734
Invoice Date: May 24, 2005

Time Detail

Date	Services	Timekeeper	Hours	Value
BANKRUPTCY ADMINISTRATION				
07-Apr-2005	Participate by telephone conference in omnibus hearing for Techneglas, NEG America and NEG Ohio.	Mar, Patricia S.	1.00	525.00
07-Apr-2005	Telephone conference with K. Cookson regarding hearing.	Mar, Patricia S.	0.20	105.00
07-Apr-2005	Review filings in Techneglas case.	Mar, Patricia S.	0.50	262.50
18-Apr-2005	Review orders and filings in NEG America and Techneglas cases.	Mar, Patricia S.	0.50	262.50
19-Apr-2005	Review monthly operating report; e-mails to and from J. Herrera regarding same.	Mar, Patricia S.	0.70	367.50
20-Apr-2005	Review J. Herrera e-mail regarding operating report issue; final review of signed operating report; prepare cover for operating report; arrange for filing.	Mar, Patricia S.	1.00	525.00
20-Apr-2005	Review filings in Techneglas case, including monthly operating report.	Mar, Patricia S.	0.80	420.00
Total: 1	BANKRUPTCY ADMINISTRATION		4.70	2,467.50
EMPLOYMENT AND FEES				
04-Apr-2005	Review and respond to client correspondence and attention to fee details.	Heredia, Carlos D.	0.20	99.00
05-Apr-2005	Prepare and send e-mail correspondence to J. Herrera regarding fee issues.	Heredia, Carlos D.	0.30	148.50
05-Apr-2005	Review Morrison billing for March; review e-mail from K. Cookson regarding Kegler Brown fee estimate.	Mar, Patricia S.	0.50	262.50
07-Apr-2005	Review interim compensation order for schedule for interim fee applications; e-mail to K. Cookson regarding preparation of interim fee application.	Mar, Patricia S.	0.20	105.00
11-Apr-2005	Review and respond to e-mail from S. Union regarding interim fee applications.	Mar, Patricia S.	0.50	262.50
13-Apr-2005	Review Kegler Brown monthly fee statement and interim compensation order; e-mail to S. Union regarding same.	Mar, Patricia S.	0.50	262.50
18-Apr-2005	Work on interim fee application for Morrison & Foerster.	Mar, Patricia S.	1.50	787.50
20-Apr-2005	Work on interim fee application	Mar, Patricia S.	1.50	787.50
21-Apr-2005	Prepare monthly fee statement; send to K. Cookson, S. Union to serve.	Mar, Patricia S.	0.70	367.50
25-Apr-2005	Work on Morrison & Foerster interim fee application, backup for fee application.	Mar, Patricia S.	1.50	787.50

058395-0000002
BANKRUPTCY

Invoice Number: 4413734
Invoice Date: May 24, 2005

Date	Services	Timekeeper	Hours	Value
26-Apr-2005	Supervise filing of interim fee application; e-mail to K. Cookson regarding same.	Mar, Patricia S.	0.50	262.50
28-Apr-2005	Telephone call with A. Vera of U.S. Trustee's office regarding questions about MoFo interim fee application; followup with K. Cookson,	Mar, Patricia S.	0.40	210.00
Total: 2	EMPLOYMENT AND FEES		8.30	4,342.50
PBGC ISSUES				
26-Apr-2005	Telephone call with M. Baxter regarding status of discussions with PBGC for resolution of claim.	Mar, Patricia S.	0.50	262.50
Total: 3	PBGC ISSUES		0.50	262.50
PLAN FORMULATION AND CONFIRMATION				
04-Apr-2005	Review Court signed order regarding expedited hearing on motion to extend exclusivity; followup telephone call with K. Cookson regarding same.	Mar, Patricia S.	0.50	262.50
06-Apr-2005	Review signed order regarding expedited hearing on motion to extend exclusivity; review Techneglas motion for "bridge" extension one exclusivity; review e-mail from K. Cookson regarding hearing.	Mar, Patricia S.	0.50	262.50
08-Apr-2005	Review Techneglas motion to extend exclusivity.	Mar, Patricia S.	0.30	157.50
Total: 5	PLAN FORMULATION AND CONFIRMATION		1.30	682.50
BUSINESS OPERATIONS				
11-Apr-2005	Telephone conference with GNP counsel K. Beard regarding insurance recovery.	Mar, Patricia S.	0.40	210.00
19-Apr-2005	Telephone conference with S. Offer regarding income tax obligation, and allocation between prepetition and postpetition.	Mar, Patricia S.	0.20	105.00
19-Apr-2005	Conference with P. Mar regarding closing tax year question.	Offer, Stuart J.	0.20	147.00
29-Apr-2005	Telephone conference with J. Herrera regarding status of insurance, agreements with customers; send prior communications with A. Murakami to J. Herrera.	Mar, Patricia S.	0.50	262.50
Total: 6	BUSINESS OPERATIONS		1.30	724.50
			Total Fees	8,479.50

