

**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:

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

**FIRST SUPPLEMENTAL NOTICE OF ASSUMPTION AND ASSIGNMENT OF
AND AMOUNTS NECESSARY TO CURE DEFAULTS UNDER CONTRACTS AND
LEASES TO BE ASSUMED AND ASSIGNED TO SUCCESSFUL PURCHASER**

PLEASE TAKE NOTICE that on January 24, 2009, Polaroid Corporation (“**Polaroid Corp.**”); Polaroid Holding Company (“**Polaroid Holding**”); Polaroid Consumer Electronics, LLC (“**PCE**”); Polaroid Capital, LLC (“**Polaroid Capital**”); Polaroid Latin America I Corporation (“**Polaroid Latin America**”); Polaroid Asia Pacific LLC (“**Polaroid Asia Pacific**”); Polaroid International Holding LLC (“**Polaroid Int’l Holding**”); Polaroid New Bedford Real Estate, LLC (“**Polaroid New Bedford**”); Polaroid Norwood Real Estate, LLC (“**Polaroid Norwood**”); and Polaroid Waltham Real Estate, LLC (“**Polaroid Waltham**”) (collectively the “**Debtors**” or “**Polaroid**”), entered into an agreement with PHC

Acquisitions, LLC (“**PHC Acquisitions**”), a Delaware limited liability company and wholly-owned subsidiary of Genii Capital S.A. (the “**Proposed Purchaser**”), to acquire substantially all of the assets of Polaroid (the “**Purchase Agreement**”) in a Court-approved sale free and clear of any and all liens, claims, interests and encumbrances. On January 28, 2009, Polaroid filed a *Motion for Order Pursuant 11 U.S.C. §§ 105(a), 363, and 365 (1) Approving Auction and Bidding Procedures; (2) Approving Break-Up Fee, Expense Reimbursement and Other Protections; (3) Approving Notice; (4) Authorizing Sale of Assets Free and Clear of Liens, Claims and Encumbrances, Subject to Higher or Better Offers; (5) Approving Assumption and Assignment of Certain Executory Contracts and Unexpired Leases; and (6) Granting Related Relief*, with the United States Bankruptcy Court for the District of Minnesota, seeking, among other things, an order approving a sale (the “**Sale**”) of substantially all of the assets of the Debtors to the Proposed Purchaser or such other higher or better bidder (the “**Sale Motion**”), Court Docket No. 71.

PLEASE TAKE FURTHER NOTICE that on February 18, 2009, the Court issued an order approving auction and bidding procedures, approving the stalking-horse bidder protections, approving form and manner of notice and granting related relief (the “**Bidding Procedures Order**”), Court Docket No. 119. The approved Bidding Procedures Order contemplated the sale of assets to the Proposed Purchaser, as stalking horse, or such other higher or better bidder(s) at the conclusion of an auction process that is subject to higher and better offers.

PLEASE TAKE FURTHER NOTICE that the bidding procedures approved by the Court (the “**Bidding Procedures**”) also contemplated the submission of bids for all or any portion of the assets of Polaroid, individually or as part of a package, Court Docket at 71.

The Bid Procedures Order also contemplated and approved Debtors to conduct an auction were any Qualified Bids received (the “**Auction**”).

PLEASE TAKE FURTHER NOTICE that on March 16, 2009, and pursuant to the Bidding Procedures Order, Debtors served an *Initial Notice of Assumption and Assignment of and Amounts Necessary to Cure Defaults Under Contracts and Leases to be Assumed and Assigned to Successful Purchaser* (“**Initial Notice**”), Docket No. 155. By this Initial Notice, parties were advised of Debtors’ intention to seek to assume and assign certain unexpired leases or executory contracts to the Stalking Horse or other successful bidder and the amount necessary to cure any contractual default (“**Cure Amount**”) in connection with the Sale.

