

EXHIBIT C

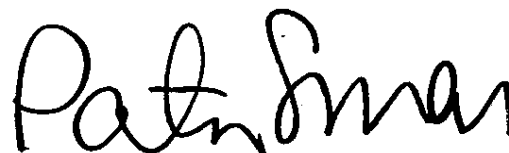
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

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
(August 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 August 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: September 20, 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

FILE NO. 72497
P.O. BOX 60000
SAN FRANCISCO
CALIFORNIA 94160-2497

TELEPHONE: 415.268.7000
FACSIMILE: 415.268.7522

WWW.MOFO.COM

MORRISON & FOERSTER LLP
NEW YORK, SAN FRANCISCO,
LOS ANGELES, PALO ALTO,
SAN DIEGO, WASHINGTON, D.C.
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: 4443440
Invoice Date: September 14, 2005

Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

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

	<u>U.S.Dollars</u>
Current Fees	26,914.50
Current Disbursements	<u>173.25</u>
Total This Invoice	<u><u>27,087.75</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: 4443440
Invoice Date: September 14, 2005

Time Detail

Date	Services	Timekeeper	Hours	Value
BANKRUPTCY ADMINISTRATION				
22-Aug-2005	Review monthly operating report and file.	Mar, Patricia S.	0.80	420.00
Total: 1	BANKRUPTCY ADMINISTRATION		0.80	420.00
EMPLOYMENT AND FEES				
08-Aug-2005	Review client correspondence and attention to requested information.	Heredia, Carlos D.	0.20	99.00
25-Aug-2005	Prepare monthly fee statement.	Mar, Patricia S.	0.60	315.00
Total: 2	EMPLOYMENT AND FEES		0.80	414.00
PBGC ISSUES				
01-Aug-2005	Telephone conference with M. Baxter regarding update on settlement with PBGC	Mar, Patricia S.	0.50	262.50
12-Aug-2005	Telephone conference with M. Carmel regarding status of negotiations with PBGC, effect on Disclosure Statement hearing.	Mar, Patricia S.	0.50	262.50
Total: 3	PBGC ISSUES		1.00	525.00
PLAN FORMULATION AND CONFIRMATION				
01-Aug-2005	Review objections to Disclosure Statement.	Mar, Patricia S.	0.70	367.50
02-Aug-2005	E-mail to K. Cookson regarding status of plan issues.	Mar, Patricia S.	0.50	262.50
04-Aug-2005	Review Techneglas summary of Disclosure Statement objections, draft of proposed changes to address U.S. Trustee objections; review M. Carmel e-mail regarding extension of time to PBGC to respond to Disclosure Statement.	Mar, Patricia S.	0.60	315.00
05-Aug-2005	Review K. Piper e-mails regarding changes to Disclosure Statement to respond to objectors; e-mail to K. Piper regarding NEG Ohio position on response to objections to be filed with Court.	Mar, Patricia S.	0.70	367.50
08-Aug-2005	Review proposed changes to Disclosure Statement from K. Piper to respond to objections.	Mar, Patricia S.	0.70	367.50
09-Aug-2005	Review e-mails from K. Piper with revised Disclosure Statement language; Telephone conference with K. Piper regarding status of negotiations with objecting parties, plans for proceeding with Disclosure Statement hearing.	Mar, Patricia S.	0.50	262.50

058395-0000002
BANKRUPTCYInvoice Number: 4443440
Invoice Date: September 14, 2005

