

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:	Jointly Administered under Case No. 08-46617
Polaroid Corporation, et al.,	Court Files No.'s:
Debtors.	08-46617 (GFK)
(includes:	
Polaroid Holding Company;	08-46621 (GFK)
Polaroid Consumer Electronics, LLC;	08-46620 (GFK)
Polaroid Capital, LLC;	08-46623 (GFK)
Polaroid Latin America I Corporation;	08-46624 (GFK)
Polaroid Asia Pacific LLC;	08-46625 (GFK)
Polaroid International Holding LLC;	08-46626 (GFK)
Polaroid New Bedford Real Estate, LLC;	08-46627 (GFK)
Polaroid Norwood Real Estate, LLC;	08-46628 (GFK)
Polaroid Waltham Real Estate, LLC)	08-46629 (GFK)
	Chapter 11 Cases Judge Gregory F. Kishel

**NOTICE OF HEARING, MOTION FOR EXPEDITED HEARING AND MOTION TO
EXTEND TIME TO FILE A PLAN AND DISCLOSURE STATEMENT AND OBTAIN
CONFIRMATION OF A PLAN PURSUANT TO 11 U.S.C. § 1121**

TO: The entities specified in Local Rule 9013-3

1. Polaroid Holding Company, Polaroid Corporation, Polaroid Consumer Electronics, LLC, Polaroid Capital, LLC, Polaroid Latin America I Corporation, Polaroid Asia Pacific, LLC, Polaroid International Holding, LLC, Polaroid New Bedford Real Estate, LLC, Polaroid Norwood Real Estate, LLC and Polaroid Waltham Real Estate, LLC (collectively “Debtor” or “Polaroid”), through their undersigned attorneys, respectfully moves the Court for the relief requested herein and gives notice of hearing.

2. The Court will hold a hearing of this Motion before the Honorable Gregory F. Kishel, United States Bankruptcy Judge, at 9:30 a.m. on Thursday April 16, 2009, in Courtroom 2A, at the United States Courthouse, 316 N. Robert Street, St. Paul, Minnesota.

3. Local Rule 9006-1(b) provides deadlines for responses to this Motion. However, given the expedited relief sought, Debtor does not object to written responses being filed at least 24 hours prior to the hearing on this Motion. **UNLESS A RESPONSE OPPOSING THE MOTION IS TIMELY FILED, THE COURT MAY GRANT THE MOTION WITHOUT A HEARING.**

4. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334, Bankruptcy Rule 5005 and Local Rule 1070-1. This is a core proceeding. Petitions commencing the Chapter 11 cases of Polaroid were filed on December 18, 2008. Venue of these cases and this motion in this district are proper pursuant to 28 U.S.C. §§ 1408 and 1409. The cases are now pending before this Court.

5. This Motion arises under 11 U.S.C. § 1121. This Motion is filed under Fed. R. Bankr. P. 9014 and Local Rules 9013-1 through 3. For the reasons stated below, Debtor seeks a thirty(30)-day extension of the exclusive period within which it alone may file a plan and obtain confirmation of that plan.

BACKGROUND

6. Polaroid filed a voluntary petition for relief pursuant to Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"). Polaroid continues to operate as a debtor-in-possession pursuant to §§ 1107 and 1108 of the Bankruptcy Code. No bankruptcy trustee or examiner has been appointed in Polaroid's case. A committee of unsecured creditors has been appointed pursuant to § 1102 of the Bankruptcy Code on January 8, 2009 (the "Committee").

Polaroid's Businesses

7. Polaroid was founded in 1937 by Edwin H. Land, a pioneer in instant film, camera and camera accessories. The company initially focused on the development and sale of polarized sunglasses and lenses and, in 1939, sold more than one million pairs of sunglasses. In 1948, Polaroid introduced the first commercial instant film camera, and since that time, has been a recognized technological leader and innovator in the instant film and camera industry and more recently a leading consumer electronics company. The company has grown into a global digital entertainment brand with annual sales of more than \$1 billion. The "Polaroid" brand is a global consumer icon with substantial brand awareness and value. It ranks among the most recognizable brands in the world and triggers powerful, positive associations for consumers of all ages.