PLEASE TAKE FURTHER NOTICE that Debtors received several Qualified Bids. Accordingly, Debtors conducted an Auction in a manner and form consistent with the Notice of Sale and the Bidding Procedures Order and other Orders entered by the Court. At the conclusion of that Auction, PLR Acquisition, LLC, a joint venture between Hilco Consumer Capital Corp. (“**Hilco**”) and Gordon Brothers Brands, LLC (“**GBB**”), was designated as the successful bidder (“**Successful Bidder**” or “**Buyer**”). Hilco is a leading private equity firm that makes strategic investments in consumer lifestyle brands worldwide, which currently include Caribbean Joe®, Ellen Tracy, Halston®, Tommy Armor Golf®, Ram Golf®, The Sharper Image, and Bombay Brands, LLC, among others. GBB is a member of the Gordon Brothers Group family of companies. Founded in 1903, Gordon Brothers Group is a global advisory, restructuring and investment firm specializing in retail and consumer products. GBB’s current portfolio brands and companies include Rugged Shark, The Sharper Image and Bombay Brands, LLC, among others.

PLEASE TAKE FURTHER NOTICE that pursuant to the terms of the Bidding Procedures Order and the Notice of Sale, and in connection with the conclusion of the Auction, the Court entered an Order approving the Sale to the Successful Bidder on April 17, 2009 (the “**Sale Order**”), Court Docket No. 332.

PLEASE TAKE FURTHER NOTICE that pursuant to the Sale Motion, Bidding Procedures Motion and the terms of the Successful Bid and the Sale Order, Debtors intend to seek an order approving the assumption and assignment of certain executory contracts and unexpired leases (together, the “**Acquired Contracts**”) to the Successful Bidder. In addition, the Successful Bidder has the right to exclude any contract or lease from the list of Acquired Contracts, or add additional contracts to be assumed and acquired by the Successful Bidder (“**Additional Acquired Contracts**”).

PLEASE TAKE FURTHER NOTICE that pursuant to the Sale Motion, Bidding Procedures Motion, the terms of the Successful Bid and the Sale Order, the Buyer may, upon supplemental notice to the affected counterparty (“**Supplemental Notice**”), designate additional Acquired Contracts. Such Supplemental Notice shall include the proposed Cure Amount for any added Acquired Contract. Attached hereto, as Exhibit 1, is a list of Additional Acquired Contracts in alphabetical order by the counterparties to such contracts, stating the monetary amount (if any) that the Debtors believe to be necessary to cure any default and compensate the non-debtor counterparty for any pecuniary losses (“**Cure Amount**”) as required pursuant to Section 365 of the Bankruptcy Code.

PLEASE TAKE FURTHER NOTICE that Polaroid has scheduled a hearing to consider any objection to the assumption and assignment of executory contracts and the cure amount proposed in this Supplemental Notice (“**Acquired Contract Hearing**”) at **10:30**

a.m. on Thursday, April 30, 2009 before the Honorable Gregory F. Kishel, United States Bankruptcy Judge, in Courtroom 2A, United States Courthouse, 316 North Robert Street, St. Paul, Minnesota 55101, or as soon thereafter as the parties may be heard.

PLEASE TAKE FURTHER NOTICE that any responsive document, including any written objection to Debtors' proposed cure amount, or the proposed assumption and assignment of any Additional Acquired Contract, or both, shall be filed with the Court and served upon the parties below no later than **10:00 a.m. on Wednesday April 29, 2009**. UNLESS A RESPONSE OPPOSING THE REQUESTED RELIEF IS TIMELY FILED, THE COURT MAY GRANT THE REQUESTED RELIEF WITHOUT A HEARING. Any party seeking to object to the relief requested must appear in person at the Acquired Contract Hearing.

PLEASE TAKE FURTHER NOTICE that any written objection filed with the Court must set forth with specificity the basis for the objection; including the specific Cure Costs that the objector asserts are owed and attach any and all appropriate documentation in support thereof. Any objection with respect to adequate assurance of future performance must also be submitted in writing and set forth with specificity the legal and factual basis for the objection.