Date	Services	Timekeeper	Hours	Value
11-Aug-2005	Telephone conference with M. Baxter regarding plan issues and funding of PBGC obligation; review amended Plan and amended Disclosure Statement; e-mails and telephone calls with K. Piper regarding same; e-mail to K. Takeda regarding cash flow issues; e-mail signature page for amended Plan and Disclosure Statement to K. Takeda	Mar, Patricia S.	2.50	1,312.50
12-Aug-2005	Review successive drafts of plan and disclosure statement from K. Piper; review e-mail from M. Baxter regarding proposed revised allocation of PBGC payment among debtors; telephone conference with M. Baxter regarding NEG Ohio cash flow situation; e-mails to and from K. Piper regarding plan and disclosure statement revisions.	Mar, Patricia S.	4.00	2,100.00
13-Aug-2005	Review e-mails from Techneglas counsel, M. Baxter regarding plan issues, including allocation of PBGC claim; provide revised language regarding liquidation analysis; e-mail to counsel, M. Baxter regarding NEG Ohio cash flow situation; e-mail to K. Takeda regarding report on proposal for allocation of PBGC payment to NEG Ohio, feasibility of same.	Mar, Patricia S.	1.50	787.50
15-Aug-2005	Review and respond to e-mails regarding revised plan and disclosure statement, new PBGC allocations among debtors; e-mail report to K. Takeda regarding allocation of PBGC claim and need for analysis of NEG Ohio resources for payment of same; review K. Takeda schedules for alternative "backup plans;" followup e-mails to and from K. Takeda regarding same; telephone conference with M. Baxter regarding PBGC allocation and NEG Ohio funding of same; review revised plan and disclosure statement and authorize filing of same; obtain signature from K. Takeda for revised plan and disclosure statement.	Mar, Patricia S.	4.00	2,100.00
16-Aug-2005	Travel to Columbus for Disclosure Statement hearing (1/2 of actual time)	Mar, Patricia S.	4.00	2,100.00
16-Aug-2005	Review e-mails regarding plan and disclosure statement; telephone conference with M. Baxter regarding allocation of PBGC debt to NEG Ohio; e-mail to K. Takeda regarding revised plan provision regarding NEG Ohio payments to PBGC, NEG.	Mar, Patricia S.	0.70	367.50
17-Aug-2005	Attend hearing on Disclosure Statement; conferences regarding same.	Mar, Patricia S.	2.00	1,050.00
17-Aug-2005	Return travel to San Francisco after Disclosure Statement hearing (1/2 of actual time).	Mar, Patricia S.	4.00	2,100.00

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BANKRUPTCYInvoice Number: 4443440
Invoice Date: September 14, 2005

Date	Services	Timekeeper	Hours	Value
22-Aug-2005	Review revised versions of Plan, Disclosure Statement, Notice to Creditors, Order, ballots and other attachments; telephone conference with K. Piper regarding revisions; review followup revisions from K. Piper and M. Carmel; obtain signatures for revised Plan and Disclosure Statement from K. Takeda; e-mails to and from K. Cookson regarding filing.	Mar, Patricia S.	3.00	1,575.00
24-Aug-2005	Review e-mails regarding Court's change in disclosure statement; review proposed amendment and supplemental filing.	Mar, Patricia S.	0.60	315.00
25-Aug-2005	Telephone conference with K. Cookson regarding service of plan, disclosure statement; review and send assignment of creditor claim to K. Cookson, S. Union; e-mail to K. Takeda regarding attending confirmation hearing.	Mar, Patricia S.	0.80	420.00
30-Aug-2005	Review notice to creditors of plan confirmation proceedings and deadlines, as filed.	Mar, Patricia S.	0.30	157.50
31-Aug-2005	Review publication of notice of Plan confirmation proceedings in Wall Street Journal.	Mar, Patricia S.	0.20	105.00
Total: 5	PLAN FORMULATION AND CONFIRMATION		31.30	16,432.50

BUSINESS OPERATIONS

03-Aug-2005	Send followup e-mail to J. Stepp regarding response to settlement agreement with GNP for fire loss insurance.	Mar, Patricia S.	0.20	105.00
09-Aug-2005	Review and respond to e-mail message from K. Takeda regarding status of insurance settlement; review report from J. Stepp regarding status of insurance company review of agreement.	Mar, Patricia S.	0.30	157.50
10-Aug-2005	Send customer settlement agreements regarding fire loss to J. Stepp.	Mar, Patricia S.	0.70	367.50
11-Aug-2005	Review and respond to K. Takeda e-mail regarding timing of insurance payment; e-mail to T. Takeda regarding contacts with insurance company to get response on agreement.	Mar, Patricia S.	0.50	262.50
16-Aug-2005	Telephone conference with J. Stepp regarding insurance settlement; e-mails to K. Takeda regarding same; review e-mails from broker regarding same.	Mar, Patricia S.	1.20	630.00
19-Aug-2005	E-mails to broker, K. Takeda regarding insurance settlement.	Mar, Patricia S.	1.00	525.00
22-Aug-2005	Review GNP revisions to insurance agreements; review R. Armada communication regarding additional recitals; e-mail to K. Takeda regarding GNP's revisions	Mar, Patricia S.	1.50	787.50