058395-0000002
 BANKRUPTCY

Invoice Number: 4413734
 Invoice Date: May 24, 2005

Timekeeper Summary

No.	Name	Rate	Hours	Value
00039	Stuart J. Offer	735.00	0.20	147.00
07669	Carlos D. Heredia	495.00	0.50	247.50
07242	Patricia S. Mar	525.00	15.40	8,085.00
TOTAL			16.10	8,479.50

TASK CODE SUMMARY:

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	4.70	2,467.50
2	EMPLOYMENT AND FEES	8.30	4,342.50
3	PBGC ISSUES	0.50	262.50
5	PLAN FORMULATION AND CONFIRMATION	1.30	682.50
6	BUSINESS OPERATIONS	1.30	724.50
TOTAL		16.10	8,479.50

058395-0000002
BANKRUPTCY

Invoice Number: 4413734
Invoice Date: May 24, 2005

Disbursement Detail

<u>Date</u>	<u>Description</u>	<u>Value</u>
30-Apr-2005	On-line Research - OTHER DATABASE	4.48
	Total Disbursements	<u>4.48</u>
	Total This Invoice	USD <u><u>8,483.98</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
(May 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 April 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: June 22, 2005



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

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

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

Taxpayer ID #94-0697210
Invoice Number: 4418604
Invoice Date: June 13, 2005

Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

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

	<u>U.S.Dollars</u>
Current Fees	6,174.00
Current Disbursements	<u>13.23</u>
Total This Invoice	<u><u>6,187.23</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

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058395-0000002
BANKRUPTCYInvoice Number: 4418604
Invoice Date: June 13, 2005

Time Detail

Date	Services	Timekeeper	Hours	Value
BANKRUPTCY ADMINISTRATION				
05-May-2005	Review filings in Techneglas case, including extension of exclusivity motion and order.	Mar, Patricia S.	0.50	262.50
10-May-2005	Review documents regarding guarantors' payment of JBIC claim; prepare supplement to Schedule F regarding JBIC claim; e-mail to and from M. Baxter regarding same; instruct on filing and service of supplement.	Mar, Patricia S.	1.70	892.50
20-May-2005	Review monthly operating report; e-mail comments to J. Herrera; telephone conference with J. Herrera regarding delay in obtaining officer signature on report.	Mar, Patricia S.	0.50	262.50
24-May-2005	Review NEG America monthly operating report.	Mar, Patricia S.	0.30	157.50
25-May-2005	Review final of monthly operating report; arrange for filing of report.	Mar, Patricia S.	0.50	262.50
Total: 1	BANKRUPTCY ADMINISTRATION		3.50	1,837.50
EMPLOYMENT AND FEES				
02-May-2005	Prepare analysis of MoFo fees to respond to inquiry of U.S. Trustee.	Mar, Patricia S.	1.00	525.00
06-May-2005	Finalize breakdown of fees for U.S. Trustee, send to A. Vera.	Mar, Patricia S.	0.50	262.50
20-May-2005	Review proposed order for interim fee application from S. Union; e-mail to S. Union regarding same.	Mar, Patricia S.	0.30	157.50
31-May-2005	E-mail to and from K. Cookson regarding payment of Kegler Brown fees following exhaustion of retainer; e-mail to K. Takeda regarding procedure for payment of Kegler Brown fees.	Mar, Patricia S.	0.50	262.50
Total: 2	EMPLOYMENT AND FEES		2.30	1,207.50
PBGC ISSUES				
12-May-2005	Review Techneglas objection to PBGC claims; e-mail to K. Cookson regarding same.	Mar, Patricia S.	0.70	367.50
27-May-2005	Telephone conference with M. Baxter regarding PBGC issues.	Mar, Patricia S.	0.40	210.00
Total: 3	PBGC ISSUES		1.10	577.50