8. Polaroid was acquired by Petters Group Worldwide, LLC ("PGW") in April 2005 and PGW owns 100% of Polaroid's equity. Since the PGW acquisition, Polaroid has transitioned from a historic pioneering company with significant brand equity focused on analog film into a Twenty-first Century global company focused on digital printing, consumer electronics and licensing. Polaroid designs, develops, manufactures and markets instant and digital imaging products. Building on its 70-year heritage of visual innovation, Polaroid has an established and growing portfolio of digital imaging and lifestyle products, including portable zero-ink printers, LCD televisions, portable DVD players (standard, portable and BluRay®), digital cameras, instant cameras, digital picture frames and GPS technology. Polaroid has established strong retail distribution relationships with major retailers in North America and Europe.

9. In the consumer electronics segment of its market, Polaroid has faced significant challenges arising from the commoditization in LCD television and portable DVD products. As

a result, Polaroid has moved to a brand license business model for consumer electronics with the company's leading retailers, lowering financing requirements, inventory risks and reducing overhead costs.

10. Polaroid has a strong pipeline of new products and planned launches. In the digital printing segment of its market, Polaroid has been investing in new products featuring modern designs and proprietary technology, such as the Polaroid PoGO™ Instant Mobile Printer featuring ZINK™ Zero Ink printing technology. The Polaroid PoGO™ Instant Mobile Printer is the first truly mobile printer. Polaroid owns or has exclusive rights to emerging technologies that will enable it to further expand its presence in consumer and commercial markets. The company anticipates launching four technological breakthrough products in 2009.

Events Leading to Chapter 11 Filings

11. Despite having one of the most recognized brand names in the world, Polaroid has seen a decline in net sales over the past several years, coupled with increasing operational and product development costs. The company sustained substantial operating losses since the business was acquired by PGW in April of 2005 and the company funded these losses primarily through the use of existing cash resources, favorable one-time cash flow impacts from the wind-down of the instant film business and the sale of other assets, including real estate. Prior to the commencement of the bankruptcy cases, Polaroid implemented cost-saving measures aimed at reducing overhead and increasing operational efficiencies. Nevertheless, the company's cash resources have been strained. Substantial capital requirements are necessary in order to return the company to profitability and Polaroid has been unable to obtain needed financing.

12. Consequently, the above-named Debtors were forced to seek relief Chapter 11 of the Bankruptcy Code in order to reorganize its operations. The above-named Debtors continue to operate their businesses as debtors-in-possession.

Events Since Chapter 11 Filing

13. On January 28, 2009, Polaroid filed a motion with the Court requesting, among other things, court approval of certain auction and bidding procedures and the approval of the sale of its assets outside the ordinary course of business (“Sale Motion”). By order dated February 18, 2009, the Court approved the auction and bidding procedures and authorized Polaroid to sell certain of its assets outside the ordinary course of business (“Bidding Procedures Order”). Pursuant to the Bidding Procedures Order, Debtors conducted an auction on March 30-31 (the “Auction”). While a successful bidder was designated at the close of that auction, subsequent court hearings have not permitted the Court to grant the Debtor’s Sale Motion. As a result, the Auction has been continued by the Court, to be reconvened at 9:30 a.m. on Thursday, April 16, 2009.

RELIEF REQUESTED

14. Bankruptcy Code § 1121 provides that a during the first 120 days after commencement of the case only the Debtor may file a plan (the “120 Day Exclusive Period”) and the Debtor has a further 60 days within which it alone may solicit acceptance to a filed plan (the “180 Day Exclusive Period”, collectively the “Exclusive Periods”). 11 U.S.C. § 1121(b) and (c). In these cases, the 120 Day Exclusive Period expires on April 17, 2009 and the 180 Day exclusive Period expires on June 16, 2009.

15. The Bankruptcy Code also provides that the Court may, “for cause reduce or increase the 120 day period or the 180 day period.” 11 U.S.C. § 1121(d). The Debtor respectfully submits that the requisite cause exists under Section 1121(d) of the Bankruptcy Code for an extension of the Exclusive Periods. By this Motion, Debtor seeks to extend the 120 Day Exclusive Period by thirty (30) days to May 18, 2009 and the 180 Day Exclusive Period by thirty (30) days to July 16, 2009.

13. Polaroid anticipated filing a plan and disclosure statement after the Sale Motion was approved by the Court, but before expiration of the 120 Day Exclusive Period. However, the Auction that began on March 30, 2009 has not been completed and is currently scheduled to reconvene before the Court on April 16, 2009, just one day prior to the date the 120 Day Exclusive Period expires. While the Auction may conclude on April 16, 2009, it is possible the Court may not enter an order approving the Sale Motion prior to the expiration of the 120 Day Exclusive Period. Accordingly, Debtor believes it would be premature to file a plan and disclosure statement at this time. Filing such a plan and disclosure statement prior to knowing the identity of the purchaser of its assets, prior to knowing the consideration being paid for those assets, and prior to the court granting the Sale Motion would not serve the best interests of Polaroid, its estates or the creditors. Resolution of these matters is necessary before Debtor will be able to finalize and seek confirmation of a plan of reorganization that will be in the best interest of Debtors' estates.

