

**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

**NOTICE OF CHANGE REGARDING ASSUMPTION AND ASSIGNMENT OF
CONTRACTS TO BE ASSUMED AND ASSIGNED TO SUCCESSFUL BIDDER**

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., as stalking horse (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 or such other higher or better bidder(s) at the conclusion of an auction process that was 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 should any Qualified Bids be 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. The filing of this Notice of Change does NOT, and HAS NOT extended the deadline for filing objections to the proposed Cure Amount as stated in the Initial Notice. To be timely filed, such objection must have been filed with the Court and received by counsel for Debtors as well as other parties specified in the Initial Notice prior to Thursday, March 26, 2009.

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, 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, 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. Because the Successful Bidder is not the stalking horse Proposed Purchaser, Debtors are providing this Notice of Change. The Acquired Contracts, as shown on the attached Exhibit A, reflect modifications since the Initial Notice that include modifications to cure amounts by agreement of the Debtors and the relevant contract counterparty as well as an initial designation by the Successful Bidder of certain contracts as Acquired Contracts pursuant to the Purchase Agreement.

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, designate additional Acquired Contracts to be assumed by the Debtors and assigned to the Buyer. In addition, and even after satisfaction of the requirements for assumption and assignment under 11 U.S.C. § 365(b), the

Buyer may choose to designate an Acquired Contract, as it appears on the schedules to the Purchase Agreement filed with the Court, as an Excluded Contract. In the event the Buyer so chooses, the counterparty to such contract shall receive a Notice of Change from the Debtors within five (5) business days of such change.

PLEASE TAKE FURTHER NOTICE that Polaroid has scheduled a hearing to consider any objection to the assumption and assignment of the Acquired Contracts to the Successful Bidder as proposed in this Notice of Change (“**Acquired Contract Hearing**”) at **10:00 p.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 written objection to the proposed assumption and assignment of an Acquired Contract shown on Exhibit A, other than an objection as to the Cure Amount for any party that previously received an Initial Notice for which the objection deadline has already passed, shall be filed with the Court and served upon the parties below prior no later than 10:00 a.m. on Wednesday, April 29, 2009. UNLESS A RESPONSE OPPOSING THE RELIEF REQUESTED IS TIMELY FILED, THE COURT MAY GRANT THE RELIEF REQUESTED 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 legal and factual basis for the objection. 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, Illinois 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 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 FUTURE NOTICE that this Notice of Change 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
DISTRICT OF MINNESOTA**

In re:

**Jointly Administered under
Case No. 08-46617**

Polaroid Corporation, et al.,

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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 Buyer 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 A to the Notice of Change (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	3M Innovative Properties Company	3M Innovative Properties Co 3M Center St Paul MN 55144	Technology Assignment and License Agreement by and between PC and 3M Innovative Properties Company dated as of August 1, 2002	\$0.00
Polaroid Corporation	Ability Enterprises Co., Ltd.	Ability Enterprises Co. Ltd Attn: Jonny Wu 4 Fl, No. 8, Lane 7 Wuchiuan Rd Wugu Shiang, Taipei Taiwan	Mutual Confidentiality Agreement by and between PC and Ability Enterprise Co., Ltd dated as of September 10, 2008.	\$0.00
Polaroid Corporation	ALPS Electric Co., Ltd.	Alps Electric Co. Ltd. Attn: Mr. Amaghishi 41-25 Aza Yangi-Machi Noda Onagama Iwaki-City Fukushima, Japan 971-8615	Confidential Information Agreement by and between PC and ALPS Electric Co., Ltd. dated as of March 31, 2007	\$0.00
Polaroid Corporation	ALPS Electric Co., Ltd.	Alps Electric Co. Ltd. Attn: Mr. Amaghishi 41-25 Aza Yangi-Machi Noda Onagama Iwaki-City Fukushima, Japan 971-8615	Mutual Confidentiality Agreement by and between PC and ALPS Electric Co., Ltd. dated as of December 1, 2008.	\$0.00
Polaroid Consumer Electronics	Altek Corporation	Altek Corporation Attn: Alan Lin 3F, No 10, Li-Hsin Road Science Based Industrial Park Hsinchu Taiwan ROC	Mutual Confidentiality Agreement by and between PCE and Altek Corporation dated as of September 15, 2008.	\$0.00
Polaroid Consumer Electronics	Amazon.com	Amazon.com Inc PO Box 81226 Seattle WA 98108-1226	Vendor Manual Acknowledgement Letter between Amazon.com and PCE (f/k/a Petters Consumer Brands, LLC) dated November 15, 2004	\$0.00
Polaroid Consumer Electronics	Apple, Inc.	Apple Inc 1 Infinite Loop Cupertino CA 95014	Confidentiality Agreement by and between Apple, Inc. and PCE dated as of March 13, 2007	\$0.00
Polaroid Consumer Electronics	Apple, Inc.	Apple Inc 1 Infinite Loop Cupertino CA 95014	Made for iPod License Agreement by and between Apple, Inc. and PCE dated as of May 31, 2007	\$0.00

Apple, Inc. does not consent to assignment of this License Agreement

Polaroid Corporation	ArcSoft, Inc.	ArcSoft Attn: Joel White 46601 Fremont Blvd Fremont CA 94538	Software License Agreement by and between PC and ArcSoft, Inc. dated as of March 15, 2008 (the ArcSoft In License Agreement)	\$0.00	Agreement now excluded contract by Buyer	
Polaroid Corporation	Artex, Inc.	ARTEX, Inc. Attn: Todd M. Herman 8712 Jericho Drive Landover, MD 20785	Warehousing Agreement by and between Artex, Inc. and PC dated as of March 17, 2008.	\$13,196.00		
Polaroid Corporation	Asahi Optical Co., Ltd.	Asahi Optical Co Ltd 2-36-9 Maeno-cho Itahashi-ku Tokyo 1000074 Japan	License Agreement by and between PC and Asahi Optical Co., Ltd. dated as of December 12, 1996	\$0.00		
Polaroid Consumer Electronics	AsusTek Computer, Inc.	Asus TeK Computer Inc Attn: Steve Juang No 15 Li-Te Rd Peitou Taipei Taiwan ROC	Mutual Confidentiality Agreement by and between PCE and AsusTek Computer Inc. dated as of August 22, 2006.	\$0.00		
Polaroid Consumer Electronics	Axis Design	Axis Design Attn: Daniel Phipps 106 W Bagdad Ave Round Rock TX 78664	Mutual Confidentiality Agreement by and between PCE and Axis Design dated as of February 20, 2007.	\$0.00		objection to assumption and assignment overruled
Polaroid Consumer Electronics	Beko Elektronik A.S.	Beko Elektronik SA Beylikduzu Mevkil 34901 Buyukcekmece Istanbul Turkey	Mutual Nondisclosure Agreement by and between BEKO Elektronik A.S. and PCE (f/k/a Petters Consumer Brands, LLC) dated as of October 20, 2005.	\$0.00		
Polaroid Consumer Electronics	BenQ Corporation	BenQ Corporation Attn: Vince Liaw 19 Jihu Road, Neihu Taipei 114, Taiwan	Mutual Confidentiality Agreement by and between PCE and BenQ Corporation dated as of February 28, 2007.	\$0.00		
Polaroid Consumer Electronics	Best Buy Canada Ltd.	Best Buy Canada Ltd 8800 Glenlyon Parkway Burnaby BC V5J 5K3 CANADA	Vendor Agreement between Best Buy Canada Ltd. and PCE (f/k/a Petters Consumer Brands, LLC) dated July 16, 2003	\$0.00		
Polaroid Consumer Electronics	Best Buy Canada Ltd. (a/k/a Future Shop)	Best Buy Canada Ltd 8800 Glenlyon Parkway Burnaby BC V5J 5K3 CANADA	Settlement Agreement and Mutual Release by and between Polaroid Consumer Electronics (f/k/a Petters Consumer Brands, LLC) and Best Buy Canada Ltd. (a/k/a Future Shop) dated as of May 17, 2005.	\$0.00		

Polaroid Consumer Electronics	Best Buy Co., Inc.	Best Buy Co., Inc. 7601 Penn Ave S Richfield MN 55423	Non-Disclosure Agreement by and between PCE (f/k/a Petters Consumer Brands, LLC) and Best Buy Co., Inc. dated as of June 13, 2003.	\$0.00
Polaroid Corporation	Best Buy Enterprise Services, Inc.	Best Buy Enterprise Services Inc 7601 Penn Ave S Richfield MN 55423	Confidentiality Agreement by and between PC and Best Buy Enterprise Services, Inc. dated as of February 4, 2004	\$0.00
Polaroid Corporation	BKP Marketing, Inc	BKP Marketing Attn: Michael Phelps 1485 Pinetree Pass Eagan MN 55122	Consulting Agreement by and between BKP Marketing, Inc. and PC dated as of December 18, 2008, as amended by that certain Letter Agreement dated as of February 23, 2009.	\$0.00
Polaroid Corporation	Bluetooth SIG, Inc.	Bluetooth SIG 500 108th Avenue NE, Ste 250 Bellevue WA 98004	Bluetooth Trademark License Agreement by and between PC and Bluetooth SIG, Inc. dated as of April 29, 2008.	\$0.00
Polaroid Corporation	Boston Laser, Inc.	Boston Laser Ins One Upland Road, Building N-1 Norwood MA 02062	Patent Agreement by and between PC and Boston Laser, Inc. dated as of April 7, 2000.	\$0.00
Polaroid Consumer Electronics	Broadcom Corporation	Broadcom Corporation Attn: Heather V. Roberts 5300 California Ave Irvine, CA 92617	Joint Nondisclosure Agreement by and between PCE and Broadcom Corporation dated as of August 24, 2007.	\$0.00
Polaroid Corporation	C.H. Robinson Worldwide	C.H. Robinson Worldwide, Inc. Attn: Jeffrey Scovill 8100 Mitchell Road, Suite 1100 Eden Prairie, MN 55344	Confidential Information Agreement by and between PC and C.H. Robinson Worldwide, Inc. dated as of May 21, 2007.	\$0.00
Polaroid Corporation	C.H. Robinson Worldwide	C.H. Robinson Worldwide, Inc. Attn: Jeffrey Scovill 8100 Mitchell Road, Suite 1100 Eden Prairie, MN 55344	Non-disclosure Agreement by and between Polaroid Corporation and C.H. Robinson Worldwide, Inc. dated May 31, 2007	\$0.00
Polaroid Corporation	Camera and Imaging Products Association	Camera and Imaging Products Assoc JCII Building 25 Ichiban-cho Chiyoda-ku Tokyo 102-0082	Trademark Master License Agreement by and between PC and Camera and Imaging Products Association dated as of February 26, 2008.	\$0.00
Polaroid Corporation	Canon Inc.	Canon Inc 30-2 Shimomaruko 3-chome Ohta-ku Tokyo 1000046 Japan	Settlement and Patent Cross License Agreement by and between PC and Canon Inc. dated as of June 30, 1997.	\$0.00