**PLAN FORMULATION AND
CONFIRMATION**

058395-000002
BANKRUPTCY

Invoice Number: 4418604
Invoice Date: June 13, 2005

Date	Services	Timekeeper	Hours	Value
02-May-2005	Telephone conference with D. Abel, K. Kaiser of PWC regarding analysis of NEG Ohio assets and liabilities for plan formulation.	Mar, Patricia S.	0.50	262.50
16-May-2005	Telephone conference with M. Baxter regarding reorganization plan issues.	Mar, Patricia S.	1.40	735.00
Total: 5	PLAN FORMULATION AND CONFIRMATION		1.90	997.50
BUSINESS OPERATIONS				
05-May-2005	Review and respond to client correspondence.	Heredia, Carlos D.	0.40	198.00
05-May-2005	Review and respond to K. Takeda e-mail regarding insurance claim issues.	Mar, Patricia S.	0.50	262.50
06-May-2005	Review status of bankruptcy representation and related legal issues; review related e-mail correspondence.	Heredia, Carlos D.	0.30	148.50
06-May-2005	Review and respond to e-mail from K. Takeda regarding insurance claim, customer fire loss claims.	Mar, Patricia S.	0.70	367.50
10-May-2005	Telephone conference with K. Takeda regarding agreements relating to fire claims, contacting Sony regarding release agreement; followup e-mail to A. Wade of Sony legal department.	Mar, Patricia S.	0.70	367.50
12-May-2005	Review e-mail from A. Wade regarding agreement with Sony on fire loss claims; telephone call to A. Wade regarding same.	Mar, Patricia S.	0.20	105.00
24-May-2005	E-mail to K. Takeda regarding status of insurance agreement.	Mar, Patricia S.	0.20	105.00
Total: 6	BUSINESS OPERATIONS		3.00	1,554.00
			Total Fees	6,174.00

058395-0000002
 BANKRUPTCY

Invoice Number: 4418604
 Invoice Date: June 13, 2005

Timekeeper Summary

No.	Name	Rate	Hours	Value
07669	Carlos D. Heredia	495.00	0.70	346.50
07242	Patricia S. Mar	525.00	11.10	5,827.50
TOTAL			11.80	6,174.00

TASK CODE SUMMARY:

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	3.50	1,837.50
2	EMPLOYMENT AND FEES	2.30	1,207.50
3	PBGC ISSUES	1.10	577.50
5	PLAN FORMULATION AND CONFIRMATION	1.90	997.50
6	BUSINESS OPERATIONS	3.00	1,554.00
TOTAL		11.80	6,174.00

058395-0000002
BANKRUPTCY

Invoice Number: 4418604
Invoice Date: June 13, 2005

Disbursement Detail

<u>Date</u>	<u>Description</u>	<u>Value</u>
31-May-2005	Photocopies	13.23
	Total Disbursements	<u>13.23</u>
	Total This Invoice	USD <u><u>6,187.23</u></u>

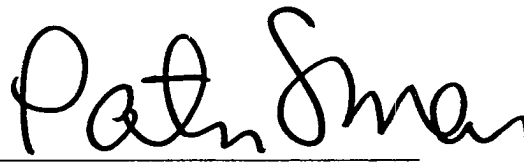
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

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
(June 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 June 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: July 26, 2005



Patricia S. Mar (CA #45593)
MORRISON & FOERSTER LLP
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Mr. Katsuo Takeda
President
Nippon Electric Glass Ohio, Inc.
P.O. Box 220
El Centro, CA 92244