PLEASE TAKE FURTHER NOTICE that if you do not object to Polaroid's proposed cure amount or the proposed assumption and assignment of your Additional Acquired Contract, the cure amount listed with this notice by Polaroid shall be conclusive, and no additional amount shall be required under § 365(b) to cure defaults and compensate you in order to assume and assign your Acquired Contract. Furthermore, unless a timely objection is filed, no further evidence shall be required to satisfy the requirements for

assumption and assignment under 11 U.S.C. § 365(b), including without limitation any further evidence of Buyer's adequate assurance of future performance.

PLEASE TAKE FURTHER NOTICE that in addition to filing any objection with the Court, any objection must also be served on the following parties so as to be received by the applicable objection deadlines set forth above:

- a. Lindquist & Vennum PLLP, 4200 IDS Center, 80 South Eighth Street, Minneapolis, Minnesota 55402-2274 (Attn: James A. Lodoen, Esq. and George H. Singer, Esq.; 612.371.3207 (facsimile));
- b. Houlihan Lokey Howard & Zukin Capital, Inc., 225 South Sixth Street, Suite 4950, Minneapolis, Minnesota 55402 (Attn: Stephen J. Spencer; 612.338.2938 (facsimile));
- c. Paul, Hastings, Janofsky & Walker LLP, 191 N. Wacker Drive, 30th Floor, Chicago, IL 60606 (Attn: Richard H. Chesley, Esq.; 212.319.4090 (facsimile));
- d. PLR Acquisition, LLC, c/o Gordon Brothers Brands, LLC, 101 Huntington Avenue, 10th Floor, Boston, Massachusetts, 02199 (Attn: Rafael Klotz, Esq.; 617.531.7929 (facsimile));
- e. PLR Acquisition, LLC, c/o Hilco Consumer Capital, L.P., 5 Revere Drive, Suite 206, Northbrook, Illinois 60062 (Attn: Eric Kaup, Esq.; 847.897.0766 (facsimile));
- f. Dorsey & Whitney LLP, 50 South Sixth Street, Minneapolis, Minnesota 55402 (Attn: Mark J. Kalla, Esq. and Chris Lenhart, Esq.; 612.340.2643 (facsimile)); and
- g. U.S. Trustee's Office, Region 12, 1015 U.S. Courthouse, 300 South Fourth Street, Minneapolis, MN 55415 (Attn: Michael Ridgeway, Esq.; 612.664.5516 (facsimile)).

PLEASE TAKE FURTHER NOTICE that additional supplemental notices are possible if, after the date of this Notice, the Successful Bidder desires to add or remove a contract or lease to the list of Acquired Contracts to be assumed.

PLEASE TAKE FURTHER NOTICE that a copy of the Sale Motion, the Bidding Procedures, the Bidding Procedures Order, the Sale Order and other documents relating to

the sale transaction and the Auction may be obtained from the Court's website at <http://www.mnb.uscourts.gov/> or from Polaroid's legal counsel upon request.

PLEASE TAKE FUTHER NOTICE that this Supplemental Notice shall constitute a Notice of Hearing and as a supplement to the Sale Motion as well as the relief requested to establish cure costs and assign certain leases and other executory contracts.

DATED: April 22, 2009

LINDQUIST & VENNUM P.L.L.P.

