

**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 JOINT
MOTION OF THE DEBTORS AND THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS TO FILE CERTAIN DOCUMENTS UNDER SEAL AND MAINTAIN THE
CONFIDENTIALITY OF SUCH NON-PUBLIC INFORMATION**

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”) and the Official Committee of Unsecured Creditors appointed in the Debtor’s Chapter 11 cases (the “Committee”), through their undersigned attorneys, respectfully move the Court for the relief requested herein and gives notice of hearing.

2. The Court will hold a hearing on 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 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. §§ 107, 105 and Fed. R. Bank. P. 9018. This Motion is filed under Fed. R. Bankr. P. 9014 and Local Rules 9013-1 through 3. Polaroid and the Committee jointly request authorization to seal certain portions of bids received and maintain the confidentiality of such non-public information relating to the sale of substantially all of its assets under 11 U.S.C. § 363 in order to encourage a competitive bidding process, to protect the confidentiality of certain non-public information the disclosure of which could have a materially adverse impact on the bankruptcy estates and the bidders, and to maximize value received by the estates as the result of such sale.

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. The Committee was appointed pursuant to § 1102 of the Bankruptcy Code on January 8, 2009.

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”). The Auction process has been continued by the Court and shall reconvene at 9:30 a.m. on Thursday, April 16, 2009.

RELIEF REQUESTED

14. As part of the auction process, there are two remaining bidders (each, a “Bidder,” collectively the “Bidders”). In connection with the bidding process, each Bidder has made presentations to the debtors and other case constituencies and discussed highly sensitive, confidential business plan information. Each bidder has also filed copies of its most recent bid with the Court. As part of each Bidder’s bid package, the Debtors (with the Committee’s input) have negotiated with each Bidder a letter agreement (collectively with any exhibits or schedules thereto, the “Letter Agreement”) that contains sensitive commercial information regarding The Bidder’s business plans and strategies and related contractual agreements (“Confidential Information”), the disclosure of which would be detrimental to the estates maximization of value from the sale and adversely impact the bidders expectations and pursuit of business plans.

13. The Debtors, their advisors and the Committee have considered such Confidential Information in assessing the value of each bid received. Thus, the Debtors and the Committee

believe that the Confidential Commercial Information contained in the Letter Agreement of the prevailing Bidder will likely be necessary to the Court's determination to approve the pending sale.

14. Accordingly, because the Confidential Information is both commercially sensitive and necessary for the Court's analysis to approve the sale, the Debtors and the Committee respectfully request that the Letter Agreement of the prevailing Bidder be filed under seal.

EXPEDITED RELIEF

15. Currently, as part of the pending sale pursuant to § 363, bids have been filed with the court and a hearing to approve such sale is currently scheduled on Thursday, April 16, 2009. As part of the evaluation of the bids at that hearing, there is certain Confidential Information related to those bids that merits protection in order to maximize value realized for the estates. Such information is likely necessary to be considered by the Court in evaluating these bids and approving the sale to the prevailing bidder, but release of such Confidential Information to the public, at this time, would be detrimental to the value these estates may realize through this sale.

16. Accordingly, the Debtors and the Committee respectfully assert cause exists to hear the Motion on an expedited basis.

17. Pursuant to Local Rule 9013-2(c), the Debtors give notice that they may, if necessary, call one or more of the following individuals to testify about the factual matters raised in and relevant to this Motion: Robert McDonough, Senior Vice President of Finance, whose business address is 300 Baker Avenue, Concord, Massachusetts, 01742, Scott Hardy, Executive Vice President and General Manager of Polaroid America, whose business address is 4400 Baker Road, Minnetonka, Minnesota 55343, and Stephen Spencer, Director, Houlihan Lokey Howard & Zukin Capital, Inc., whose business address is 225 South Sixth Street, Suite 4950,

Minneapolis, Minnesota 55402. Other representatives of Polaroid or Houlihan Lokey may also be called.

WHEREFORE, Polaroid and the Committee respectfully jointly request that the Court enter an order; (1) granting an expedited hearing; (2) authorizing the filing of a limited portion of each bid, the Letter Agreement, under seal; (3) authorizing debtors to maintain the confidentiality of certain non-public confidential information; and (4) granting such other, further, different or additional relief as the Court may deem just and equitable.

DATED: April 14, 2009

LINDQUIST & VENNUM P.L.L.P.

