

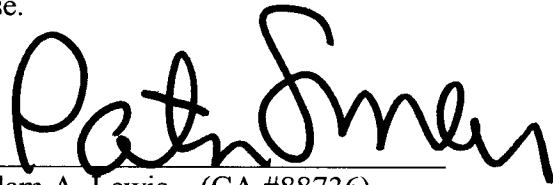
UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION

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  
(November 2004)**

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 November 2004, 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: December 16 2004



Adam A. Lewis (CA #88736)  
Patricia S. Mar (CA #45593)  
Jeffrey M. Kayes (CA #216089)  
MORRISON & FOERSTER LLP  
425 Market Street  
San Francisco, CA 94105-2482  
Phone: (415) 268-7000  
Fax: (415) 268-7522  
alewis@mofocom  
pmar@mofocom  
jkayes@mofocom

# MORRISON & FOERSTER LLP

## ATTORNEYS AT LAW

File No. 72497  
P. O. Box 60000  
San Francisco, California 94160-2497  
Telephone (415) 268-7000  
Telefacsimile (415) 268-7522  
[www.mofo.com](http://www.mofo.com)

Mr. Akira Murakami  
Vice President  
Nippon Electric Glass Ohio, Inc.  
P.O. Box 220  
El Centro, CA 92244

**Taxpayer ID #94-0697210**  
Invoice Number: 4366906  
Invoice Date: December 8, 2004  
Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

**RE: BANKRUPTCY**

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*For Professional Services Rendered and Disbursements Incurred through November 30, 2004*

	<u>U.S.Dollars</u>
Current Fees	34,951.00
Current Disbursements	<u>1,332.42</u>
<b>Total This Invoice</b>	<b><u><u>36,283.42</u></u></b>

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**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: 4366906  
Invoice Date: December 8, 2004**Time Detail**

<b>Date</b>	<b>Services</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Value</b>
<b>BANKRUPTCY ADMINISTRATION</b>				
04-Nov-2004	Post-hearing meeting with K. Cookson, D. DeMarco regarding upcoming activity and planning in NEG Ohio and NEG America bankruptcy cases.	Mar, Patricia S.	0.50	262.50
08-Nov-2004	Update schedule of events and deadlines; e-mail to A. Murakami and K. Takeda.	Mar, Patricia S.	1.00	525.00
09-Nov-2004	E-mail to A. Murakami regarding motion to extend exclusivity, Techneglas bar date.	Mar, Patricia S.	0.50	262.50
12-Nov-2004	Review Techneglas motion for extension of exclusivity period; e-mail to and from L. Diem, K. Cookson regarding same.	Mar, Patricia S.	0.50	262.50
16-Nov-2004	Work on exclusivity motion and order; send draft to K. Cookson, L. Diem.	Mar, Patricia S.	2.00	1,050.00
17-Nov-2004	Review transcript of prior hearing.	Mar, Patricia S.	0.50	262.50
17-Nov-2004	Review revisions from K. Cookson on motion to extend exclusivity; further revisions on motion; send revised motion to K. Cookson for filing; review filed motion.	Mar, Patricia S.	1.00	525.00
18-Nov-2004	Review NEG America motion to extend exclusivity period.	Mar, Patricia S.	0.50	262.50
19-Nov-2004	Review draft of monthly operating report; e-mail comments to J. Herrera; followup telephone conference with J. Herrera; review revisions to report.	Mar, Patricia S.	1.30	682.50
22-Nov-2004	Final review of monthly operating report for NEG Ohio, arrange for filing, telephone conference with J. Herrera regarding explanation for Techneglas payable.	Mar, Patricia S.	0.70	367.50
22-Nov-2004	Review Techneglas and NEG America monthly operating reports.	Mar, Patricia S.	0.80	420.00
24-Nov-2004	Review and respond to inquiry from M. Baxter regarding NEG Ohio assets and valuation.	Mar, Patricia S.	0.50	262.50
<b>Total: 1</b>	<b>BANKRUPTCY ADMINISTRATION</b>		<b>9.80</b>	<b>5,145.00</b>
<b>EMPLOYMENT AND FEES</b>				
05-Nov-2004	Attention to procedures regarding fees of various counsel and send related correspondence (0.30).	Heredia, Carlos D.	0.30	135.00
08-Nov-2004	Conference with P. Mar regarding accountant's employment applications (.6); begin to prepare same (.4).	Kayes, Jeffrey M.	1.00	285.00
08-Nov-2004	E-mail to J. Herrera regarding accountants' fees; conference with J. Kayes regarding preparation of applications for employment of accountants.	Mar, Patricia S.	0.80	420.00

