

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

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

Polaroid Corporation, et al.,

Court File No. 08-46617

Debtors.

Court File Nos.:

(includes:

Polaroid Holding Company;
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;
Polaroid Waltham Real Estate, LLC)

08-46621 (GFK)
08-46620 (GFK)
08-46623 (GFK)
08-46624 (GFK)
08-46625 (GFK)
08-46626 (GFK)
08-46627 (GFK)
08-46628 (GFK)
08-46629 (GFK)

Chapter 11 Cases
Judge Gregory F. Kishel

**AMENDED OBJECTION OF THE UNSECURED CREDITORS
COMMITTEE OF PETTERS COMPANY, INC. TO DEBTORS'
MOTION AUTHORIZING SALE OF ASSETS**

The Official Committee of Unsecured Creditors of Petters Company, Inc. *et al.*, Case No. 08-45257 (GFK) (“Petters Committee”), hereby files this amended objection to the Debtors’ Motion for an Order Authorizing Sale of Assets Free and Clear of Liens, Claims and Encumbrances, Subject To Higher or Better Offers [Doc. No. 71] (the “Sale Motion”).¹

¹ Based on various substantial claims the Petters estates have against the Polaroid estate, the Petters Committee believes that it represents in excess of 50% of the unsecured claims against the Polaroid estate. Accordingly, the Petters Committee has clear standing to raise the objections raised in this memorandum.

INTRODUCTION

On March 30 and 31, 2009, the Debtors and their financial advisors, Houlihan Lokey, conducted an auction of substantially all of the Debtors' assets. There were three primary bidders at the auction: Genii Capital (the stalking horse bidder), Patriarch Partners, LLC, and a joint venture formed by Hilco Consumer Capital, L.P. and Gordon Brothers Brands, LLC. On the second day, Genii bowed out of the bidding, and the auction came down to a contest between Patriarch and Hilco.

During the auction, the Debtors agreed to accept bids based on several different types of value being offered to the estate, including cash, assets excluded from the sale, and equity interests offered to the estate in the acquiring company. To allow the Debtors to evaluate the equity interests being offered, both Patriarch and Hilco made business plan presentations to the Debtors and their creditors, and provided financial projections for their proposed new companies. On Day 2, the Debtors and Houlihan, after consultation with the Committees, decided to value all equity interests offered to the estate at a value of \$650,000 per 1% of equity. At some point, the Debtors and Houlihan also decided to place a maximum limit on the amount of equity they would accept. Under this decision, the Debtors would accept equity interests as part of any bid only up to a maximum of 20%.

At the end of the second day, Patriarch submitted a bid comprised of: (1) \$43,000,000 in cash, (2) \$8,325,000 in excluded assets, and (3) a 12% equity interest in the acquiring company (valued at \$7,800,000), for a total value of \$59,125,000. In response, Hilco submitted a bid comprised of: (1) \$32,375,000 in cash, (2) \$15,512,000 in excluded assets, and (3) a 20.5% equity interest in the acquiring company (valued at \$13,325,000), for a total value of \$61,212,000. Despite Hilco's offer being more than \$2 million higher than Patriarch's bid,

within the next two minutes the Debtors summarily rejected Hilco’s offer, declared Patriarch the winner, and abruptly closed the auction.

Under the approved Bidding Procedures, the Debtors “may conduct the Auction in any manner that they determine will achieve the maximum value for the Assets.”² The Debtor’s outright rejection of a bid that was more than \$2 million higher than Patriarch’s bid reduces value to the estate and is an abuse of the Debtors’ discretion. A comparison of the Patriarch and Hilco bids submitted at the auction is as follows:

	Patriarch	Hilco
Cash ³	\$43,000,000.00	\$32,375,000.00
Excluded Assets	\$8,325,000.00	\$15,512,000.00
Equity in NewCo (%)	12%	20.50%
Equity in NewCo (value)	\$7,800,000.00	\$13,325,000.00
Total Value:	\$59,125,000.00	\$61,212,000.00
Difference:	(\$2,087,000.00)	\$2,087,000.00

