

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.

**SECOND SUPPLEMENTAL**  
**DECLARATION OF PATRICIA S. MAR IN SUPPORT OF**  
**APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a) AND 329**  
**AUTHORIZING THE EMPLOYMENT AND RETENTION OF**  
**MORRISON & FOERSTER LLP AS COUNSEL FOR DEBTOR**

Patricia S. Mar declares as follows:

1. I am licensed to practice law in the State of California, and am counsel to Morrison & Foerster, LLP (“Morrison”), San Francisco, California. This Second Supplemental Declaration is made in support of the application of debtor Nippon Electric Glass Ohio, Inc. (the “Debtor”) to employ Morrison as counsel for the Debtor and Debtor-in-Possession in this bankruptcy case, and for the purpose of supplementing the disclosures previously provided under Section 329 of the Bankruptcy Code and Rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure. Unless otherwise stated in this declaration, I have personal knowledge of the facts hereinafter set forth.

2. This Second Supplemental Declaration supplements the Declaration of Patricia S. Mar in Support of Application for Order Under 11 U.S.C. §§ 327(a) and 329 Authorizing

the Employment and Retention of Morrison & Foerster LLP as Counsel for Debtor, filed on September 10, 2004 (the "Original Declaration"), and is filed at the request of the U.S. Trustee's office for additional information regarding Morrison's representation of Sumitomo Corporation disclosed in Paragraph 10 of the Original Declaration.

3. Morrison, through offices other than its San Francisco office, currently represents Sumitomo Corporation ("Sumitomo") on one matter involving a light rail project in the Philippines, and as a co-client on two other infrastructure related matters involving projects on the East Coast of the United States, in which Morrison represents an affiliate of Sumitomo. The matters are unrelated to the Debtor, the Debtor's affiliates, Sumitomo's relationship to the Debtor, or this bankruptcy case. These representations do not involve any of the attorneys who represent the Debtor or any other attorneys in Morrison's San Francisco office. While Morrison may from time to time be asked to represent Sumitomo on other matters, Morrison will not represent Sumitomo on any matters relating to the Debtor, the Debtor's affiliates, Sumitomo's relationship to the Debtor, or this bankruptcy case, nor will any attorneys representing the Debtor be involved in any representation of Sumitomo on any matter during the pendency of the Debtor's Chapter 11 case.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief. This declaration was executed at San Francisco, California, on September 21, 2004.

/s/ Patricia S. Mar

Patricia S. Mar

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