Date	Services	Timekeeper	Hours	Value
08-Nov-2004	E-mails to and from K. Cookson regarding estimate of fees for client.	Mar, Patricia S.	0.20	105.00
10-Nov-2004	Draft applications to employ accountants.	Kayes, Jeffrey M.	3.00	855.00
10-Nov-2004	E-mails to and from J. Herrera regarding payment of accountants' fees, breakdown of prepetition work and postpetition work.	Mar, Patricia S.	0.50	262.50
11-Nov-2004	Draft application to employ accountants.	Kayes, Jeffrey M.	1.40	399.00
12-Nov-2004	Finalize and distribute Deloitte application (1.2); draft Galaz application (1.2).	Kayes, Jeffrey M.	2.40	684.00
12-Nov-2004	Review draft of application for Deloitte & Touche; e-mails to and from J. Kayes regarding same; review J. Kayes e-mail to Deloitte regarding application.	Mar, Patricia S.	1.00	525.00
14-Nov-2004	Finalize and send to Galaz application to be employed as ordinary course counsel (1.0); review retention of ordinary course professionals in other cases (0.5).	Kayes, Jeffrey M.	1.50	427.50
15-Nov-2004	E-mails to and from J. Kayes regarding appointment of accountants; review J. Kayes e-mail to Galaz regarding application for employment and conflicts check.	Mar, Patricia S.	0.50	262.50
17-Nov-2004	Case law research regarding retention of accountants in ordinary course of business and "disinterestedness" (3.2); conference with P. Mar regarding same (.7).	Kayes, Jeffrey M.	3.90	1,111.50
17-Nov-2004	E-mails to and from J. Kayes regarding motion for employment of accountants as ordinary course professionals.	Mar, Patricia S.	0.50	262.50
17-Nov-2004	E-mail to A. Murakami regarding motion to employ accountants and request for information needed for motion, review A. Murakami response.	Mar, Patricia S.	0.50	262.50
18-Nov-2004	Further research regarding definition of "professional" in Code section 327.	Kayes, Jeffrey M.	0.30	85.50
18-Nov-2004	E-mails to and from K. Cookson regarding employment of accountants in ordinary course; Telephone conference with B. Bowers regarding Techneglas employment of ordinary course professionals; review cases from J. Kayes; revise order for motion; telephone calls and e-mails with J. Kayes regarding motions, status of obtaining conflicts information from accountants.	Mar, Patricia S.	1.20	630.00
19-Nov-2004	Review and revise applications to employ accountants.	Kayes, Jeffrey M.	1.40	399.00
22-Nov-2004	Emails with P. Mar regarding applications.	Kayes, Jeffrey M.	0.20	57.00
22-Nov-2004	Work on accountant employment motion, declarations and order.	Mar, Patricia S.	3.50	1,837.50
22-Nov-2004	Prepare Morrison & Foerster monthly fee statement cover, send to K. Cookson.	Mar, Patricia S.	0.50	262.50