14. The Exclusive Periods designated by the Bankruptcy Code are not sufficient in light of the current status of Debtors' cases. Debtors believe that no creditors or parties in interest will suffer prejudice by a short 30 day extension of the Exclusive Periods.

EXPEDITED RELIEF

15. Currently the Debtors' Exclusive Periods will expire on April 17, 2009. The Debtor's auction has not closed and the Court has not entered an order granting Debtor's Sale Motion. As a result, the Debtor has not been able to finalize and file a plan of reorganization. The auction is being reconvened by the Court on April 16, 2009, and the Debtor may not know the identity of the purchaser of its assets, the consideration being paid for such assets nor have had its Sale Motion granted prior to the expiration of the 120 Day Exclusive Period. As such,

Debtors are unable to file a plan of reorganization at this time. Accordingly, the Debtors respectfully assert cause exists to hear the Motion on an expedited basis.

16. Debtors give notice that Robert McDonough, Vice President of Finance of Polaroid Corporation, or other employees or representatives of the Debtor may be called to testify with respect to the matters herein.

WHEREFORE, Polaroid respectfully requests that the Court enter an order granting (1) an expedited hearing; (2) granting a 30 day extension of the 120 Day Exclusive Period and the 180 Day Exclusive Period to May 18, 2009 and July 16, 2009 respectively; and (3) grant such other relief as the Court may deem just and equitable.

DATED: April 13, 2009

LINDQUIST & VENNUM P.L.L.P.

By: /e/ George H. Singer
James A. Lodoen (#173605)
George H. Singer (#262043)

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**ATTORNEYS FOR POLAROID
CORPORATION**

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

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Polaroid Waltham Real Estate, LLC)	08-46629 (GFK)

Chapter 11 Cases
Judge Gregory F. Kishel

**MEMORANDUM IN SUPPORT OF MOTION FOR EXPEDITED HEARING AND
MOTION TO EXTEND TIME TO FILE A PLAN AND DISCLOSURE STATEMENT
AND OBTAIN CONFIRMATION OF A PLAN PURSUANT TO 11 U.S.C. § 1121**

Polaroid Holding Company, Polaroid Corporation, Polaroid Consumer Electronics, LLC, Polaroid Capital, LLC, Polaroid Latin America I Corporation, Polaroid Asia Pacific, LLC, Polaroid International Holding, LLC, Polaroid New Bedford Real Estate, LLC, Polaroid Norwood Real Estate, LLC and Polaroid Waltham Real Estate, LLC (collectively “Debtors” or “Polaroid”), in the above-captioned Chapter 11 Cases, respectfully submits this Memorandum in support of its Motion for Expedited Hearing and Motion to Extend Time to File a Plan and Disclosure Statement and Obtain Confirmation of a Plan Pursuant to 11 U.S.C. § 1121. Capitalized terms not otherwise defined herein shall have the meanings given to such terms in

the motion filed in connection herewith (the "Motion").

FACTS

The factual basis for this Memorandum is set forth in the Motion and is incorporated as though fully set forth herein.

DISCUSSION

A. The Legal Standard

In pertinent part, Section 1121 of the Bankruptcy Code provides:

§ 1121. Who may file a plan

(a) The debtor may file a plan with a petition commencing a voluntary case, or at any time in a voluntary case or an involuntary case.

(b) Except as otherwise provided in this section, only the debtor may file a plan until after 120 days after the date of the order for relief under this chapter.

(c) Any party in interest, including the debtor, the trustee, a creditors' committee, an equity security holders' committee, a creditor, an equity security holder, or any indenture trustee, may file a plan if and only if--

(1) a trustee has been appointed under this chapter;

(2) the debtor has not filed a plan before 120 days after the date of the order for relief under this chapter; or

(3) the debtor has not filed a plan that has been accepted, before 180 days after the date of the order for relief under this chapter, by each class of claims or interests that is impaired under the plan.