Neither to be assumed nor excluded by Buyer

Polaroid Consumer Electronics	Catapult Thinking, LLC	Catapult Thinking Attn: Doug Sapp 143 South St, 5th Flr Boston, MA 02211	Nondisclosure Agreement by and between PCE and Catapult Thinking, LLC dated as of March 27, 2007.	\$0.00
Polaroid Consumer Electronics	Ceiva Logic, Inc.	Ceiva Logic Inc Attn: David Simon 214 E Magnolia Blvd Burbank CA 91502	Mutual Confidentiality Agreement by and between PCE (f/k/a Petters Consumer Brands, LLC) and CEIVA Logic, Inc. dated as of December 13, 2005.	\$0.00
Polaroid Consumer Electronics	Celestica Corporation	Celestica Corporation Attn: Jim Di Burro 645 Harvey Road Manchester NH 03103	Mutual Confidentiality Agreement by and between PCE and Celestica Corporation dated as of December 21, 2006.	\$0.00
Polaroid Corporation	Concord Camera Corp.	Concord Camera Corp 4000 Hollywood Blvd Presidential Circle- 6th Floor North Tower Hollywood, FL 33021	License Agreement dated January 31, 2006, by and between Concord Camera Corp. and PC. License Agreement not to be renewed upon natural expiration January 31, 2009.	\$0
Polaroid Consumer Electronics	Contel Corporation, Ltd	Contel USA Inc Attn: Bin Wang 9770 Research Dr Irvine CA 92618	Manufacturing Agreement (ODM) by and between PCE and Contel Corporation Limited dated April 16, 2007 and Side Agreement dated August 18, 2007 to Manufacturing Agreement by and between PCE and Contel Corporation Limited	\$0.00
Polaroid Consumer Electronics	Contel Corporation, Ltd	Contel USA Inc Attn: Bin Wang 9770 Research Dr Irvine CA 92618	Service and Returns Agreement by and between PCE and Contel Corporation Limited dated August 18, 2007 and a Letter Agreement dated September 1, 2008 to Service and Returns Agreement by and between PCE and Contel Corporation Limited dated August 18, 2007	\$0.00
Polaroid Corporation	Contel International (Macao Commercial Offshore) Company, LTD	Contel International Company Attn: Nick He & Bill Miao 13/F, Dawing Bldg, 12 Keji Nan Rd Shenzhen China 518057	Agreement Regarding Remittance of Funds by and among Contel International (Macao Commercial Offshore) Company Limited, Contel USA, Inc., Polaroid Corporation, UPS Capital Global Trade Finance Corporation, and UPS Capital HK Limited (Wal-Mart) dated November 20, 2008	\$0.00

Expired by its own terms 01/31/2009 and as such Debtor is unable to assume and assign.

Polaroid Corporation	Contel International (Macao Commercial Offshore) Company, LTD	Contel International Company Attn: Nick He & Bill Miao 13/F, Dawing Bldg, 12 Keji Nan Rd Shenzhen China 518057	Agreement Regarding Remittance of Funds by and among Contel International (Macao Commercial Offshore) Company Limited, Polaroid Corporation, UPS Capital Global Trade Finance Corporation, and UPS Capital HK Ltd. (Target) dated November 20, 2008	\$0.00
Polaroid Corporation	Contel International (Macao Commercial Offshore) Company, LTD	Contel International Company Attn: Nick He & Bill Miao 13/F, Dawing Bldg, 12 Keji Nan Rd Shenzhen China 518057	Amended and Restated Manufacturing License and Support Services Agreement by and among PC and Contel International (Macao Commercial Offshore) Company Limited and Contel USA, Inc. dated as of August, 2008. (Wal-Mart)	\$0.00
Polaroid Corporation	Contel International (Macao Commercial Offshore) Company, LTD	Contel International Company Attn: Nick He & Bill Miao 13/F, Dawing Bldg, 12 Keji Nan Rd Shenzhen China 518057	Amended and Restated Manufacturing License and Support Services Agreement by and among PC and Contel International (Macao Commercial Offshore) Company Limited and Contel USA, Inc. dated as of July 25, 2008. (Target)	\$0.00
Polaroid Corporation	Contel USA	Contel USA Inc Attn: Bin Wang 9770 Research Dr Irvine CA 92618	Amended and Restated Manufacturing License and Support Services Agreement by and among PC and Contel International (Macao Commercial Offshore) Company Limited and Contel USA, Inc. dated as of July 25, 2008. (Target)	\$0.00
Polaroid Corporation	Contel USA	Contel USA Inc Attn: Bin Wang 9770 Research Dr Irvine CA 92618	Amended and Restated Manufacturing License and Support Services Agreement by and among PC and Contel International (Macao Commercial Offshore) Company Limited and Contel USA, Inc. dated as of August, 2008. (Wal-Mart)	\$0.00
Polaroid Corporation	Contel USA	Contel USA Inc Attn: Bin Wang 9770 Research Dr Irvine CA 92618	Agreement Regarding Remittance of Funds by and among Contel International (Macao Commercial Offshore) Company Limited, Contel USA, Inc., Polaroid Corporation, UPS Capital Global Trade Finance Corporation, and UPS Capital HK Limited (Wal-Mart) dated November 20, 2008	\$0.00
Polaroid Consumer Electronics	Costco Wholesale Canada Ltd	Costco Wholesale Canada Ltd 415 West Hunt Club Road Ottawa Ontario K2E 1C5 CANADA	Vendor Agreement by and between Costco Wholesale Canada Ltd. and PCE dated December 12, 2006	\$0.00
Polaroid Corporation	Crystal Capital Fund, L.P.	Crystal Capital Fund Mgmt Attn: Richard Bochicchio Two International Place Boston, MA 02110	Mutual Confidentiality Agreement by and between PC and Crystal Capital Fund Management, L.P. dated as of September 5, 2008.	\$0.00

Polaroid Consumer Electronics	D&M Premium Sound Solutions	D&M Premium Sound Solutions Attn: Scott McNeese 100 Corporate Dr Mahwah NJ 07430	Mutual Confidentiality Agreement by and between PCE and D&M Premium Sound Solutions dated as of October 4, 2007.	\$0.00
Polaroid Consumer Electronics	Data Exchange Corporation	Data Exchange Corporation (DEX) Attn: Michael Moore 3600 Via Pescadoe Camarillo, CA 93012-5051	Agreement for Services by and between PCE and Data Exchange Corporation dated as of May 23, 2007	\$249,789.23
Polaroid Consumer Electronics	Dell, Inc.	Dell Inc Attn: Thomas H Welch Jr. One Dell Way Round Rock TX 78682-2244	Standard Non-Disclosure Agreement by and between PCE and Dell Inc. dated as of February 16, 2007.	\$0.00
Polaroid Corporation	Digimarc Corporation	Digimarc Corporation 9405 SW Gemini Drive Beaverton, OR 98008	Intellectual Property Assignment and License Agreement by and among PC, Polaroid ID Systems, Inc. and Digimarc Corporation dated on or around 2002.	\$0.00
Polaroid Corporation	Digital Pen Systems, Inc.	Digital Pen Systems Inc Attn: Jason Soulier 155 S 300 West, #206 Salt Lake City, UT 84101	Mutual Confidentiality Agreement by and between PC and Digital Pen Systems, Inc. dated as of October 6, 2008.	\$0.00
Polaroid Corporation	Digital Spectrum Solutions, Inc.	Digital Spectrum Solutions Inc Attn: John Parsa 17811 Mitchell N Irvine CA 92614	Settlement Agreement by and between PC and Digital Spectrum Solutions, Inc. dated as of October 18, 2007	\$0.00
Polaroid Consumer Electronics	Dish Network	Dish Network 5701 South Santa Fe Dr Littleton CO 80120	Mutual Confidentiality Agreement by and between PCE (f/k/a Petters Consumer Brands, LLC) and Dish Network dated as of January 7, 2006.	\$0.00
Polaroid Consumer Electronics	DivX Networks, Inc	DivX Inc Attn: David Richter 4780 Eastgate Mall San Diego CA 92121	Consumer Electronics License Agreement for Branded Devices by and between DivX Networks, Inc. and PCE (f/k/a Petters Consumer Brands, LLC) dated as of August 1, 2006, Amendment #1 to the same dated as of August 1, 2006, Amendment #2 to the same dated as of August 1, 2006, and Amendment #3 to the same dated as of August 1, 2006	\$8,514.00
Polaroid Corporation	E Ink Corporation	E-Ink Corporation Attn: Bruce Neff 733 Concord Avenue Cambridge, MA 02138	Confidential Information Agreement by and between PC and E Ink Corporation dated as of July 31, 2007.	\$0.00

Polaroid Corporation	E Ink Corporation	E-Ink Corporation Attn: Bruce Neff 733 Concord Avenue Cambridge, MA 02138	Mutual Nondisclosure Agreement by and between PC and E Ink Corporation dated as of August 10, 2004.	\$0.00
Polaroid Corporation	Eastman Kodak Company	Eastman Kodak Attn: Paul Vandervalk 34 State St Rochester, NY 14650	Mutual Confidentiality Agreement by and between PC and Eastman Kodak Company dated as of June 30, 2006.	\$0.00
Polaroid Corporation	Eastman Kodak Company	Eastman Kodak Attn: Paul Vandervalk 34 State St Rochester, NY 14650	Patent License Agreement by and between PC and Eastman Kodak Company dated as of February 10, 1999	\$0.00
Polaroid Consumer Electronics	EchoStar Technologies Corporation	EchoStar Technologies Attn: Mark Jackson 90 Inverness Circle E Engelwood CO 80112	Mutual Confidentiality Agreement by and between PCE (f/k/a Petters Consumer Brands, LLC) and EchoStar Technologies Corporation dated as of January 7, 2006.	\$0.00
Polaroid Corporation	Edison Pharmaceuticals, Inc.	Edison Pharmaceuticals Inc Attn: Guy Miller 5941 Optical Court, Ste 228 San Jose CA 95138	Research & Development License Agreement by and between PC and Edison Pharmaceuticals, Inc. dated as of November 30, 2006 and Amendment to Research & Development License Agreement dated as of June 25, 2008.	\$0.00
Polaroid Consumer Electronics	Electronic Recycling and Trading	Electronic Recycling & Trading Inc Attn: Gary Bothman 6106 Baldwin Dr Austin TX 78724	Mutual Confidentiality Agreement by and between PCE Electronic Recycling and Trading, Inc. dated as of January 30, 2008.	\$0.00
Polaroid Corporation	Elsa Dorfman	Dorfman, Elsa 955 Mass Avenue, Suite LL Cambridge MA 02138	Lease Agreement by and between Elsa Dorfman and PC dated as of June 1, 1987	\$0.00
Polaroid Corporation	Euler Hermes Credit Insurance	Euler Hermes Credit Insurance 800 Red Brook Blvd Owings Mills, MD 21117	Euler Hermes Credit Insurance Policy issued in favor of PC.	\$6,243.75
Polaroid Consumer Electronics	Evervictory Electronic (B.V.I.) Co., Ltd.	Evervictory Electronics Co Ltd Attn: Leo Liu 12F, No 82, Min Chuan Rd Yung Ho Taiwan	Nondisclosure Agreement by and between PCE and Evervictory Electronics (B.V.I) Co., Ltd. dated as of January 1, 2007.	\$0

