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EXHIBIT C

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
(September 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 September 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: October 28, 2004



Adam A. Lewis (CA #88736)
Patricia S. Mar (CA #45593)
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Mr. Akira Murakami
Vice President
Nippon Electric Glass Ohio, Inc.
P.O. Box 220
El Centro, CA 92244

Taxpayer ID #94-0697210
Invoice Number: 4346555
Invoice Date: October 22, 2004

Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

For Professional Services Rendered and Disbursements Incurred through September 30, 2004

	<u>U.S. Dollars</u>
Current Fees	67,902.50
Current Disbursements	<u>350.50</u>
Total This Invoice	<u><u>68,253.00</u></u>

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

MORRISON & FOERSTER LLP

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Invoice Number: 4346555
Invoice Date: October 22, 2004

Time Detail

Date	Services	Timekeeper	Hours	Value
BANKRUPTCY ADMINISTRATION				
01-Sep-2004	Attention to completion of bankruptcy documentation (3.0); teleconferences with NEG Ohio and P. Mar regarding same (0.8).	Funahashi, Kenji L.	3.80	1,425.00
01-Sep-2004	Review and coordinate requested information for bankruptcy filings; related telephone conference with J. Herrera of NEG Ohio; review creditor information and related telephone conference with A. Lewis; receive telephone call from Mr. Matsumura of NEG regarding status of bankruptcy filing; telephone call to J. Herrera of NEG Ohio to provide filing update.	Heredia, Carlos D.	1.75	787.50
01-Sep-2004	Assist with final matters for filing of petition (review of filing, responses to questions from client, P. Mar, affiliates).	Lewis, Adam A.	4.00	2,300.00
01-Sep-2004	Final preparation and filing of Chapter 11 petition and related documents, including telephone conferences with J. Herrera to obtain information for Chapter 11 filing, telephone conference: with A. Lewis, C. Heredia and K. Funahashi regarding information for filing, review and finalization of documents for filing, obtaining client review and signatures, coordinating with Kegler Brown regarding filing, obtaining copies of "as filed" documents, and transmitting filed documents to client representatives.	Mar, Patricia S.	5.00	2,625.00
01-Sep-2004	Review bankruptcy filings for affiliate bankruptcies of Techneglas and NEG America.	Mar, Patricia S.	1.00	525.00
02-Sep-2004	Teleconference with Mr. Matsumura regarding bankruptcy petition.	Funahashi, Kenji L.	0.70	262.50
02-Sep-2004	Review e-mail received from NEG Ohio relating to information in bankruptcy filings; review draft bankruptcy motions; attention to inquiries from T. Inagaki; review additional e-mail from T. Inagaki regarding motion issues; coordinate related response.	Heredia, Carlos D.	1.75	787.50
02-Sep-2004	Telephone conference with K. Cookson, Judge Hoffman's law clerk regarding first day motions.	Mar, Patricia S.	0.20	105.00
02-Sep-2004	Review first day motions filed by Techneglas and NEG America.	Mar, Patricia S.	1.00	525.00
02-Sep-2004	E-mail to K. Cookson to respond to inquiry of U.S. Trustee regarding NEG Ohio shareholder information.	Mar, Patricia S.	0.20	105.00

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Date	Services	Timekeeper	Hours	Value
03-Sep-2004	Review legal issues raised by client; related telephone conference with P. Mar; review additional e-mail correspondence from client regarding bankruptcy and operational issues; additional telephone conference to coordinate legal advice to client; review and revise advice letter to client regarding various bankruptcy issues an deadlines.	Heredia, Carlos D.	1.75	787.50
03-Sep-2004	Review and comment on draft letter to client regarding questions about bank motion and other matters, upcoming calendar dates.	Lewis, Adam A.	1.00	575.00
03-Sep-2004	Attend hearing on first day motions by telephone.	Mar, Patricia S.	1.00	525.00
03-Sep-2004	Prepare response to client regarding first day motions, schedule of deadlines and events for Chapter 11 case.	Mar, Patricia S.	4.00	2,100.00
06-Sep-2004	Attention to various client correspondence; analyze legal issues relating to bankruptcy deadlines and proposed Board restructuring.	Heredia, Carlos D.	0.50	225.00
07-Sep-2004	Respond to inquiry from A. Murakami (0.30); address various legal matters relating to bankruptcy case and consult with P. Mar regarding outstanding issues (0.40).	Heredia, Carlos D.	0.70	315.00
07-Sep-2004	Review and analyze U.S. Trustee reporting requirements, documents requested by US trustee for "initial interview."	Mar, Patricia S.	1.00	525.00
07-Sep-2004	Telephone conference with U.S. Trustee analyst S. Johnson, K. Cookson regarding US Trustee reporting requirements and "initial interview."	Mar, Patricia S.	0.80	420.00
07-Sep-2004	Prepare detailed memorandum for NEG Ohio officers regarding US Trustee reporting requirements and documents to be submitted to U.S. Trustee for "initial interview."	Mar, Patricia S.	2.00	1,050.00
07-Sep-2004	Conference with A. Lewis regarding planning, strategy.	Mar, Patricia S.	0.30	157.50
08-Sep-2004	Telephone conference with Y. Matsumura regarding schedules (1.3); subsequent telephone conference with NEG Ohio regarding same (0.9).	Funahashi, Kenji L.	2.20	825.00
08-Sep-2004	Telephone calls with P. Mar to review legal issues(0.40); review and respond to additional correspondence and analyze related legal issues (0.30); review and revise draft bankruptcy filings and send input to P. Mar (0.50).	Heredia, Carlos D.	1.20	540.00
08-Sep-2004	Telephone conference with J. Herrera, A. Murakami, K. Takeda, Y. Matsumura and K. Funahashi regarding preparation of Schedules of Assets and Liabilities and Statement of Financial Affairs.	Mar, Patricia S.	2.00	1,050.00
08-Sep-2004	E-mails with J. Herrera regarding preparation of Schedules of Assets and Liabilities and Statement of Financial Affairs.	Mar, Patricia S.	0.50	262.50
08-Sep-2004	Telephone conference with K. Cookson regarding creditor issues.	Mar, Patricia S.	0.20	105.00

