

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:	Jointly Administered under Case No. 08-46617
Polaroid Corporation, et al.,	Court Files No.'s:
Debtors.	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

**NOTICE OF HEARING, MOTION FOR EXPEDITED HEARING AND MOTION TO
EXTEND TIME TO FILE A PLAN AND DISCLOSURE STATEMENT AND OBTAIN
CONFIRMATION OF A PLAN PURSUANT TO 11 U.S.C. § 1121**

TO: The entities specified in Local Rule 9013-3

1. 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 the “**Debtor**” or “**Polaroid**”) through their undersigned attorneys, respectfully move the Court for the relief requested herein and gives notice of hearing.

2. The Court will hold a hearing of this Motion before the Honorable Gregory F. Kishel, United States Bankruptcy Judge, at 1:30 p.m. on Monday May 18, 2009, in Courtroom 2A, at the United States Courthouse, 316 N. Robert Street, St. Paul, Minnesota.

3. Local Rule 9006-1(b) provides deadlines for responses to this Motion. However, given the expedited relief sought, Debtor does not object to written responses being prior to the hearing on this motion. **UNLESS A RESPONSE OPPOSING THE MOTION IS TIMELY FILED, THE COURT MAY GRANT THE MOTION WITHOUT A HEARING.**

4. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334, Bankruptcy Rule 5005 and Local Rule 1070-1. This is a core proceeding. Petitions commencing the Chapter 11 cases of Polaroid were filed on December 18, 2008. Venue of these cases and this motion in this district are proper pursuant to 28 U.S.C. §§ 1408 and 1409. The cases are now pending before this Court.

5. This Motion arises under 11 U.S.C. § 1121. This Motion is filed under Fed. R. Bankr. P. 9014 and Local Rules 9013-1 through 3. For the reasons stated below, the Debtor, in consultation with the Committee, seeks to further extend of the exclusive period within which the Debtor alone may file a plan and obtain confirmation of that plan by an additional twenty-one (21) days.

BACKGROUND

6. Polaroid filed a voluntary petition for relief pursuant to Chapter 11 of Title 11 of the United States Code (the “**Bankruptcy Code**”). Polaroid continues to operate as a debtor-in-possession pursuant to §§ 1107 and 1108 of the Bankruptcy Code. No bankruptcy trustee or examiner has been appointed in Polaroid’s case. The Committee was appointed pursuant to § 1102 of the Bankruptcy Code on January 8, 2009.

Polaroid's Businesses

7. Polaroid was founded in 1937 by Edwin H. Land, a pioneer in instant film, camera and camera accessories. The company initially focused on the development and sale of polarized sunglasses and lenses and, in 1939, sold more than one million pairs of sunglasses. In 1948, Polaroid introduced the first commercial instant film camera, and since that time, has been a recognized technological leader and innovator in the instant film and camera industry and more recently a leading consumer electronics company. The company has grown into a global digital entertainment brand with annual net sales of approximately \$400 million. The "Polaroid" brand is a global consumer icon with substantial brand awareness and value. It ranks among the most recognizable brands in the world and triggers powerful, positive associations for consumers of all ages.

8. Polaroid was acquired by Petters Group Worldwide, LLC ("PGW") in April 2005 and PGW owns 100% of Polaroid's equity. Since the PGW acquisition, Polaroid has transitioned from a historic pioneering company with significant brand equity focused on analog film into a Twenty-first Century global company focused on digital printing, consumer electronics and licensing. Polaroid designs, develops, manufactures and markets instant and digital imaging products. Building on its 70-year heritage of visual innovation, Polaroid has an established and growing portfolio of digital imaging and lifestyle products, including portable zero-ink printers, LCD televisions, portable DVD players (standard, portable and BluRay®), digital cameras, instant cameras, digital picture frames and GPS technology. Polaroid has established strong retail distribution relationships with retailers in North America and Europe.

9. In the consumer electronics segment of its market, Polaroid has faced significant challenges arising from the commoditization in LCD television and portable DVD products. As a result, Polaroid has moved to a brand license business model for consumer electronics with the

company's leading retailers, lowering financing requirements, inventory risks and reducing overhead costs.