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

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DATED: April 14, 2009

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**ATTORNEYS FOR THE OFFICIEAL
COMMITTEE OF UNSECURED
CREDITORS OF POLAROID
CORPORATION**

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

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Chapter 11 Cases
Judge Gregory F. Kishel

**MEMORANDUM IN SUPPORT OF MOTION FOR EXPEDITED HEARING AND
JOINT MOTION BY THE DEBTORS AND THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS TO FILE CERTAIN DOCUMENTS UNDER SEAL AND
MAINTAIN THE CONFIDENTIALITY OF SUCH NON-PUBLIC INFORMATION**

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, and the Official Committee of Unsecured Creditors, jointly and respectfully submit this Memorandum in support of their 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

The public policy favoring openness in bankruptcy proceedings is clearly set out and established in 11 U.S.C. § 107(a), which provides:

(a) Except as provided in subsection (b) of this section, a paper filed in a case under this title and the dockets of a bankruptcy court are public records and open to examination by an entity at reasonable times without charge.

11 U.S.C. § 107(a). There a strong presumption of public access to court records. *See In re Farmland Industries, Inc.*, 290 B.R. 364, 367 (Bankr. W.D. Mo. 2003). Such preference to open access to judicial records in bankruptcy proceedings, however, is not without limit. Congress and the writers of the Federal Rules of Bankruptcy Procedure have recognized that there are times and circumstances when otherwise public documents should be kept from public view and otherwise public hearings should be closed to the public. *In re Farmland Industries, Inc.*, 290 B.R. at 367; *United States v. Transport Administrative Services*, 260 F.3d 909, 919 (8th Cir. 2001); *Video Software Dealers Association v. Orion Pictures Corp. (In re Orion Pictures Corporation)*, 21 F.3d 24 (2nd Cir.1994). Section 107(b) of the Bankruptcy Code provides:

(b) On request of a party in interest, the bankruptcy court *shall*, and on the bankruptcy court's own motion, the bankruptcy court may-

(1) *protect an entity* with respect to a trade secret or confidential research, development, or commercial information; or

(2) protect a person with respect to scandalous or defamatory matter contained in a paper filed in a case under this title.

11 U.S.C. § 107(b). (emphasis added).

Furthermore, Rule 9018 of the Federal Rules of Bankruptcy Procedure provides:

On motion or on its own initiative, with or without notice, the court *may make any order which justice requires (1) to protect the estate or any entity* in respect of a trade secret or other confidential research, development, or commercial information....

Fed. R. Bankr. P. 9018 (emphasis added). According to the Second Circuit, once it is established that the information sought to be protected fits in any of the categories or definitions in § 107(b), “the court is *required* to protect a requesting interested party and has no discretion to deny the application.” *Orion*, 21 F.3d at 27, citing 2 *Collier on Bankruptcy*, ¶ 107.01, at 107-2 (15th ed. 1993) (“Protection is mandatory when requested by an [interested party]”) (emphasis in original). This conclusion is based on the fact that Congress used the mandatory word *shall* in the statute, and is supported by the legislative history. *In re Farmland Industries, Inc.*, 290 B.R. 364, 368 (Bkrcty. W.D. Mo. 2003); *Orion*, at p. 26; *See also In re Frontier Group, LLC*, 256 B.R. 771, 773 (Bankr. E.D. Tenn. 2000). In addition, Bankruptcy Rule 9018 enables the court to issue “any” order which justice requires.” Fed. R. Bankr. P. 9018.

For purposes of § 107(b), “commercial information” is “information which would cause an unfair advantage to competitors by providing them with information as to the commercial operations of the debtor.” *In re Farmland Industries, Inc.*, 290 B.R. 364, 368-69; *Orion*, 21 F.3d at 27 (quoting *Ad Hoc Protective Comm. for 10 1/2% Debenture Holders v. Itel Corp. (In re Itel Corp.)*, 17 B.R. 942, 944 (9th Cir. BAP 1982); *In re Frontier Group, LLC*, 256 B.R. 771, 773-74 (Bankr. E.D. Tenn. 2000). For a retailer, “confidential commercial information” may include short and long-term marketing strategies. *In re Barney's Inc.*, 201 B.R. 703, 708-09 (Bankr. S.D.N.Y. 1996) (stating that “*Orion* mandates that we seal documentary information filed in

court that does not rise to the level of a trade secret but that is so critical to the operation of the entity seeking the protective order that its disclosure will unfairly benefit that entity's competitors.”). The sale of certain assets and the retention of other assets “is obviously a part of a conglomerate's business operations.” *In re Farmland Industries, Inc.*, 290 B.R. at 368. As the Farmland Industries court noted, requiring disclosure of a date by which assets are to be sold, or disclosure of liquidity problems “would most likely have a serious and detrimental impact on the price for which those assets could be sold” and that “clearly, this is ‘commercial information’ that merits protection.” *Id.* As such, it is important to recognize that confidential information entitled to protection does not need to rise to the level of trade secrets. *In re Orion Pictures Corp.*, 21 F. 3d at 28.