Agreement now excluded contract by Buyer

if with respect to Circuit City Account, definitely excluded

Polaroid Consumer Electronics	Evervictory Electronic (B.V.I.) Co., Ltd.	Evervictory Electronics Co Ltd Attn: Leo Liu 12F, No 82, Min Chuan Rd Yung Ho Taiwan	Manufacturing Agreement (ODM) by and between Evervictory Electronic (B.V.I.) Co., Ltd. and PCE dated as of March 4, 2008.	\$0
Polaroid Corporation	Eyewear Brand Ltd.	Eyewear Brand Limited 4400 Baker Road Minnetonka, MN 55343	Amended and Restated License Agreement by and between PC and Eyewear Brand Limited dated as of September 1, 2008.	\$0.00
Polaroid Corporation	Eyewear Brand Ltd.	Eyewear Brand Limited 4400 Baker Road Minnetonka, MN 55343	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	Farsharp Industrial Corporation	Farsharp Industrial Corporation 10F, No 81, Sec 1 His-Chin Cheng Taipei Hsein Taiwan ROC	License Agreement by and between PC and Farsharp Industrial Corporation dated as of April 12, 1999.	\$0.00
Polaroid Corporation	Fenway Park	Fenway Park Attn: Carole Akins 4 Yawkey Way Boston MA 02215	Seat License Agreement by and between PC and Fenway Park, dated January 30, 2005	\$0.00
Polaroid Consumer Electronics	Flextronics Technologies India Pvt. Ltd.	Flextronics Technologies India Attn: Natarajan Srinivasan 123/124 Ispahani Centre Nungambakkam Chennai 60034 India	Nondisclosure Agreement by and between PCE and Flextronics Technologies India Pvt. Ltd. dated as of July 20, 2007.	\$0.00
Polaroid Corporation	Frog Design, Inc.	Frog Design Attn: Mark Gauger 660 3rd Street, Fourth Floor San Fransisco, CA 94107	Confidential Information Agreement by and between PC and Frog Design, Inc. dated as of July 30, 2004.	\$0.00
Polaroid Consumer Electronics	Fry's Electronics	Fry's Electronics Inc Attn: Kathryn K. Kolder 600 F. Brokaw Road San Jose, CA 95112	Vendor Agreement by and between Fry's Electronics and PCE dated March 15, 2004	\$0.00
Polaroid Corporation	FUJI Photo Film Co., Ltd.	Fuji Photo Film Corporation Attn: Nobuhiko Koshimizu Midtown West, 73, Akasaka 9-Choe Minato-ku, Tokyo 107-0052 Japan	License Agreement by and between PC and FUJI Photo Film Co., Ltd. dated as of March 18, 1998.	\$0.00

Polaroid Corporation	FUJIFILM Corp.	xD Picture Card Attn: Hideuuki Mitsugi FujiFilm Corp 7-3, Akasaka 9-Chome Minato-ku, Tokyo, Japan	Confidential Information Agreement by and between PC and FUJIFILM Corporation dated as of October 31, 2007.	\$0.00
Polaroid Corporation	FUJIFILM Corp.	xD Picture Card Attn: Hideuuki Mitsugi FujiFilm Corp 7-3, Akasaka 9-Chome Minato-ku, Tokyo, Japan	xD-Picture Card License Agreement by and among FUJIFILM Corporation, Olympus Imaging Corp., Toshiba Corporation and PC dated as of July 23, 2008.	\$0.00
Polaroid Corporation	Global American Technologies, LLC	Global American Technologies, LLC 4131 39th Street Sunnyside, NY 11104-4201	Modification of Settlement Letter Agreement dated as of April 12, 2005 by and between PC and Global American Technologies, LLC.	\$0
Polaroid Corporation	Global American Technologies, LLC	Global American Technologies, LLC 4131 39th Street Sunnyside, NY 11104-4201	Settlement Letter Agreement dated as of February 11, 2005 by and between PC and Global American Technologies, LLC.	\$0
Polaroid Corporation	Goko Camera Co., Ltd,	Goko Camera Co 380, 3-Chome Tsukagoshi, Saiwai-ku Kawasaki 210-0924	License Agreement by and between PC and Goko Camera Co., Ltd. dated as of September 4, 1998	\$0.00
Polaroid Corporation	Google, Inc.	Google, Inc. 1600 Amphitheatre Parkway Mountainview, CA 4043	Trademark License Agreement by and between PC and Google Inc. dated as of September 18, 2008.	\$0.00
Polaroid Corporation	Griffin International Companies, Inc.	Griffin International Companies Butler Square, Suite 300C 100 N 6th Street Minneapolis, MN 55403-1505	Sales Representative Agreement by and between PC and Griffin International Companies, Inc. dated as of December 1, 2008.	\$0.00
Polaroid Consumer Electronics	Guardian Media Technologies, Ltd.	Guardian Media Technologies 3801 N Capital of Texas Hwy E240-303 Austin, TX 78746	Patent License Agreement by and between Guardian Media Technologies, Ltd. and PCE (f/k/a Petters Consumer Brands, LLC) dated April 28, 2006	\$0.00
Polaroid Corporation	HarperCollins Publishers Ltd.	HarperCollins Publishers Ltd Westerhill Road Bishopbriggs Glasgow G64 2QT	Settlement Agreement dated as of August 8, 2005 by and between PC and HarperCollins Publishers Ltd.	\$0

Polaroid Consumer Electronics	Hisense USA Corp.	Hisense USA Corp Attn: Lin Nan 105 Satellite Blvd NW, Ste A Suwanee, GA 30024	Mutual Confidentiality Agreement by and between PCE and Hisense USA Corp. dated as of September 26, 2007	\$0.00
Polaroid Consumer Electronics	Hon Hai Precision Industry Co., Ltd.	Hon Hai Precision Industry Co No 32, Ji-Hu Road Nei-Hu, Taipei Taiwan ROC	Manufacturing Agreement (ODM) by and between PCE and Hon Hai Precision Industry CO., Ltd. dated as of August 1, 2007	\$0.00
Polaroid Consumer Electronics	Hon Hai Technology Group	Hon Hai Technology Group Attn: Po-Yen Lu No 2, ihyou St Tucheng City, Taipei County 236 Taiwan ROC	Mutual Confidentiality Agreement by and between PCE and Hon Hai Technology Group dated as of September 21, 2006.	\$0.00
Polaroid Consumer Electronics	Hong Kong Konka Ltd.	Hong Kong Konka Ltd Attn: Yang Guo He 11/F Chinabest Intl Centre 8 Kwai on Road Kwai Chung NT Hong Kong	Manufacturing Agreement (ODM) by and between PCE (f/k/a Petters Consumer Brands, LLC) and Hong Kong Konka Ltd. dated as of April 12, 2005. and Side Letter dated March 19, 2007 related to the Manufacturing Agreement	\$0.00
Polaroid Consumer Electronics	Hong Kong Konka Ltd.	Hong Kong Konka Ltd Attn: Yang Guo He 11/F Chinabest Intl Centre 8 Kwai on Road Kwai Chung NT Hong Kong	Service and Returns Agreement by and between PCE (f/k/a/ Petters Consumer Brands, LLC) and Hong Kong Konka Ltd. dated as of April 12, 2005	\$0.00
Polaroid Consumer Electronics	Ingram Micro, Inc.	Igram Micro Inc 1600 E St Andrew Place Santa Ana, CA 92705	Distribution Agreement by and between Ingram Micro Inc. and PCE dated as of September 29, 2006	\$0.00
Polaroid Corporation	Istvan Barra	Silke Barra & Istvan Barra Attn: David Eun 1600 Amphitheater Parkway Mountain View CA 94043	Co-Existence Agreement dated as of May 12, 2005, by and between PC and Silke Barra & Istvan Barra	\$0.00
Polaroid Corporation	ITON	Iton 73 Rue Perrin Solliers 13006 Marseille, France	Settlement Agreement by and between PC, ITON, Jean-Pierre, and SI Web dated as of October 16, 2008.	\$0.00
Polaroid Corporation	Itron Technologies	Itron Technology Inc 9F, No 75, Sec 1 Hsin Tai Wu Road Hsin-Chih, Taipei, Taiwan	Coexistence Agreement dated as of September 27, 2005, by and between PC and Itron Technology Inc.	\$0.00

Polaroid Corporation	JDS Uniphase Corporation	JDS Uniphase Attn: John Olson 1402 Mariner Way Santa Rosa, CA 95407	License Agreement by and between PC and JDS Uniphase Corporation dated as of January 1, 2001.	\$0.00
Polaroid Consumer Electronics	Jean Co., Ltd.	Jean Co. Ltd 7F, 2, Rei Kuang Road, Nei Hu Taipei Taiwan ROC	Manufacturing Agreement (ODM) by and between PCE and Jean Co., LTD dated as of November 26, 2006.	\$0.00
Polaroid Consumer Electronics	Jean Co., Ltd.	Jean Co. Ltd 7F, 2, Rei Kuang Road, Nei Hu Taipei Taiwan ROC	Service and Returns Agreement by and between PCE and Jean Co., LTD dated as of November 1, 2006.	\$0.00
Polaroid Corporation	Jean-Pierre	Jean-Pierre Louis Mandataire Liquidateur pres le Tribunal de Commerce 30 cours Lieutaud - 13001 Marseille France	Settlement Agreement by and between PC, ITON, Jean-Pierre, and SI Web dated as of October 16, 2008.	\$0.00
Polaroid Consumer Electronics	John Ahr	John Ahr 14 Happ Drive Doylestown PA 18901	Sales Representative Agreement dated February 2008	\$0.00
Polaroid Corporation	JP Morgan Chase Bank, N.A.	JP Morgan Chase Bank NA 270 Park Avenue New York, NY 10017	Lockbox Service Terms Agreement	\$0
Polaroid Consumer Electronics	JP Morgan Chase Bank, N.A.	JP Morgan Chase Bank NA 270 Park Avenue New York, NY 10017	Lockbox Service Terms Agreement	\$0
Polaroid Corporation	Katherine Dugan	Dugan, Katherine 100 Black Rock Rd Cohasset, MA 02025	Agreement for Consultant Services by and between PC and Katherine Dugan dated as of June 30, 2008, as amended by a Letter Agreement dated as of January 12, 2009.	\$0.00
Polaroid Consumer Electronics	Kinpo Electronics, Inc.	Kinpo Electronics Inc Attn: Gary Yang 147, Sec 3 Beishen Road Shenkeng Shiang Taipei Taiwan 222 ROC	Manufacturing Agreement (ODM) by and between PCE and Kinpo Electronics, Inc dated as of April 12, 2007.	\$0.00
Polaroid Consumer Electronics	Kinpo Electronics, Inc.	Kinpo Electronics Inc Attn: Gary Yang 147, Sec 3 Beishen Road Shenkeng Shiang Taipei Taiwan 222 ROC	Service and Returns Agreement by and between PCE and Kinpo Electronics, Inc dated as of April 12, 2007.	\$0.00