Furthermore, even if the Debtors chose to value Hilco’s equity only up to a maximum of 20%, the Hilco bid is still more than \$1.7 million higher than the winning Patriarch bid:

	Patriarch	Hilco
Cash ³	\$43,000,000.00	\$32,375,000.00
Excluded Assets	\$8,325,000.00	\$15,512,000.00
Equity in NewCo (%)	12%	20.00%
Equity in NewCo (value)	\$7,800,000.00	\$13,000,000.00
Total Value	\$59,125,000.00	\$60,887,000.00
Difference:	(\$1,762,000.00)	\$1,762,000.00

As a result, even if the Debtors completely disregarded the extra 0.5% equity interest Hilco offered and valued it at zero, Hilco’s final bid would still be valued at \$60,887,000, more

² Bidding Procedures, p. 6 (emphasis added).

³ At the auction, all cash bids were net of the break-up fees and expense reimbursement owed by the estate. The gross amount of Patriarch’s cash bid is \$44,850,000, and the gross amount of Hilco’s cash bid is \$34,112,000.

than \$1.7 million higher than the winning Patriarch bid. Accordingly—even under the Debtors’ own adopted procedures—the Hilco bid provided the estate more than \$1.7 million more than the Patriarch bid and should have been accepted and valued at the auction. To summarily reject a higher bid on the grounds that it offers *too much* value, and then award the sale to a lower bidder, is antithetical to the Debtors’ goal of maximizing value for the estate. Because the Debtor’s rejection of Hilco’s bid reduced value to the estate, it was a clear abuse of discretion and this auction should be reopened.

THE AUCTION

The Petters Committee believes that the following facts regarding the auction are undisputed. The Bidding Procedures are attached hereto as Exhibit A. Complete transcripts from the auction are attached hereto as Exhibit B and Exhibit C.

1. The auction commenced on Monday, March 30, 2009, at 10 a.m. Pursuant to the approved Bidding Procedures, all bidders were required to bid in minimum bid increments of \$150,000. Also, as provided in the Bidding Procedures, competing bidders were allowed up to one hour between bids to contemplate whether, and how, to submit any topping bids.⁴

2. The Bidding Procedures are flexible. They do not state what type of consideration is required to purchase the Debtors’ assets.⁵ On the first day of the auction, Hilco submitted bids with an equity component as part of the consideration for the sale.⁶ The Debtors were uncertain how to value equity, and requested more information regarding Hilco’s business

⁴ See Bidding Procedures, at 4, 7; 3/30 Tr., p. 2, at 0004 lines 2-11.

⁵ See Bidding Procedures, at 4 (describing the required consideration as “cash, securities or other form of consideration, which is determined by the Debtors (after consultation with the Committee and/or its professionals) to be acceptable”).

⁶ See, e.g., 3/30 Tr., p. 13, at 0030 lines 3-18.

plan to allow them to evaluate Hilco's proposed equity offer.⁷

3. On the second day of the auction, after having been provided with financial information from Hilco, the Debtors agreed to accept bids with an equity component, and they determined to value Hilco's equity offer at a value of \$650,000 per 1% equity interest:

HILCO: There are a couple – we believe that that 15 percent equity stake is valued at \$9,750,000, which represents a value – a minimum valuation of 65 -- \$650,000 per 1 percent of equity.⁸

HOULIHAN: The estate is responding to the Hilco/Gordon Brothers bid. We accept a bid from Hilco/Gordon Brothers and all of its constituent elements. We agree with the value, Eric, that you had outlined in the three components.⁹

HOULIHAN: We formally accepted an equity component in connection with the Hilco/Gordon Brothers bid. So it's unequivocal that we are now entertaining equity. We agree with the valuation that was asserted¹⁰

4. After Hilco's bid was accepted, Patriarch also submitted a bid that included an equity component. Patriarch's bid was also accepted at a value of \$650,000 per 1% equity interest:

PATRIARCH: Patriarch will add to that bid 10 percent of the equity of NewCo with the forever stagnant equity value of \$650,000 -- \$650,000 per point, which seems to be the going rate. And then we'll add \$1 million of cash to get to a bid of \$57,825,000, which we believe takes care of your \$150,000 overbid. . . .