By /e/ George H. Singer

James A. Lodoen (#173605)

George H. Singer (#262043)

4200 IDS Center

80 South Eighth Street

Minneapolis, MN 55402-2274

(612) 371-3211

(612) 371-3207 (facsimile)

www.lindquist.com

**ATTORNEYS FOR
POLAROID CORPORATION**

**UNITED STATES BANKRUPTCY COURT
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In re:

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Chapter 11 Cases
Judge Gregory F. Kishel

**ORDER AUTHORIZING DEBTOR TO ASSUME AND ASSIGN CONTRACTS TO
SUCCESSFUL BIDDER**

This matter came on before the Court on April 30, 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”) for authorization to assume and assign certain executory contracts and unexpired leases, the Acquired Contracts, to the Successful Bidder pursuant to § 365. Appearances were as noted on the record. Based on the arguments of counsel, moving documents and the record made at the hearing,

IT IS HEREBY ORDERED:

1. The requirements of section 365(b)(1) of the Bankruptcy Code with respect to those contracts as attached as Exhibit 1 to the Supplemental Notice (the "Acquired Contracts") are hereby deemed satisfied, and the Debtors are hereby authorized and empowered in accordance with sections 105(a), 363 and 365 of the Bankruptcy Code to (a) sell, assume and assign to Buyer, the Acquired Contracts pursuant to the Purchase Agreement free and clear of all Claims or Interests of any kind or nature whatsoever other than the Assumed Liabilities and (b) execute and deliver to Buyer such documents or other instruments as Buyer reasonably deems necessary to assign and transfer the Acquired Contracts and Assumed Liabilities to Buyer.

2. Those Acquired Contracts transferred and assigned to the Buyer shall remain in full force and effect for the benefit of Buyer notwithstanding any provision in any such Acquired Contract (including those of the type described in sections 365(b)(2) and (f) of the Bankruptcy Code) that prohibits, restricts, or conditions such assignment or transfer. The Debtors may assume and assign and sell each such Acquired Contract in accordance with sections 105, 363 and 365 of the Bankruptcy Code and any provisions in any such Acquired Contract that prohibit, restrict or condition the assignment of such agreement or allow the non-Debtor party to an Acquired Contract to terminate, recapture, impose any penalty, condition renewal or extension, or modify any term or condition upon the assignment of such Acquired Contract, constitute unenforceable anti-assignment provisions which are void and of no force and effect. All other requirements and conditions under sections 363 and 365 of the Bankruptcy Code for the assumption by the Debtors and/or assignment to the applicable Buyer of each such Acquired Contract have been satisfied and, in accordance with sections 363 and 365 of the Bankruptcy Code, and upon assumption of the Acquired

Contracts to the Buyer, the Buyer shall be fully and irrevocably vested in all right, title and interest of each Acquired Contract assigned to such Buyer.

3. All defaults or other obligations of any Debtor under any Acquired Contract identified by the Buyer as included on Schedule 1.1(c) at Closing or designated as an Acquired Contract thereafter which arises or accrues prior to the Closing (without giving effect to any acceleration clauses or any default provisions of the kind specified in section 365(b)(2) of the Bankruptcy Code) shall be cured by the applicable Debtor or the Buyer at Closing (or in the case of a later designation, at the time of such designation) or as soon thereafter as practicable by payment of the Cure Costs, in accordance with the Purchase Agreement. Neither Buyer, nor any affiliate of Buyer, shall have any Liability arising or accruing prior to the date of the Closing, except as otherwise expressly provided in the Purchase Agreement. Pursuant to section 365(k) of the Bankruptcy Code, the Debtors and their estates shall not have any Liability for any default or other obligation under an Acquired Contract arising or occurring after the Closing, and all non-Debtors to such Acquired Contracts are forever barred and estopped from asserting any such breaches against the Debtors, their successors or assigns, their property or their assets or estates.

4. Each non-Debtor party to an Acquired Contract hereby is forever barred, estopped, and permanently enjoined from: (i) asserting against the Debtors or Buyer (except for timely asserted Cure Costs), or the property of any of them (including the Acquired Assets), any default arising prior to or existing as of the Closing or, against Buyer (or any affiliate of Buyer), any counterclaim, defense, setoff or any other Claim asserted or assertable against a Debtor; and (ii) imposing or charging against Buyer (or any affiliate of Buyer) any rent accelerations, assignment fees, increases or any other fees as a result of the

Debtors' assumption and assignment to Buyer of the Acquired Contracts. The validity of such assumption and assignment of Acquired Contracts shall not be affected by any dispute between any Debtor and any non-Debtor party to an Acquired Contract.