(d)(1) Subject to paragraph (2), on request of a party in interest made within the respective periods specified in subsections (b) and (c) of this section and after notice and a hearing, the court may for cause reduce or increase the 120- day period or the 180-day period referred to in this section.

(2)(A) The 120-day period specified in paragraph (1) may not be extended beyond a date that is 18 months after the date of the order for relief under this chapter.

(B) The 180-day period specified in paragraph (1) may not be extended beyond a date that is 20 months after the date of the order for relief under this chapter.

11 U.S.C. § 1121.

This Section gives the Debtor the exclusive right to file a plan during the first 120 days after the order for relief. 11 U.S.C. § 1121(b). This 120 day period may be increased or reduced “for cause.” 11 U.S.C. § 1121(d). While the factors necessary to establish “cause” under 11 U.S.C. § 1121(d) are not delineated in the Bankruptcy Code, the Bankruptcy Appellate Panel for the Eighth Circuit Court of Appeals has emphasized the legislative history of section 11 U.S.C. § 1121 in examining the “cause” standard, noting that the burden of establishing good cause is on the moving party, “the granting of an extension [should] be based ‘on a showing of some promise of probable success for reorganization’ and ‘an extension should not be employed as a tactical measure to put pressure on parties in interest to yield to a plan they consider unsatisfactory.’” *In re Hoffinger Industries, Inc.*, 292 B.R. 639, 643 (B.A.P. 8th Cir. 2003).

The *Hoffinger* court also listed the following factors to be balanced in deciding whether to extend or shorten the 120 and 180 day periods of exclusivity:

(1) the large size of the debtor and the consequent difficulty in formulating a plan of reorganization for a huge debtor with a complex financial structure;

(2) the need of the creditors’ committee to negotiate with the debtor and the ability to prepare adequate information;

(3) the existence of good faith progress towards reorganization;

(4) the existence of an unresolved contingency;

(5) the fact that the debtor is paying bills as they become due;

(6) the length of previous extensions of exclusivity;

(7) breakdowns in plan negotiations, such that the continuation of the debtor’s exclusivity

period would result in the debtor having an unfair bargaining position over creditors;

(8) the debtor's failure to resolve fundamental reorganization matters essential to its survival; and

(9) the gross mismanagement of the debtor.

Id. at 633-34. "It is within the discretion of the bankruptcy court to decide which factors are relevant and give the appropriate weight to each." *Id.* at 634.

B. Cause Exists for this Court to Extend the Exclusive Periods by Thirty (30) Days

In view of the factors set forth by the *Hoffinger* court, Polaroid asserts cause exists to extend the Exclusive Periods. Polaroid is a large and complex multi-national with hundreds of creditors asserting claims against the estate and its assets in the hundreds of millions of dollars. entity that requires time to formulate a plan. Since filing for Chapter 11 bankruptcy protection, Polaroid has made significant strides towards reorganization, and is currently in the process of selling substantially all of its assets through a court approved auction and bid process.

On January 28, 2009, Polaroid filed a motion with the Court requesting, among other things, court approval of certain auction and bidding procedures and the approval of the sale of its assets outside the ordinary course of business. Pursuant to the Bidding Procedures Order entered by the Court, the Debtors conducted an auction on March 30-31. While a successful bidder was designated at the close of that auction, subsequent events have not permitted the Debtors to designate a successful bidder and for the Court to grant the Debtors' sale motion. As a result, the auction has been continued by the Court, and will reconvene at 9:30 a.m. on Thursday, April 16, 2009.

The sale of Polaroid's assets is a contingency that must be resolved before Polaroid can finalize and file a plan of reorganization. Because the auction has been continued, it is possible

that the Debtors will not obtain Court authorization for the sale of its assets prior the end of the 120 Day Exclusive Period on April 17, 2009.

In addition to the foregoing, none of the other factors set forth by the *Hoffinger* court should dissuade the Court from extending the Exclusive Periods. The Debtor is working cooperatively with the Committee in formulating a plan, the Debtor is paying its bills when due, the Debtor is being competently managed, and the extension of time being sought is only for 30 days. Therefore, by balancing the relevant factors, the Debtors respectfully assert cause has been shown to extend the Exclusive Periods under 11 U.S.C. § 1121(d).

C. Expedited Relief is Proper and Necessary

Fed. R. Bankr. P. 9006(c) provides that the Court, on request of a party and for cause shown, may order a notice period reduced. Local Rule 9006-1(d) provides that if expedited relief is necessary, the party seeking such relief must request an expedited hearing and take all reasonable steps to provide the most expeditious service and notice possible.