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Date	Services	Timekeeper	Hours	Value
24-Aug-2005	E-mails to and from K. Takeda regarding insurance agreement; e-mail to J. Stepp regarding GNP concern over reference to Domex in insurance agreement.	Mar, Patricia S.	0.50	262.50
25-Aug-2005	Revise insurance agreement to eliminate reference to Domex; e-mail to J. Stepp regarding same; review J. Stepp memo regarding execution of agreement; send agreement to K. Takeda for execution.	Mar, Patricia S.	1.00	525.00
25-Aug-2005	Finalize motion papers for approval of insurance agreement and agreements with customers; e-mail to K. Cookson, S. Union regarding filing of motion.	Mar, Patricia S.	1.50	787.50
26-Aug-2005	Revise insurance agreement to add TCM; revise motion to include reference to TCM; e-mail to K. Takeda regarding regarding-signing agreement; review e-mail from TCM requesting substantial changes to agreement; e-mail reply to TCM.	Mar, Patricia S.	2.50	1,312.50
29-Aug-2005	Telephone conference with P. Mar regarding insurance settlement and proposed revisions from Mexican counsel; review related correspondence and comments.	Heredia, Carlos D.	0.40	198.00
29-Aug-2005	Telephone conference with N. Leal regarding TMC request for changes in insurance agreements; telephone conference with D. Sullivan regarding TMC request for changes; telephone conference with C. Heredia regarding translation of e-mails from TMC regarding changes, and strategy in dealing with changes; telephone conference with R. Armada regarding drafting changes in insurance agreements; e-mails to and from K. Takeda regarding delay caused by TMC request for changes in insurance agreements.	Mar, Patricia S.	1.80	945.00
29-Aug-2005	Review e-mail from J. Guerrero regarding TMC request for change in insurance agreement for NEG Mexico consent to payment to NEG Ohio; telephone conference with J. Guerrero regarding same; revise NEG Ohio agreement to include change requested by TMC; followup e-mails with J. Guerrero, I. Rosas regarding revisions to agreements, and revise as requested; e-mails with J. Guerrero, I. Rosas, K. Takeda regarding execution of insurance agreements; review K. Takeda signature pages, and forward to insurance company; review signed agreement from GNP and TMC.	Mar, Patricia S.	2.50	1,312.50
29-Aug-2005	Send signed NEG Ohio insurance agreement with GNP, TMC to K. Cookson for filing of motion to approve agreement.	Mar, Patricia S.	0.30	157.50
30-Aug-2005	Review motion for approval of insurance settlement, as filed.	Mar, Patricia S.	0.50	262.50

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 BANKRUPTCY

Invoice Number: 4443440
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Date	Services	Timekeeper	Hours	Value
31-Aug-2005	Review e-mails from insurers and reinsurers regarding finality of NEG Mexico consequential losses; e-mails to and from K. Takeda regarding same; revise agreement to make release final; e-mail revised agreement to insurers for execution.	Mar, Patricia S.	1.00	525.00
Total: 6	BUSINESS OPERATIONS		17.40	9,123.00
		Total Fees		26,914.50

058395-0000002
BANKRUPTCY

Invoice Number: 4443440
Invoice Date: September 14, 2005

Disbursement Detail

<u>Date</u>	<u>Description</u>	<u>Value</u>
31-Aug-2005	Photocopies	173.25
	Total Disbursements	<u>173.25</u>
	Total This Invoice	USD <u><u>27,087.75</u></u>

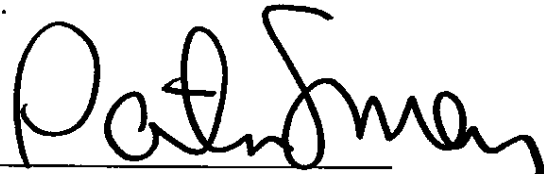
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

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
(September 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 September 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: October 20, 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

FILE NO. 72497
P.O. BOX 60000
SAN FRANCISCO
CALIFORNIA 94160-2497

TELEPHONE: 415.268.7000
FACSIMILE: 415.268.7522

WWW.MOFO.COM

MORRISON & FOERSTER LLP
NEW YORK, SAN FRANCISCO,
LOS ANGELES, PALO ALTO,
SAN DIEGO, WASHINGTON, D.C.