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Date	Services	Timekeeper	Hours	Value
09-Sep-2004	Telephone call with P. Mar regarding vendor payments, status of schedules.	Lewis, Adam A.	0.10	57.50
09-Sep-2004	Telephone conference with J. Herrera regarding additional creditors and need to update creditor matrix; review list of additional creditors.	Mar, Patricia S.	0.50	262.50
10-Sep-2004	Review draft of Schedules of Assets and Liabilities and Statement of Financial Affairs prepared by Debtor, and prepare comments for additions and revisions.	Mar, Patricia S.	2.00	1,050.00
10-Sep-2004	Review filings in Techneglas case.	Mar, Patricia S.	1.00	525.00
13-Sep-2004	Telephone conference with J. Herrera to discuss draft of Schedules of Assets and Liabilities and Statement of Financial Affairs.	Mar, Patricia S.	0.80	420.00
13-Sep-2004	Review and respond to Y. Matsumura e-mail inquiries regarding issues related to creditor listings for Schedules.	Mar, Patricia S.	0.30	157.50
13-Sep-2004	Review and respond to e-mail inquiry from A. Murakami regarding 341 hearing.	Mar, Patricia S.	0.50	262.50
13-Sep-2004	E-mails to and from K. Cookson regarding designation of responsible person.	Mar, Patricia S.	0.50	262.50
14-Sep-2004	Telephone conference with Mr. Herrera regarding loan documentation (0.4); e-mail P. Mar regarding same (0.2).	Funahashi, Kenji L.	0.60	225.00
14-Sep-2004	Telephone conference with J. Herrera regarding US trustee forms.	Mar, Patricia S.	0.20	105.00
14-Sep-2004	Telephone conference with J. Herrera regarding status of finalizing schedules and statement of affairs.	Mar, Patricia S.	0.20	105.00
14-Sep-2004	Review and finalize all schedules and statement of financial affairs except Schedule F, prepare summary of schedules.	Mar, Patricia S.	2.00	1,050.00
14-Sep-2004	Review e-mail from Y. Matsumura regarding Schedule F of Schedules of Assets and Liabilities, review and edit description of contingent claims.	Mar, Patricia S.	0.30	157.50
14-Sep-2004	Prepare filing for Amended Top 20 list, Designation of Responsible Person, List of Equity Security Holders.	Mar, Patricia S.	1.00	525.00
15-Sep-2004	Telephone conference with Mr. Matsumura regarding Schedule G (0.5); meeting with P. Mar regarding same (0.4).	Funahashi, Kenji L.	0.90	337.50
15-Sep-2004	Telephone conference with J. Herrera, telephone conference with K. Funahashi and Y. Matsumura, e-mails to and from J. Herrera and Y. Matsumura regarding executory contract issues for Schedules of Assets and Liabilities.	Mar, Patricia S.	1.00	525.00
15-Sep-2004	Review and respond to Y. Matsumura inquiry regarding contingent claims for listing in Schedules of Assets and Liabilities.	Mar, Patricia S.	0.30	157.50

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Date	Services	Timekeeper	Hours	Value
15-Sep-2004	Review schedules from NEG Ohio, revise and finalize Schedules, Statement of Affairs, Amended List of Top 20 Creditors, Designation of Responsible Person, Supplement to Creditor Matrix, and List of Equity Security Holders, send final documents to client for review and signature, obtain verification and signatures from A. Murakami, arrange for filing of documents.	Mar, Patricia S.	2.50	1,312.50
15-Sep-2004	Review and respond to Y. Matsumura inquiry regarding designation of responsible person.	Mar, Patricia S.	0.20	105.00
15-Sep-2004	E-mails to and from K. Cookson and L. Diem regarding local rule on Designation of Responsible Person.	Mar, Patricia S.	0.40	210.00
15-Sep-2004	Telephone conference with K. Cookson and L. Diem regarding planning for filing of Schedules, Statement of Affairs and related documents.	Mar, Patricia S.	0.30	157.50
15-Sep-2004	Review local rules regarding electronic filing.	Mar, Patricia S.	0.50	262.50
16-Sep-2004	Review filed documents; send "as filed" documents to NEG representatives.	Mar, Patricia S.	0.60	315.00
16-Sep-2004	Review filings in NEG America and Techneglas cases.	Mar, Patricia S.	0.80	420.00
16-Sep-2004	Review and revise Schedule of Contingent Claims required by local rules, e-mail to L. Diem regarding same.	Mar, Patricia S.	0.50	262.50
17-Sep-2004	Telephone conference with J. Herrera regarding responding to U.S. Trustee disclosure requirements on officer compensation.	Mar, Patricia S.	0.20	105.00
17-Sep-2004	E-mails to and from K. Cookson regarding deficiency notice on schedules C, I and J of Schedules of Assets and Liabilities.	Mar, Patricia S.	0.30	157.50
21-Sep-2004	Review documents from NEG Ohio for submission to U.S. Trustee, including tax return, financial statements, officer compensation declaration.	Mar, Patricia S.	1.00	525.00
21-Sep-2004	E-mails to and from Y. Matsumura, K. Cookson regarding plans for attending hearing	Mar, Patricia S.	0.50	262.50
22-Sep-2004	Travel to Columbus for hearings (1/2 time).	Mar, Patricia S.	3.00	1,575.00
23-Sep-2004	Meeting with client, K. Cookson, L. Diem in preparation for hearings.	Mar, Patricia S.	1.00	525.00
23-Sep-2004	Attending hearings regarding employment applications, compensation procedures; attend hearings in Techneglas and NEG America cases.	Mar, Patricia S.	2.00	1,050.00
23-Sep-2004	Travel from Columbus to San Francisco following hearings (1/2 time).	Mar, Patricia S.	3.00	1,575.00
24-Sep-2004	Conference with P. Mar regarding status.	Lewis, Adam A.	0.30	172.50
24-Sep-2004	Review applicable rules and authority regarding U.S. Trustee claim that corporate debtors are required to submit Schedules I and J.	Mar, Patricia S.	0.70	367.50

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Date	Services	Timekeeper	Hours	Value
24-Sep-2004	Review and respond to A. Murakami e-mail regarding inquiry from Sumitomo Mexico regarding Techneglas notices.	Mar, Patricia S.	0.30	157.50
24-Sep-2004	Review and respond to A. Murakami e-mail regarding deficiency notices for missing Schedules C, I and J.	Mar, Patricia S.	0.50	262.50
24-Sep-2004	Telephone conference with J. Herrera regarding signed documents requested by U.S. Trustee for "Initial Interview."	Mar, Patricia S.	0.20	105.00
24-Sep-2004	Review e-mail from J. Herrera regarding JBIC request for address change; forward to L. Diem.	Mar, Patricia S.	0.20	105.00
27-Sep-2004	Letter to S. Johnson of U.S. Trustee office sending documents requested by U.S. Trustee.	Mar, Patricia S.	0.60	315.00
28-Sep-2004	Telephone conference with J. Herrera regarding insurance policy issues for U.S. trustee requirements.	Mar, Patricia S.	0.20	105.00
30-Sep-2004	Review NEG America Schedules and Statement of Affairs.	Mar, Patricia S.	0.50	262.50
Total: 1	BANKRUPTCY ADMINISTRATION		71.05	35,767.50