HOULIHAN: Please stay. We'll step outside and be right back.

HOULIHAN: We're back on the record. We conferred. We accept the Patriarch bid which we are valuing at \$57,825,000, which we view to be \$188,000 in excess of the prior bid from

⁷ *Id.*, pp 13-15.

⁸ *See* 3/31 Tr., p. 3, at 0006 lines 23-25.

⁹ *Id.*, p. 5, at 0012 lines 5-9.

¹⁰ *Id.*, p. 8, at 0017 lines 14-19.

Hilco/Gordon Brothers.¹¹

5. During the afternoon on March 31st, Patriarch and Hilco alternately submitted competing bids for Polaroid's assets, using various combinations of cash, excluded assets and equity.¹² At approximately 3:30 p.m., Hilco made a bid in the amount of \$59,587,000, including an 18% equity interest in the new company, which the Debtors accepted.¹³ Shortly thereafter, Patriarch and the Debtors revealed that they had agreed that the maximum amount of equity that could be bid in this process would be 20%.¹⁴ Hilco protested, asserting that the 20% limit on equity interests was never previously disclosed to them, either on the record or otherwise.¹⁵ Later, at approximately 4:50 p.m., the Debtors asked Patriarch whether it wished to make a formal bid, subject to the acceptance by the Debtors' that further equity bids would be limited to 20 percent:

HOULIHAN: I want to ask a point of clarification. Does Patriarch wish to bid \$59,125,000 subject to the acceptance on the Debtors' part that we will limit equity contribution to 20 percent?

PATRIARCH: Yes.

HOULIHAN: We accept that bid.¹⁶

6. Immediately following the acceptance of this bid, Hilco asked for more time to formulate its response to Patriarch's offer. Instead of getting an hour to respond as provided in the Bidding Procedures, Hilco was given less than 15 minutes:

¹¹ *Id.*, p. 9, at 0020 lines 2-17.

¹² *See id.*, pp. 10-11.

¹³ *Id.*, p. 11, at 0025 lines 16-21.

¹⁴ *Id.*, p. 11, at 0025 lines 23-25; p. 11, at 0026 lines 1-10.

¹⁵ *Id.*, pp. 11-13.

¹⁶ *Id.*, p. 14, at 0032 lines 14-20.

HOULIHAN: Hilco/Gordon brothers, do you wish to respond?

HILCO: I need some time. I don't know how to respond to the fact that you just introduced a brand new concept into this auction that reduces my – limits my ability to bid 20.5 percent of the equity of the company. Over 20, 22. I need to respond to that. What am I going to do with that now?¹⁷

HOULIHAN: There was substantial ambiguity regarding your last bid. I am turning to Hilco/Gordon Brothers right now. Do you wish to clarify? Do you wish to bid again?¹⁸

HILCO: All we're saying is we want some time, okay? We're not going to be five hours, okay? We're going to take some time and respond. You can do whatever you want. Like I said, you can say it's over and let us go, and – you can do whatever you want. You're the debtor. You just modified a bid that was accepted and overbid. You obviously can do whatever you want, okay. We're going to take some time, caucus, and we'll come back.

HILCO: I don't accept time limits if you're going to –

HILCO: While we're sitting here arguing, look for an update in ten minutes. Is that reasonable?

POL. COMM.: Leave somebody in here because we – no one's made a decision. Go do what you need to do.

HILCO: We're trying to create value for this thing.

POL. COMM.: Go do what you need to do. Someone should stay.