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: 4455839
Invoice Date: October 18, 2005

Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

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

	<u>U.S.Dollars</u>
Current Fees	10,716.50
Current Disbursements	1,995.59
	<hr/>
Total This Invoice	<u>12,712.09</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: 4455839
Invoice Date: October 18, 2005**Time Detail**

Date	Services	Timekeeper	Hours	Value
BANKRUPTCY ADMINISTRATION				
20-Sep-2005	Review and file monthly operating report.	Mar, Patricia S.	0.80	420.00
Total: 1	BANKRUPTCY ADMINISTRATION		0.80	420.00
EMPLOYMENT AND FEES				
06-Sep-2005	Attention to fee issues and prepare related correspondence.	Heredia, Carlos D.	0.30	148.50
13-Sep-2005	Prepare and file Third Interim Fee application.	Mar, Patricia S.	4.00	2,100.00
14-Sep-2005	Review Kegler Brown fee application; review notice regarding fee applications.	Mar, Patricia S.	0.30	157.50
20-Sep-2005	Prepare monthly fee statement, arrange for service.	Mar, Patricia S.	1.00	525.00
Total: 2	EMPLOYMENT AND FEES		5.60	2,931.00
CREDITOR CLAIMS AND OBJECTIONS				
07-Sep-2005	Review and respond to K. Takeda e-mails regarding confirmation of amount owing to Techneglas; review Techneglas claim amount; e-mail to M. Carmel, B. Bowers regarding stipulation to resolve claim amounts and net payment to Techneglas.	Mar, Patricia S.	1.20	630.00
28-Sep-2005	Prepare stipulation between NEG Ohio and Techneglas for resolution of claims against each other; e-mail draft stipulation to K. Piper.	Mar, Patricia S.	1.30	682.50
29-Sep-2005	E-mail to K. Takeda regarding confirmation of payment amount to PBGC and NEG.	Mar, Patricia S.	0.30	157.50
Total: 4	CREDITOR CLAIMS AND OBJECTIONS		2.80	1,470.00
PLAN FORMULATION AND CONFIRMATION				
12-Sep-2005	Telephone conference with K. Piper regarding Techneglas offset; telephone conference with M. Baxter regarding Techneglas offset.	Mar, Patricia S.	1.00	525.00
14-Sep-2005	Review K. Piper e-mail regarding identification of officers and directors for Plan exhibit book; e-mail to K. Takeda regarding same.	Mar, Patricia S.	0.30	157.50
14-Sep-2005	Review K. Piper e-mail regarding Techneglas agreement on offset issue; e-mail to K. Takeda regarding same; telephone conference with M. Baxter regarding same.	Mar, Patricia S.	0.50	262.50

