

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF OHIO

EASTERN DIVISION

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

**POSITION OF U.S. TRUSTEE TO DEBTOR'S MOTIONS
SET FOR HEARING ON SEPTEMBER 23, 2004**

The Office of the United States Trustee ("U.S. Trustee") has reviewed the various Motions that are pending and are set for hearing on September 23, 2004. The United States Trustee and counsel for the Debtor have been communicating with respect to various issues concerning all of the pending Motions. As a result of our conversations, and the supplemental information provided to the U.S. Trustee informally, the U.S. Trustee has the following position with respect to the pending Motions:

1. Application to Employ Morrison & Foerster LLP, as general bankruptcy counsel for the Debtor. With the filing of the Second Supplemental Declaration of Patricia S. Mar in Support of Application, which was filed on September 21, 2004, the U.S. Trustee has no objection to the Application.
2. Debtor's Application to employ Kegler Brown Hill & Ritter, as local bankruptcy counsel for the Debtor. The U.S. Trustee has no objection to the Application.
3. Motion for Interim Compensation Procedures. With the understanding that fee applications will be filed pursuant to 11 U.S.C. §§ 330 and 331 every 120 days, the U.S. Trustee has no objection to the Motion.

The U.S. Trustee reserves the right to review and comment upon any amended pleadings that are filed with respect to the pending Motions.

WHEREFORE, the U.S. Trustee respectfully requests that this Court enter orders consistent with the above comments.

DATED: September 22, 2004

OFFICE OF THE UNITED STATES TRUSTEE

By: /s/ MaryAnne Wilsbacher

Attorney for the U.S. Trustee
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing POSITION OF U.S. TRUSTEE TO DEBTOR'S MOTIONS SET FOR HEARING ON SEPTEMBER 23, 2004 was served by EMAIL to the following parties on September 22, 2004.

/s/ MaryAnne Wilsbacher
Attorney for the U.S. Trustee

Parties served:

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- * Lisa M Diem
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- * Patricia S Mar
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