UNITED STATES BANKRUPTCY COURT DISTRICT OF MINNESOTA

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In re:

JOINTLY ADMINISTERED UNDER CASE NO. 08-46617

POLAROID CORPORATION

08-46617 (GFK)

Debtors

(includes:

Polaroid Holding Company;	08-46621 (GFK)
Polaroid Consumer Electronics, LLC;	08-46620 (GFK)
	08-46623 (GFK)
Polaroid Capital, LLC;	08-46624 (GFK)
Polaroid Latin America I Corporation;	08-46625 (GFK)
Polaroid Asia Pacific, LLC;	08-46626 (GFK)
Polaroid International Holding, LLC;	08-46627 (GFK)
Polaroid New Bedford Real Estate, LLC;	
Polaroid Norwood Real Estate, LLC;	08-46628 (GFK)
Polaroid Waltham Real Estate, LLC	08-46629 (GFK)

Chapter 11 Cases Judge Gregory F. Kishel

OBJECTION TO THE SALE OF POLAROID, ITS ASSETS REQUEST FOR RULING

Creditor Richard Hettler objects to the sale of Polaroid, its assets under the terms and conditions set forth in this court's "NOTICE OF SALE AND BIDDING PROCEDURES". Creditor Hettler respectfully petitions this court for the within relief absent his ability to appear this day because of a sustained illness. In further support thereof, creditor Hettler states and avers as follows:

• The history of this case began in November of 1997 when creditor Hettler began loaning money to Petters- events which followed which bear relevancy to the instant proceedings involved Petters' acquisition of Polaroid Holding Company in June of 2005 and his proposed acquisition drew strong objections from creditor Hettler and US Attorney David N. Kelley to the SEC (see attached letter). Because the SEC did nothing, the Polaroid acquisition went forward.

- Petters unlawfully used \$21,714,666.83 of creditor Hettler's money which Petters combined with additionally embezzled funds to acquire Polaroid Holding Company for \$426 million.see attached spreadsheet.
- Post-acquisition media coverage dubbed Petters' acquisition of Polaroid as "The Great Retirement Ripoff"- see attached October 31, 2005 Time article.
- More post acquisition investigation by the PBGC found that Petters had defrauded the many employees of Polaroid who lost their jobs, their pensions- this led to a drain of virtually all PBGC reserves now estimated at \$50 million, as Petters literally "gutted" Polaroid to line his own pockets, at creditor Hettler's expense, all Polaroid employees, and the US taxpayers whose tax contributions fueled PBGC.
- Now that Petters has been arrested and charged with twenty (20) counts of felony fraud, this court proposes to sell Polaroid, its assets [originally acquired by Petters with \$426 million in swindled cash] for \$42 million or roughly 10 cents on the dollar.
- Ever since Petters was arrested, and various officers of the court were commissioned to manage and/or liquidate his holdings, the only parties being compensated have been the lawyers, the receivers, and the perpetrators of the crime including Petters. Creditors, including this one, to creditor Hettler's knowledge, have received nothing.
- Accordingly, the fear of further deprivation remains a distinct concern for creditor Hettler and his family. Creditor Hettler therefore respectfully petitions this court for relief pending a final disposition from this court- see creditor Hettler's attached spreadsheet asking for a one-time reimbursement of \$350,000 plus a monthly allowance of \$12,330.
- Based on the history of this case, it is more likely than not that
 if this court were to authorize the sale of Polaroid for \$42
 million, that such sale would be allowed to proceed without any
 transparency or accounting as creditor Hettler has requested
 on numerous occasions, all summarily ignored by receiver
 Kelley, his counsel, creditor chair Peterson, and most recently
 creditor chair counsel Chesley ["Kelley et al"].

- Until a due diligence package is forthcoming with an accounting of the numbers from the time of the fraudulent Petters' acquisition of Polaroid to a date to be determined by this court, it would be reckless to allow such a sale at this time, even if it were lawful. In short, the purchase of Polaroid by Petters was unlawful in June of 2005 [because he bought it with swindled cash] and it would be similarly unlawful to dispose of property in 2009 which Petters paid for four (4) years ago with swindled cash. It could never therefore be held that Polaroid, its assets could ever be free and clear of all liens, claims, interests and encumbrances absent disclosures which receiver Kelley et al are resisting.
- Until a sources and uses of capital are made available as to Polaroid, we are all "flying in the dark" and therefore, absent such discovery, it would be impossible to determine who is entitled to a return of and on capital based on how much capital was supplied Petters and when. Creditor Hettler fully expects to be among the first creditors paid because he first began investing with Petters in 1997, unlike the many other creditors who invested with Petters after he acquired Polaroid. Those who invested with Petters after Polaroid was purchased ought to have no claim against proceeds realized out of a sale of Polaroid since none of their capital went toward the purchase of Polaroid. Creditor Hettler hereby requests a ruling on this particular matter.