058395-0000002
BANKRUPTCYInvoice Number: 4455839
Invoice Date: October 18, 2005

Date	Services	Timekeeper	Hours	Value
15-Sep-2005	Review K. Takeda information on officers and directors after reorganization; e-mail information to K. Piper; review and respond to K. Takeda inquiry regarding social security numbers.	Mar, Patricia S.	0.60	315.00
26-Sep-2005	Review PBGC acceptance of plan; e-mails to and from K. Takeda regarding results of balloting; review objection from Ohio EPA; e-mails to and from E. Lifkin regarding missing signature pages for plan and disclosure statements; e-mail to K. Cookson, D. DeMarco regarding proffer in lieu of witness testimony at confirmation hearing; review K. Cookson, D. DeMarco response.	Mar, Patricia S.	1.50	787.50
28-Sep-2005	E-mail to K. Piper regarding revision to Exhibit Book; review draft confirmation order, and send comments to K. Piper; review M. Baxter changes to confirmation order.	Mar, Patricia S.	1.00	525.00
29-Sep-2005	E-mail to K. Cookson regarding report on balloting; review revised Confirmation Order; e-mail to K. Piper regarding same; review Exhibit Book; e-mail to K. Takeda regarding officer compensation.	Mar, Patricia S.	1.00	525.00
30-Sep-2005	Review Techneglas ballot certification; e-mail to K. Cookson regarding NEG Ohio certification.	Mar, Patricia S.	0.20	105.00
Total: 5	PLAN FORMULATION AND CONFIRMATION		6.10	3,202.50
BUSINESS OPERATIONS				
08-Sep-2005	Review NEG Mexico insurance agreement signed by TMC and GNP; send to K. Takeda for signature; return signed agreement to TMC and GNP.	Mar, Patricia S.	0.70	367.50
14-Sep-2005	Review and response to inquiry from Sony Electronics counsel regarding status of agreement and payment.	Mar, Patricia S.	0.20	105.00
19-Sep-2005	Attention to corporate legal issues relating to operations; and review and respond to related correspondence.	Heredia, Carlos D.	0.30	148.50
20-Sep-2005	Attention to NEG Ohio corporate issues; prepare e-mail to NEG Ohio regarding same.	Funahashi, Kenji L.	1.10	456.50
20-Sep-2005	Review corporate issues; revise and send related client communication.	Heredia, Carlos D.	0.40	198.00
21-Sep-2005	Review C. Heredia response to inquiry regarding corporate issues; respond to C. Heredia.	Mar, Patricia S.	0.20	105.00
27-Sep-2005	Review and respond to I. Rosas inquiry regarding status of approval of insurance settlement; review and respond to K. Takeda inquiry regarding signatures for insurance agreement; e-mail to K. Cookson regarding status of entry of order approving agreements.	Mar, Patricia S.	0.50	262.50

MORRISON | FOERSTER

058395-0000002
 BANKRUPTCY

Invoice Number: 4455839
 Invoice Date: October 18, 2005

Date	Services	Timekeeper	Hours	Value
28-Sep-2005	Review signed order from court regarding insurance and customer settlement agreements; assemble order with exhibits; send copy of order to K. Takeda, I. Rosas; send copy of order to K. Coughlin of Sony.	Mar, Patricia S.	1.30	682.50
29-Sep-2005	Review e-mail from K. Coughlin regarding payment to Sony; respond to K. Coughlin e-mail; e-mails to and from K. Takeda regarding payments to customers; review confirmation of payments to customers; e-mail to K. Coughlin regarding same.	Mar, Patricia S.	0.70	367.50
Total: 6	BUSINESS OPERATIONS		5.40	2,693.00
		Total Fees		10,716.50

058395-0000002
 BANKRUPTCY

Invoice Number: 4455839
 Invoice Date: October 18, 2005

Timekeeper Summary

No.	Name	Rate	Hours	Value
07669	Carlos D. Heredia	495.00	1.00	495.00
07693	Kenji L. Funahashi	415.00	1.10	456.50
07242	Patricia S. Mar	525.00	18.60	9,765.00
TOTAL			20.70	10,716.50

TASK CODE SUMMARY:

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	0.80	420.00
2	EMPLOYMENT AND FEES	5.60	2,931.00
4	CREDITOR CLAIMS AND OBJECTIONS	2.80	1,470.00
5	PLAN FORMULATION AND CONFIRMATION	6.10	3,202.50
6	BUSINESS OPERATIONS	5.40	2,693.00
	TOTAL	20.70	10,716.50

058395-0000002
BANKRUPTCY

Invoice Number: 4455839
Invoice Date: October 18, 2005

Disbursement Detail

<u>Date</u>	<u>Description</u>	<u>Value</u>
13-Sep-2005	Travel - VENDOR: PATRICIA S. MAR 08/16,31-07/01, Columbus OH, attend hearing (airfare, parking, mileage, meals, lodging and telephone).	1,995.59
	Total Disbursements	<u>1,995.59</u>
	Total This Invoice	USD <u><u>12,712.09</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
(October 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 October 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: November 9, 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

FILE NO. 72497
P.O. BOX 60000
SAN FRANCISCO
CALIFORNIA 94160-2497

TELEPHONE: 415.268.7000
FACSIMILE: 415.268.7522

WWW.MOFO.COM

MORRISON & FOERSTER LLP
NEW YORK, SAN FRANCISCO,
LOS ANGELES, PALO ALTO,
SAN DIEGO, WASHINGTON, D.C.