Polaroid Corporation	Konica Corporation	Konica Minolta Holdings, Inc. 1-6-1 Marunouchi Chiyoda-ku, Tokyo 100-0005 Japan	License Agreement by and between PC and Konica Corporation dated as of March 22, 1999.	\$0.00
Polaroid Consumer Electronics	KPMG LLP	KPMG Attn: Robert Noonan 99 High Street Boston, MA 02110 KPMG LLP Attn: Juan Gonzalez III 99 High Street Boston, MA 02110	Confidential Information Agreement by and between PCE and KPMG LLP dated as of October 2, 2007	\$0.00
Polaroid Corporation	Kyocera Corporation	Kyocera Corporation 5-22 Khainoue-cho, Higashino Yamashina-ku Kyoto 607 Japan	License Agreement by and between PC and Kyocera Corporation dated as of December 5, 1996.	\$0.00
Polaroid Corporation	Leica Camera AG	Leica Camera AG Oskar-Barnack Straus 11 D-35606 Solms Germany	License Agreement by and between PC and Leica Camera AG dated as of March 17, 1998.	\$0.00
Polaroid Corporation	Levin Consulting	Levin Consulting Inc 23950 Commerce Park Beachwood, OH 44122	Confidentiality Agreement by and between PC and Levin Consulting, Inc. dated as of January 4, 2008	\$0.00
Polaroid Consumer Electronics	LG Philips-LCD America	LG Philips LCD America Attn: Hung Vinh 150 East Brokaw Rd San Jose C 95112	Mutual Confidentiality Agreement by and between PCE (f/k/a Petters Consumer Brands, LLC) and LG. Philips-LCD America dated as of May 16, 2005.	\$0.00
Polaroid Consumer Electronics	Lite-On Technology Corporation	Lite-On Technology Corp 22F, 392, Ruey Kuang Rd Neihu, Taipei 114 Taiwan ROC	Mutual Non-Disclosure Agreement by and between Lite-On Technology Corporation and PCE (f/k/a Petters Consumer Brands, LLC) dated as of March 24, 2006.	\$0.00
Polaroid Consumer Electronics	Lyra Research, Inc.	Lyra Research Inc Attn: Frank A. Stefansson Jr 320 Nevada Street Newtonville, MA 02460	Confidentiality Agreement by and between PCE and Lyra Research, Inc. dated as of March 7, 2008.	\$0.00

Polaroid Consumer Electronics	Marvell Semiconductor, Inc.	Marvell Semiconductor Inc. Attn: Karla K. Padilla 5488 Marvell Lane Santa Clara, CA 95054	Bilateral Nondisclosure Agreement by and between PCE and Marvell Semiconductor, Inc. dated as of June 25, 2007.	\$0.00
Polaroid Consumer Electronics	Materials Processing Corporation	Materials Processing Corp 2805 W Service Rd Eagan MN 55121	Electronics Recycling Services Agreement by and between Materials Processing Corporation and PCE dated as of August 26, 2008.	\$9,765.00
Polaroid Consumer Electronics	Maximum Sales	Maximum Sales Attn: Tim Hahn 825 Nicollet Mall, Suite 225 Minneapolis, MN 55402	Mutual Confidentiality Agreement by and between PCE (f/k/a Petters Consumer Brands, LLC) and Maximum Sales dated as of December 21, 2005.	\$0.00
Polaroid Corporation	Mazel Stores, Inc.	Mazel Stores, Inc. 31000 Aurora Rd Solon, OH 44139	License Agreement by and between PC and Mazel Stores, Inc. dated as of October 15, 2001 and Letter Agreement amending License Agreement dated as of September 26, 2008	\$0.00
Polaroid Consumer Electronics	Meijer Distribution, Inc.	Meijer Distribution Inc 2929 Walker NW Grand Rapids MI 49544	Vendor agreement dated September 9, 2005.	\$0
Polaroid Corporation	Memjet Photo Retail, Inc.	Memjet Photo Retail, Inc. Attn: David Clark 11440 West Bernardo Court, Ste 290 San Diego, CA 92127	Non Disclosure Agreement by and between PC and Memjet Photo Retail, Inc. dated as of October 18, 2007.	\$0.00
Polaroid Corporation	Memjet Services, Inc.	Memjet Services, Inc. Attn: William McGlynn 923 S. Bridgeway Place, Ste 220 Eagle, ID 83616	Confidential Information Agreement by and between PC and Memjet Services, Inc. dated as of November 14, 2006.	\$0.00
Polaroid Corporation	Minolta Co., Ltd.	Konica Minolta Holdings, Inc. 1-6-1 Marunouchi Chiyoda-ku, Tokyo 100-0005 Japan	Settlement Agreement by and between PC and Minolta Co., Ltd dated as of July 17, 1996	\$0.00
Polaroid Corporation	ModusLink Corporation	Moduslink Corporation Attn: Dana K. Hicks 1100 Winter Street Waltham, MA 02451	Confidential Information Agreement by and between PC and ModusLink Corporation dated as of November 1, 2004.	\$0.00
Polaroid Corporation	Multimedia Patent Trust	Multimedia Patent Trust Attn: Gerard deBlasi 614 Sunrise Way Neshanic Station, NJ 08853	Mutual Non-Disclosure Agreement by and between PC and the Multimedia Patent Trust dated as of April 18, 2008.	\$0.00

Polaroid Corporation	Musee de l'Elysee	Musee de l'Elysee Attn: Charles Henri Favrod 18 Avenue de l'Elysee Lausanne CH 1014 Switzerland	Agreement by and between Musee de l'Elysee and PC dated as of December 14, 1990.	\$0.00	Agreement now excluded contract by Buyer
Polaroid Consumer Electronics	Napster, LLC	Napster, LLC Attn: David Chun Sr 9044 Melrose Avenue Los Angeles, CA 90069	Confidentiality Agreement by and between PCE and Napster, LLC dated as of August 17, 2007.	\$0.00	
Polaroid Corporation	NexGen Telecom	NexGen Telecom Attn: Charles McNeil 3300 South Parker Road Aurora CO 80014	Mutual Confidentiality Agreement by and between PC and NexGen Telecom dated as of July 20, 2006.	\$0.00	License Agreement now excluded contract by Buyer
Polaroid Corporation	Nikon Corporation	Nikon Corporation 2-3, Marunouchi 3-chome Chiyoda-ku Tokyo 140 Japan	License Agreement by and between PC and Nikon Corporation dated as of July 15, 1996.	\$0.00	
Polaroid Corporation	Nittoh Kogaku K.K.	Nittoh Kogaku KK 4529 Konami, Suwa-shi Nagano-Ken 392-0131 Japan	License Agreement by and between PC and Nittoh Kogaku K.K. date as of April 15, 1999	\$0.00	
Polaroid Corporation	Northwest Airlines/Delta/KLM Royal Dutch Airlines	Northwest Airlines/Delta/KLM Royal 18 Maple Ave, Suite 212 Barrington, RI 02806	Airline Discount Agreement by and between PC and Northwest Airlines/Delta/KLM Royal Dutch Airlines, dated December 1, 2008	\$0.00	
Polaroid Corporation	Nucoat, Inc.	NUCOAT, Inc. Attn: Marcel Schwendinaan 13055 15th Avenue N Plymouth, MN 55441	Confidential Information Agreement by and between PC and Nucoat, Inc. dated as of June 13, 2006.	\$0.00	
Polaroid Consumer Electronics	Office Depot, Inc.	Office Depot Inc 2200 Old Germantown Rd Delray Beach, FL 33445 OFFICE DEPOT PO BOX 633211 CINCINNATI, OH 45263-3211	Vendor Agreement by and between PCE and Office Depot, Inc. dated as of December 5, 2005.	\$0.00	

Polaroid Corporation	Olympus Imaging Corp.	Olympus Imaging Corporation Attn: Hirohide Matsushita 3-1 Nishi Shinjuku 2 Chome Sinjuku-ku Tokyo 1630914 Japan	xD-Picture Card License Agreement by and among FUJIFILM Corporation, Olympus Imaging Corp., Toshiba Corporation and PC dated as of July 23, 2008.	\$0.00
Polaroid Corporation	Olympus Optical Co., Ltd	Olympus Optical Co Ltd 2-3, Kuboyama-cho Hachioji-shi Tokyo 192 Japan	License Agreement by and between PC and Olympus Optical Co., Ltd. dated as of June 28, 1996	\$0.00
Polaroid Consumer Electronics	P&O Nedlloyd Logistics, LLC (d/b/a Gilbert West)	P&O Nedlloyd Logistics Attn: Gilbert West 6725 Kimball Avenue Chino CA 91710	Agency Agreement by and between PCE and P&O Nedlloyd Logistics LLC d/b/a Gilbert West dated as of Septmeber 14, 2006 and Amendment to Agency Agreement dated as of March 1, 2008.	\$0.00
Polaroid Consumer Electronics	Pamida Stores Operating Co., LLC	Pamida Stores Operating Co, LLD Attn: Bradley D. Larson 8800 F Street Omaha, NE 68127	Confidentiality Agreement by and between PCE and Pamida Stores Operating Co., LLC dated as of January 2008.	\$0.00
Polaroid Corporation	Paul Messier, LLC	Paul Messier 103 Brooks St. Boston, MA 02135	Restoration Agreement by and by and between PC and Paul Messier, LLC, dated July 21, 2008	\$0.00
Polaroid Consumer Electronics	Pellegrene, Ferrell and Associates, Inc.	Pellegrene, Ferrell and Associates, Inc. Attn: Joseph Pellegrine 17653 Susan Drive Minnetonka, Minnesota 55345	Amended and Restated Sales Representative Agreement by and between PCE and Pellegrene, Ferrell and Associates, Inc. dated as of April 1, 2007	\$17,449.08
Polaroid Corporation	Photonic Integration Research, Inc.	SKL, Inc. f/k/a Photonic Integration Research 80 Rose Orchard Way San Jose, CA 95134-1365	License Agreement by and between PC and Photonic Integration Research Inc. dated as of April 1, 1999.	\$0.00
Polaroid Corporation	PNY Technologies, Inc.	PNY Technologies Inc Attn: Gadi Cohen 299 Webro Road Parsippany, NJ 07054	Brand License Agreement by and between PC and PNY Technologies, Inc. dated as of July 18, 2006, as amended by Side letter dated as of March 17, 2008	\$0.00
Polaroid Corporation	Polarion Software AG	Polarion Software AG Weisholz 452 8262 Ramsen Switzerland	Settlement Agreement dated as of April 10, 2005 by and between PC and Polarion Software AG	\$0
Polaroid Corporation	Polaroid ID Systems, Inc.	Polaroid ID Systems, Inc. 4624 Executive Boulevard Fort Wayne, IN 46808	Intellectual Property Assignment and License Agreement by and among PC, Polaroid ID Systems, Inc. and Digimarc Corporation dated on or around 2002.	\$0.00

\$0 cure on initial notice, but should be \$29,916 cure

Polaroid Corporation	Positive Technologies, Inc.	Positive Technologies Inc Attn: Robert Hotto 1005 Goldeneye View Carlsbad, CA 92011	Settlement and Patent License Agreement by and between PC and Positive Technologies, Inc. dated as of January 2, 2007	\$0.00
Polaroid Corporation	Precision Optical Sytems, Inc.	Precision Optical Systems Building N1 One Upland Road Norwood, MA 02062	Patent License Agreement by and between PC and Precision Optical Systems, Inc. dated as of March 14, 2003.	\$0.00
Polaroid Corporation	Premier Camera Taiwan Ltd.	Premier Camera Taiwan MOEBG Business Group Hon Hai Precision Industry No. 32, Ji-Hu Road Nei-Huk, Taipei Taiwan, R.O.C.	License Agreement by and between PC and Premier Camera Taiwan Ltd. dated as of September 25, 1998	\$0.00
Polaroid Consumer Electronics	Pricewaterhouse Coopers LLP	PricewaterhouseCoopers 225 S 6th St, Suite 1400 Minneapolis MN 55402	Nondisclosure agreement by and between Pricewaterhouse Coopers LLP and PCE dated as of February 21, 2007.	\$0.00
Polaroid Corporation	Pure HiTech, Inc.	Pure HiTech Inc 1616 South Voss, Suite 450 Houston, TX 77057	International Distribution Agreement by and between PC and Pure HiTech, Inc. dated as of December 22, 2008. [Parties signed pre-petition, but had to resign post-petition due to mismatched signature pages]	\$0.00
Polaroid Corporation	Qualitec Ltd.	Qualitec LTD Attn: Stanley Wong Technology Park Room 811 8/F 18 on Lai St NT Hong Kong	Quality Inspection services Agreement by and between PC and Qualitec LTD., dated November 12, 2007	\$6,200.00
Polaroid Consumer Electronics	Radio Shack Corporation	Radio Shack Corporation 100 Throckmorton Street, Ste. 1600 Fort Worth, TX 76102 Radio Shack Corporation 300 Radio Shack Cir, Fort Worth, TX 76102	Vendor Agreement by and between Radio Shack Corporation and Polaroid Consumer Electronics (f/k/a Petters Consumer Brands, LLC) dated as of August 24, 2004 and Vendor Agreement Amendment No. 1 dated as of August 24, 2004.	\$0.00
Polaroid Consumer Electronics	Realtek Semiconductor Corp.	Realtek Semiconductor Corp Attn: Wen-Han Ou Yang No 2 Innovation Rd 2 Hsinchu Science Park Hsinchu 300 Taiwan	Confidential Information Agreement by and between PCE and Realtek Semiconductor Corp dated as of October 15, 2007	\$0.00