WHEREFORE, creditor Hettler respectfuly moves this court to vacate and continue this hearing pending the delivery of a package unto him outlining all sources and uses of capital which Petters used to acquire Polaroid, what Polaroid's economic performance has been since Petters acquisition to date: ie: a quarterly and fiscal year-end statement of profit and loss, retained earnings, and balance sheet, and finally, a statement of all expenses thus far borne by Kelley et al to manage and/or liquidate estate holdings- this would include the receivership in the criminal case, the instant Polaroid matter and finally Sun Country Airlines. This should not be a problem for receiver Kelley as he is alleged to have hired Price Waterhouse Coopers as his financial adviser.

Respectfully submitted this 21st day of March, 2009

Ву: ______

Richard Hettler, Creditor 4818 Overlook Lake Circle Bloomington, Minnesota 55437 612 285-8458

CERTIFICATE OF MAILING

I hereby certify that on this 21st day of March, 2009, fixed a true and correct copy of the above and foregoing to all counsel of record.



U.S. Department of Justice



United States Attorney Southern District of New York

The Silvio J. Mollo Building One Saint Andrew's Plaza New York, New York 10007

June 7, 2005

Securities and Exchange Commission New York Regional Office 3 World Financial Center Room 4300 New York NY 10281

Dear Sir or Madam:

Enclosed with this communication you will find correspondence received by this Office from Richard Hettler, concerning a matter within the jurisdiction of your agency. This correspondence is being forwarded to you for whatever action you deem appropriate.

Very truly yours,

DAVID N. KELLEY United States Attorney

By:

Janice Sandt

Paralegal Specialist

Enclosure

c: Richard Hettler 3430 List Place, Suite 104 Minneapolis MN 55416

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Millions of Americans who think they will retire with benefits are in for a NASTY SURPRISE. How corporations are picking people's pockets—with the help of Congress

BY DONALD L. BARLETT & JAMES B. STEELE

THE BROKENPROMISE

Employees did not leave bankruptcy court empty-handed. They all got something in the mail. Moss will never forget the day hers arrived. "I got a check for \$47," she recalled. She had lost tens of thousands of dollars in ESOP contributions, health benefits and severance payments. Now she and the rest of Polaroid's other 6,000 retirees were being compensated with \$47 checks. "You should have heard the jokes," she said. "How about we all meet at McDonald's and spend our \$47?"

Under a new management team headed by Jacques Nasser, former chairman of Ford Motor Co., Polaroid returned to profitability almost overnight. Little more than two years after the company emerged from bankruptcy, One Equity sold it to a Minnesota entrepreneur for \$426 million in cash. The new managers, who had received stock in the postbankruptcy Polaroid, walked away with millions of dollars. Nasser got \$12.8 million for his 1 million shares. Other executives and directors were rewarded for their efforts. Rick Lazio, a four-term Republican from West Islip, N.Y., who effectively gave up his House seat for an unsuccessful Senate run against Hillary Rodham Clinton in 2000, collected \$512,675 for a brief stint as a director. That amounted to nearly twice the \$282,000 paid to all 6,000 retirees. The

\$12.08 a share that the new managers received for little more than two years of work was 134 times the 9¢a share handed out earlier to lifelong workers.

LET'S BREAK A DEAL

ASHINGTON HAS A RICH HISTORY OF CATERing to special and corporate interests at
the expense of ordinary citizens. Nowhere
is this more evident than in legislation dealing with company pensions. It has been
this way since 1964, when carmaker Studebaker Corp.
collapsed after 60 years, junking the promised pensions of 4,000 workers not yet eligible for retirement,
pensions the company had spelled out in brochures
for years: "You may be a long way from retirement
age now. Still, it's good to know that Studebaker is
building up a fund for you, so that when you reach retirement age you can settle down on a farm, visit

around the country or just take it easy, and know that you'll still be getting a regular monthly pension paid for entirely by the company."

Oops. There oughta be a law.