5. Notwithstanding anything to the contrary herein (other than protections afforded pursuant to section 365(k) of the Bankruptcy Code), nothing in this Order shall release or discharge the Debtors from any Liability or obligation to the Buyer under the Purchase Agreement with respect to an Acquired Contract.

6. Notwithstanding anything to the contrary herein, nothing in this Order shall release or discharge the Buyer from any Liability or obligation to the Sellers under the Purchase Agreement with respect to an Acquired Contract.

7. Notwithstanding Fed. R. Bankr. P. 6004(h), this Order shall take effect immediately upon entry.

Dated: _____

Gregory F. Kishel
United States Bankruptcy Judge

<u>Polaroid Contracting Party</u>	<u>Name of Counter-party</u>	<u>Address</u>	<u>Contract Title/Type</u>	<u>Cure Amount</u>
Polaroid Corporation	A Plus	Aplus Technics Co Ltd 6f-5, No 504 Yuan Shan Road Chung Ho Taipei Taiwan ROC 235	License Agreement No.A-19139 dated October 1, 2005 between A Plus and Polaroid Eyewear AG (n/k/a/ StyleMark A.G.) Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	De Limo BV	De Limo B.V. (Branch) Belgielaa 2 Zoetermeek Zuid-Holland NETHERLANDS 2711	License Agreement dated as of August 1, 2004 by and between Limo B.V. and Polaroid Eyewear Nederland B.V. Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	Etalon, LLC	Etalon, LLC Moskovsky pr.2 lit. A, of .5-N Saint-Petersburg, RUSSIA	License Agreement dated November 1, 2006 between Etalon, LLC and Polaroid Eyewear AG (n/k/a/ StyleMark A.G.) which has expired, but remains active. Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	Etalon, LLC	Etalon, LLC Moskovsky pr.2 lit. A, of .5-N Saint-Petersburg, RUSSIA	License Agreement No.A-19096 dated September 21, 2005 between Etalon, LLC and Polaroid Eyewear AG (n/k/a/ StyleMark A.G.). Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	Eurostar Co. Ltd.	Eurostar Technology Co., Ltd. Block 4 Shangxue Industrial Zone Buji, Shenzhen, CHINA	License Agreement No.A-198373 dated November 1, 2006 between Eurostar Co. Ltd. And Polaroid Eyewear AG (n/k/a/ StyleMark A.G.). Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	Hagemeyer Brands Australia Pty, Ltd.	Hagemeyer Brands Australia Pty, Ltd. 104 Vanessa Street Kingsgrove, Sydney, AUSTRALIA	License Agreement dated as of July 1, 2004 between Hagemeyer Brands Australia Pty, Ltd. And Polaroid Eyewear AG (n/k/a/ StyleMark A.G.), which has been terminated by Polaroid Eyewear AG (n/k/a/ StyleMark A.G.) but remains submect to sell-through period. Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00