Polaroid Corporation	Ricoh Company, Ltd.	Ricoh Company Ltd 7-16-3, Ginza Chuo-k Tokyo 104-8134 Japan	Non-assertion Agreement by and between PC and Ricoh Company, Ltd. dated as of September 8, 1998.	\$0.00
Polaroid Corporation	Robert Klein Gallery, Inc.	Robert Klein Gallery, Inc. Attn: Robert Klein 38 Newbury St Boston, MA 02116	Consulting Appraisal Agreement by and by and between PC and Robert Klein Gallery, Inc., dated July 30, 2008.	\$0.00
Polaroid Corporation	Samsung Semiconductor, Inc.	Samsung Semiconductor Inc. Attn: John Cerrato 3655 N First St San Jose, CA 95134	Mutual Nondisclosure Agreement by and between Samsung Semiconductor, Inc. and PC dated as of March 29, 2007.	\$0.00
Polaroid Consumer Electronics	Sanyo Visual Technology, Inc.	Sanyo Electric Co 5-5 Keihan-Hodori 2-Chome Moriguchi City Osaka Japan	Mutual Confidentiality Agreement by and between PCE and Sanyo Visual Technology Inc. dated as of October 1, 2007.	\$0.00
Polaroid Corporation	SDL, Inc.	SDL Inc Legal Affairs 80 Rose Orchard Way San Jose, CA 95134	Patent Assignment & License Agreement by and between PC and SDL, Inc. dated as of February 3, 1999.	\$0.00
Polaroid Corporation	Sears Holdings Management Corp.	Sears Holdings Mgmt Corp 3333 Beverly Road Hoffman Estates, IL 60179	Vendor Agreement by and between Sears Holdings Management Corporation and PC dated as of July 24, 2008.	\$64,677.30
Polaroid Corporation	Senshin Capital, LLC	Senshin Capital LLC 7 Tematik Blvd 15-01A Suntec Tower One Singapore 038987	Patent Purchase Agreement by and between PC and Senshin Capital, LLC dated as of September 12, 2006, as amended by the Amendment to Patent Purchase Agreement dated as of February 6, 2007 and by the Second Amendment to Patent Purchase Agreement dated as of April 15, 2008.	\$0.00
Polaroid Consumer Electronics	Sharp Microelectronics of the Americas	Sharp Microelectronics of the Americas Attn: Hod Irvine 5700 NW Pacific Rim Blvd Camas WA 98607	Mutual Confidentiality Agreement by and between PCE and Sharp Microelectronics of the Americas dated as of February 20, 2007.	\$0.00
Polaroid Consumer Electronics	ShopKo Stores, Inc.	ShopKo Stores Inc PO Box 19060 Green Bay, WI 54307	Confidentiality Agreement by and between PCE (f/k/a Petters Consumer Brands, LLC) and ShopKo Stores, Inc. dated as of April 17, 2006.	\$0.00
Polaroid Consumer Electronics	Shopko Stores, Inc.	ShopKo Stores Inc PO Box 19060 Green Bay, WI 54307	Vendor Agreement by and between Shopko Stores, Inc. and Polaroid Consumer Electronics (f/k/a Petters Consumer Brands, LLC) dated as of February 21, 2006.	\$0.00

Agreement now excluded contract by Buyer

Polaroid Corporation	SI Web	SI Web 400 Rue Pierre Berthier 13797 Aix-en-Provence Cedex 03 France	Settlement Agreement by and between PC, ITON, Jean-Pierre, and SI Web dated as of October 16, 2008.	\$0.00
Polaroid Corporation	Silke Barra	Silke Barra & Istvan Barra Attn: David Eun 1600 Amphitheater Parkway Mountain View CA 94043	Co-Existence Agreement dated as of May 12, 2005, by and between PC and Silke Barra & Istvan Barra	\$0.00
Polaroid Corporation	Silverbrook Research Party Ltd.	Silverbrook Research Pty Ltd Attn: Kia Silverbrook 393 Darling St Balmain NSW 2041 Australia	Provision of Technical Documentation and Samples Standard Terms and Conditions by and between PC and Silverbrook Research Pty Ltd dated as of ____.	\$0.00
Polaroid Corporation	Silverbrook Research Party, Ltd.	Silverbrook Research Pty Ltd Attn: Kia Silverbrook 393 Darling St Balmain NSW 2041 Australia	Non Disclosure Agreement by and between PC and Silverbrook Research Pty Ltd. dated as of _____.	\$0.00
Polaroid Corporation	Sinpo Optical Co., Ltd.	Sinpo Optical Co Ltd No. 7, Lane 667 Chia Hou Road Wai Pu Hsiang Taichung Hsien, Taiwan	License Agreement by and between PC and Sinpo Optical Co., Ltd. dated as of July 28, 1998.	\$0.00
Polaroid Corporation	Skinit, Inc.	Skinit, Inc. 8969 Kenamar Dr, Suite 108 San Diego, CA 92121	Cooperative Distributor Agreement by and between PC and Skinit, Inc. dated as of October 29, 2008	\$0.00
Polaroid Corporation	SkyMall, Inc.	SkyMall Inc Attn: Jeffrey Breen 1520 E Pima Street Phoenix, AZ 85034	One-Way Confidentiality Agreement by and between PC and SkyMall Inc. dated as of October 2, 2008.	\$0.00
Polaroid Consumer Electronics	Sohnen Enterprises	Sohnen Enterprises Inc Attn: Barry Sohnen 8945 Dice Road Santa Fe Springs, CA 90670	Mutual Confidentiality Agreement by and between PC and Sohnen Enterprises dated as of August 27, 2008	\$0.00
Polaroid Consumer Electronics	Solelectron Corporation	Solelectron Corporation Attn: Michael Jeffries 847 Gibraltar Drive Milpitas CA 95035	Mutual Confidentiality Agreement by and between PCE and Solelectron Corporation dated as of February 19, 2007.	\$0.00

Polaroid Corporation	Sony Corporation	Sony Corporation 6-7-35 Kitashinagawa Sinagawa-ku Toyko 141 Japan	License Agreement by and between PC and Sony Corporation dated as of January 13, 1998.	\$0.00	
Polaroid Consumer Electronics	SRS Labs, Inc.	SRS LABS Inc Attn: Tim Westman 2909 Daimler Street Santa Ana CA 92705	Mutual Confidentiality Agreement by and between PCE and SRS Labs, Inc. dated as of March 1, 2007.	\$0.00	
Polaroid Consumer Electronics	Storage Appliance Corp.	Storage Appliance Corp Attn: Ian Collins 30 West Beaver Creek Rd #115 Richmond Hill Ontario Canada L4B 3K1	Mutual Confidentiality Agreement by and between PCE and Storage Appliance Corp. dated as of May 17, 2006.	\$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 Consumer Electronics	Summit Technology Group, LLC	Summit Technology Group 14K Worlds Fair Drive Somerset NJ 08873	Customer Support Agreement by and between PCE and Summit Technology Group, LLC dated as of July 7, 2008	\$307,284.41	
Polaroid Corporation	Summit Technology Group, LLC	Summit Technology Group 14K Worlds Fair Drive Somerset NJ 08873	Manufacturing License and Support Services Agreement by and between PC and Summit Technology Group, LLC dated as of December 19, 2008.	\$0.00	Postpetition agreement to be assumed and assigned by consent of parties
Polaroid Corporation	Summit Technology Group, LLC	Summit Technology Group 14K Worlds Fair Drive Somerset NJ 08873	Manufacturing License and Support Services Agreement by and between PC and Summit Technology Group, LLC dated as of October 16, 2008	\$0.00	Agreement expired 3/31/09 and unable to be assumed by Buyer
Polaroid Corporation	Summit Technology Group, LLC	Summit Technology Group 14K Worlds Fair Drive Somerset NJ 08873	Revenue Allocation Agreement between PC and Summit Technology Group dated December 19, 2008	\$0.00	Postpetition agreement to be assumed and assigned by consent of parties

Polaroid Corporation	Summit Technology Group, LLC	Summit Technology Group 14K Worlds Fair Drive Somerset NJ 08873	Revenue Allocation Agreement by and among Summit Technology Group L.L.C., Harmer Holdings, LLC, PC and Flextronics Sales and Marketing Consumer Digital, Ltd. dated as of October 16, 2008.	\$0.00	Agreement expired 3/31/09 and unable to be assumed by Buyer
Polaroid Corporation	Summit Technology Group, LLC	Summit Technology Group 14K Worlds Fair Drive Somerset NJ 08873	Reconciliation Agreement by and among Summit Technology Group and PC dated as of February 12, 2009	\$0.00	
Polaroid Consumer Electronics	Supa Technology Company Ltd.	Supa Technology Co Attn: Bryant Liao 2F-2 No 738, ZhongZheng Rd ZhongHe City Taipei County Taiwan 235	Manufacturing Agreement (ODM) by and between PCE and Supa Technology Company Limited dated as of June 20, 2007	\$0.00	Agreement now excluded contract by Buyer
Polaroid Consumer Electronics	Supa Technology Company Ltd.	Supa Technology Co Attn: Bryant Liao 2F-2 No 738, ZhongZheng Rd ZhongHe City Taipei County Taiwan 235	Service and Returns Agreement by and between PCE and Supa Technology Company Limited dated as of June 20, 2007	\$0.00	
Polaroid Consumer Electronics	Synnex Corporation	SYNNEX Corporation Attn: Simon Leung 4420 Nobel Drive Fremont CA 94538	Mutual Confidentiality Agreement by and between PCE and SYNNEX Corporation dated as of February 14, 2007.	\$0.00	
Polaroid Consumer Electronics	Target Chip Ganassi Racing	Target Chip Ganassi Racing 8500 Westmoreland Dr Concord, NC 28027	Letter Agreement by and between PC and Target Chip Ganassi Racing dated as of September 17, 2007 and Assignment of Contract Payment from Target Chip Ganassi Racing to Target Corporation dated as of September 17, 2007.	\$2,750,000	
Polaroid Consumer Electronics	Target Corporation	Target Corporation Attn: Jen Weiland 100 Nicollet Mall Minneapolis, MN 55403	Mutual Confidentiality Agreement by and between PCE and Target Corporation dated as of March 17, 2006.	\$0.00	
Polaroid Consumer Electronics	Tatung Co.	Tatung Co Attn: Jackson Chang 22 ChungShan No Rd 3rd Sec Taipei Taiwan 104 ROC	Mutual Confidentiality Agreement by and between PCE and Tatung Co. and Tatung Science & Technology, Inc. dated as of November 13, 2006.	\$0.00	