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: 4463123
Invoice Date: November 9, 2005

Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

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

	<u>U.S.Dollars</u>
Current Fees	20,670.00
Current Disbursements	<u>1,830.71</u>
Total This Invoice	<u><u>22,500.71</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				
19-Oct-2005	Review monthly operating report, and arrange for filing.	Mar, Patricia S.	0.60	315.00
26-Oct-2005	Prepare motion and order for entry of final decree.	Mar, Patricia S.	2.00	1,050.00
Total: 1	BANKRUPTCY ADMINISTRATION		2.60	1,365.00
EMPLOYMENT AND FEES				
20-Oct-2005	Prepare monthly fee statement.	Mar, Patricia S.	0.70	367.50
20-Oct-2005	E-mail to K. Cookson regarding plans for closing case, filing final fee application.	Mar, Patricia S.	0.30	157.50
25-Oct-2005	E-mail to K. Cookson regarding final fee applications; review K. Cookson response.	Mar, Patricia S.	0.20	105.00
27-Oct-2005	Preliminary work regarding preparation of final fee application.	Mar, Patricia S.	0.50	262.50
31-Oct-2005	Work on final fee application.	Mar, Patricia S.	1.50	787.50
Total: 2	EMPLOYMENT AND FEES		3.20	1,680.00
CREDITOR CLAIMS AND OBJECTIONS				
05-Oct-2005	Review K. Piper regarding-draft of stipulation between Techneglas and NEG Ohio regarding allowance of claims; e-mails to and from K. Piper regarding same.	Mar, Patricia S.	0.70	367.50
11-Oct-2005	Review K. Piper draft motion to approve stipulation between NEG Ohio and Techneglas; e-mail to K. Piper regarding same.	Mar, Patricia S.	0.70	367.50
18-Oct-2005	Send notice of assignment of claim to K. Takeda, J. Herrera; followup e-mails to and from J. Herrera regarding payment to assignee.	Mar, Patricia S.	0.50	262.50
Total: 4	CREDITOR CLAIMS AND OBJECTIONS		1.90	997.50
PLAN FORMULATION AND CONFIRMATION				
03-Oct-2005	Review revisions in Plan documents; e-mails to and from K. Cookson regarding certification of balloting; review e-mails from counsel for other Debtors regarding Plan documents and confirmation.	Mar, Patricia S.	1.00	525.00

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Date	Services	Timekeeper	Hours	Value
04-Oct-2005	E-mail to K. Takeda and J. Herrera regarding plans for confirmation hearing and meeting to prepare for hearing; telephone conference with J. Herrera regarding same; review e-mails from co-counsel regarding modifications to plan and other filings relating to plan confirmation.	Mar, Patricia S.	1.00	525.00
05-Oct-2005	Review plan documents, including Techneglas memorandum of points and authorities for confirmation; prepare outline for NEG Ohio presentation for confirmation.	Mar, Patricia S.	2.50	1,312.50
05-Oct-2005	Travel to Columbus for plan confirmation hearing (1/2 actual time).	Mar, Patricia S.	4.50	2,362.50
06-Oct-2005	Meeting with K. Takeda, J. Herrera, K. Cookson to prepare for confirmation hearing, meeting at court to sign plan related documents, telephone conference with M. Baxter regarding modification to Plan; attend plan confirmation hearing; post confirmation meetings.	Mar, Patricia S.	4.50	2,362.50
06-Oct-2005	Travel from Columbus to San Francisco (1/2 actual time).	Mar, Patricia S.	4.00	2,100.00
07-Oct-2005	Review signed confirmation order; e-mail report to K. Takeda regarding confirmation order and Effective Date, need to amend articles to prohibit non-voting stock; e-mail report to C. Heredia and K. Funahashi regarding confirmation of plan and amendment of articles.	Mar, Patricia S.	1.00	525.00
20-Oct-2005	E-mail to M. Carmel, K. Piper regarding effective date of plan; review M. Carmel response.	Mar, Patricia S.	0.30	157.50
25-Oct-2005	Review and respond to e-mail from K. Funahashi regarding amendment to articles on non-voting stock; send copy of plan to K. Funahashi; e-mail to K. Piper regarding amendment to articles; review suggested language, send to K. Funahashi; review and respond to K. Piper e-mail regarding conference call on closing logistics.	Mar, Patricia S.	1.00	525.00
27-Oct-2005	Conference call with counsel for other debtors regarding coordination of effective date and payment to PBGC; review followup e-mail from M. Sugai regarding instructions for payment to PBGC; review draft of notice of effective date from K. Piper.	Mar, Patricia S.	1.00	525.00
27-Oct-2005	E-mails to and from J. Herrera regarding instructions for payment of creditors and PBGC; review schedule of creditor payments and respond to J. Herrera regarding same; prepare e-mail notification for payment to PBGC; e-mails to and from K. Funahashi regarding effective date, amendment of articles for non-voting stock; review amendment and shareholder/director consents.	Mar, Patricia S.	1.50	787.50
31-Oct-2005	Review K. Funahashi e-mail regarding amendment of articles; review B. Bowers e-mail regarding Effective Date.	Mar, Patricia S.	0.50	262.50