EMPLOYMENT AND FEES

02-Sep-2004	Attention to preparation of employment application.	Funahashi, Kenji L.	1.00	375.00
02-Sep-2004	E-mails to K. Funahashi, C. Heredia regarding preparation of Morrison employment application and obtaining information on prior representations for conflicts disclosure requirements.	Mar, Patricia S.	0.30	157.50
03-Sep-2004	Conference with P. Mar regarding employment application and fees.	Lewis, Adam A.	0.20	115.00
07-Sep-2004	Provide conflicts information for employment application per P. Mar.	Funahashi, Kenji L.	1.00	375.00
07-Sep-2004	Review employment of counsel and conflict issues relating to bankruptcy representation and reply to related correspondence.	Heredia, Carlos D.	0.80	360.00
07-Sep-2004	Analyze conflicts disclosure issues for preparation of employment application.	Mar, Patricia S.	0.70	367.50
07-Sep-2004	E-mails and telephone conferences with K. Cookson regarding procedures regarding employment applications.	Mar, Patricia S.	0.30	157.50
08-Sep-2004	Prepare Morrison employment application, declaration, including e-mails and telephone conferences with various counsel regarding conflicts disclosures.	Mar, Patricia S.	3.00	1,575.00
08-Sep-2004	Conferences, e-mails with A. Lewis, K. Cookson regarding employment and retainer issues.	Mar, Patricia S.	0.70	367.50
08-Sep-2004	Discussions with P. Mar regarding retention issues; review P. Mar affidavit regarding same.	Nashelsky, Darren M.	0.70	437.50

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Date	Services	Timekeeper	Hours	Value
09-Sep-2004	Review and revise draft filings to be executed by client and review and respond to related client correspondence.	Heredia, Carlos D.	0.40	180.00
09-Sep-2004	Review draft of motion for monthly compensation procedure; e-mails to and from K. Cookson regarding same; review local rules regarding monthly application procedure and requirements.	Mar, Patricia S.	1.00	525.00
09-Sep-2004	Review employment application and declaration for Kegler Brown.	Mar, Patricia S.	0.50	262.50
09-Sep-2004	Review comments to draft of Morrison employment application and declaration, and finalize application, declaration and proposed order	Mar, Patricia S.	3.00	1,575.00
09-Sep-2004	E-mail to K. Takeda sending employment applications of Morrison and Kegler Brown to obtain approval of debtor; send Morrison employment application and declaration to Kegler Brown for filing.	Mar, Patricia S.	0.50	262.50
09-Sep-2004	Review retention application and declaration; review background materials and prepare e-mail to L. Nashelsky and P. Mar regarding suggested revisions to disclosure declaration.	Rosenbaum, Norman S.	1.50	645.00
13-Sep-2004	E-mails to and from L. Diem regarding attorney disclosure declaration and filing supplemental declaration.	Mar, Patricia S.	0.20	105.00
13-Sep-2004	Review and analyze conflicts report on additional creditors designated by Debtor to decide on supplemental conflicts disclosure; e-mail to K. Cookson regarding additional creditors for conflicts search.	Mar, Patricia S.	0.60	315.00
15-Sep-2004	Prepare supplemental declaration regarding conflicts disclosures for Morrison & Foerster employment application.	Mar, Patricia S.	0.70	367.50
20-Sep-2004	Follow up with NEG Ohio regarding shareholder information for Sumitomo Corporation.	Funahashi, Kenji L.	0.60	225.00
20-Sep-2004	Telephone conference with M. Wilsbacher regarding issues on Morrison and Foerster employment application and request for supplemental declaration regarding Sumitomo representation.	Mar, Patricia S.	0.30	157.50
20-Sep-2004	Telephone conferences and e-mails with Morrison attorneys, including L. Nashelsky, M. Mersel, A. Wagner, M. Graffagna, C. Heredia to obtain information regarding representation of Sumitomo and NEG to respond to U.S. Trustee inquiries.	Mar, Patricia S.	1.50	787.50
20-Sep-2004	Telephone conference with K. Cookson regarding issues raised by U.S. Trustee regarding Morrison representation of Sumitomo.	Mar, Patricia S.	0.20	105.00
20-Sep-2004	Prepare supplemental declaration for Morrison employment application to respond to U.S. Trustee inquiry regarding details on Sumitomo representation, send declaration to M. Wilsbacher with detailed comments.	Mar, Patricia S.	1.30	682.50

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Date	Services	Timekeeper	Hours	Value
21-Sep-2004	Telephone conference with Mr. Matsumura regarding Sumitomo.	Funahashi, Kenji L.	0.20	75.00
21-Sep-2004	Revise Supplemental declaration for Morrison & Foerster employment application, correspondence with firm attorneys regarding conflicts issues, e-mails to and from M. Wilsbacher regarding supplemental declaration.	Mar, Patricia S.	1.50	787.50
27-Sep-2004	Telephone conference with J. Herrera regarding fee issues and related advice (0.20); review bankruptcy requirements regarding payment of professionals and send related correspondence (0.20).	Heredia, Carlos D.	0.40	180.00
27-Sep-2004	E-mail to C. Heredia regarding interim compensation procedures, requirements, schedule.	Mar, Patricia S.	0.50	262.50
29-Sep-2004	Telephone conference with P. Mar regarding bankruptcy issues concerning service provider payments and insurance policy issues(0.20); review materials and send related correspondence to client regarding status of representation (0.30).	Heredia, Carlos D.	0.50	225.00
Total: 2	EMPLOYMENT AND FEES		24.10	12,012.50
PBGC ISSUES				
02-Sep-2004	E-mail inquiry from Kirkland & Ellis regarding PBGC related issue; e-mail to A. Lewis regarding same.	Borden, Paul C.	0.50	287.50
02-Sep-2004	Research regarding PBGC related issue; e-mail to P. Borden regarding same.	Johnson, Yana S.	2.25	810.00
03-Sep-2004	Attention to bankruptcy administration issues, including PBGC issue; review material filed.	Borden, Paul C.	1.00	575.00
03-Sep-2004	Review correspondence regarding employee benefits issues.	Johnson, Yana S.	0.25	90.00
08-Sep-2004	Respond to questions from P. Mar regarding: employee benefits issues in bankruptcy.	Borden, Paul C.	0.10	57.50
13-Sep-2004	Voicemail from M. Baxter (Covington & Burling) regarding: PBGC related issues; telephone conference with P. Mar and M. Baxter regarding same; e-mail from P. Mar regarding: bankruptcy and creditor issues.	Borden, Paul C.	1.20	690.00
13-Sep-2004	Consult with P. Mar and P. Borden regarding Pension Benefit Guaranty Corporation matters and review related legal issues.	Heredia, Carlos D.	0.60	270.00
13-Sep-2004	Telephone conference with P. Borden, NEG attorney M. Baxter regarding PBGC, creditor issues.	Mar, Patricia S.	0.80	420.00
14-Sep-2004	Review P. Mar e-mails regarding: bankruptcy issues.	Borden, Paul C.	0.10	57.50
14-Sep-2004	Telephone conference with Techneglas counsel M. Carmel regarding PBGC issues.	Mar, Patricia S.	0.20	105.00
15-Sep-2004	Review e-mail and respond regarding NEG Mexico.	Borden, Paul C.	1.00	575.00