10. Polaroid has a strong pipeline of new products and planned launches. In the digital printing segment of its market, Polaroid has been investing in new products featuring modern designs and proprietary technology, such as the Polaroid PoGO™ Instant Mobile Printer featuring ZINK™ Zero Ink printing technology. The Polaroid PoGO™ Instant Mobile Printer is the first truly mobile printer. Polaroid owns or has exclusive rights to emerging technologies that will enable it to further expand its presence in consumer and commercial markets. The company anticipates launching four technological breakthrough products in 2009.

Events Leading to Chapter 11 Filings

11. Despite having one of the most recognized brand names in the world, Polaroid has seen a decline in net sales over the past several years, coupled with increasing operational and product development costs. The company sustained substantial operating losses since the business was acquired by PGW in April of 2005 and the company funded these losses primarily through the use of existing cash resources, favorable one-time cash flow impacts from the wind-down of the instant film business and the sale of other assets, including real estate. Prior to the commencement of the bankruptcy cases, Polaroid implemented cost-saving measures aimed at reducing overhead and increasing operational efficiencies. Nevertheless, the company's cash resources have been strained.

12. Substantial capital requirements are necessary in order to return the company to profitability and Polaroid has been unable to obtain needed financing. However, Polaroid's ability to obtain third-party financing has been impaired by the existence of liens acquired from and obligations imposed on Polaroid and its assets for the benefit of a select group of creditors.

13. Consequently, for these and other reasons, the Debtors were forced to seek relief Chapter 11 of the Bankruptcy Code in order to reorganize its operations. The Debtors continue to operate their businesses as debtors-in-possession.

Events Since Chapter 11 Filing

14. On January 28, 2009, Polaroid filed a motion with the Court requesting, among other things, court approval of certain auction and bidding procedures and the approval of the sale of its assets outside the ordinary course of business (“**Sale Motion**”). By order dated February 18, 2009, the Court approved the auction and bidding procedures and authorized Polaroid to sell certain of its assets outside the ordinary course of business (“**Bidding Procedures Order**”). Pursuant to the Bidding Procedures Order, Debtors conducted an auction for the sale of its assets (the “**Auction**”). The Auction concluded on April 16, 2009. At the conclusion of that Auction, PLR Acquisition, LLC, a joint venture between Hilco Consumer Capital Corp. and Gordon Brothers Brands, LLC, was designated as the successful bidder (“**Successful Bidder**” or “**Buyer**”). The Court entered an order granting the Sale Motion on April 17, 2009 and approving the sale of certain assets to the Buyer (the “**Sale Order**”). The sale transaction between Buyer and Debtor officially closed May 7, 2009 (“**Closing**”).

RELIEF REQUESTED

15. Bankruptcy Code § 1121 provides that a during the first 120 days after commencement of the case only the Debtor may file a plan (“**Plan Exclusivity**”) and the Debtor has a further 60 days within which it alone may solicit acceptance to a filed plan (“**Acceptance Exclusivity**,” collectively the “**Exclusive Periods**”). 11 U.S.C. § 1121(b) and (c). The Bankruptcy Code also provides that the Court may, “for cause reduce or increase the 120 day period or the 180 day period.” 11 U.S.C. § 1121(d). On April 16, 2009, the Court entered an Order extending the Debtors’ Plan Exclusivity to May 18, 2009 and Acceptance Exclusivity to

July 16, 2009 (the “**Exclusivity Order**”). While the Debtor currently has the exclusive right to file and solicit acceptance of such plan, the Debtor and the Committee contemplate jointly filing a disclosure statement and plan of liquidation (collectively, the “**Plan and Disclosure Statement**”).

16. Since entry of the Exclusivity Order, the Debtor has been working diligently with the Buyer to close the approved sale, with such closing occurred on May 7, 2009. To close this sale, the Debtor has devoted considerable resources to finalizing documents, finalizing lists of which contracts to acquire and assume and which to exclude and ensuring a smooth transition to Buyer. The Committee has also been integrally involved with this closing process.