Taxpayer ID #94-0697210
Invoice Number: 4426996
Invoice Date: July 13, 2005

Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

For Professional Services Rendered and Disbursements Incurred through June 30, 2005

	<u>U.S.Dollars</u>
Current Fees	26,769.00
Current Disbursements	<u>11.25</u>
Total This Invoice	<u><u>26,780.25</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

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Time Detail

Date	Services	Timekeeper	Hours	Value
BANKRUPTCY ADMINISTRATION				
06-Jun-2005	Review filings in Techneglas, NEG America cases.	Mar, Patricia S.	0.50	262.50
17-Jun-2005	Review monthly operating report.	Mar, Patricia S.	0.50	262.50
20-Jun-2005	Review and file monthly operating statement.	Mar, Patricia S.	0.60	315.00
20-Jun-2005	Review operating reports and other filings by Techneglas and NEG America.	Mar, Patricia S.	0.70	367.50
Total: 1	BANKRUPTCY ADMINISTRATION		2.30	1,207.50
EMPLOYMENT AND FEES				
07-Jun-2005	Review and respond to fee correspondence from J. Herrera.	Heredia, Carlos D.	0.20	99.00
21-Jun-2005	Prepare monthly statement of fees.	Mar, Patricia S.	0.60	315.00
22-Jun-2005	E-mail to and from K. Cookson regarding monthly fee statements; arrange for service of monthly fee statement.	Mar, Patricia S.	0.40	210.00
Total: 2	EMPLOYMENT AND FEES		1.20	624.00
PBGC ISSUES				
23-Jun-2005	Voice mail to M. Baxter regarding PBGC lien against non-debtors, effect on NEG Mexico.	Mar, Patricia S.	0.20	105.00
Total: 3	PBGC ISSUES		0.20	105.00
PLAN FORMULATION AND CONFIRMATION				
15-Jun-2005	Telephone conference with M. Carmel, attorneys for NEG America regarding joint plan.	Mar, Patricia S.	1.50	787.50
16-Jun-2005	Telephone conference with M. Carmel regarding reorganization plan.	Mar, Patricia S.	0.50	262.50
17-Jun-2005	Review Techneglas draft of proposed joint plan and disclosure statement; telephone conference with M. Carmel regarding same.	Mar, Patricia S.	1.50	787.50
17-Jun-2005	Telephone conference with K. Cookson regarding joint plan and disclosure statement.	Mar, Patricia S.	0.40	210.00
20-Jun-2005	Telephone conference with M. Baxter regarding proposed joint plan of reorganization.	Mar, Patricia S.	0.70	367.50

058395-0000002
BANKRUPTCY

Invoice Number: 4426996
Invoice Date: July 13, 2005

Date	Services	Timekeeper	Hours	Value
21-Jun-2005	Telephone conference with D. DeMarco regarding joint plan issues.	Mar, Patricia S.	1.00	525.00
21-Jun-2005	Telephone conference with K. Kaiser regarding PWC role with joint debtors; telephone conferences with M. Baxter, D. DeMarco regarding same; followup e-mail with M. Baxter regarding PWC role as advisor.	Mar, Patricia S.	0.80	420.00
21-Jun-2005	Detailed review of draft of joint plan and disclosure statement; prepare revisions to plan.	Mar, Patricia S.	4.00	2,100.00
22-Jun-2005	E-mail to M. Baxter regarding treatment of NEG claim in reorganization plan; telephone conference with M. Baxter regarding plan issues.	Mar, Patricia S.	0.70	367.50
22-Jun-2005	Review revised draft of plan from Kirkland; work on preparing changes and comments to revised plan relating to NEG Ohio issues.	Mar, Patricia S.	3.00	1,575.00
23-Jun-2005	Work on revisions to joint plan of reorganization; send revisions to plan to Techneglas, NEG, NEG America counsel.	Mar, Patricia S.	2.00	1,050.00
23-Jun-2005	E-mail report to K. Takeda regarding plan of reorganization; review K. Takeda response.	Mar, Patricia S.	0.50	262.50
24-Jun-2005	Review and analyze scheduled claims, booked debt and proofs of claim for plan formulation; e-mail to J. Herrera regarding reconciling claim amounts, review J. Herrera response; review Techneglas proof of claim; telephone conference with J. Herrera regarding resolution of Techneglas claim.	Mar, Patricia S.	2.50	1,312.50
24-Jun-2005	E-mail to K. Takeda regarding NEG Mexico plans; review K. Takeda response.	Mar, Patricia S.	0.30	157.50
24-Jun-2005	Telephone conference with D. DeMarco, C. Wick regarding plan issues.	Mar, Patricia S.	0.70	367.50
24-Jun-2005	Review D. DeMarco draft of joint defense agreement for Techneglas, NEG Ohio and NEG America for plan materials.	Mar, Patricia S.	0.30	157.50
24-Jun-2005	E-mail to M. Carmel, D. Eaton regarding Disclosure Statement.	Mar, Patricia S.	0.20	105.00
27-Jun-2005	Review and revise proposed Cooperation Agreement among joint debtors for plan development and confirmation; send comments to D. DeMarco; review revised agreement from D. DeMarco.	Mar, Patricia S.	1.20	630.00
27-Jun-2005	Review and respond to K. Takeda e-mail regarding NEG Mexico assets.	Mar, Patricia S.	0.30	157.50
27-Jun-2005	Review M. Baxter changes and comments to proposed joint plan.	Mar, Patricia S.	1.00	525.00