Polaroid Consumer Electronics	Tatung Science & Technology, Inc.	Tatung Science & Technology Inc Attn: David Wong 436 Kato Terrace Fremont, CA 94539	Mutual Confidentiality Agreement by and between PCE and Tatung Co. and Tatung Science & Technology, Inc. dated as of November 13, 2006.	\$0.00
Polaroid Consumer Electronics	Technology Licensing Company, Inc.	Technology Licensing Co Inc Attn: Daniel Remer 33 1/2 Los Pinos Nicasio, CA 94946	Settlement and Patent License Agreement by and between PC and Technology Licensing Company, Inc. dated as of October 21, 2006.	\$0.00
Polaroid Corporation	Teco Electric & Machinery Co., Ltd.	Teco Electric & Machinery Co Ltd Attn: Sophia Chu 5F, No 19-9, San Chong Road Nan-kang, Taipei 115, Taiwan	Confidential Information Agreement by and between PCE and Teco Electric & Machinery Co., Ltd. dated as of November 19, 2007	\$0.00
Polaroid Corporation	Texas Instruments, Inc.	Texas Instruments Inc 12500 TI Blvd Dallas TX 75243	Coexistence Agreement dated as of July 8, 2005, by and between PC and Texas Instruments, Inc.	\$0.00
Polaroid Consumer Electronics	The Boston Foundation	Boston Foundation Attn: Paul S. Grogan 75 Arlington Street Boston, MA 02116	Letter Agreement by and between The Boston Foundation and PC dated as of February 9, 2007.	\$0.00
Polaroid Consumer Electronics	The Gilbert Company	Gilbert Company Attn: Stanley Jozwiak 6725 Kimball Avenue Chino, CA 91710	Mutual Confidentiality Agreement by and between PCE and The Gilbert Company dated as of June 13, 2006.	\$0.00
Polaroid Corporation	The Gores Group, LLC	The Gores Group Attn: Daniel Gray 10877 Wilshire Blvd, 18th Flr Los Angeles, CA 90024	Mutual Confidentiality Agreement by and between PC and The Gores Group, LLC dated as of October 2, 2008.	\$0.00
Polaroid Consumer Electronics	Top Victory Electronics de Mexico S.A. de C.V.	Top Victory Electronics de Mexico Attn: Ricardo Margain #240 2-Pixo-14 Col San Agostin Gampesnre San Pedro Garza Garcia Nuevo Leon Mexico CP 66207	Manufacturing License and Support Services Agreement by and between PC and Top Victory Electronics de Mexico S.A. de C.V. dated as of October 24, 2006	\$0.00
Polaroid Corporation	Top Victory Investments Ltd.	Top Victory Investments Attn Laker Chen Room 2108, 21/F Harcourt House, 39 Gloucester Rd Hong Kong	Mutual Confidentiality Agreement by and between PCE (f/k/a Petters Consumer Brands, LLC) and Top Victory Investments Ltd. dated as of November 30, 2005.	\$0.00

Polaroid Corporation	Toshiba Corporation	Toshiba Corporation 5th Fir, Sumitomo Hamamatsucho Bldg 18-16 Hamamatsucho 2-chome Minato-ku, Tokyo 105-0013 Japan	xD-Picture Card License Agreement by and among FUJIFILM Corporation, Olympus Imaging Corp., Toshiba Corporation and PC dated as of July 23, 2008.	\$0.00
Polaroid Corporation	Uldage Inc.	Uldage Inc Attn: Yoshihide Nakamura Imperial Tower, 8th Floor 1-1-1 Uchisaiwai-cho, Chiyoda-ku Tokyo 100-0011	Arib Essential Patent License Agreement with ULDAGE, Inc.	\$0.00
Polaroid Corporation	United Parcel Service	United Parcel Service Attn: Jay Ostergaard 500 Rutherford Avenue Charlestown, MA 02129 United Parcel Service, Inc. Attn: Thomas Loranger 55 Glenlake Pkwy, NE Atlanta, GA 30328	Confidential Information Agreement by and between PC and United Parcel Service dated as of June 26, 2008.	\$0.00
Polaroid Corporation	Unverkaeufllich Handels GmbH.	Unverkaeuclich Handels GmbH Attn: Ricardo Margain 2402-Pico-14 San Pedro Garza Garcia Nuevo Leon Mexico CP 66200	License Agreement by and between PC and Unverkaeufllich Handels GmbH. Dated as of October 27, 2008	\$0.00
Polaroid Corporation	UPS Capital Global Trade Finance Corporation	UPS Capital Global Trade Finance Corporation Attn: Robin Nix 35 Glenlake Pkwy #500 Atlanta, GA 30328	Agreement Regarding Remittance of Funds by and among Contel International (Macao Commercial Offshore) Company Limited, Contel USA, Inc., Polaroid Corporation, UPS Capital Global Trade Finance Corporation, and UPS Capital HK Limited (Wal-Mart) dated November 20, 2008	\$0.00
Polaroid Corporation	UPS Capital Global Trade Finance Corporation	UPS Capital Global Trade Finance Corporation Attn: Robin Nix 35 Glenlake Pkwy #500 Atlanta, GA 30328	Agreement Regarding Remittance of Funds by and among Contel International (Macao Commercial Offshore) Company Limited, Polaroid Corporation, UPS Capital Global Trade Finance Corporation, and UPS Capital HK Ltd. (Target) dated November 20, 2008	\$0.00
Polaroid Corporation	UPS Capital HK Limited	UPS Capital HK Limited Attn: Srikanth Mallya Suite 3102, Hopewell Centre 183 Queens Road E Wanchai Hong Kong	Agreement Regarding Remittance of Funds by and among Contel International (Macao Commercial Offshore) Company Limited, Contel USA, Inc., Polaroid Corporation, UPS Capital Global Trade Finance Corporation, and UPS Capital HK Limited (Wal-Mart) dated November 20, 2008	\$0.00

Polaroid Corporation	UPS Capital HK Limited	UPS Capital HK Limited Attn: Srikanth Mallya Suite 3102, Hopewell Centre 183 Queens Road E Wanchai Hong Kong	Agreement Regarding Remittance of Funds by and among Contel International (Macao Commercial Offshore) Company Limited, Polaroid Corporation, UPS Capital Global Trade Finance Corporation, and UPS Capital HK Ltd. (Target) dated November 20, 2008	\$0.00
Polaroid Corporation	Vivitar Corporation	Vivitar Corporation 1280 Rancho Conejo Blvd Newbury Park, CA 91319	License Agreement by and between PC and Vivitar Corporation dated as of December 15, 1997.	\$0.00
Polaroid Consumer Electronics	W. Haking Enterprises, Ltd.	W. Haking Enterprises Ltd 1401 Devon House Taikoo Place 979 King's Road Quarry Bay, Hong Kong	License Agreement by and between PC and W. Haking Enterprises Ltd. dated as of March 16, 1999	\$0.00
Polaroid Consumer Electronics	Walgreen Co.	Walgreen Co 200 Walmart Rd Deerfield IL 60015	Electronic Data Interchange Trading Partner Agreement by and between Walgreen Co. and PCE (f/k/a Petters Consumer Brands, LLC) dated as of September 30, 2004.	\$0.00
Polaroid Corporation	Wal-Mart Canada Corp.	Walmart Canada 1940 Argentia Road Mississauga Ontario L5N 1P9 CANADA	Vendor Agreement by and between Wal-Mart Canada Corp. and PCE (f/k/a Petters Consumer Brands, LLC) dated as of February 20, 2006.	\$0.00
Polaroid Consumer Electronics	Wal-Mart Stores, Inc.	Wal-Mart Stores, Inc. 702 SW 8th St Bentonville, AR 72716-8611	Indemnity Agreement and Release of Liability by PC in favor of Wal-Mart Stores, Inc. dated as of September 18, 2008.	\$0.00
Polaroid Corporation	Weber Shandwick	CMBRP, Inc. dba Weber Shandwick Attn: Micho Spring 101 Main Street Cambridge, MA 02142 Weber Shandwick Attn: Paul Mancusi 101 Main Street Cambridge, MA 02142	Nondisclosure Agreement by and between PCE and The Minneapolis Office of Weber Shandwick dated as of July 20, 2007.	\$0.00
Polaroid Consumer Electronics	Wells Fargo Bank, N.A.	Wells Fargo Bank, N.A. Attn: David M. Crane MAC N2648-180 One Boston Place Boston, MA 02108	Confidentiality Agreement by and between Wells Fargo Bank, N.A. and PC dated as of April 21, 2008.	\$0.00

Polaroid Consumer Electronics	Wells Fargo Century	Wells Fargo Century Attn: Robert Noto 333 S Grand Avenue, Ste 4150 Los Angeles CA 90071	Mutual Confidentiality Agreement by and between PCE (f/k/a Petters Consumer Brands, LLC) and Well Fargo Century. dated as of December 20, 2005.	\$0.00
Polaroid Consumer Electronics	Win Accord Ltd.	Win Accord Ltd Attn: Redy Yen 12, No 225, SEC 5, 105 Song Shan District Nan Jing Rd E, Taipei Taiwan ROC	Manufacturing Agreement (ODM) by and between PCE and Win Accord LTD. dated as of July 10, 2006	\$0.00
Polaroid Consumer Electronics	Wistron Corporation	Wistron Corporation 21F, 88, Sec 1, Hsin Tai Wu Rd Hsichih, Taipei Hsein 221 Taiwan China	Mutual Confidentiality Agreement by and between PCE and Wistron Corporation dated as of October 5, 2006	\$0.00
Polaroid Corporation	Xentris Wireless, LLC	Xentris Wireless Attn: Bill Christy 1250A Greenbriar Drive Addison, IL 60101	Confidential Information Agreement by and between PCE and Xentris Wireless, LLC dated as of May 6, 2008.	\$0.00
Polaroid Corporation	Xentris Wireless, LLC	Xentris Wireless Attn: Bill Christy 1250A Greenbriar Drive Addison, IL 60101	Supply Agreement by and between Xentris Wireless, LLC and PC dated as of August 20, 2008.	\$0.00
Polaroid Corporation	Yama Capital, LLC	Yama Capital Attn: Guy L. Piroux 2711 Centerville Road, Suite 400 Wilmington, DE 19808	Patent Purchase Agreement by and between PC and Yama Capital, LLC dated as of February 6, 2007, as amended by the First Amendment to Patent Purchase Agreement dated as of April 15, 2008	\$0.00
Polaroid Corporation	YingChang France SARL	YingChang France SARL 90 Rue DeLa Haie COQ Aubervilliers, Seine Saint Denis FRANCE 93300	Settlement Agreement dated as of March 1, 2008 by and between PC and YingChang France SARL.	\$0
Polaroid Corporation	Zink Imaging, Inc.	Zink Imaging Inc 16 Crosby Drive Bedford MA 01730	Agreement by and between PC and Zink Imaging, Inc. dated as of August 29, 2008 (3X4 Exclusivity).	\$0.00
Polaroid Consumer Electronics	Zink Imaging, Inc.	Zink Imaging Inc 16 Crosby Drive Bedford MA 01730	Intellectual Property License Agreement by and between Zink Imaging, LLC and PC dated as of January 5, 2006, as amended by Amendment No. 1 to Intellectual Property License dated August 18, 2006	\$0.00
Polaroid Consumer Electronics	Zoran Corporation	Zoran Corporation 1390 Kifer Road Sunnyvale CA 94086	Mutual Confidentiality Agreement by and between PCE and Zoran Corporation dated as of May 8, 2007.	\$0.00