17. Also since entry of the Exclusivity Order, Lithograph Legends, LLC (“**Patriarch**”), Acorn Capital Group, LLC (“**Acorn**”) and Rhone Holdings II, Ltd., Yorkville Investment I, LLC, Ritchie Special Credit Investments, Ltd., Ritchie Capital Structure Arbitrage Trading, Ltd., and Ritchie Capital Management, LLC (collectively, “**Ritchie**”) and have appealed the Sale Order. Both Patriarch and Acorn filed motions in the Bankruptcy Court seeking a stay pending appeal (“**Stay Motions**”) and both the Debtor and the Committee have expended considerable time and resources preparing and filing opposing briefs and preparing for and participating in oral arguments on the Stay Motions before this Court. This Court entered an order denying the Stay Motions on April 23, 2009 (the “**Stay Order**”). Both Patriarch and Acorn renewed their Stay Motions before the United States District Court for the District of Minnesota. Again the Debtor and the Committee prepared and filed responsive briefs objecting to the Stay Motions and prepared for and participated in oral arguments before the District Court. The District Court entered an order denying the Patriarch’s Stay Motion on April 30, 2009, but has not yet ruled on Acorn’s Stay Motion.

18. The Debtor and the committee are working toward filing a joint Plan and Disclosure Statement. Since entry of the Exclusivity Order, the Committee has provided a draft of a joint Plan and Disclosure Statement to the Debtors and the office of the United States Trustee (“UST”). Both the Debtor and the Committee also have communicated the UST regarding case direction and the opinions of the Debtor and the Committee regarding a plan. However, due to the above demands to close the sale and respond to appeals, the Plan and Disclosure Statement are not yet finalized and ready to be filed, and the Debtor does not believe the Plan and Disclosure Statement will be finalized and ready to be filed by May 18, 2009, the current date the Debtor’s Plan Exclusivity expires. Accordingly, the Debtor believes a twenty-one (21) day extension of the Exclusive Periods will allow the Debtor and the Committee the time to finalize and file a joint Plan and Disclosure Statement.

19. Accordingly, the Debtor respectfully submits that the requisite cause exists under Section 1121(d) of the Bankruptcy Code for a further extension of the Exclusive Periods. By this Motion, Debtor seeks to extend the Plan Exclusivity by twenty-one (21) days to June 8, 2009 and the Acceptance Exclusivity by twenty-one (21) days to August 6, 2009.

20. The current Exclusive Periods are not sufficient in light of the current status of Debtors’ cases and the Debtors believe that no creditors or parties in interest will suffer prejudice by a further twenty-one (21) day extension of the Exclusive Periods.

EXPEDITED RELIEF

21. Currently the Debtors’ Plan Exclusivity will expire on May 18, 2009. Since the Exclusivity Order was entered, both the Debtor and the Committee have devoted substantial time and effort to close the sale transaction with the Buyer. Additionally, the Debtor and the Committee have devoted significant resources to responding to appeals and motions for a stay pending appeal, both before this Court as well as the District Court. During this time, the Debtor

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Chapter 11 Cases
Judge Gregory F. Kishel

**MEMORANDUM IN SUPPORT OF MOTION FOR EXPEDITED HEARING AND
MOTION TO EXTEND TIME TO FILE A PLAN AND DISCLOSURE STATEMENT
AND OBTAIN CONFIRMATION OF A PLAN PURSUANT TO 11 U.S.C. § 1121**

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”), in the above-captioned Chapter 11 Cases, respectfully submits this Memorandum in support of its Motion for Expedited Hearing and Motion to Extend Time to File a Plan and Disclosure Statement and Obtain Confirmation of a Plan Pursuant to 11 U.S.C. § 1121. Capitalized terms not otherwise defined herein shall have the meanings given to such terms in

the motion filed in connection herewith (the "Motion").

FACTS

The factual basis for this Memorandum is set forth in the Motion and is incorporated as though fully set forth herein.

DISCUSSION

A. The Legal Standard

In pertinent part, Section 1121 of the Bankruptcy Code provides:

§ 1121. Who may file a plan

(a) The debtor may file a plan with a petition commencing a voluntary case, or at any time in a voluntary case or an involuntary case.

(b) Except as otherwise provided in this section, only the debtor may file a plan until after 120 days after the date of the order for relief under this chapter.