058395-0000002
BANKRUPTCY

Invoice Number: 4426996
Invoice Date: July 13, 2005

Date	Services	Timekeeper	Hours	Value
27-Jun-2005	Telephone conference with M. Carmel, K. Piper regarding treatment of NEG claim with equity; analyze issues related to treatment of NEG claim with equity; e-mail to M. Carmel regarding analysis; work on plan documents.	Mar, Patricia S.	2.50	1,312.50
27-Jun-2005	Prepare chart of claims for plan and disclosure statement; circulate to counsel for other debtors.	Mar, Patricia S.	1.00	525.00
27-Jun-2005	Work on Disclosure Statement for joint plan	Mar, Patricia S.	1.50	787.50
28-Jun-2005	Review D. DeMarco revisions and comments to joint plan.	Mar, Patricia S.	1.00	525.00
29-Jun-2005	Work on plan and disclosure statement, including drafting, editing and commenting on Disclosure Statement, reviewing new draft of plan from Kirkland, reviewing M. Baxter comments on new plan, preparing comments on new plans, circulate comments to other parties; e-mails to and from other counsel regarding plan and disclosure statement issues.	Mar, Patricia S.	6.00	3,150.00
29-Jun-2005	Telephone conference with M. Carmel, K. Kaiser regarding PWC forecast financial statements and liquidation analysis; followup telephone conference with M. Carmel regarding same; review PWC forecasts and liquidation analysis; e-mail to K. Kaiser regarding same.	Mar, Patricia S.	0.50	262.50
29-Jun-2005	E-mails to K. Takeda and J. Herrera regarding financial information for Disclosure Statement; followup telephone conference with J. Herrera regarding financial statements; followup telephone conference with K. Takeda regarding information provided to PWC; review financial statements from J. Herrera; followup e-mail to J. Herrera regarding revisions.	Mar, Patricia S.	1.50	787.50
30-Jun-2005	Work on plan and disclosure statement, including reviewing and revising drafts; e-mails and telephone calls with counsel for other debtors regarding plan issues; review revised financial statement from J. Herrera for Disclosure Statement; e-mails to and from K. Takeda regarding status report, obtaining signature for plan and disclosure statement; final review and approval of plan and disclosure statement.	Mar, Patricia S.	8.00	4,200.00
Total: 5	PLAN FORMULATION AND CONFIRMATION		45.10	23,677.50
BUSINESS OPERATIONS				
13-Jun-2005	Telephone conference with K. Takeda regarding insurance claim, contacting Thomson regarding settlement agreement.	Mar, Patricia S.	0.50	262.50
17-Jun-2005	E-mails to and from K. Takeda regarding insurance settlement.	Mar, Patricia S.	0.40	210.00