Date	Services	Timekeeper	Hours	Value
22-Nov-2004	Telephone conference with T. Ishida regarding Deloitte employment; telephone conference with M. Maruo regarding Galaz employment; telephone conference with J. Herrera and A. Murakami regarding employment, prepetition claim issues; e-mails to and from J. Kayes regarding motion.	Mar, Patricia S.	1.50	787.50
23-Nov-2004	Telephone conferences with L. Faas regarding Deloitte declaration for employment, review Galaz signed declaration, telephone conference with K. Cookson regarding delay in filing accountants application; telephone conference with A. Murakami regarding postponing filing of motion because of Deloitte issues.	Mar, Patricia S.	1.30	682.50
23-Nov-2004	Review draft of motion for expedited hearing on accountant motion sent by L. Diem; e-mail comments to L. Diem.	Mar, Patricia S.	0.30	157.50
28-Nov-2004	Attention to motion regarding professional fees.	Heredia, Carlos D.	0.20	90.00
29-Nov-2004	Telephone conference with T. Ishida to followup on Deloitte application for employment.	Mar, Patricia S.	0.30	157.50
29-Nov-2004	Review Kegler Brown monthly fee statement.	Mar, Patricia S.	0.20	105.00
30-Nov-2004	Telephone conference with Deloitte counsel I. Cannon-Gearly regarding Deloitte employment application and conflicts check; send documents to her.	Mar, Patricia S.	0.50	262.50
<b>Total: 2</b>	<b>EMPLOYMENT AND FEES</b>		<b>28.90</b>	<b>11,511.00</b>
<b>PBGC ISSUES</b>				
01-Nov-2004	Review e-mail from P. Mar regarding: bankruptcy administration issues (.30); conference with Y. Johnson regarding: PBGC controlled group issue (.20).	Borden, Paul C.	0.50	287.50
01-Nov-2004	Research regarding contributions issues.	Johnson, Yana S.	1.00	360.00
02-Nov-2004	Research regarding PBGC contribution issues.	Johnson, Yana S.	1.50	540.00
<b>Total: 3</b>	<b>PBGC ISSUES</b>		<b>3.00</b>	<b>1,187.50</b>
<b>BUSINESS OPERATIONS</b>				
01-Nov-2004	Review fire department report, pledge and loan agreements and severance payment issues (1.60 hours); telephone conference with P. Mar regarding comments to draft documents and NEG Mexico reports (0.50 hours); review additional NEG Mexico documents and related correspondence (0.20 hours).	Heredia, Carlos D.	2.30	1,035.00
01-Nov-2004	Telephone conference with M. Baxter regarding advance to NEG Mexico, PBGC issues; memo regarding telephone call.	Mar, Patricia S.	0.50	262.50

Date	Services	Timekeeper	Hours	Value
01-Nov-2004	Telephone conference with D. Eaton regarding motion for advance to NEG Mexico; e-mail to client regarding same.	Mar, Patricia S.	0.30	157.50
01-Nov-2004	E-mail revised draft of pledge agreement to A. Armada; revise Agreement to Advance Funds to include mortgage; e-mail revised Agreement and pledge agreement to client for review.	Mar, Patricia S.	1.50	787.50
01-Nov-2004	Telephone conference with A. Murakami regarding motion, hearing, status of insurance claim.	Mar, Patricia S.	0.30	157.50
01-Nov-2004	Telephone conference with C.Heredia regarding translation of fire department report, severance payments to NEG Mexico employees.	Mar, Patricia S.	0.30	157.50
01-Nov-2004	Telephone conference with R. Armada regarding pledge agreement changes, preparation of mortgage; followup e-mails with R. Armada regarding land value.	Mar, Patricia S.	0.30	157.50
02-Nov-2004	Review loan documents (0.40 hours); review insurance claim documents and summarize (0.30 hours); review Mexican subsidiary documents including bylaws and powers of attorney (0.70 hours); telephone conference with P. Mar regarding outstanding legal issues (0.20 hours).	Heredia, Carlos D.	1.60	720.00
02-Nov-2004	Review and respond to A. Murakami inquiries regarding draft agreement.	Mar, Patricia S.	0.20	105.00
02-Nov-2004	Prepare supplement to motion, revise to add mortgage and appraisal report; e-mails to K. Cookson, L. Diem regarding filing supplement; telephone conference with K. Cookson regarding same; prepare revised order, send to K. Cookson, L. Diem.	Mar, Patricia S.	2.00	1,050.00
02-Nov-2004	Review R. Armada draft of mortgage for advance to NEG Mexico, and explanatory e-mail; e-mails to and from A. Murakami regarding mortgage, tax lien on public record for Mexicali property; telephone conference with R. Armada regarding draft of mortgage, documents needed for notary public to record mortgage, procedures for recording mortgage; e-mail list of documents to A. Murakami.	Mar, Patricia S.	1.50	787.50
02-Nov-2004	Incorporate mortgage into Agreement to Advance Funds; send complete agreement to A. Murakami, R. Armada.	Mar, Patricia S.	0.70	367.50
03-Nov-2004	Travel to Columbus for Bankruptcy Court hearing on motion (1/2 Time).	Mar, Patricia S.	3.00	1,575.00
03-Nov-2004	Telephone conference with L. Diem regarding filing of supplemental papers for motion.	Mar, Patricia S.	0.20	105.00
03-Nov-2004	Review e-mail from A. Murakami regarding report on tax lien on Mexicali property.	Mar, Patricia S.	0.10	52.50
04-Nov-2004	Attention to Mexican mortgage and review related documents (0.30 hours); review and reply to related correspondence (0.20 hours).	Heredia, Carlos D.	0.50	225.00