(c) Any party in interest, including the debtor, the trustee, a creditors' committee, an equity security holders' committee, a creditor, an equity security holder, or any indenture trustee, may file a plan if and only if--

(1) a trustee has been appointed under this chapter;

(2) the debtor has not filed a plan before 120 days after the date of the order for relief under this chapter; or

(3) the debtor has not filed a plan that has been accepted, before 180 days after the date of the order for relief under this chapter, by each class of claims or interests that is impaired under the plan.

(d)(1) Subject to paragraph (2), on request of a party in interest made within the respective periods specified in subsections (b) and (c) of this section and after notice and a hearing, the court may for cause reduce or increase the 120- day period or the 180-day period referred to in this section.

(2)(A) The 120-day period specified in paragraph (1) may not be extended beyond a date that is 18 months after the date of the order for relief under this chapter.

(B) The 180-day period specified in paragraph (1) may not be extended beyond a date that is 20 months after the date of the order for relief under this chapter.

11 U.S.C. § 1121.

This Section gives the Debtor the exclusive right to file a plan during the first 120 days after the order for relief. 11 U.S.C. § 1121(b). This 120 day period may be increased or reduced “for cause.” 11 U.S.C. § 1121(d). While the factors necessary to establish “cause” under 11 U.S.C. § 1121(d) are not delineated in the Bankruptcy Code, the Bankruptcy Appellate Panel for the Eighth Circuit Court of Appeals has emphasized the legislative history of section 11 U.S.C. § 1121 in examining the “cause” standard, noting that the burden of establishing good cause is on the moving party, “the granting of an extension [should] be based ‘on a showing of some promise of probable success for reorganization’ and ‘an extension should not be employed as a tactical measure to put pressure on parties in interest to yield to a plan they consider unsatisfactory.’” *In re Hoffinger Industries, Inc.*, 292 B.R. 639, 643 (B.A.P. 8th Cir. 2003).

The *Hoffinger* court also listed the following factors to be balanced in deciding whether to extend or shorten the 120 and 180 day periods of exclusivity:

(1) the large size of the debtor and the consequent difficulty in formulating a plan of reorganization for a huge debtor with a complex financial structure;

(2) the need of the creditors’ committee to negotiate with the debtor and the ability to prepare adequate information;

(3) the existence of good faith progress towards reorganization;

(4) the existence of an unresolved contingency;

(5) the fact that the debtor is paying bills as they become due;

(6) the length of previous extensions of exclusivity;

(7) breakdowns in plan negotiations, such that the continuation of the debtor’s exclusivity

period would result in the debtor having an unfair bargaining position over creditors;

(8) the debtor's failure to resolve fundamental reorganization matters essential to its survival; and

(9) the gross mismanagement of the debtor.

Id. at 633-34. "It is within the discretion of the bankruptcy court to decide which factors are relevant and give the appropriate weight to each." *Id.* at 634.

B. Cause Exists for this Court to Extend the Exclusive Periods by Thirty (30) Days

In view of the factors set forth by the *Hoffinger* court, Polaroid asserts cause exists to extend the Exclusive Periods. Polaroid is a large and complex multi-national with hundreds of creditors asserting claims against the estate and its assets in the hundreds of millions of dollars. entity that requires time to formulate a plan. Since filing for Chapter 11 bankruptcy protection, Polaroid has expended a significant amount of resources to complete a sale of substantially all of its assets, which was authorized by this Court and the sale transaction closed May 7, 2009.

On January 28, 2009, Polaroid filed a motion with the Court requesting, among other things, court approval of certain auction and bidding procedures and the approval of the sale of its assets outside the ordinary course of business. By order dated February 18, 2009, the Court approved the auction and bidding procedures and authorized Polaroid to sell certain of its assets outside the ordinary course of business. Pursuant to the Bidding Procedures Order, Debtors conducted an Auction, which concluded April 16, 2009 the Court entered an order granting the Sale Motion on April 17, 2009 approving the sale of certain assets to the Buyer. The sale transaction between Buyer and Debtor officially closed May 7, 2009.

Since Closing, the Debtor and the Committee have expended significant time and resources closing the Sale, as well as responding to several appeals to the Sale Order, and related

motions for a stay pending appeal, both before the Bankruptcy Court as well as the District Court. As a result, the Plan and Disclosure Statement being jointly prepared by the Debtor and the Committee is not yet complete and a twenty-one (21) day extension of time will be productive and beneficial in allowing the parties the time to finalize and submit a Plan and Disclosure Statement.