MORRISON | FOERSTER

058395-0000002
 BANKRUPTCY

Invoice Number: 4426996
 Invoice Date: July 13, 2005

Date	Services	Timekeeper	Hours	Value
22-Jun-2005	Telephone conference with A. Wade of Sony regarding agreement between NEG Ohio and Sony for fire loss claim; review A. Wade revisions to agreement.	Mar, Patricia S.	0.50	262.50
22-Jun-2005	Telephone call to I. Rosas of GNP regarding agreement on fire claim; followup e-mail to I. Rosas regarding same. e-mail to K. Takeda regarding contacts with GNP and Thomson.	Mar, Patricia S.	0.60	315.00
30-Jun-2005	Telephone conference with T. Moody of Thomson regarding agreement for compensation for fire damage.	Mar, Patricia S.	0.20	105.00
Total: 6	BUSINESS OPERATIONS		2.20	1,155.00
		Total Fees		26,769.00

058395-0000002
 BANKRUPTCY

Invoice Number: 4426996
 Invoice Date: July 13, 2005

Timekeeper Summary

No.	Name	Rate	Hours	Value
07669	Carlos D. Heredia	495.00	0.20	99.00
07242	Patricia S. Mar	525.00	50.80	26,670.00
TOTAL			51.00	26,769.00

TASK CODE SUMMARY:

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	2.30	1,207.50
2	EMPLOYMENT AND FEES	1.20	624.00
3	PBGC ISSUES	0.20	105.00
5	PLAN FORMULATION AND CONFIRMATION	45.10	23,677.50
6	BUSINESS OPERATIONS	2.20	1,155.00
	TOTAL	51.00	26,769.00

058395-0000002
BANKRUPTCY

Invoice Number: 4426996
Invoice Date: July 13, 2005

Disbursement Detail

<u>Date</u>	<u>Description</u>	<u>Value</u>
30-Jun-2005	Postage	1.80
30-Jun-2005	Photocopies	9.45
	Total Disbursements	<u>11.25</u>
	Total This Invoice	USD <u><u>26,780.25</u></u>

COPY

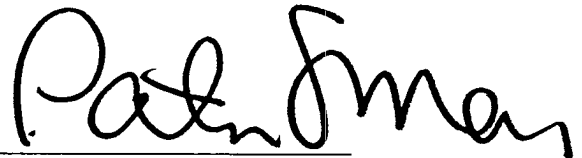
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

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
(July 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 July 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: August 25, 2005



Patricia S. Mar (CA #45593)
MORRISON & FOERSTER LLP
425 Market Street
San Francisco, CA 94105-2482
Phone: (415) 268-7000
Fax: (415) 268-7522
pmar@mofocom

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

Taxpayer ID #94-0697210
Invoice Number: 4438302
Invoice Date: August 19, 2005

Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

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

	<u>U.S.Dollars</u>
Current Fees	13,203.00
Current Disbursements	<u>190.77</u>
Total This Invoice	<u><u>13,393.77</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

Time Detail

Date	Services	Timekeeper	Hours	Value
BANKRUPTCY ADMINISTRATION				
26-Jul-2005	Review monthly operating report; arrange for filing.	Mar, Patricia S.	0.60	315.00
Total: 1	BANKRUPTCY ADMINISTRATION		0.60	315.00
EMPLOYMENT AND FEES				
06-Jul-2005	Review fee amounts and send related correspondence to J. Herrera.	Heredia, Carlos D.	0.20	99.00
26-Jul-2005	Prepare monthly fee statement for Morrison & Foerster; arrange for service.	Mar, Patricia S.	0.60	315.00
Total: 2	EMPLOYMENT AND FEES		0.80	414.00
PBGC ISSUES				
29-Jul-2005	Review e-mail from PBGC counsel S. Berensen regarding settlement of PBGC claims, request for extension on Disclosure Statement objection; respond to S. Berensen; review and respond to e-mail from S. Union regarding same.	Mar, Patricia S.	0.50	262.50
Total: 3	PBGC ISSUES		0.50	262.50
PLAN FORMULATION AND CONFIRMATION				
01-Jul-2005	Final review and coordination of filing of plan and disclosure statement; review and approve last minute changes by other parties; participate in two conference calls with Ohio counsel regarding filing of plan; telephone calls with Vorys firm on filing; handle filing for NEG Ohio.	Mar, Patricia S.	5.00	2,625.00
01-Jul-2005	Work on revising plan solicitation materials; circulate changes in solicitation materials to other counsel.	Mar, Patricia S.	3.00	1,575.00
05-Jul-2005	Work on plan solicitation materials and motion; e-mails to and from counsel for other debtors regarding same; review revised solicitation materials from K. Piper.	Mar, Patricia S.	2.50	1,312.50
06-Jul-2005	Review various drafts of plan solicitation materials from other counsel; e-mails to and from counsel for other debtors regarding plan solicitation materials; final review and approval of documents for filing.	Mar, Patricia S.	2.00	1,050.00
07-Jul-2005	E-mail to J. Herrera regarding claims schedule.	Mar, Patricia S.	0.30	157.50