Date	Services	Timekeeper	Hours	Value
04-Nov-2004	Attend hearing for motion to sell fire-damaged property and advance funds to NEG Mexico; attend hearings for Techneglas and NEG America.	Mar, Patricia S.	1.50	787.50
04-Nov-2004	E-mail detailed report to A. Murakami, K. Takeda on Bankruptcy Court hearing on motion, plans for execution of agreements.	Mar, Patricia S.	0.70	367.50
04-Nov-2004	Return travel to San Francisco from Bankruptcy Court hearing (1/2 Time).	Mar, Patricia S.	3.00	1,575.00
05-Nov-2004	Attention to Mexican loan transaction and related legal issues and review related correspondence (0.40).	Heredia, Carlos D.	0.40	180.00
05-Nov-2004	Prepare execution copies of documents for advance of funds to NEG Mexico; e-mail to client for execution with detailed instructions; e-mails to R. Armada regarding documents; telephone conference with A. Murakami regarding execution of documents; review signed documents from A. Murakami, forward to R. Armada.	Mar, Patricia S.	1.70	892.50
07-Nov-2004	Review various correspondence concerning bankruptcy status, motion regarding severance and loan documents (0.30 hours); prepare and send related correspondence (0.20 hours).	Heredia, Carlos D.	0.50	225.00
08-Nov-2004	Correspond with Mexican counsel regarding legal issues (0.30); review bankruptcy schedule and upcoming deadlines (0.20); attention to counsel fees and send related correspondence (0.20).	Heredia, Carlos D.	0.70	315.00
09-Nov-2004	Coordinate loan matters with Mexican counsel (0.20 hours); review and respond to related correspondence (0.30 hours).	Heredia, Carlos D.	0.50	225.00
10-Nov-2004	Review client correspondence and related legal issues (0.60 hours); analyze and attention to related legal issues and correspond with P. Mar regarding status of outstanding issues (0.30 hours).	Heredia, Carlos D.	0.90	405.00
10-Nov-2004	Review A. Murakami e-mail regarding payment for removal of debris; respond to A. Murakami regarding same; e-mails to and from A. Murakami regarding payments to customers for inventory loss, vendor's claim for severance payments, payments to NEG Mexico for operating expenses.	Mar, Patricia S.	1.00	525.00
10-Nov-2004	E-mail to A. Murakami regarding documents required for recording of mortgage, review A. Murakami response, e-mail to R. Armada regarding status, need for document list in Spanish.	Mar, Patricia S.	0.50	262.50
11-Nov-2004	Attention to execution of Mexican documents, review various e-mails and send related e-mail correspondence to coordinate matters (0.50).	Heredia, Carlos D.	0.50	225.00