In addition to the foregoing, none of the other factors set forth by the *Hoffinger* court should dissuade the Court from extending the Exclusive Periods. The Debtor is working cooperatively with the Committee in formulating the Plan and Disclosure Statement, the Debtor is paying its bills when due, the Debtor is being competently managed, and the extension of time being sought is only for twenty-one (21) days. Therefore, by balancing the relevant factors, the Debtors respectfully assert cause has been shown to extend the Exclusive Periods under 11 U.S.C. § 1121(d).

C. Expedited Relief is Proper and Necessary

Fed. R. Bankr. P. 9006(c) provides that the Court, on request of a party and for cause shown, may order a notice period reduced. Local Rule 9006-1(d) provides that if expedited relief is necessary, the party seeking such relief must request an expedited hearing and take all reasonable steps to provide the most expeditious service and notice possible.

Currently the Debtors' 120 Day Exclusivity Period will expire on May 18, 2009. The Debtor and the Committee have worked diligently to close on the approved sale, as well as properly respond to numerous appeals and related motions for a stay pending appeal before both the Bankruptcy Court and the District Court. The Debtor and the Committee have also worked diligently to prepare a Plan and Disclosure Statement to be filed prior to the expiration of the Debtor's 120 Day Exclusivity Period, but are unable to file a Plan and Disclosure Statement at this time. Therefore, the Debtors respectfully assert cause exists to hear the Motion on an

expedited basis and prior to expiration of the current exclusivity period.

The United States Trustee, as well as all parties who have requested electronic notice, will be served by the filing of this Motion via CM/ECF. All such other parties will be served via express mail or fax, which Polaroid believes will allow all parties sufficient opportunity to review and respond to this Motion.

CONCLUSION

Polaroid requests an order: (1) granting expedited relief; (2) extending the Exclusive Periods by twenty-one (21) days; and (3) granting such other relief as the Court may deem just and equitable.

DATED: May 14, 2009

LINDQUIST & VENNUM P.L.L.P.

By /e/ George H. Singer
James A. Lodoen (#173605)
George H. Singer (#262043)

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**ATTORNEYS FOR POLAROID
CORPORATION**

**UNITED STATES BANKRUPTCY COURT
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Chapter 11 Cases
Judge Gregory F. Kishel

**ORDER EXTENDING TIME IN WHICH DEBTOR MAY EXCLUSIVELY FILE AND
SEEK CONFIRMATION OF A PLAN OF REORGANIZATION**

This matter came on before the Court on April 16, 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”) to extend time within which the Debtor has the exclusive right to file a plan and disclosure statement and obtain confirmation of that plan pursuant § 1121. Appearances were as noted on the record. Based on the arguments of counsel, moving documents and the record made at the hearing, and the Court’s findings of fact and conclusions of law, if any, having been recorded in

open court following the close of evidence, and having determined that cause exists for granting the Debtors an extension of time to file and gain approval of a plan of reorganization,

IT IS HEREBY ORDERED:

1. The Motion for expedited relief is granted;
2. The Motion to extend the Exclusivity Periods is granted;
3. The period within which the Debtors have the exclusive right to file a plan of reorganization pursuant to 11 U.S.C. § 1121(b) is extended by twenty-one (21) days to June 8, 2009; and
4. The period within which the Debtors have the exclusive right to gain acceptance of a plan of reorganization pursuant to 11 U.S.C. § 1121(c)(3) is extended by twenty-one (21) days to August 6, 2009.

Dated: _____

Gregory F. Kishel
United States Bankruptcy Judge

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re

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

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08-46617 (GFK)

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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 May 14, 2009 she served the following document:

1. Notice of Hearing, Motion for Expedited Hearing and Motion to Extend Time to File a Plan and Disclosure Statement and Obtain Confirmation of a Plan Pursuant to 11 U.S.C. § 1121;
2. Memorandum in Support of Motion for Expedited Hearing and Motion to Extend Time to File a Plan and Disclosure Statement and Obtain Confirmation of a Plan Pursuant to 11 U.S.C. § 1121;
3. Proposed Order Extending Time in Which Debtor May Exclusively File and Seek Confirmation of a Plan of Reorganization

upon:

<p>Chad Cooley WCD Property LLC 60 Columbus Circle 18th Floor New York, NY 10023 212-801-3728</p>	<p>Richard Chesley Greg Otsuka Paul, Hastings, Janofsky & Walker, LLP 191 N. Wacker Drive, 30th Floor Chicago, IL 60606 312-499-6150</p>
<p>Data Exchange Corporation William E. Winfield, Esq. Nordman, Cormany, Hair & Compton, LLP 1000 Town Center Drive, 6th Floor PO Box 9100 Oxnard, CA 93031-9100 805-988-8387</p>	<p>Faegre & Benson LLP On Behalf of Polaroid Unsecured Creditors Committee 90 South Seventh Street 2200 Wells Fargo Center Minneapolis, MN 55402-3901 612-766-1600</p>
<p>Jason Price Houlihan, Lokey Howard & Zukin Capital 225 S. 6th Street, Suite 4950 Minneapolis, MN 55402 612-338-2938</p>	<p>E. J. Harris Marketstar Corporation 2475 Washington Blvd. Ogden, UT 84401 801-393-4115</p>
<p>IKON Financial Services Bky Administration 1738 Bass Road PO Box 13708 Macon, GA 31208-3708 404-879-2625</p>	<p>Ray Mai Proview Technology (Shenzhen) Company 8FL, North Block, 21 No, S Shatoukok Free Trade Zone Shenzhen, China 518081 86-755-25261565</p>
<p>Masatoshi Maeda OS Electronics Company, Ltd 3-16-8 Sotokanda Chiyoda-ku, 1010021 81-3-3255-2480</p>	<p>Daniel Phipps Axis Design 106 West Bagdad Avenue Round Rock, TX 78664 512-628-3245</p>
<p>Margaret M. Anderson On behalf of Ronald Peterson Fox Hefter Swibel Levin & Carroll LLP 200 W Madison Street, Suite 3000 Chicago, IL 60606 312-224-1201</p>	<p>Alps Electric Co., Ltd. Attn: Junichi Umehara 1-7, Yukigay-otsukamachi Ota-ku, 145-8501 Tokyo, Japan</p>
<p>Martin Croyle Croyle & Associates PC 220 Broadway Suite 204 Lynnfield, MA 01940 781-581-7601</p>	<p>Kelly Mundorff Thule Organization Solutions, Inc. 6303 Dry Creek Pkwy Longmont, CO 80503 303-652-1091</p>

TW Telecom, Inc. c/o Linda Boyle 10475 Park Meadows Dr. Ste. 400 Littleton, CO 80124 303-566-1010	Bryan Krakauer on Behalf of Rhone Holdings II, Ltd. Sidley Austin LLP One South Dearborn Chicago, IL 60603 312-853-7036
Iron Mountain Information Management, Inc. c/o Frank F. McGinn, Esq. Bartlett Hackett Feinberg P.C. 155 Federal Street, 9th Floor Boston, MA 02110 617-422-0383	Oracle USA, Inc. c/o Buchalter Nemer Shawn M. Christianson 333 Market Street, 25 th Floor San Francisco, CA 94105 415-227-0770
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Gregory M. Gordon On behalf of Lithographic Legends Jones Day 2727 N. Harwood Street Dallas, TX 75201 214-969-5100	Robert B. Lamb On Behalf of Summit Technology Group, LLC PO Box 45120 Salt Lake City, UT 84145-0120
KPMG LLP 99 High Street Boston, MA 02110-2371	Richard Hettler 4818 Overlook Lake Circle Bloomington, MN 55437
James Rubenstein Moss & Barnett 4800 Wells Fargo Center 90 South Seventh Street Minneapolis, MN 55402-4129 612-877-5999	Van C. Durrer or Ramon M. Naguiat On behalf of Lorence Harmer Skadden Arps Slate Meagher & Flom 300 S Grand Avenue, Suite 3400 Los Angeles, CA 90071 213-687-5600
Sotheby's, Inc. 1334 York Ave. New York, NY 10021	Justin D. Leonard Ball Janik LLP 101 SW Main St., Ste. 1100 Portland, OR 97204 503-295-1058

via U.S. Mail, Federal Express or facsimile, 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