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Date	Services	Timekeeper	Hours	Value
15-Sep-2004	E-mails with C. Heredia, L. Lewis and P. Borden regarding NEG Mexico issues.	Mar, Patricia S.	0.20	105.00
16-Sep-2004	Review P. Mar and A. Lewis e-mails regarding Mexican subsidiary of NEG Ohio.	Borden, Paul C.	1.00	575.00
Total: 3	PBGC ISSUES		9.20	4,617.50

CREDITOR CLAIMS AND OBJECTIONS

09-Sep-2004	Attention to creditor issues and related telephone conference with P. Mar.	Heredia, Carlos D.	0.60	270.00
09-Sep-2004	E-mail and telephone conference with C. Heredia regarding creditor issue.	Mar, Patricia S.	0.50	262.50
10-Sep-2004	Review JBIC loan documents and guaranty per C. Heredia.	Funahashi, Kenji L.	2.20	825.00
13-Sep-2004	Review JBIC loan document per P. Mar (1.2); telephone conference with Y. Matsumura regarding guaranties (0.2).	Funahashi, Kenji L.	1.40	525.00
13-Sep-2004	Review guaranty and consult with P. Mar (0.50); review loan documents and receive input from K. Funahashi regarding guaranty (0.50).	Heredia, Carlos D.	1.00	450.00
13-Sep-2004	E-mail to K. Takeda, A. Murakami regarding JBIC issues.	Mar, Patricia S.	0.80	420.00
13-Sep-2004	Telephone conference with C. Heredia, K. Funahashi regarding JBIC issues.	Mar, Patricia S.	0.20	105.00
Total: 4	CREDITOR CLAIMS AND OBJECTIONS		6.70	2,857.50

BUSINESS OPERATIONS

02-Sep-2004	Telephone conferences with J. Herrera regarding operations issues, payments to creditors.	Mar, Patricia S.	0.40	210.00
02-Sep-2004	Telephone conferences with J. Herrera regarding bank account information for NEG Ohio, approved depositories, options regarding bank accounts, filing motion to maintain current accounts.	Mar, Patricia S.	0.70	367.50
02-Sep-2004	Prepare motion and supporting declaration to maintain current bank accounts, obtain description of NEG Ohio business for motion, send motion to client for review and signature on declaration, instruct on filing and service.	Mar, Patricia S.	2.50	1,312.50
02-Sep-2004	Telephone conference with A. Murakami regarding bank account issues, and timing of hearing on motion to maintain current accounts, telephone conference with K. Funahashi regarding same, followup telephone conferences with A. Murakami and K. Funahashi regarding same.	Mar, Patricia S.	1.20	630.00

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Date	Services	Timekeeper	Hours	Value
02-Sep-2004	E-mails to K. Cookson regarding approved depositories; review list of approved depositories sent by K. Cookson.	Mar, Patricia S.	0.50	262.50
06-Sep-2004	Review and prepare response to A. Murakami inquiries regarding bank account issues.	Mar, Patricia S.	1.00	525.00
07-Sep-2004	Telephone conferences with J. Herrera regarding operations issues.	Mar, Patricia S.	0.50	262.50
07-Sep-2004	Review and provide information for client inquiry regarding board of directors.	Mar, Patricia S.	0.20	105.00
08-Sep-2004	Review client correspondence regarding operational issues and coordinate response.	Heredia, Carlos D.	0.40	180.00
08-Sep-2004	E-mail to client regarding Order authorizing retention of bank accounts and notice to creditors.	Mar, Patricia S.	0.50	262.50
09-Sep-2004	Review certificate of incorporation received from client.	Heredia, Carlos D.	0.30	135.00
09-Sep-2004	Review and respond to A. Murakami inquiries regarding proofs of claim and bank account issues.	Mar, Patricia S.	0.50	262.50
09-Sep-2004	Review and respond to inquiry from A. Murakami regarding prepetition checks; conference with A. Lewis regarding same.	Mar, Patricia S.	0.50	262.50
09-Sep-2004	Telephone conferences with J. Herrera regarding operations and payment issues.	Mar, Patricia S.	0.50	262.50
10-Sep-2004	Review Notices to banks regarding debtor in possession accounts.	Mar, Patricia S.	0.20	105.00
10-Sep-2004	Telephone conferences with J. Herrera regarding operational issues.	Mar, Patricia S.	0.50	262.50
10-Sep-2004	Discussion with P. Mar regarding vendor payments and related issues.	Nashelsky, Darren M.	0.40	250.00
13-Sep-2004	Review additional correspondence from client and attention to related legal issues and client advice.	Heredia, Carlos D.	0.30	135.00
14-Sep-2004	Review and respond to various client correspondence regarding bankruptcy filings and draft motions.	Heredia, Carlos D.	0.50	225.00
15-Sep-2004	Review various correspondence regarding bankruptcy proceedings and related operational effect (0.40); coordinate outstanding client matters with K. Funahashi and telephone call to P. Mar re guaranty issues (0.40).	Heredia, Carlos D.	0.80	360.00
16-Sep-2004	Review client correspondence regarding various bankruptcy matters (0.30); coordinate with K. Funahashi regarding related client advice (0.10).	Heredia, Carlos D.	0.40	180.00
16-Sep-2004	Telephone conference with K. Cookson, L. Diem to coordinate plans for filing of motion for payment of postpetition expenses in ordinary course of business.	Mar, Patricia S.	0.20	105.00
16-Sep-2004	E-mail to and from J. Herrera regarding location of bank accounts.	Mar, Patricia S.	0.20	105.00

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Date	Services	Timekeeper	Hours	Value
16-Sep-2004	Prepare motion for confirmation of authority to pay postpetition expenses, e-mail report to NEG Ohio with analysis of issue.	Mar, Patricia S.	2.50	1,312.50
17-Sep-2004	Review and respond to client correspondence (0.20); coordinate with K. Funahashi regarding status of representation and client follow-up (0.10).	Heredia, Carlos D.	0.30	135.00
17-Sep-2004	E-mail, telephone conference with K. Cookson regarding motion for payment of postpetition expenses.	Mar, Patricia S.	0.70	367.50
20-Sep-2004	Telephone conference with P. Mar to review creditor and shareholder issues (0.30); attention to insurance policy information and related telephone conference with P. Mar (0.50).	Heredia, Carlos D.	0.80	360.00
20-Sep-2004	Review K. Takeda e-mail authorizing filing of motion for payment of postpetition obligations, e-mail to K. Cookson regarding filing motion.	Mar, Patricia S.	0.20	105.00
20-Sep-2004	Review insurance policies for submission to U.S. Trustee, e-mail to C. Heredia regarding translating from Spanish, send policies to C. Heredia for review and analysis.	Mar, Patricia S.	0.50	262.50
20-Sep-2004	Review and respond to Y. Matsumura inquiries regarding U.S. Trustee requirements on bank accounts.	Mar, Patricia S.	1.00	525.00
21-Sep-2004	Review legal issues relating to Sumitomo (0.30); review insurance policy issues and related telephone conference with P. Mar (0.50).	Heredia, Carlos D.	0.80	360.00
21-Sep-2004	Prepare alternate declaration for U.S. Trustee regarding bank account information, e-mail declaration to NEG Ohio for review.	Mar, Patricia S.	0.60	315.00
22-Sep-2004	Review insurance policy information and related correspondence (0.30); attention to client inquiries regarding stockholder issues and related review of client correspondence (0.20).	Heredia, Carlos D.	0.50	225.00
23-Sep-2004	Review and respond to client correspondence regarding insurance and other disclosure matters (0.30).	Heredia, Carlos D.	0.30	135.00
24-Sep-2004	Review and summarize terms of various Spanish language insurance contracts (1.40); telephone call and e-mail to J. Herrera regarding related terms and issues (0.30); review recent filings and related client correspondence and coordinate client response (0.30).	Heredia, Carlos D.	2.00	900.00
27-Sep-2004	Review and revise insurance policy summary chart and send related correspondence to J. Herrera at client (0.50).	Heredia, Carlos D.	0.50	225.00
28-Sep-2004	Telephone call to J. Herrera regarding insurance policy review (0.20); receive various additional telephone calls from J. Herrera regarding insurance policy provisions and required information (0.80); additional review of insurance policies (0.20).	Heredia, Carlos D.	1.20	540.00