058395-0000002
BANKRUPTCY

Invoice Number: 4438302
Invoice Date: August 19, 2005

Date	Services	Timekeeper	Hours	Value
08-Jul-2005	Telephone conference with J. Herrera regarding reconciliation of creditor list for prepetition claims.	Mar, Patricia S.	0.30	157.50
Total: 5	PLAN FORMULATION AND CONFIRMATION		13.10	6,877.50
BUSINESS OPERATIONS				
01-Jul-2005	Review telephone message from I. Rosas regarding insurance agreement; review and respond to I. Rosas e-mail regarding payment into court; leave voice mail message for Houston counsel for GNP; review return voice message from counsel.	Mar, Patricia S.	0.60	315.00
05-Jul-2005	Review status of bankruptcy proceeding and related correspondence.	Heredia, Carlos D.	0.20	99.00
05-Jul-2005	Telephone call with J. Stepp regarding agreement with GNP.	Mar, Patricia S.	0.30	157.50
06-Jul-2005	Review draft GNP agreement and prepare related comments and revisions; send same to P. Mar for incorporation.	Heredia, Carlos D.	0.50	247.50
06-Jul-2005	Prepare agreements with GNP regarding insurance recovery; e-mails to K. Takeda regarding same; review K. Takeda response; e-mail to R. Armada regarding review of agreements.	Mar, Patricia S.	3.50	1,837.50
07-Jul-2005	Draft motion for approval of insurance settlement and agreements with customers; prepare order for motion	Mar, Patricia S.	3.50	1,837.50
07-Jul-2005	Review and respond to e-mail from R. Armada regarding comments on insurance agreement.	Mar, Patricia S.	0.30	157.50
08-Jul-2005	Revise NEG Mexico agreement to provide for additional Consequential Losses to be paid; e-mail to J. Strepp regarding agreements, motion and order; e-mails to and from K. Takeda regarding same.	Mar, Patricia S.	1.30	682.50
Total: 6	BUSINESS OPERATIONS		10.20	5,334.00
			Total Fees	13,203.00

058395-0000002
 BANKRUPTCY

Invoice Number: 4438302
 Invoice Date: August 19, 2005

Timekeeper Summary

No.	Name	Rate	Hours	Value
07669	Carlos D. Heredia	495.00	0.90	445.50
07242	Patricia S. Mar	525.00	24.30	12,757.50
TOTAL			25.20	13,203.00

TASK CODE SUMMARY:

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	0.60	315.00
2	EMPLOYMENT AND FEES	0.80	414.00
3	PBGC ISSUES	0.50	262.50
5	PLAN FORMULATION AND CONFIRMATION	13.10	6,877.50
6	BUSINESS OPERATIONS	10.20	5,334.00
TOTAL		25.20	13,203.00

058395-0000002
BANKRUPTCY

Invoice Number: 4438302
Invoice Date: August 19, 2005

Disbursement Detail

Date	Description	Value
31-Jul-2005	Postage	4.29
31-Jul-2005	Photocopies	172.41
31-Jul-2005	Air Freight	14.07
	Total Disbursements	<u>190.77</u>
	Total This Invoice	USD <u><u>13,393.77</u></u>