Currently the Debtors' 120 Day Exclusivity Period will expire on April 17, 2009. The Debtors have been unable to close their auction or obtain Court approval of the sale of its assets. Since such information is vital to the formulation of its plan of reorganization, Debtors are unable to file a plan of reorganization at this time. Therefore, the Debtors respectfully assert cause exists to hear the Motion on an expedited basis.

The United States Trustee, as well as all parties who have requested electronic notice, will be served by the filing of this Motion via CM/ECF. All such other parties will be served via express mail or fax, which Polaroid believes will allow all parties sufficient opportunity to review and respond to this Motion.

CONCLUSION

Polaroid requests an order: (1) granting expedited relief; (2) extending the Exclusive

Periods by 30 days; and (3) granting such other relief as the Court may deem just and equitable.

DATED: April 13, 2009

LINDQUIST & VENNUM P.L.L.P.

By /e/ George H. Singer
James A. Lodoen (#173605)
George H. Singer (#262043)

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**ATTORNEYS FOR POLAROID
CORPORATION**

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

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Polaroid Waltham Real Estate, LLC)	08-46629 (GFK)

Chapter 11 Cases
Judge Gregory F. Kishel

**ORDER EXTENDING TIME IN WHICH DEBTOR MAY EXCLUSIVELY FILE AND
SEEK CONFIRMATION OF A PLAN OF REORGANIZATION**

This matter came on before the Court on April 16, 2009 on the Motion of Polaroid Holding Company, Polaroid Corporation, Polaroid Consumer Electronics, LLC, Polaroid Capital, LLC, Polaroid Latin America I Corporation, Polaroid Asia Pacific, LLC, Polaroid International Holding, LLC, Polaroid New Bedford Real Estate, LLC, Polaroid Norwood Real Estate, LLC and Polaroid Waltham Real Estate, LLC (collectively “Debtors” or “Polaroid”) to extend time to file a plan and disclosure statement and obtain confirmation of a plan pursuant § 1121. Appearances were as noted on the record. Based on the arguments of counsel, moving documents and the record made at the hearing, and the Court’s findings of fact and conclusions of law, if any, having been recorded in open court following the close of evidence, and having

determined that cause exists for granting the Debtors an extension of time to file and gain approval of a plan of reorganization,

IT IS HEREBY ORDERED:

17. The Motion for expedited relief is granted;

18. The Motion to extend the Exclusivity Periods is granted;

19. The period within which the Debtors have the exclusive right to file a plan of reorganization pursuant to 11 U.S.C. § 1121(b) is extended by thirty (30) days to May 18, 2009; and

20. The period within which the Debtors have the exclusive right to gain acceptance of a plan of reorganization pursuant to 11 U.S.C. § 1121(c)(3) is extended by thirty (30) days to July 16, 2009.

Dated: _____

Gregory F. Kishel
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re

JOINTLY ADMINISTERED UNDER
CASE NO. 08-46617:

POLAROID CORPORATION, ET AL.,

08-46617 (GFK)

Debtors.

(includes:

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Polaroid Waltham Real Estate, LLC)

08-46629 (GFK)

Chapter 11 Cases
Judge Gregory F. Kishel

CERTIFICATE OF SERVICE

Gretchen Luessenheide of the City of New Hope, County of Hennepin, State of Minnesota, being first duly sworn on oath, states that on April 13, 2009 she served the following document:

1. Notice of Hearing, Motion for Expedited Hearing and Motion to Extend Time to File a Plan and Disclosure Statement and Obtain Confirmation of a Plan Pursuant to 11 U.S.C. § 1121;
2. Memorandum in Support of Motion for Expedited Hearing and Motion to Extend Time to File a Plan and Disclosure Statement and Obtain Confirmation of a Plan Pursuant to 11 U.S.C. § 1121; and
3. Proposed Order Extending Time in Which Debtor May Exclusively File and Seek Confirmation of a Plan of Reorganization

upon:

<p>Chad Cooley WCD Property LLC 60 Columbus Circle 18th Floor New York, NY 10023 212-801-3728</p>	<p>Richard Chesley Greg Otsuka Paul, Hastings, Janofsky & Walker, LLP 191 N. Wacker Drive, 30th Floor Chicago, IL 60606 312-499-6150</p>
<p>Data Exchange Corporation William E. Winfield, Esq. Nordman, Cormany, Hair & Compton, LLP 1000 Town Center Drive, 6th Floor PO Box 9100 Oxnard, CA 93031-9100 805-988-8387</p>	<p>Faegre & Benson LLP On Behalf of Polaroid Unsecured Creditors Committee 90 South Seventh Street 2200 Wells Fargo Center Minneapolis, MN 55402-3901 612-766-1600</p>
<p>Houlihan, Lokey Howard & Zukin Capital, Inc. 225 S. 6th Street, Suite 4950 Minneapolis, MN 55402 612-338-2938</p>	<p>E. J. Harris Marketstar Corporation 2475 Washington Blvd. Ogden, UT 84401 801-393-4115</p>
<p>IKON Financial Services Bky Administration 1738 Bass Road PO Box 13708 Macon, GA 31208-3708 404-879-2625</p>	<p>Justin D. Leonard Ball Janik LLP 101 SW Main St., Ste. 1100 Portland, OR 97204 503-295-1058</p>
<p>Masatoshi Maeda OS Electronics Company, Ltd 3-16-8 Sotokanda Chiyoda-ku, 1010021 81-3-3255-2480</p>	<p>Ray Mai Proview Technology (Shenzhen) Company North Block 23# Shatoukok Free Trade Zone Shenzhen, 518081 86-755-25261565</p>
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<p>Martin Croyle Croyle & Associates PC 220 Broadway Suite 204 Lynnfield, MA 01940 781-581-7601</p>	<p>Alps Electric Co., Ltd. Attn: Junichi Umehara 1-7, Yukigay-otsukamachi Ota-ku, 145-8501 Tokyo, Japan</p>

<p>TW Telecom, Inc. c/o Linda Boyle 10475 Park Meadows Dr. Ste. 400 Littleton, CO 80124 303-566-1010</p>	<p>Kelly Mundorff Thule Organization Solutions, Inc. 6303 Dry Creek Pkwy Longmont, CO 80503 303-652-1091</p>
<p>Iron Mountain Information Management, Inc. c/o Frank F. McGinn, Esq. Bartlett Hackett Feinberg P.C. 155 Federal Street, 9th Floor Boston, MA 02110 617-422-0383</p>	<p>Bryan Krakauer on Behalf of Rhone Holdings II, Ltd. Sidley Austin LLP One South Dearborn Chicago, IL 60603 312-853-7036</p>
<p>Lynn Hamilton Butler On behalf of Axis Design Brown McCarroll LLP 111 Congress Avenue, Suite 1400 Austin, TX 78701 512-479-1101</p>	<p>Oracle USA, Inc. c/o Buchalter Nemer Shawn M. Christianson 333 Market Street, 25th Floor San Francisco, CA 94105 415-227-0770</p>
<p>Gregory M. Gordon On behalf of Lithographic Legends Jones Day 2727 N. Harwood Street Dallas, TX 75201 214-969-5100</p>	<p>Richard Hettler 4818 Overlook Lake Circle Bloomington, MN 55437</p>
<p>KPMG LLP 99 High Street Boston, MA 02110-2371</p>	<p>Robert B. Lamb On Behalf of Summit Technology Group, LLC PO Box 45120 Salt Lake City, UT 84145-0120</p>
<p>James Rubenstein Moss & Barnett 4800 Wells Fargo Center 90 South Seventh Street Minneapolis, MN 55402-4129 612-877-5999</p>	<p>Alexandra Steinberg Barrage On Behalf of Nikon Corporation Morrison & Foerster 2000 Pennsylvania Avenue NW Suite 6000 Washington, DC 20006 202-887-0763</p>
<p>Van C. Durrer On behalf of Lorence Harmer Skadden Arps Slate Meagher & Flom 300 S Grand Avenue, Suite 3400 Los Angeles, CA 90071 213-687-5600</p>	<p>Ramon M. Naguiat On Behalf of Lorence Harmer Skadden Arps Slate Meagher & Flom 300 S Grand Avenue, Suite 3400 Los Angeles, CA 90071 213-687-5600</p>
<p>Sotheby's, Inc. 1334 York Ave. New York, NY 10021</p>	<p>AT&T CRE Sublease Administration Room 1B201 One AT&T Way Bedminster, NJ 07921</p>

via U.S. Mail, Federal Express or facsimile, and electronically by Notice of Electronic Filing upon all parties who have requested electronic service in these cases by filing the same via ECF with the Bankruptcy Court in the District of Minnesota.

/e/Gretchen Luessenheide
Gretchen Luessenheide