It took Congress 10 years to respond to the Studebaker pension abandonment by writing the Employee Retirement Income Security Act (ERISA) of 1974. It established minimum standards for retirement plans in private industry and created the PBCC to guarantee them. Then President Gerald Ford summed up the measure when he signed it into law that Labor Day: "This legislation will alleviate the fears and the anxiety of people who are on the production lines or in the mines or elsewhere, in that they now know that their investment in private pension funds will be better protected."

Perhaps for some, but far from all.

Another group that had no pension worries would turn out to be the biggest winners under the bill. Congress wrote the law so broadly that moneymen could dip into pension funds and remove cash set aside for workers' retirement. During the 1980s, that's exactly what a cast of corporate raiders, speculators, Wall Street buyout firms and company executives did with a vengeance. Throughout the decade, they walked away with an estimated \$21 billion earmarked for workers' retirement pay. The raiders insisted that they took only excess assets that weren't needed. Among the pension buccaneers: Meshulam Riklis, a once flamboyant Beverly Hills, Calif., takeover artist who skimmed millions from several companies, including the McCrory

Corp., the onetime retail fixture of Middle America that is now gone; and the late Victor Posner, the Miami Beach corporate raider who siphoned millions of dollars from more than half a dozen different companies, including Fischbach Corp., a New York electrical contractor that he drove to the edge of extinction. Those two raiders alone raked off about \$100 million in workers' retirement dollars—all perfectly legal, thanks to Congress. By the time all the billions of dollars were gone and the public outcry had grown too loud to ignore, Congress in 1990 belatedly rewrote the rules and imposed an excise tax on money removed from pension funds. The raids slowed to a trickle.

During those same years, the PBCC, which insures private pension plans, published an annual list of the 50 most underfunded of those plans. In shining a spotlight on those that had fallen behind in their contributions, the agency hoped to prod companies to keep current. Corporations hated the list. They maintained that the PBCC's methodology did not reflect the true financial condition of their pension plans. After all, as long as the stock market went up—and never down or sideways—the pension plans would be adequately funded. Congress liked that reasoning and, in 1994, reacting to corporate

claims that the underfunded list caused needless anxiety among employees, voted to keep the data secret. When the PBCC killed its Top 50 list, David M. Strauss, then the agency's executive director, explained, "With full implementation of [the 1994 pension law], we now have better tools in place." PBCC officials were so bullish about those "better tools," including provisions to levy higher fees on companies ignoring obligations to their employees, they predicted that underfunded pension plans would be a thing of the past. As a story in the Los Angeles Times put it, "PBCC officials said the act nearly guarantees that large underfunded plans will strengthen and the chronic deficits suffered by the pension guaranty organization will be eliminated within 10 years."

Not even close; instead they accelerated at warp speed. In 1994 the deficit in PBCC plans was \$31 billion. Today it's \$450 billion, or \$600 billion if one includes multiemployer plans of unionized employees

who work for more than one business in such industries as construction. Since the PBGC no longer publishes its Top 50 list, anyone looking for even remotely comparable information must sift through the voluminous filings of individual companies with the SEC or the Labor Department, where pension-plan finances are recorded, or turn to the reports of independent firms such as Standard & Poor's. The findings aren't reassuring. According to S&P, Sara Lee Corp. of Chicago, a global maker of food products, ended 2004 with a pension deficit of \$1.5 billion. The company's pension plans held enough assets to cover 69.8% of promised retirement pay. Ford Motor Co.'s deficit came in at \$12.3 billion. It could write retirement checks for 83% of money owed. ExxonMobil Corp. was down \$11.5 billion, with enough money to issue retirement checks covering 61% of promised benefits. Exxon had extracted \$1.6 billion from its pension plans in 1986 because they were deemed overfunded. The company explained then that "our shareholders would be better served" that way.

In reality, the deficits in many cases are worse than the published data suggest, which becomes evident when bankrupt corporations dump their pension plans on the PBCC. Time after time, the agency has discovered, the gap between retirement holdings and pensions owed was much wider than the companies reported to stockholders or employees. Thus LTV Corp., the giant Cleveland steelmaker, reported that its plan for hourly workers was about 80% funded, but when



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March 21, 2009

Clerk, US Bankruptcy Court

238 Warren E. Burger Federal Building U.S. Courthouse 316 North Robert Street St. Paul, MN 55101

In re: Filing

Dear Clerk:

Please find the attached for filing.

Thank you,

Richard Hettler 4818 Overlook Lake Circle Bloomington, Minnesota 55437 612 285-8458

Attachment: Filing

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