<u>Date</u>	<u>Services</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
11-Nov-2004	Telephone calls, e-mails to and from R. Armada regarding alternative procedures available to comply with Mexican law for execution of documents before notary public, obtaining necessary signature on mortgage; e-mail to A. Murakami explaining alternatives; review A. Murakami response; followup e-mails with A. Murakami and R. Armada; send required document list in Spanish to A. Murakami.	Mar, Patricia S.	2.00	1,050.00
15-Nov-2004	Review status of Mexican mortgage and related action items (0.20 hours).	Heredia, Carlos D.	0.20	90.00
16-Nov-2004	Review client correspondence and related legal issues (0.20 hours).	Heredia, Carlos D.	0.20	90.00
16-Nov-2004	Review and respond to e-mail from A. Murakami regarding motion to pay customer claims for fire loss to inventory.	Mar, Patricia S.	0.50	262.50
17-Nov-2004	Review client correspondence and analyze and respond to related legal issues.	Heredia, Carlos D.	0.40	180.00
17-Nov-2004	E-mail to and from R. Armada regarding meeting with client for execution of mortgage and pledge agreement.	Mar, Patricia S.	0.20	105.00
17-Nov-2004	E-mails to and from A. Murakami regarding payment of R. Armada firm by NEG Mexico for services relating to \$500,000 advance.	Mar, Patricia S.	0.30	157.50
18-Nov-2004	Review legal issues and status of case with P. Mar (0.30 hours); review related e-mail correspondence (0.20 hours).	Heredia, Carlos D.	0.50	225.00
18-Nov-2004	Review e-mail from A. Murakami regarding Domex claim for container transportation costs relating to fire; telephone conference with A. Murakami regarding same.	Mar, Patricia S.	0.50	262.50
18-Nov-2004	Telephone conference with J. Herrera regarding operating issues, including allocation of payment of operating costs with NEG Mexico.	Mar, Patricia S.	0.70	367.50
19-Nov-2004	Review correspondence and attachments regarding monthly operating report (0.40 hours).	Heredia, Carlos D.	0.40	180.00
22-Nov-2004	Review correspondence concerning accountant issues and review related legal issues with P. Mar (0.40 hours).	Heredia, Carlos D.	0.40	180.00
24-Nov-2004	Review various e-mails and draft documents regarding accountant motions.	Heredia, Carlos D.	0.40	180.00
30-Nov-2004	Attention to corporate issues raised by NEG counsel and review related correspondence.	Heredia, Carlos D.	0.20	90.00
<b>Total: 6</b>	<b>BUSINESS OPERATIONS</b>		<b>34.10</b>	<b>17,107.50</b>
		<b>Total Fees</b>		<b>34,951.00</b>



**Timekeeper Summary**

No.	Name	Rate	Hours	Value
07669	Carlos D. Heredia	450.00	11.10	4,995.00
10211	Paul C. Borden	575.00	0.50	287.50
08808	Jeffrey M. Kayes	285.00	15.10	4,303.50
10429	Yana S. Johnson	360.00	2.50	900.00
07242	Patricia S. Mar	525.00	46.60	24,465.00
<b>TOTAL</b>			<b>75.80</b>	<b>34,951.00</b>

**TASK CODE SUMMARY:**

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	9.80	5,145.00
2	EMPLOYMENT AND FEES	28.90	11,511.00
3	PBGC ISSUES	3.00	1,187.50
6	BUSINESS OPERATIONS	34.10	17,107.50
<b>TOTAL</b>		<b>75.80</b>	<b>34,951.00</b>

**Disbursement Detail**

<b>Date</b>	<b>Description</b>	<b>Value</b>
30-Nov-2004	Postage	5.34
30-Nov-2004	Photocopies	28.77
30-Nov-2004	Long Distance Telephone	1.50
30-Nov-2004	On-line Research - LEXIS	166.39
30-Nov-2004	Long Distance Telephone - VENDOR:ADAM A. LEWIS Call to client from Verizon wireless 08/17/04-09/16/04.	24.19
03-Nov-2004	Travel - VENDOR:PATRICIA S. MAR 11/03-06/2004, Columbus, OH, Court hearing (air fare, parking, miles, meals and supplies).	1,106.23
	<b>Total Disbursements</b>	<u>1,332.42</u>
	<b>Total This Invoice</b>	<b>USD <u><u>36,283.42</u></u></b>