MORRISON & FOERSTER LLP

058395-0000002
BANKRUPTCY

Invoice Number: 4346555
Invoice Date: October 22, 2004

<u>Date</u>	<u>Services</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
30-Sep-2004	Review e-mail from Mr. Murakami to Mr. Matsumura regarding JBIC, and send summary to C. Heredia and P. Mar.	Funahashi, Kenji L.	0.30	112.50
Total: 6	BUSINESS OPERATIONS		25.40	12,647.50
		Total Fees		67,902.50

058395-0000002
BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4346555
Invoice Date: October 22, 2004

Timekeeper Summary

No.	Name	Rate	Hours	Value
00407	Adam A. Lewis	575.00	5.60	3,220.00
07157	Larren M. Nashelsky	625.00	1.10	687.50
07669	Carlos D. Heredia	450.00	21.05	9,472.50
10211	Paul C. Borden	575.00	4.90	2,817.50
07693	Kenji L. Funahashi	375.00	14.90	5,587.50
10049	Norman S. Rosenbaum	430.00	1.50	645.00
10429	Yana S. Johnson	360.00	2.50	900.00
07242	Patricia S. Mar	525.00	84.90	44,572.50
TOTAL			136.45	67,902.50

TASK CODE SUMMARY:

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	71.05	35,767.50
2	EMPLOYMENT AND FEES	24.10	12,012.50
3	PBGC ISSUES	9.20	4,617.50
4	CREDITOR CLAIMS AND OBJECTIONS	6.70	2,857.50
6	BUSINESS OPERATIONS	25.40	12,647.50
	TOTAL	136.45	67,902.50

058395-0000002
BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4346555
Invoice Date: October 22, 2004

Disbursement Detail

Date	Description	Value
30-Sep-2004	Postage	5.55
30-Sep-2004	Photocopies	128.52
30-Sep-2004	Long Distance Telephone	21.27
30-Sep-2004	Fax	75.00
30-Sep-2004	Air Freight	7.96
30-Sep-2004	On-line Research - LEXIS	112.20
	Total Disbursements	<u>350.50</u>
	Total This Invoice	USD <u>68,253.00</u>

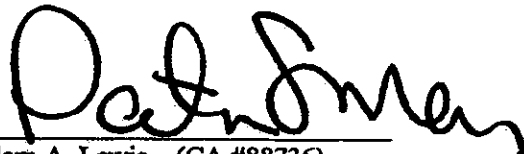
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

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
(October 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 October 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: November 23 2004



Adam A. Lewis (CA #88736)
Patricia S. Mar (CA #45593)
Jeffrey M. Kayes (CA #216089)
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Mr. Akira Murakami
Vice President
Nippon Electric Glass Ohio, Inc.
P.O. Box 220
El Centro, CA 92244

Taxpayer ID #94-0697210
Invoice Number: 4357347
Invoice Date: November 18, 2004
Client/Matter Number: 058395-0000002

Matter Name: BANKRUPTCY

RE: BANKRUPTCY

For Professional Services Rendered and Disbursements Incurred through October 31, 2004

Current Fees	<u>U.S. Dollars</u>
Current Disbursements	42,135.50
	<u>2,413.84</u>
Total This Invoice	<u>44,549.34</u>

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

MORRISON & FOERSTER LLP

058395-0000002
BANKRUPTCY

Invoice Number: 4357347
Invoice Date: November 18, 2004

Time Detail

Date	Services	Timekeeper	Hours	Value
BANKRUPTCY ADMINISTRATION				
01-Oct-2004	Send NEG America schedules to client.	Mar, Patricia S.	0.10	52.50
05-Oct-2004	E-mail to and from A. Murakami regarding Meeting of Creditors.	Mar, Patricia S.	0.20	105.00
12-Oct-2004	E-mail to J. Herrera regarding status of preparation of monthly operating report.	Mar, Patricia S.	0.30	157.50
13-Oct-2004	Review filings in Techneglas case.	Mar, Patricia S.	0.50	262.50
14-Oct-2004	Review and respond to e-mail from A. Murakami regarding preparation for 341 hearing, arrangements for Columbus meeting.	Mar, Patricia S.	0.50	262.50
15-Oct-2004	E-mail to K. Cookson regarding plans for 341 hearing, motion to sell damaged property.	Mar, Patricia S.	0.20	105.00
16-Oct-2004	Review Techneglas Schedules of Assets and Liabilities and Statement of Financial Affairs.	Mar, Patricia S.	1.00	525.00
17-Oct-2004	E-mail to K. Cookson regarding hearing on Techneglas motion for sale of assets.	Mar, Patricia S.	0.20	105.00
19-Oct-2004	E-mail to M. Wilsbacher regarding 341 hearing.	Mar, Patricia S.	0.10	52.50
20-Oct-2004	Review draft of monthly operating report from J. Herrera, telephone conference with J. Herrera regarding same.	Mar, Patricia S.	1.20	630.00
20-Oct-2004	E-mail to M. Wilsbacher regarding filing of monthly operating report.	Mar, Patricia S.	0.20	105.00
20-Oct-2004	Review NEG America monthly operating report.	Mar, Patricia S.	0.20	105.00
21-Oct-2004	Travel San Francisco to Columbus for 341 meeting (1/2 time).	Mar, Patricia S.	3.00	1,575.00
22-Oct-2004	Meeting with A. Murakami, K. Cookson to prepare for 341 meeting.	Mar, Patricia S.	1.00	525.00
22-Oct-2004	Attend 341 meetings of NEG Ohio, Techneglas and NEG America	Mar, Patricia S.	2.50	1,312.50
22-Oct-2004	Travel from Columbus to San Francisco (1/2 time).	Mar, Patricia S.	3.00	1,575.00
25-Oct-2004	Review monthly operating report, instruct on filing, e-mails to and from J. Herrera regarding payment of U.S. trustee fees.	Mar, Patricia S.	0.50	262.50
26-Oct-2004	E-mail to D. DeMarco regarding NEG America ownership NEG Mexico stock; review and respond to K. Cookson e-mail regarding same.	Mar, Patricia S.	0.20	105.00
28-Oct-2004	Review order regarding post petition expenses; e-mail to client regarding same.	Mar, Patricia S.	0.20	105.00