HOULIHAN: Jamie, I'm going to resume in five minutes.¹⁹

7. As detailed above, Hilco's request for more time was denied, and the Debtors informed Hilco that the auction would resume in five minutes. At approximately 5:03 p.m., Hilco submitted a bid comprised of: (1) \$32,375,000 in cash, (2) \$15,512,000 in excluded assets, and (3) a 20.5% equity interest in the acquiring company (valued at \$13,325,000), for a total

¹⁷ *Id.*, p. 14, at 0032 lines 22-25; at 0033 lines 1-5.

¹⁸ *Id.*, p. 14, at 0034 lines 3-6.

¹⁹ *Id.*, p. 15, at 0035 lines 6-25, at 0036 lines 1-2, 13-14.

consideration of \$61,212,000.²⁰ At 5:05 p.m., the Debtors rejected Hilco’s bid and abruptly closed the auction.²¹

ARGUMENT

I. THE COURT SHOULD REOPEN THE BIDDING ON THIS AUCTION

Hilco’s higher and better offer was submitted to the Debtors during the auction while the bidding was still open. Under these circumstances, the Court easily has broad discretion to reopen the auction and encourage further bidding for the benefit of the estate. The Eighth Circuit Court of Appeals has unequivocally recognized that, prior to entry of an order approving a sale, bankruptcy courts have wide discretion to reopen bidding on an auction when circumstances require. *In re Wintz Co.*, 219 F.3d 807, 812 (8th Cir. 2000) (in determining whether to approve a sale, bankruptcy courts have “ample latitude to strike a satisfactory balance between the relevant factors of fairness, finality, integrity, and maximization of assets.”); *In re Food Barn Stores, Inc.*, 107 F.3d 558, 565-66 (8th Cir. 1997); *In re Farmland Indus., Inc.*, 289 B.R. 122, 126 (8th Cir. B.A.P. 2003). “Up to the point where the court actually enters an order confirming the sale, . . . a bankruptcy court has broad discretion to accept or reject bids and to conduct sales or auctions in the manner deemed most appropriate by the court.” *In re Payless Cashways, Inc.*, 281 B.R. 648, 652 (8th Cir. B.A.P. 2002). Here, the Court should reopen the auction because: (1) Hilco’s \$61,212,000 offer should not have been rejected because it is the highest and best bid, and (2) under the Bidding Procedures, the auction was closed prematurely and Hilco was not given sufficient time to formulate additional bids.

²⁰ *Id.*, p. 16, at 0038 lines 6-16.

²¹ *Id.*, p. 16, at 0038 lines 17-18, at 0039 lines 1-5.

1. Hilco’s \$61,212,000 Offer Should Not Have Been Rejected Because It Is The Highest And Best Bid

In this case, the last offer submitted by Hilco was for total consideration to the estate of \$61,212,000—more than \$2 million higher than Patriarch’s bid. Because Hilco’s bid is significantly more valuable to the estate, the Debtors should have accepted Hilco’s bid and turned to Patriarch to submit a higher topping bid. The governing principle at any bankruptcy auction is to secure “the highest price for the bankruptcy estate. . . . [a] central purpose of bankruptcy, after all, is to maximize creditor recovery.” *Corporate Assets, Inc. v. Paloian*, 368 F.3d 761, 767 (7th Cir. 2004). Here, the Debtors inexplicably rejected the highest and best offer and awarded Polaroid’s assets to a lower bidder.

Under the approved Bidding Procedures, the Debtors “may conduct the Auction in any manner that they determine will achieve the maximum value for the Assets.”²² The Debtor’s rejection of Hilco’s bid which was more than \$2 million higher than Patriarch’s bid reduces value to the estate and is an abuse of the Debtors’ discretion. For this reason, Hilco’s bid should be accepted and the auction reopened.