**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

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. Notice of Change Regarding Assumption and Assignment of Contracts to Be Assumed and Assigned to Successful Bidder; and
2. Proposed Order Authorizing Debtor to Assume and Assign Contracts to the Successful Bidder

upon:

SEE ATTACHED SERVICE LIST

via Federal Express, USPS First Class Mail, email (as noted) or facsimile (as noted), 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

SERVICE LIST

3M Innovative Properties Co
3M Center
St Paul MN 55144

Ability Enterprises Co. Ltd
Attn: Jonny Wu
4 Fl, No. 8, Lane 7
Wuchiuan Rd
Wugu Shiang, Taipei Taiwan

Alps Electric Co. Ltd.
Attn: Mr. Amagishi
41-25 Aza Yangi-Machi Noda
Onagama Iwaki-City
Fukushima, Japan 971-8615

Altek Corporation
Attn: Alan Lin
3F, No 10, Li-Hsin Road
Science Based Industrial Park
Hsinchu Taiwan ROC

davidlin@altek.com.tw

Amazon.com Inc
PO Box 81226
Seattle WA 98108-1226

Apple Inc
1 Infinite Loop
Cupertino CA 95014

ArcSoft
Attn: Joel White
46601 Fremont Blvd
Fremont CA 94538

ARTEX, Inc.
Attn: Todd M. Herman
8712 Jericho Drive
Landover, MD 20785

Asahi Optical Co Ltd
2-36-9 Maeno-cho
Itahashi-ku
Tokyo 174 Japan

fax: 81-8139605226

SERVICE LIST

Asus TeK Computer Inc
Attn: Steve Juang
No 15 Li-Te Rd
Peitou Taipei Taiwan ROC

Axis Design
Attn: Daniel Phipps
106 W Bagdad Ave
Round Rock TX 78664

Beko Elektronik SA
Beylikduzu Mevkil
34901 Buyukcekmece
Istanbul Turkey

BenQ Corporation
Attn: Vince Liaw
19 Jihu Road, Neihu
Taipei 114, Taiwan

Best Buy Enterprise Services, Inc.
Attn: Brian Stone
7601 Penn Avenue S
Richfield, MN 55423

Best Buy Co., Inc.
Attn: Brian Stone
7601 Penn Avenue S
Richfield, MN 55423

Best Buy Canada Ltd
8800 Glenlyon Parkway
Burnaby BC V5J 5K3 CANADA

BKP Marketing
Attn: Michael Phelps
1485 Pinetree Pass
Eagan MN 55122

Bluetooth SIG
500 108th Avenue NE, Ste 250
Bellevue WA 98004

Boston Laser Ins
One Upland Road, Building N-1
Norwood MA 02062

SERVICE LIST

Broadcom Corporation
Attn: Heather V. Roberts
5300 California Ave
Irvine, CA 92617

martyg@gibb.com

C.H. Robinson Worldwide, Inc.
Attn: Jeffrey Scovill
8100 Mitchell Road, Suite 1100
Eden Prairie, MN 55344

Camera and Imaging Products Assoc
JCII Building
25 Ichiban-cho
Chiyoda-ku
Tokyo 102-0082

Canon Inc
30-2 Shimomaruko 3-chome
Ohta-ku
Tokyo 146 Japan

Catapult Thinking
Attn: Doug Sapp
143 South St, 5th Flr
Boston, MA 02211

Ceiva Logic Inc
Attn: David Simon
214 E Magnolia Blvd
Burbank CA 91502

Celestica Corporation
Attn: Jim Di Burro
645 Harvey Road
Manchester NH 03103

Concord Camera Corp
4000 Hollywood Blvd
Presidential Circle- 6th Floor
North Tower
Hollywood, FL 33021

SERVICE LIST

Contel USA Inc
Attn: Bin Wang
9770 Research Dr
Irvine CA 92618

Contel International Company
Attn: Nick He & Bill Miao
13/F, Dawing Bldg, 12 Keji Nan Rd
Shenzhen China 518057

Costco Wholesale Canada Ltd
415 West Hunt Club Road
Ottawa Ontario K2E 1C5 CANADA

Crystal Capital Fund Mgmt
Attn: Richard Bochicchio
Two International Place
Boston, MA 02110

crystal@crystalcapital.com

D&M Premium Sound Solutions
Attn: Scott McNeese
100 Corporate Dr
Mahwah NJ 07430

Data Exchange Corporation (DEX)
Attn: Michael Moore
3600 Via Pescadoe
Camarillo, AC 93012-5051

Dell Inc
Attn: Thomas H Welch Jr
One Dell Way
Round Rock TX 78682-2244

Digimarc Corporation
9405 SW Gemini Drive
Beaverton, OR 98008

Digital Pen Systems Inc
Attn: Jason Soulier
155 South 300 West, #206
Salt Lake City, UT 84101

SERVICE LIST

Digital Spectrum Solutions Inc
Attn: John Parsa
17811 Mitchell N
Irvine CA 92614

Dish Network
5701 South Santa Fe Dr
Littleton CO 80120

DivX Inc
Attn: David Richter
4780 Eastgate Mall
San Diego CA 92121

E-Ink Corporation
Attn: Bruce Neff
733 Concord Avenue
Cambridge, MA 02138

Eastman Kodak
Attn: Paul Vandervalk
34 State St
Rochester, NY 14650

fax: 585-724-9657

EchoStar Technologies
Attn: Mark Jackson
90 Inverness Circle E
Engelwood CO 80112

Edison Pharmaceuticals Inc
Attn: Guy Miller
5941 Optical Court, Ste 228
San Jose CA 95138

Electronic Recycling & Trading Inc
Attn: Gary Bothman
6106 Baldwin Dr
Austin TX 78724

Dorfman, Elsa
955 Mass Avenue, Suite LL
Cambridge MA 02138

Euler Hermes Credit Insurance
800 Red Brook Blvd
Owings Mills, MD 21117

SERVICE LIST

Evervictory Electronics Co Ltd
Attn Leo Liu
12F, No 82, Min Chuan Rd
Yung Ho Taiwan

Eyewear Brand Limited
4400 Baker Road
Minnetonka, MN 55343

Farsharp Industrial Corporation
10F, No 81, Sec 1
His-Chin Cheng
Taipei Hsein
Taiwan ROC

fax: 886-2-27607940
attn: Joey Chou, CEO

Fenway Park
Attn: Carole Akins
4 Yawkey Way
Boston MA 02215

Flextronics Technologies India
Attn: Natarajan Srinivasan
123/124 Ispahani Centre
Nungambakkam Chennai 60034 India

Frog Design
Attn: Mark Gauger
660 3rd Street, Fourth Floor
San Francisco, CA 94107

Fry's Electronics Inc
Attn: Kathryn K. Kolder
600 F. Brokaw Road
San Jose, CA 95112

Fuji Photo Film Corporation
Attn: Nobuhiko Koshimizu
Midtown West, 73, Akasaka 9-Choe
Minato-ku, Tokyo 107-0052 Japan

xD Picture Card
Attn: Hideuuki Mitsugi
FujiFilm Corp 7-3,
Akasaka 9-Chome
Minato-ku, Tokyo, Japan

SERVICE LIST

Global American Technologies, LLC
4131 39th Street
Sunnyside, NY 11104-4201

Goko Camera Co
380, 3-Chome
Tsukagoshi, Saiwai-ku
Kawasaki 210-0924

Google, Inc.
1600 Amphitheatre Parkway
Mountainview, CA 4043

Griffin International Companies
Butler Square, Suite 300C
100 N 6th Street
Minneapolis, MN 55403-1505

Guardian Media Technologies
3801 N Capital of Texas Hwy
E240-303
Austin, TX 78746

HarperCollins Publishers Ltd
Westerhill Road
Bishopbriggs
Glasgow
G64 2QT

Hisense USA Corp
Attn: Lin Nan
105 Satellite Blvd NW, Ste A
Suwanee, GA 30024

Hon Hai Precision Industry Co.
No. 32, Ji-Hu Road
Nei-Hu, Taipei
Taiwan, ROC

Hon Hai Technology Group
Attn: Po-Yen Lu
No 2, ihyou St
Tucheng City, Taipei County
236 Taiwan ROC

SERVICE LIST

Hong Kong Konka Ltd
Attn: Yang Guo He
11/F China Best International Centre
8 Kwai on Road
Kwai Chung N.T.
Hong Kong

Igram Micro Inc
1600 E St Andrew Place
Santa Ana, CA 92705

Silke Barra & Istvan Barra
Attn: David Eun
1600 Amphitheater Parkway
Mountain View CA 94043

Iton
73 Rue Perrin Solliers
13006 Marseille, France

Itron Technology Inc
9F, No 75, Sec 1
Hsin Tai Wu Road
Hsin-Chih, Taipei, Taiwan

JDS Uniphase
Attn: John Olson
1402 Mariner Way
Santa Rosa, CA 95407

Jean Co. Ltd
7F, 2, Rei Kuang Road, Nei Hu
Taipei Taiwan ROC

Jean-Pierre Louis
Madataire Liquidateur
Pres le Tribunal de Commerce
30 Cours Lieutand
13001 Marseille
France

John Ahr
14 Happ Drive
Doylestown PA 18901

SERVICE LIST

JP Morgan Chase Bank NA
270 Park Avenue
New York, NY 10017

Dugan, Katherine
100 Black Rock Rd
Cohasset, MA 02025

Kinpo Electronics Inc
Attn: Gary Yang
147, Sec 3 Beishen Road
Shenkeng Shiang
Taipei Taiwan 222 ROC

Konica Minolta Holdings, Inc.
1-6-1 Marunouchi
Chiyoda-ku, Tokyo 100-0005 Japan

KPMG
Attn: Robert Noonan
99 High Street
Boston, MA 02110

KPMG LLP
Attn: Juan Gonzalez III
99 High Street
Boston, MA 02110

Kyocera Corporation
5-22
Khainoue-cho, Higashino
Yamashina-ku Kyoto 607
Japan

Leica Camera AG
Oskar-Barnack Strauss 11
D-35606
Solms Germany

Levin Consulting Inc
23950 Commerce Park
Beachwood, OH 44122

SERVICE LIST

LG Philips LCD America
Attn: Hung Vinh
150 East Brokaw Rd
San Jose C 95112

Lite-On Technology Corp
22F, 392, Ruey Kuang Rd
Neihu, Taipei 114 Taiwan ROC

Lyra Research Inc
Attn: Frank A. Stefansson Jr
320 Nevada Street
Newtonville, MA 02460

Marvell Semiconductor Inc.
Attn: Karla K. Padilla
5488 Marvell Lane
Santa Clara, CA 95054