MORRISON & FOERSTER LLP

058395-0000002
BANKRUPTCY

Invoice Number: 4357347
Invoice Date: November 18, 2004

Date	Services	Timekeeper	Hours	Value
29-Oct-2004	Telephone conference with P. Mar regarding ERISA issues (.10); research regarding same (.90).	Borden, Paul C.	1.00	575.00
Total: 1	BANKRUPTCY ADMINISTRATION		16.10	8,502.50
EMPLOYMENT AND FEES				
25-Oct-2004	Conference with J. Kayes regarding application for employment of accountants.	Mar, Patricia S.	0.30	157.50
26-Oct-2004	Prepare letter to A. Murakami, K. Takeda regarding procedure for Monthly Fee Statements and fee applications, process for review and objections.	Mar, Patricia S.	0.80	420.00
26-Oct-2004	Telephone conference with K. Cookson regarding monthly fee statements and coordination of service.	Mar, Patricia S.	0.20	105.00
26-Oct-2004	Prepare supplemental conflicts declaration for Morrison & Foerster.	Mar, Patricia S.	0.60	315.00
27-Oct-2004	File supplemental conflicts declaration regarding Sony representation; e-mail to client regarding supplemental declaration.	Mar, Patricia S.	0.50	262.50
27-Oct-2004	E-mail to and from C. Cookson regarding Monthly Fee Statement.	Mar, Patricia S.	0.20	105.00
28-Oct-2004	Coordinate with Kegler Brown on service of monthly fee statement; review Kegler Brown fee statement.	Mar, Patricia S.	0.50	262.50
Total: 2	EMPLOYMENT AND FEES		3.10	1,627.50
PBGC ISSUES				
13-Oct-2004	Review and respond to P. Mar e-mail regarding: PBGC notice (0.10); telephone conference with P. Mar and follow up research regarding ERISA funding liability (0.20)	Borden, Paul C.	0.30	172.50
13-Oct-2004	Review PBGC Notice of Appearance and related documents filed in three cases.	Mar, Patricia S.	0.30	157.50
13-Oct-2004	Telephone conference with P. Borden regarding PBGC issues.	Mar, Patricia S.	0.20	105.00
16-Oct-2004	Review filings by PBGC; e-mail to P. Borden, C. Heredia regarding same.	Mar, Patricia S.	0.30	157.50
29-Oct-2004	Telephone conference with P. Borden regarding PBGC issue.	Mar, Patricia S.	0.20	105.00
Total: 3	PBGC ISSUES		1.30	697.50
BUSINESS OPERATIONS				
01-Oct-2004	Review insurance policy information (0.20); review bankruptcy correspondence (0.1).	Heredia, Carlos D.	0.30	135.00

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BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4357347
Invoice Date: November 18, 2004

Date	Services	Timekeeper	Hours	Value
06-Oct-2004	Attention to insurance information and fee matters (0.20).	Heredia, Carlos D.	0.20	90.00
07-Oct-2004	Attention to legal issues relating to plant fire (0.20); telephone conferences with J. Herrera regarding same (0.20).	Funahashi, Kenji L.	0.40	150.00
07-Oct-2004	Telephone conference with A. Murakami and J. Herrera regarding fire damage (0.40); telephone conference with P. Mar regarding related effect on bankruptcy proceedings (0.20); additional telephone calls to K. Takeda and J. Herrera regarding status of fire incident and related insurance matters (0.50).	Heredia, Carlos D.	1.10	495.00
07-Oct-2004	Telephone calls with A. Murakami, C. Heredia, K. Funahashi, L. Diem regarding NEG Mexico fire.	Mar, Patricia S.	0.50	262.50
11-Oct-2004	Telephone conference with A. Murakami regarding potential disposition of glass materials (1.4); attention to meeting with NEG Ohio on Wednesday (0.5).	Funahashi, Kenji L.	1.90	712.50
11-Oct-2004	Attention to insurance matters and bankruptcy procedures regarding potential sale of materials (0.60 hours); review and correspond with client regarding legal issues concerning affiliate fire (0.40 hours); related telephone conference with A. Murakami and send e-mail correspondence to client (0.40 hours).	Heredia, Carlos D.	1.40	630.00
11-Oct-2004	Telephone conference with A. Murakami regarding warehouse fire, sale of broken glass.	Mar, Patricia S.	0.60	315.00
11-Oct-2004	Followup telephone conference with A. Murakami, K. Funahashi regarding plans for sale of broken glass.	Mar, Patricia S.	0.80	420.00
11-Oct-2004	Review NEG Ohio property insurance policy regarding coverage for warehouse fire.	Mar, Patricia S.	0.50	262.50
11-Oct-2004	E-mail to K. Cookson, L. Diem regarding motion for authority to sell assets damaged by fire.	Mar, Patricia S.	0.20	105.00
12-Oct-2004	Follow up with A. Murakami regarding agenda for Wednesday meeting.	Funahashi, Kenji L.	0.30	112.50
12-Oct-2004	Review legal issues relating to NEG Mexico fire with P. Mar (0.40 hours); review bankruptcy related materials and client correspondence with legal inquiries (0.30 hours); analyze related legal issues (0.40 hours); telephone conference with A. Murakami regarding meeting issues (0.20 hours); review and analyze meeting agenda issues (0.30 hours).	Heredia, Carlos D.	1.60	720.00
12-Oct-2004	Review and respond to K. Cookson e-mail regarding motion for sale of assets damaged in fire.	Mar, Patricia S.	0.20	105.00
12-Oct-2004	Review and respond to e-mails regarding meeting with client on fire issues; review proposed agenda from client.	Mar, Patricia S.	0.70	367.50
13-Oct-2004	Meeting with client representatives regarding bankruptcy and other matters.	Funahashi, Kenji L.	3.40	1,275.00

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BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4357347
Invoice Date: November 18, 2004