Moreover, even if the purpose of the Debtors’ imposition of a 20% cap on equity was to encourage further bidding, Hilco’s final bid is still more valuable than the Patriarch bid, even with the 20% limit. Even if the Debtors completely disregard the extra 0.5% equity interest offered by Hilco and value it at zero, Hilco’s final bid would still be valued at \$60,887,000, more than \$1.7 million higher than the winning Patriarch bid. Accordingly, even under the Debtors’ own adopted procedures, the Hilco bid provided the estate with a minimum of \$1.7 million more than the Patriarch bid, and its bid should have been accepted and evaluated at the auction. The Debtors’ outright rejection of Hilco’s bid on the grounds that it offered *too much* value defies

common sense and was an abuse of discretion. Accordingly, because Hilco's bid is higher than Patriarch's bid—regardless of whether the extra 0.5% equity is given any value whatsoever—the Debtors were required to accept and evaluate Hilco's higher bid. As a result, the Court should reopen the auction and require the Debtors to accept Hilco's bid.

2. The Auction Was Closed Prematurely

In addition, the Court must also reopen the bidding in this case because the Debtors closed the auction prematurely. Under the Bidding Procedures, bidders are allowed up to one hour between bids to formulate a topping bid.²³ Instead of giving Hilco an hour to evaluate its next move after they accepted Patriarch's \$59,125,000 bid (which was conditioned on the Debtors' consent to limit equity contributions to 20%), the Debtors gave Hilco less than 15 minutes to formulate their next bid, and repeatedly denied Hilco's requests for more time. Then, after receiving Hilco's bid in the amount of \$61,212,000 bid, the Debtors summarily rejected the bid and closed the auction. The Debtors failure to give Hilco adequate time to formulate a counteroffer not only violates the Bidding Procedures, it deprived the estate of potential additional value. For this reason alone, the Debtors abused their discretion under the Bidding Procedures and the Court should reopen the bidding.

II. THE COURT SHOULD DISALLOW ANY REQUEST FOR A SECONDARY BREAKUP FEE

During the auction, Hilco submitted a bid (accepted by the Debtors) that was conditioned on the Debtor's agreement to pay a \$1 million "secondary breakup fee" in the event Hilco is not the highest bidder, subject to the approval of the Court.²⁴ The Petters Committee strongly

²² Bidding Procedures, p. 6 (emphasis added).

²³ See Bidding Procedures, at 4, 7; 3/30 Tr., p. 2, at 0004 lines 2-11.

²⁴ See, e.g., 3/31 Tr., pp. 3-4.

objects to the estate's payment of any secondary breakup fee. There is no showing whatsoever that a secondary breakup fee is appropriate under the circumstances of this case. *See In re Tama Beef Packing, Inc.*, 290 B.R. 90, 96 (8th Cir. B.A.P. 2003); *In re Wintz Companies*, 230 B.R. 840, 846 (8th Cir. B.A.P. 1999) (discussing the various requirements to justify the estate's payment of a breakup fee). Accordingly, any request for a secondary breakup fee is without merit and should be denied.

CONCLUSION

Put simply, this auction isn't over. Before the auction ended, Hilco submitted a bid that was a minimum of \$1.7 million higher than Patriarch's winning bid. Before this auction can be closed, Hilco's higher offer must be accepted and evaluated by the Debtors. Accordingly, the Petters Committee requests that the Court reopen the auction and give the bidders a further opportunity to continue bidding if they so choose. In order to achieve this result in the fairest and most economical way possible, the Petters Committee believes that both bidders should be required to submit their final highest and best offers to the estate in sealed bids, which can be evaluated by the parties in interest to determine which bid provides the highest total recovery to the estate.

April 3, 2009

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Chapter 11 Cases
Judge Gregory F. Kishel

UNSWORN CERTIFICATE OF SERVICE

I, Aong Moua, declare under penalty of perjury that on April 3, 2009, I caused the following document

1. Amended Objection of the Unsecured Creditors Committee of Petters Company, Inc. to Debtors' Motion Authorizing Sale of Assets

and this Unsworn Certificate of Service, to be filed electronically with the Clerk of Bankruptcy Court through ECF, and that the following have been served with a copy of said documents, either through notification by ECF or by United States mail:

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I, further certify that on April 3, 2009, I caused a copy of the foregoing documents and the notice of electronic filing to be faxed to the following:

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Dated: April 3, 2009

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