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Date	Services	Timekeeper	Hours	Value
Total: 5	PLAN FORMULATION AND CONFIRMATION		22.80	11,970.00
BUSINESS OPERATIONS				
12-Oct-2005	Attention to corporate matters.	Heredia, Carlos D.	0.20	99.00
12-Oct-2005	Review K. Takeda inquiry regarding meeting on corporate issues; telephone conference with C. Heredia regarding same; telephone conference with K. Takeda regarding meeting; e-mail confirmation to C. Heredia and K. Takeda.	Mar, Patricia S.	0.60	315.00
25-Oct-2005	Prepare meeting agenda and T&R checklist for reorganization; review charter documents in connection with client meeting.	Funahashi, Kenji L.	3.25	1,348.75
25-Oct-2005	Review corporate matters and related document preparation; review related correspondence.	Heredia, Carlos D.	0.30	148.50
26-Oct-2005	Attention to action item checklist and meeting agenda; meeting with Mr. Takeda regarding same; prepare Board and stockholder consents and Certificate of Amendment.	Funahashi, Kenji L.	2.75	1,141.25
26-Oct-2005	Meeting with Messrs. Takeda and Kohata regarding corporate matters; review related materials.	Heredia, Carlos D.	1.70	841.50
26-Oct-2005	Review and respond to inquiries from K. Funahashi regarding plan issues in preparation for meeting with client; send financial statement to K. Funahashi.	Mar, Patricia S.	0.70	367.50
27-Oct-2005	Attention to corporate matters and related amendment; review related correspondence.	Heredia, Carlos D.	0.80	396.00
Total: 6	BUSINESS OPERATIONS		10.30	4,657.50
			Total Fees	20,670.00

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Timekeeper Summary

No.	Name	Rate	Hours	Value
07669	Carlos D. Heredia	495.00	3.00	1,485.00
07693	Kenji L. Funahashi	415.00	6.00	2,490.00
07242	Patricia S. Mar	525.00	31.80	16,695.00
TOTAL			40.80	20,670.00

TASK CODE SUMMARY:

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	2.60	1,365.00
2	EMPLOYMENT AND FEES	3.20	1,680.00
4	CREDITOR CLAIMS AND OBJECTIONS	1.90	997.50
5	PLAN FORMULATION AND CONFIRMATION	22.80	11,970.00
6	BUSINESS OPERATIONS	10.30	4,657.50
	TOTAL	40.80	20,670.00

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Disbursement Detail

<u>Date</u>	<u>Description</u>	<u>Value</u>
31-Oct-2005	Photocopies	10.50
31-Oct-2005	Fax	6.00
31-Oct-2005	Air Freight	9.13
01-Nov-2005	Filing Fees - VENDOR: (NCR) NATIONAL CORPORATE RESEARCH, LTD. Filing - Amendment - DE Sec of State (11/1/05)	768.00
12-Oct-2005	Travel - VENDOR: PATRICIA S. MAR 10/05-06, Columbus OH, attend hearing (airfare, parking, taxi, mileage, meals, lodging and tips).	1,037.08
Total Disbursements		1,830.71
Total This Invoice		USD 22,500.71