

**IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

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

In re:

Polaroid Corporation, et al.,

Debtors.

Court File Nos.:

08-46617 (GFK)

(includes:

Polaroid Holding Company;

08-46621 (GFK)

Polaroid Consumer Electronics, LLC;

08-46620 (GFK)

Polaroid Capital, LLC;

08-46623 (GFK)

Polaroid Latin America I Corporation;

08-46624 (GFK)

Polaroid Asia Pacific LLC;

08-46625 (GFK)

Polaroid International Holding LLC;

08-46626 (GFK)

Polaroid New Bedford Real Estate, LLC;

08-46627 (GFK)

Polaroid Norwood Real Estate, LLC;

08-46628 (GFK)

Polaroid Waltham Real Estate, LLC)

08-46629 (GFK)

Chapter 11 Cases

Judge Gregory F. Kishel

**ACORN'S NOTICE OF INTENT TO FILE IN THE DISTRICT COURT AN
EMERGENCY MOTION FOR STAY PENDING APPEAL**

Acorn Capital Group, LLC ("Acorn") hereby provides notice pursuant to Bankruptcy Rule 8011(d) of Acorn's intent to file an emergency motion with the United States District Court for the District of Minnesota for a stay of the Order Authorizing: (I) Sale of Certain of the Debtors' Assets, Free and Clear of Liens, Claims, Encumbrances, and Interests; and (II) the Granting of Other Relief entered in the above-captioned

bankruptcy case on April 17, 2009 (“Order”) pending completion of Acorn’s appeal of the Order.

Dated: April 28, 2009

WINTHROP & WEINSTINE, P.A.

By: /s/ Thomas H. Boyd

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Chapter 11 Cases
Judge Gregory F. Kishel

CERTIFICATE OF SERVICE

I hereby certify that on April 28, 2009, I caused the foregoing **ACORN'S NOTICE OF INTENT TO FILE IN THE DISTRICT COURT AN EMERGENCY MOTION FOR STAY PENDING APPEAL** to be filed electronically with the Clerk of Court through ECF, and that ECF will send an e-notice of electronic filing to the following persons:

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