Polaroid Corporation	Novacel Opthalmique SA	Novacel Opthalmique SA 56Avenue de la Republique 02404 Chateau Thierry FRANCE	License Agreement dated as of October 1, 2004 by and between Novacel Opthalmique SA and Polaroid Eyewear AG (n/k/a/ StyleMark A.G.). Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	Polaroid Eyewear Nederland B.V.	Polaroid Eyewear Nederland B.V. Hoevestein 36D 4930 SC Oosterhout (N.B.) The NETHERLANDS	License Agreement dated as of August 1, 2004 by and between Limo B.V. and Polaroid Eyewear Nederland B.V. Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	Specialty Lens Corporation	Specialty Lens Corporation c/o EssilorUSA 13555 N. Stemmons Freeway Dallas, TX 75234	Sublicense Agreement of September 1, 2007 between Specialty Lens Corporation, StyleMark, Inc. and Polaroid Eyewear AG (n/k/a/ StyleMark A.G.). Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	Specsavers International Healthcare Ltd.	Specsavers International Healthcare Ltd. La Villiaze St. Andrews Guernsey GY6 8YP	License Agreement No.A-19243 dated March 20, 2006 between Specsavers International Healthcare Ltd. and Polaroid Eyewear AG (n/k/a/ StyleMark A.G.). Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	Specsavers International Healthcare Ltd.	Specsavers International Healthcare Ltd. La Villiaze St. Andrews Guernsey GY6 8YP	Trademark Sublicense Agreement by and between StyleMark A.G., StyleMark, Inc. and Specsavers International Healthcare Ltd.	\$0.00
Polaroid Corporation	StyleMark A.G.	StyleMark A.G. Max-Hoegger-Strasse 2 8048 Zurich, Switzerland	License Agreement dated as of October 1, 2004 by and between Novacel Opthalmique SA and Polaroid Eyewear AG (n/k/a/ StyleMark A.G.) Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00

Polaroid Corporation	StyleMark A.G.	StyleMark A.G. Max-Hoegger-Strasse 2 8048 Zurich, Switzerland	License Agreement dated November 1, 2006 between Etalon, LLC and Polaroid Eyewear AG (n/k/a/ StyleMark A.G.) which has expired, but remains active. Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	StyleMark A.G.	StyleMark A.G. Max-Hoegger-Strasse 2 8048 Zurich, Switzerland	License Agreement No.A-19096 dated September 21, 2005 between Etalon, LLC and Polaroid Eyewear AG (n/k/a/ StyleMark A.G.). Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	StyleMark A.G.	StyleMark A.G. Max-Hoegger-Strasse 2 8048 Zurich, Switzerland	License Agreement No.A-19139 dated October 1, 2005 between A Plus and Polaroid Eyewear AG (n/k/a/ StyleMark A.G.). Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	StyleMark A.G.	StyleMark A.G. Max-Hoegger-Strasse 2 8048 Zurich, Switzerland	License Agreement No.A-19243 dated March 20, 2006 between Specsavers International Healthcare Ltd. and Polaroid Eyewear AG (n/k/a/ StyleMark A.G.). Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	StyleMark A.G.	StyleMark A.G. Max-Hoegger-Strasse 2 8048 Zurich, Switzerland	License Agreement No.A-198373 dated November 1, 2006 between Eurostar Co. Ltd. And Polaroid Eyewear AG (n/k/a/ StyleMark A.G.). Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	StyleMark A.G.	StyleMark A.G. Max-Hoegger-Strasse 2 8048 Zurich, Switzerland	Sublicense Agreement of September 1, 2007 between Specialty Lens Corporation, StyleMark, Inc. and Polaroid Eyewear AG (n/k/a/ StyleMark A.G.) Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	StyleMark A.G.	StyleMark A.G. Max-Hoegger-Strasse 2 8048 Zurich, Switzerland	Trademark Sublicense Agreement by and between StyleMark A.G., StyleMark, Inc. and Specsavers International Healthcare Ltd.	\$0.00