Date	Services	Timekeeper	Hours	Value
13-Oct-2004	Review insurance issues relating to fire at NEG Mexico (0.30 hours); related telephone conferences with K. Takeda and P. Mar (0.50 hours); review and analyze issues raised by client concerning NEG Mexico fire (1.2 hours); attend client meeting regarding various bankruptcy related issues (3.10 hours).	Heredia, Carlos D.	5.10	2,295.00
13-Oct-2004	Meeting with A. Murakami, T. Inagaki, K. Tsuda, C. Heredia, K. Funahashi regarding issues related to fire at NEG Mexico.	Mar, Patricia S.	3.30	1,732.50
13-Oct-2004	Conference with C. Heredia, K. Funahashi to prepare for meeting with client.	Mar, Patricia S.	0.70	367.50
13-Oct-2004	Travel to and from San Diego for meeting with client regarding fire at NEG Mexico plant (1/2 time).	Mar, Patricia S.	2.00	1,050.00
13-Oct-2004	Analyze fire and casualty policy and coverage.	Mar, Patricia S.	1.00	525.00
14-Oct-2004	E-mail to M. Wilsbacher regarding fire at NEG Mexico plant.	Mar, Patricia S.	0.20	105.00
14-Oct-2004	Review insurance information from NEG Ohio; e-mail to C. Heredia regarding policy.	Mar, Patricia S.	0.60	315.00
14-Oct-2004	E-mail to A. Murakami, T. Inagaki, K. Tsuda regarding information needed for motion to sell equipment and inventory damaged by fire.	Mar, Patricia S.	0.70	367.50
17-Oct-2004	Review additional insurance policy information received from A. Murakami (0.40); attention to bankruptcy correspondence and related matters (0.20).	Heredia, Carlos D.	0.60	270.00
18-Oct-2004	Review information from A. Murakami regarding sale of broken glass; e-mail to A. Murakami regarding same.	Mar, Patricia S.	0.50	262.50
19-Oct-2004	Attention to insurance issues relating to Mexican subsidiary (0.30 hours); review and respond to various related correspondence (0.30 hours).	Heredia, Carlos D.	0.60	270.00
19-Oct-2004	Review information from A. Murakami regarding proposed sale of broken glass and damaged machinery.	Mar, Patricia S.	1.00	525.00
20-Oct-2004	Review insurance issues and review and respond to related e-mail correspondence (0.70 hours); attention to legal issues concerning proposed affiliate loan (0.30 hours); conference call with P. Mar to review various aspects of bankruptcy case and insurance and loan issues (0.60 hours); analyze and correspond regarding loan structure and related security interest (0.40 hours); correspond and telephone conference with Mexican counsel regarding loan and security interest issues (0.80 hours).	Heredia, Carlos D.	2.80	1,260.00
20-Oct-2004	E-mail to K. Cookson, L. Diem regarding motion for sale and advance to NEG Mexico, plans for expedited hearing.	Mar, Patricia S.	0.20	105.00
20-Oct-2004	Review and respond to Y. Hayashi inquiry regarding cancellation of order.	Mar, Patricia S.	0.20	105.00

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BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4357347
Invoice Date: November 18, 2004

Date	Services	Timekeeper	Hours	Value
20-Oct-2004	Review T. Inagaki e-mail regarding advance to NEG Mexico, followup telephone conference with T. Inagaki regarding same.	Mar, Patricia S.	0.50	262.50
20-Oct-2004	E-mail to A. Murakami regarding information needed for motion for advance to NEG Mexico; review A. Murakami response, review schedule regarding severance payments to NEG Mexico employees.	Mar, Patricia S.	0.70	367.50
20-Oct-2004	E-mails to and from M. Murakami regarding information regarding sale of assets damaged by fire.	Mar, Patricia S.	0.40	210.00
20-Oct-2004	Telephone conference with C. Heredia regarding loan to NEG Mexico and loan document and security interest issues, review of insurance policy regarding for fire loss.	Mar, Patricia S.	0.50	262.50
20-Oct-2004	Prepare motion for approval of sale of fire-damaged property and loan to NEG Mexico for severance payments, e-mail draft of motion to clients for review.	Mar, Patricia S.	4.00	2,100.00
22-Oct-2004	Meeting with A. Murakami, K. Cookson regarding motion to sell fire-destroyed assets, advance funds to NEG Mexico for severance, confer on upcoming motion to compensate customers, et al for damages resulting from fire.	Mar, Patricia S.	2.00	1,050.00
25-Oct-2004	Telephone conference with P. Mar regarding bankruptcy issues and motion for payment of Mexican expenses (0.30 hours); review Mexican severance calculations and send related e-mail to A. Murakami (0.30 hours); attention to loan agreement and related telephone conference with P. Mar (0.20 hours).	Heredia, Carlos D.	0.80	360.00
25-Oct-2004	Conference with P. Mar regarding fire insurance for NEG Mexico as collateral for proposed loan (.6); research regarding perfection of security interest in same (2.2).	Kayes, Jeffrey M.	2.80	798.00
25-Oct-2004	Telephone conferences with A. Murakami regarding motion for sale of assets and advance to NEG Mexico, motion for payment of customer claims for inventory destroyed by fire.	Mar, Patricia S.	0.30	157.50
25-Oct-2004	Finalize motion for sale of assets and advance to NEG Mexico, prepare order regarding same, instruct on filing.	Mar, Patricia S.	1.50	787.50
25-Oct-2004	Telephone conference with C. Heredia regarding fire-related issues.	Mar, Patricia S.	0.20	105.00
25-Oct-2004	Prepare draft of agreement for advance to NEG Mexico	Mar, Patricia S.	2.00	1,050.00
25-Oct-2004	Conference with J. Kayes regarding perfection of security interest in insurance proceeds.	Mar, Patricia S.	0.50	262.50
25-Oct-2004	Review and respond to A. Murakami e-mail regarding cancellation of order with NEG Japan.	Mar, Patricia S.	0.20	105.00

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BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4357347
Invoice Date: November 18, 2004

Date	Services	Timekeeper	Hours	Value
26-Oct-2004	Attention to legal issues concerning security interest in insurance proceeds and review and respond to related e-mail correspondence (0.60 hours); review, revise and prepare comments to draft loan documents (1.0 hour); telephone conference with P. Mar regarding insurance proceeds and security interest (0.20 hours); telephone conference with Mexican counsel regarding legal issues and send related e-mail correspondence (0.60 hours).	Heredia, Carlos D.	2.40	1,080.00
26-Oct-2004	Finalize research regarding perfection of security interest in insurance (.4); review and revise loan agreement with Mexican subsidiary (1.1).	Kayes, Jeffrey M.	1.50	427.50
26-Oct-2004	Review comments to documents for NEG Ohio advance to NEG Mexico; review e-mail from Mexican counsel regarding security interest in insurance proceeds; revise documents; forward to C. Heredia.	Mar, Patricia S.	1.20	630.00
26-Oct-2004	Conferences with J. Kayes regarding perfecting security interest in insurance proceeds under UCC, revision of documents.	Mar, Patricia S.	0.30	157.50
26-Oct-2004	Telephone conference with A. Murakami regarding preparation of documentation for NEG Ohio advance to NEG Mexico, retention of Mexican counsel for lien on insurance proceeds; e-mail to and from A. Murakami regarding same; e-mail to C. Heredia regarding retention of Mexican counsel.	Mar, Patricia S.	0.70	367.50
26-Oct-2004	Telephone conference with K. Cookson regarding hearing on sale/advance motion.	Mar, Patricia S.	0.20	105.00
27-Oct-2004	Review revised loan documents and attention to related legal issues and Mexican counsel review (0.40 hours); attention to Mexican legal issues and send related correspondence (0.40 hours).	Heredia, Carlos D.	0.80	360.00
27-Oct-2004	Review order setting expedited hearing for sale motion; e-mail to client regarding order.	Mar, Patricia S.	0.20	105.00
27-Oct-2004	E-mail to A. Murakami, et al regarding draft documents for NEG Ohio advance to NEG Mexico for severance payments.	Mar, Patricia S.	0.30	157.50
28-Oct-2004	Telephone conference with P. Mar regarding various aspects of bankruptcy representation, including accountant approvals, proposed loan and related filings (0.30 hours); review Mexican counsel comments concerning draft loan documents and send related correspondence (0.40 hours).	Heredia, Carlos D.	0.70	315.00
28-Oct-2004	Telephone conference with C. Heredia regarding advance to NEG Mexico, severance payments, coordination of work.	Mar, Patricia S.	0.50	262.50
28-Oct-2004	Review and respond to A. Murakami comments and questions regarding documents for advance to NEG Mexico.	Mar, Patricia S.	0.50	262.50

