

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
)	

AMENDED
LIST OF CREDITORS HOLDING
20 LARGEST UNSECURED CLAIMS

Following is the list of the Debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this Chapter 11 case. The list does not include (1) persons who, as of the petition date, come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims.

The information is based on a review of the Debtor's books and records. No legal and/or factual investigations with regard to possible defenses or counterclaims to the listed claims have been undertaken or completed. Therefore, this listing does not and should not be deemed to constitute (1) a waiver of any defense, counterclaim or offset to the listed claims; (2) an acknowledgement of the allowance of any of the claims; or (3) a waiver of any other right or legal position of the Debtor.

Dated: September 15, 2004

Respectfully submitted,

/s/ Patricia S. Mar

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Counsel for Debtor,
NIPPON ELECTRIC GLASS OHIO, INC

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	(3) Nature of claim	(4) Indicate if claim is contingent, unliquidated or subject to setoff	(5) Amount of claim (if secured state amount of security)
Japan Bank for International Cooperation 4-1, Ohtemachi 1-Chome Chiyoda-ku, Tokyo 100-8144 Japan	Toru Ohnishi Same address	Loan		\$4,557,857.31
Thomson, Inc. P.O. Box 972630 El Paso, Texas 79997	Jael Garcia Same address	Trade Debt		53,040.00
Hitachi Transport System (America), Ltd. 17777 Stergios Road, Suite # 1 Calexico, CA 92231	Shige Sase Same Address	Trade Debt		26,224.25
Galaz, Yamazaki, Ruiz Urquiza, S.C. Avenida Alejandro Von Humboldt 17617 Col. Garita de Otay, Mesa de Otay 22509 Tijuana, BC Mexico	Kimiaki Maruo Same address	Professional Services		11, 550.00
Transportes Juan Carlos de Mexicali, SA de CV Blvd. Hector Teran Teran #2382 Fracc. Laguna Xochimilco Mexicali, B.C. Mexico Mexico	Rodolfo Cabanas Ubildosola Same address	Trade Debt		6,209.00
RPM Material Handling Co. 619 East Ross Avenue El Centro, CA 92243-9797	Rosa Maria Lorenzana Same address	Trade Debt		3,732.64
NYK Line (NA) Inc. 300 Lightning Way, 5 th Floor Secaucus, NJ 09094	Atsushi Enokiko Same address	TradeDebt		3,570.00
Yaskawa Electric America Inc. 3355 Paysphere Circle Chicago, IL 60674	Charles Kunaca Same address	Trade Debt		2,911.83

Imex Transport, Inc. 1616 Kloke Road Calexico, CA 92231	Jay Park Same address	Trade Debt		1,000.00
Maqsa, Inc. 7505 Alameda Ave. El Paso, TX 79915	Juan Carlos de la Riva Same address	Trade Debt		547.75
Deloitte & Touche LLP Suite 1900 701 B Street San Diego, CA 92101-8198	Tetsuya Ishida Same address	Professional Services	Unliquidated	Unknown
Yusen Air & Sea Service (USA) Inc. 19001 Harborage Way Torrance, CA 90501	Hideo Otsu Same address	Trade Debt	Unliquidated	Unknown
Nextel Communications P.O. Box 54977 Los Angeles, CA 90054-0977	No contact person	Trade Debt	Unliquidated	Unknown

End

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION**

I, Akira Murakami, as vice-president of the Debtor, Nippon Electric Glass Ohio, Inc., declare under penalty of perjury under the laws of the United States of America that I have read the attached Amended List of Creditors Holding 20 Largest Unsecured Claims and that it is true and correct to the best of my information and belief.

Executed in Mexicali, Mexico on September 15, 2004.

/s/ Akira Murakami