As one court noted, “[t]he teaching of *Farmland Industries* is that the commercial information that is entitled to protection under Code section 107(b) and Bankruptcy Rule 9018 must be viewed from the practical perspective of damage to the estate or its creditors, and squarely includes information that could prejudice either of them as part of a sale process.” *In re Global Crossing Ltd.*, 295 B.R. 720, 725 (Bankr. S.D.N.Y. 2003). Here, the Debtors and the Committee are seeking to file under seal and maintain as confidential certain, and very limited, portions of each bid. Such information is related to business plans and strategies of each of the bidders. The Debtors and the Committee both strongly believe that public disclosure will be detrimental to the value that each party is willing to offer as part of the pending 363 sale, which will result in serious damage to the estate, its creditors and other stakeholders.

“The paramount goal in the sale of assets in a bankruptcy proceeding is to obtain the best price possible for the ultimate benefit of the unsecured creditors of the bankruptcy estate.” *In re Farmland Industries, Inc.*, 290 B.R. at 369. Here, disclosure of the information discussed above

would not further that goal; rather, it would hinder and defeat that goal. Therefore, Debtors and the Committee respectfully jointly request entry of an Order prohibiting such disclosures as necessary to protect the bankruptcy estates.

B. 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, as part of the pending sale pursuant to § 363, bids have been filed with the court. A hearing on such sale is currently scheduled on Thursday, April 16, 2009. As part of the evaluation of the bids at that hearing, there is certain information related to those bids that is “commercial information” that merits protection in order to maximize value realized for the estates. Such information is necessary to be considered by the Court in evaluating these bids and approving the sale to the prevailing bidder, but release of such “commercial information” to the public, at this time, would be detrimental to the value these estates may realize through this sale. Therefore, the Debtors and the Committee 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 and the Committee respectfully jointly request that the Court enter an order; (1) granting an expedited hearing; (2) authorizing the filing of a limited portion of each bid, the

Letter Agreement, under seal; (3) authorizing debtors to maintain the confidentiality of certain non-public confidential information; and (4) granting such other, further, different or additional relief as the Court may deem just and equitable.

DATED: April 14, 2009

LINDQUIST & VENNUM P.L.L.P.

By: /e/ George H. Singer
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George H. Singer (#262043)

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**ATTORNEYS FOR
POLAROID CORPORATION**

DATED: April 14, 2009

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**ATTORNEYS FOR THE OFFICIEAL
COMMITTEE OF UNSECURED
CREDITORS OF POLAROID
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**UNITED STATES BANKRUPTCY COURT
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Polaroid Waltham Real Estate, LLC)	08-46629 (GFK)

Chapter 11 Cases
Judge Gregory F. Kishel

**ORDER GRANTING JOINT MOTION BY THE DEBTORS AND THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS TO FILE CERTAIN DOCUMENTS
UNDER SEAL AND MAINTAIN THE CONFIDENTIALITY OF SUCH NON-PUBLIC
INFORMATION**

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”) and the Official Committee of Unsecured Creditors (the “Committee”) to file certain limited portions of the bid documents under seal pursuant 11 U.S.C. § 107 and for authorization to maintain the confidentiality of certain non-public information. 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,

IT IS HEREBY ORDERED:

1. The Motion for expedited relief is granted;
2. The Motion is granted;
3. The Letter Agreement and related documents shall be filed and maintained under seal.

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.

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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 14, 2009 she served the following document:

1. Notice of Hearing, Motion for Expedited Hearing and Joint Motion of the Debtors and the Official Committee of Unsecured Creditors to File Certain Documents under Seal and Maintain the Confidentiality of Such Non-Public Information;
2. Memorandum in Support of Motion for Expedited Hearing and Joint Motion by the Debtors and the Official Committee of Unsecured Creditors to File Certain Documents under Seal and Maintain the Confidentiality of Such Non-public Information;
3. Proposed Order Granting Joint Motion by the Debtors and the Official Committee of Unsecured Creditors to File Certain Documents under Seal and Maintain the Confidentiality of Such Non-public Information

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>
<p>Margaret M. Anderson On behalf of Ronald Peterson Fox Hefter Swibel Levin & Carroll LLP 200 W Madison Street, Suite 3000 Chicago, IL 60606 312-224-1201</p>	<p>Daniel Phipps Axis Design 106 West Bagdad Avenue Round Rock, TX 78664 512-628-3245</p>
<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>
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<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>
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<p>Sotheby's, Inc. 1334 York Ave. New York, NY 10021</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