

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.

**DECLARATION OF PATRICIA S. MAR IN SUPPORT OF
FIRST INTERIM FEE APPLICATION OF MORRISON & FOERSTER, LLP
FOR ALLOWANCE AND PAYMENT OF COMPENSATION
AND REIMBURSEMENT OF COSTS AND EXPENSES FOR THE
PERIOD SEPTEMBER 1, 2004 THROUGH NOVEMBER 30, 2004**

Patricia S. Mar declares:

1. I am licensed to practice law in the State of California, and am counsel to Morrison & Foerster, LLP (“Morrison”) in San Francisco, California, counsel for Nippon Electric Glass Ohio, Inc., debtor and debtor in possession in this case (the “Debtor”). This Declaration is made for the purpose of supporting the *First Interim Fee Application of Morrison & Foerster, LLP for Allowance and Payment of Compensation and Reimbursement of Costs and Expenses for the Period September 1, 2004 through November 30, 2004* (the “First Interim Application”). Unless otherwise stated in this Declaration, I have personal knowledge of the facts hereinafter set forth.

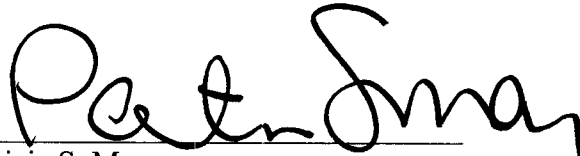
2. I have read the First Interim Application and the each of the facts contained therein is true and correct to the best of my knowledge and belief.

3. Attached as Exhibit A hereto is a summary of the services performed by Morrison for the Debtor, by timekeeper by month, for the months of September 2004 through November 2004. Exhibit A also lists the 2004 hourly billing rate of each Morrison professional and the year that each attorney was first admitted to the bar. Attached as Exhibit B hereto is a summary of the services performed by Morrison, by project category by month.

4. Attached as Exhibit C hereto are true and correct copies of the monthly billing statements of Morrison, which describe in detail all services rendered and expenses incurred by Morrison during the First Interim Period, by timekeeper by date. Each monthly statement also includes a summary of all expenses and costs, by category, incurred by Morrison during the month.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on January 12, 2005, in San Francisco, California.



Patricia S. Mar