Polaroid Corporation	StyleMark Bermuda Ltd.	StyleMark Bermuda Limited 300 Baker Avenue, Suite 330 Concord, MA 01742	Eyewear Brand Limited Member Agreement by and among PC, StyleMark Bermuda Limited and Eyewear Brand Limited dated as of March 5, 2007	\$0.00
Polaroid Corporation	StyleMark, Inc.	StyleMark Inc. 2 Sunshine Boulevard Ormond Beach, FL 32174	License Agreement dated as of July 1, 2004 between Hagemeyer Brands Australia Pty, Ltd. And Polaroid Eyewear AG (n/k/a/ StyleMark A.G.), which has been terminated by Polaroid Eyewear AG (n/k/a/ StyleMark A.G.) but remains submect to sell-through period. Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	StyleMark, Inc.	StyleMark Inc. 2 Sunshine Boulevard Ormond Beach, FL 32174	Sublicense Agreement of September 1, 2007 between Specialty Lens Corporation, StyleMark, Inc. andnd Polaroid Eyewear AG (n/k/a/ StyleMark A.G.). Polaroid Corporation has granted express permission for the License issued by StyleMark A.G. and StyleMark, Inc. under the StyleMark sublicense.	\$0.00
Polaroid Corporation	StyleMark, Inc.	StyleMark Inc. 2 Sunshine Boulevard Ormond Beach, FL 32174	Trademark Sublicense Agreement by and between StyleMark A.G., StyleMark, Inc. and Specsavers International Healthcare Ltd.	\$0.00
Polaroid Consumer Electronics	Best Buy Purchasing, LLC	Best Buy Purchasing, LLC 7601 Penn Avenue South Richfield, MN 55423	Vendor aGreement dated March 1, 2004 by and between Best Buy Purchasing LLC and PCE (f/k/a Petters consumer Brands, LLC).	\$0.00
Polaroid Corporation	Eyewear Brand Ltd.	Eyewear Brand Limited 4400 Baker Road Minnetonka, MN 55343	Amended and Restated License Sub-Agreement by and between PC and Eyewear Brand Limited dated as of September 1, 2008.	\$0.00
Polaroid Corporation	Polaroid (UK) Limited	Polaroid (UK) Limited 7th Floor, Zibburat Grosvenor Road St. Albans Hertfordshire AL1 3BW England	Asset Purchase Agreement by and among StyleMark, Inc., StyleMark Netherlands B.V., and StyleMark UK Limited and PC, Polaroid (U.K.) Limited, Polaroid Eyewear I, LLC and Polaroid International B.V. dated as of March 5, 2007.	\$0.00
Polaroid Corporation	Polaroid Eyewear I, LLC	Polaroid Eyewear I, LLC 300 Baker Avenue Concord, MA 01742	Asset Purchase Agreement by and among StyleMark, Inc., StyleMark Netherlands B.V., and StyleMark UK Limited and PC, Polaroid (U.K.) Limited, Polaroid Eyewear I, LLC and Polaroid International B.V. dated as of March 5, 2007.	\$0.00

Polaroid Corporation	Polaroid International B.V.	Polaroid International B.V. Boulevard 1945, No. 372 7511 Al Enschede Netherlands	Asset Purchase Agreement by and among StyleMark, Inc., StyleMark Netherlands B.V., and StyleMark UK Limited and PC, Polaroid (U.K.) Limited, Polaroid Eyewear I, LLC and Polaroid International B.V. dated as of March 5, 2007.	\$0.00
Polaroid Corporation	Skymall	SkyMall Inc Attn: Jeffrey Breen 1520 E Pima Street Phoenix, AZ 85034	Wholesale Vendor Agreement dated September 30, 2008, by and between PC and Skymall.	
Polaroid Corporation	StyleMark Netherlands B.V.	StyleMark Netherlands B.V. Paasheuvelweg 16 Amsterdam Zuidoost, Noord-Holland Netherlands 1105	Asset Purchase Agreement by and among StyleMark, Inc., StyleMark Netherlands B.V., and StyleMark UK Limited and PC, Polaroid (U.K.) Limited, Polaroid Eyewear I, LLC and Polaroid International B.V. dated as of March 5, 2007.	\$0.00
Polaroid Corporation	StyleMark UK Limited	StyleMark UK Limited Vale of Leven Industrial Estate Dumbarton, Dunbartonshire G82 3PW United Kingdom	Asset Purchase Agreement by and among StyleMark, Inc., StyleMark Netherlands B.V., and StyleMark UK Limited and PC, Polaroid (U.K.) Limited, Polaroid Eyewear I, LLC and Polaroid International B.V. dated as of March 5, 2007.	\$0.00
Polaroid Corporation	StyleMark, Inc.	StyleMark Inc. 2 Sunshine Boulevard Ormond Beach, FL 32174	Asset Purchase Agreement by and among StyleMark, Inc., StyleMark Netherlands B.V., and StyleMark UK Limited and PC, Polaroid (U.K.) Limited, Polaroid Eyewear I, LLC and Polaroid International B.V. dated as of March 5, 2007.	\$0.00
Polaroid Corporation	Zink Imaging, LLC	Zink Imaging Inc 16 Crosby Drive Bedford MA 01730	Asset Purchase Agreement by and between Zink Imaging, LLC and PC dated as of January 5, 2006, as amended by Amendment No. 1 to Asset Purchase Agreement dated as of August 18, 2006.	\$0.00