Materials Processing Corp
2805 W Service Rd
Eagan MN 55121

Maximum Sales
Attn Tim Hahn
825 Nicollet Mall, Suite 225
Minneapolis, MN 55402

Mazel Stores, Inc.
31000 Aurora Rd
Solon, OH 44139

Meijer Distribution Inc
2929 Walker NW
Grand Rapids MI 49544

Memjet Photo Retail, Inc.
Attn: David Clark
11440 West Bernardo Court, Ste 290
San Diego, CA 92127

Memjet Services, Inc.
Attn: William McGlynn
923 S. Bridgeway Place, Ste 220
Eagle, ID 83616

SERVICE LIST

Konica Minolta Holdings, Inc.
1-6-1 Marunouchi
Chiyoda-ku, Tokyo 100-0005 Japan

Moduslink Corporation
Attn: Dana K. Hicks
1100 Winter Street
Waltham, MA 02451

Multimedia Patent Trust
Attn: Gerard deBlasi
614 Sunrise Way
Neshanic Station, NJ 08853

Musee de l'Elysee
Attn: Bill Ewing
18 Ave. de l'Elysee
Lausanne CH-1014 Switzerland

Napster, LLC
Attn: David Chun Sr
9044 Melrose Avenue
Los Angeles, CA 90069

NexGen Telecom
Attn: Charles McNeil
3300 South Parker Road
Aurora CO 80014

Nikon Corporation
2-3, Marunouchi 3-chome
Chiyoda-ku
Tokyo 140 Japan

Nittoh Kogaku KK
4529 Konami, Suwa-shi
Nagano-Ken 392-0131
Japan

Northwest Airlines/Delta/KLM Royal
18 Maple Ave, Suite 212
Barrington, RI 02806

NUCOAT, Inc.
Attn: Marcel Schwendinaan

SERVICE LIST

13055 15th Avenue N
Plymouth, MN 55441

Office Depot Inc
2200 Old Germantown Rd
Delray Beach, FL 33445

OFFICE DEPOT
PO BOX 633211
CINCINNATI, OH 45263-3211

Olympus Imaging Corporation
Attn: Hirohide Matsushita
3-1 Nishi Shinjuku 2 Chome
Sinjuku-ku Tokyo 1630914 Japan

Olympus Optical Co Ltd
2-3, Kuboyama-cho
Hachioji-shi
Tokyo 192 Japan

P&O Nedlloyd Logistics
Attn: Gilbert West
6725 Kimball Avenue
Chino CA 91710

Pamida Stores Operating Co, LLD
Attn: Bradley D. Larson
8800 F Street
Omaha, NE 68127

Paul Messier
103 Brooks St.
Boston, MA 02135

Pellegrene, Ferrell and Associates, Inc.
Attn: Joseph Pellegrene
17653 Susan Drive
Minnetonka, Minnesota 55345

joe.pellegrene@pfabrands.com

SKL, Inc.
f/k/a Photonic Integration Research
80 Rose Orchard Way
San Jose, CA 95134-1365

SERVICE LIST

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

Polaroid ID Systems, Inc.
4624 Executive Blvd.
Fort Wayne, IN 46808

Polaroin Software AG
Wiesholz 452
8262 Ramsen
Switzerland

Positive Technologies Inc
Attn: Robert Hotto
1005 Goldeneye View
Carlsbad, CA 92011

PNY Technologies Inc
Attn: Gadi Cohen
299 Webro Road
Parsippany, NJ 07054

Precision Optical Systems
Building N1
One Upland Road
Norwood, MA 02062

Premier Camera Taiwan
Regina Yang
MOEBG Business Group
Hon Hai Precision Industry
No. 32, Ji-Hu Road
Nei-Huk Taipei
Taiwan, R.O.C.

regina.sc.yang@foxconn.com

PricewaterhouseCoopers
225 S 6th St, Suite 1400
Minneapolis MN 55402

Pure HiTech Inc
1616 South Voss, Suite 450
Houston, TX 77057

SERVICE LIST

Qualitec LTD
Attn: Stanley Wong
Technology Park Room 811
8/F 18 on Lai St
NT Hong Kong

Radio Shack Corp
100 Throckmorton St., Ste. 1600
Fort Worth, TX 76102

RadioShack Corporation
300 RadioShack Circle
Fort Worth, TX 76102-1964

Realtek Semiconductor Corp
Attn: Wen-Han Ou Yang
No 2 Innovation Rd 2
Hsinchu Science Park
Hsinchu 300 Taiwan

Ricoh Company Ltd
7-16-3, Ginza
Chuo-k, Tokyo, Japan 104-8134

Robert Klein Gallery, Inc.
Attn: Robert Klein
38 Newbury St
Boston, MA 02116

Samsung Semiconductor Inc.
Attn: John Cerrato
3655 N First St
San Jose, CA 95134

Sanyo Electric Co
5-5 Keihan-Hodori 2-Chome
Moriguchi City Osaka Japan

SDL Inc
Legal Affairs
80 Rose Orchard Way
San Jose, CA 95134

Sears Holdings Mgmt Corp
3333 Beverly Road
Hoffman Estates, IL 60179

SERVICE LIST

Senshin Capital LLC
7 Temasek Blvd.
15-01A Suntec Tower One
Singapore 038987

guy@tpacventures.com

Sharp Microelectronics of the Americas
Attn: Hod Irvine
5700 NW Pacific Rim Blvd
Camas WA 98607

ShopKo Stores Inc
PO Box 19060
Green Bay, WI 54307

SI Contact
400 Rue Pierre Berthier
13797 Aix-en-Provence
Cedex 03 France

Silke Barra & Istran Barra
Attn: David Eun
1600 Amphitheater Parkway
Mountain View, CA 94043

Silverbrook Research Pty Ltd
Attn: Kia Silverbrook
393 Darling St
Balmain NSW 2041 Australia

Sinpo Optical Co Ltd
No. 7, Lane 667,
Chia Hou Road,
Wai Pu Hsiang
Taichung Hsien, Taiwan

Skinit, Inc.
8969 Kenamar Dr, Suite 108
San Diego, CA 92121

SkyMall Inc
Attn: Jeffrey Breen
1520 E Pima Street
Phoenix, AZ 85034

SERVICE LIST

Sohnen Enterprises Inc
Attn: Barry Sohn
8945 Dice Road
Santa Fe Springs, CA 90670

Solectron Corporation
Attn: Michael Jeffries
847 Gibraltar Drive
Milpitas CA 95035

Sony Corporation
6-7-35 Kitashinagawa
Sinagawa-ku
Toyko 141 Japan

SRS LABS Inc
Attn: Tim Westman
2909 Daimler Street
Santa Ana CA 92705

Storage Appliance Corp
Attn: Ian Collins
30 West Beaver Creek Rd #115
Richmond Hill Ontario Canada
L4B 3K1

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

Summit Technology Group
14K Worlds Fair Drive
Somerset NJ 08873

Supa Technology Co
Attn: Bryant Liao
2F-2 No 738, ZhongZheng Rd
ZhongHe City Taipei County
Taiwan 235

SYNNEX Corporation
Attn: Simon Leung
4420 Nobel Drive
Fremont CA 94538

SERVICE LIST

Target Chip Ganassi Racing
8500 Westmoreland Dr
Concord, NC 28027

Target Corporation
Attn: Jen Weiland
100 Nicollet Mall
Minneapolis, MN 55403

Tatung Co.
Attn: Jackson Chang
22 ChungShan No Rd 3rd Sec
Taipei Taiwan 104, R.O.C.

Tatung Science & Technology Inc
Attn: David Wong
436 Kato Terrace
Fremont, CA 94539

Technology Licensing Co Inc
Attn: Daniel Remer
33 1/2 Los Pinos
Nicasio, CA 94946

Teco Electric & Machinery Co Ltd
Attn: Sophia Chu
5F, No 19-9, San Chong Road
Nan-kang, Taipei 115, Taiwan

Texas Instruments Inc
12500 TI Blvd
Dallas TX 75243

Boston Foundation
Attn: Paul S. Grogan
75 Arlington Street
Boston, MA 02116

Gilbert Company
Attn: Stanley Jozwiak
6725 Kimball Avenue
Chino, CA 91710

The Gores Group
Attn: Daniel Gray

SERVICE LIST

10877 Wilshire Blvd, 18th Flr
Los Angeles, CA 90024

Top Victory Electronics de Mexico
Attn: Ricardo Margain #240 2-Pixo-14
Col San Agostin Gampesne
San Pedro Garza Garcia
Nuevo Leon Mexico CP 66207

Top Victory Investments
Attn: Laker Chen
Room 2108 21st Floor
Harcourt House, 39 Gloucester Road
Wanchai, Hong Kong

Toshiba Corporation
5th Fir, Sumitomo Hamamatsucho Bldg
18-16 Hamamatsucho 2-chome
Minato-ku, Tokyo 105-0013 Japan

Uldage Inc
Attn: Yoshihide Nakamura
Imperial Tower, 8th Floor
1-1-1 Uchisaiwai-cho, Chiyoda-ku
Tokyo 100-0011

United Parcel Service
Attn: Jay Ostergaard
500 Rutherford Avenue
Charlestown, MA 02129

United Parcel Service, Inc.
Attn: Thomas Loranger
55 Glenlake Pkwy, NE
Atlanta, GA 30328

Unverkaeuclich Handels GmbH
Attn: Ricardo Margain
2402-Pico-14
San Pedro Garza Garcia
Nuevo Leon Mexico CP 66200

UPS Capital Global Trade
Finance Corporation
Attn: Robin Nix

SERVICE LIST

35 Glenlake Pkwy #500
Atlanta, GA 30328

UPS Capital HK Limited
Attn: Srikanth Mallya
Suite 3102, Hopewell Centre
183 Queens Road E
Wanchai Hong Kong

Vivitar Corporation
1280 Rancho Conejo Blvd
Newbury Park, CA 91319

W. Haking Enterprises Ltd
1401 Devon House
Taikoo Place
979 King's Road
Quarry Bay, Hong Kong

Walgreen Co
200 Walmart Rd
Deerfield IL 60015

Walmart Canada
1940 Argentia Road
Mississauga Ontario L5N 1P9 CANADA

Wal-Mart Stores, Inc.
702 SW 8th St
Bentonville, AR 72716-8611

CMBRP, Inc. dba Weber Shandwick
Attn: Micho Spring
101 Main Street
Cambridge, MA 02142

Weber Shandwick
Attn: Paul Mancusi
101 Main St
Cambridge, MA 02141

Wells Fargo Bank, N.A.
Attn: David M. Crane
MAC N2648-180
One Boston Place
Boston, MA 02108

SERVICE LIST

Wells Fargo Century
Attn: Robert Noto
333 S Grand Avenue, Ste 4150
Los Angeles CA 90071

Win Accord Ltd
Attn Redy Yen
12, No 225, SEC 5, 105 Song
Shan District
Nan Jing Rd E, Taipei Taiwan ROC

Wistron Corporation
21F, 88, Sec 1, Hsin Tai Wu Rd
Hsichih, Taipei Hsein 221
Taiwan China

Xentris Wireless
Attn: Bill Christy
1250A Greenbriar Drive
Addison, IL 60101

Yama Capital
Attn: Guy L. Piroux
2711 Centerville Road, Suite 400
Wilmington, DE 19808

YingChang France SARL
90 Rue DeLa Haie COQ
Aubervilliers, Seine Saint Denis
FRANCE 93300

Zink Imaging Inc
16 Crosby Drive
Bedford MA 01730

Zoran Corporation
1390 Kifer Road
Sunnyvale CA 94086