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BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4357347
Invoice Date: November 18, 2004

<u>Date</u>	<u>Services</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
29-Oct-2004	Review R. Armada comments to documentation of advance to NEG Mexico; revise agreements per R. Armada comments; e-mail to R. Armada for review.	Mar, Patricia S.	2.00	1,050.00
29-Oct-2004	Telephone conference with R. Armada regarding NEG Mexico advance, requirements and procedure for granting mortgage on NEG Mexico land.	Mar, Patricia S.	0.50	262.50
29-Oct-2004	Telephone conference with D. Eaton regarding potential Techneglas objection to NEG Ohio motion to advance funds to NEG Mexico, e-mail to client regarding same.	Mar, Patricia S.	0.40	210.00
29-Oct-2004	Telephone conferences, e-mails to and from A. Murakami regarding advance to NEG Mexico, providing mortgage on land as additional collateral, status of insurance, obtaining valuation of land.	Mar, Patricia S.	0.70	367.50
31-Oct-2004	Review legal issues concerning proposed pledge and mortgage under Mexican law to secure proposed loan and review revised drafts of related documentation (1.20 hours); review related client correspondence and correspond with P. Mar and Mexican counsel regarding specific legal aspects of proposed arrangement with Mexican subsidiary (0.60 hours).	Heredia, Carlos D.	1.80	810.00
31-Oct-2004	Review pledge agreement for insurance proceeds prepared by R. Armada; e-mail to R. Armada regarding comments to draft; revise pledge agreement.	Mar, Patricia S.	1.50	787.50
Total: 6	BUSINESS OPERATIONS		66.20	31,308.00
		Total Fees		42,135.50

058395-0000002
BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4357347
Invoice Date: November 18, 2004

Timekeeper Summary

No.	Name	Rate	Hours	Value
07669	Carlos D. Heredia	450.00	20.20	9,090.00
10211	Paul C. Borden	575.00	1.30	747.50
07693	Kenji L. Fumahashi	375.00	6.00	2,250.00
08808	Jeffrey M. Kayes	285.00	4.30	1,225.50
07242	Patricia S. Mar	525.00	54.90	28,822.50
TOTAL			86.70	42,135.50

TASK CODE SUMMARY:

Task Code	Description	Hours	Amount
1	BANKRUPTCY ADMINISTRATION	16.10	8,502.50
2	EMPLOYMENT AND FEES	3.10	1,627.50
3	PBGC ISSUES	1.30	697.50
6	BUSINESS OPERATIONS	66.20	31,308.00
	TOTAL	86.70	42,135.50

058395-0000002
BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4357347
Invoice Date: November 18, 2004

Disbursement Detail

<u>Date</u>	<u>Description</u>	<u>Value</u>
31-Oct-2004	Postage	2.85
31-Oct-2004	Photocopies	57.96
31-Oct-2004	Long Distance Telephone	1.00
31-Oct-2004	On-line Research - LEXIS	102.00
31-Oct-2004	On-line Research - OTHER DATABASE	1.47
17-Sep-2004	Long Distance Telephone - VENDOR: PATRICIA S. MAR SBC.	6.66
22-Sep-2004	Travel - VENDOR: PATRICIA S. MAR 09/22-23/2004, Columbus, Ohio, Court hearing (air fare, parking, miles, meals and lodging).	705.15
13-Oct-2004	Travel - VENDOR: PATRICIA S. MAR 10/13,21, San Diego and Columbus OH, client meeting and court hearing (airfare, parking, taxi, mileage, lodging and tips).	1,536.75
	Total Disbursements	<u>2,413.84</u>
	Total This Invoice	USD <u>44,549.34</u>

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
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MORRISON & FOERSTER LLP

ATTORNEYS AT LAW

File No. 72497

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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

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>
Total This Invoice	<u>36,283.42</u>

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

MORRISON & FOERSTER LLP

058395-0000002
BANKRUPTCY

Invoice Number: 4366906
Invoice Date: December 8, 2004

Time Detail

Date	Services	Timekeeper	Hours	Value
BANKRUPTCY ADMINISTRATION				
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
Total: 1	BANKRUPTCY ADMINISTRATION		9.80	5,145.00
EMPLOYMENT AND FEES				
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

MORRISON & FOERSTER LLP

058395-0000002
BANKRUPTCY

Invoice Number: 4366906
Invoice Date: December 8, 2004

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

MORRISON & FOERSTER LLP

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BANKRUPTCY

Invoice Number: 4366906
Invoice Date: December 8, 2004

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-Geary regarding Deloitte employment application and conflicts check; send documents to her.	Mar, Patricia S.	0.50	262.50
Total: 2	EMPLOYMENT AND FEES		28.90	11,511.00
PBGC ISSUES				
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
Total: 3	PBGC ISSUES		3.00	1,187.50
BUSINESS OPERATIONS				
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

MORRISON & FOERSTER LLP

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Invoice Number: 4366906
Invoice Date: December 8, 2004

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

MORRISON & FOERSTER LLP

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Invoice Date: December 8, 2004

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

Date	Services	Timekeeper	Hours	Value
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
Total: 6	BUSINESS OPERATIONS		34.10	17,107.50
		Total Fees		34,951.00

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BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4366906
Invoice Date: December 8, 2004

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
TOTAL			75.80	34,951.00

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
	TOTAL	75.80	34,951.00

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BANKRUPTCY

MORRISON & FOERSTER LLP

Invoice Number: 4366906
Invoice Date: December 8, 2004

Disbursement Detail

Date	Description	Value
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
	Total Disbursements	1,332.42
	Total This Invoice	USD <u>36,283.42</u>