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re

**JOINTLY ADMINISTERED UNDER
CASE NO. 08-46617:**

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Debtors.

(includes:

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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

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 22, 2009 she served the following documents:

1. First Supplemental Notice of Assumption and Assignment of and Amounts Necessary to Cure Defaults under Contracts and Leases to be Assumed and Assigned to Successful Purchaser; and
2. Proposed Order Authorizing Debtor to Assume and Assign Contracts to the Successful Bidder

upon:

Aplus Technics Co Ltd 6f-5, No 504 Yuan Shan Road Chung Ho Taipei Taiwan ROC 235

De Limo B.V. (Branch)
Belgielaa 2
Zoetermeek
Zuid-Holland
NETHERLANDS 2711

Etalon, LLC
Moskovsky pr.2
lit. A, of .5-N
Saint-Petersburg, RUSSIA

Eurostar Technology Co., Ltd.
Block 4
Shangxue Industrial Zone
Buji, Shenzhen, CHINA

Hagemeyer Brands Australia Pty,
Ltd.
104 Vanessa Street
Kingsgrove, Sydney,
AUSTRALIA

Novacel Opthalmique SA
56Avenue de la Republique
02404 Chateau Thierry
FRANCE

Polaroid Eyewear Nederland B.V.
Hoevestein 36D
4930 SC Oosterhout (N.B.)
The NETHERLANDS

Specialty Lens Corporation
c/o EssilorUSA
13555 N. Stemmons Freeway
Dallas, TX 75234

Specsavers International
Healthcare Ltd.
La Villiaze
St. Andrews
Guernsey
GY6 8YP

StyleMark A.G.
Max-Hoegger-Strasse 2
8048 Zurich, Switzerland

StyleMark Bermuda Limited
300 Baker Avenue, Suite 330
Concord, MA 01742

<p>StyleMark Inc. 2 Sunshine Boulevard Ormond Beach, FL 32174</p>
<p>Best Buy Purchasing, LLC 7601 Penn Avenue South Richfield, MN 55423</p>
<p>Eyewear Brand Limited 4400 Baker Road Minnetonka, MN 55343</p>
<p>Polaroid (UK) Limited 7th Floor, Zibburat Grosvenor Road St. Albans Hertfordshire AL1 3BW England</p>
<p>Polaroid Eyewear I, LLC 300 Baker Avenue Concord, MA 01742</p>
<p>Polaroid International B.V. Boulevard 1945, No. 372 7511 Al Enschede Netherlands</p>
<p>SkyMall Inc Attn: Jeffrey Breen 1520 E Pima Street Phoenix, AZ 85034</p>
<p>StyleMark Netherlands B.V. Paasheuvelweg 16 Amsterdam Zuidoost, Noord- Holland Netherlands 1105</p>
<p>StyleMark UK Limited Vale of Leven Industrial Estate Dumbarton, Dunbartonshire G82 3PW United Kingdom</p>
<p>Zink Imaging Inc 16 Crosby Drive Bedford MA 01730</p>

via Federal Express or USPS First Class Mail 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.

/s/Gretchen Luessenheide
Gretchen Luessenheide