

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)
POLAROID CORPORATION, et al.,) Chapter 11
Debtors.) Case No. 01-10864 (PJW)
) Jointly Administered
)
) Hearing Date: March 25, 2004 at 2:00 p.m.
) Objection Deadline: March 18, 2004 at 4:00 p.m.

NOTICE OF AMENDED APPLICATION

TO: The United States Trustee, counsel for the Pre-Petition Agent, counsel for the Purchaser and those parties which have filed a notice of appearance pursuant to Bankruptcy Rule 2002.

The **Amended Final Application for Compensation and for Reimbursement of Expenses of Akin Gump Strauss Hauer & Feld, LLP** (the "Final Application") has been filed with the Bankruptcy Court. The Final Application seeks allowance of interim fees in the amount of \$31,601.00¹ and interim expenses in the amount of \$0.00 and final fees in the amount of \$3,199,079.25 and final expenses in the amount of \$165,571.30

You are required to file a response to the attached Final Application on or before March 18, 2004 at 4:00 p.m. with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 Market Street, Wilmington, Delaware 19801.

At the same time, you must also serve a copy of the response on the Plan Administrator's attorneys:

Brendan Linehan Shannon, Esq. Young Conaway Stargatt & Taylor The Brandywine Building 1000 West Street, 17 th Floor P.O. Box 391 Wilmington, DE 19899	Nava Hazan, Esq. Akin, Gump, Strauss, Hauer & Feld, L.L.P. 590 Madison Avenue New York, NY 10022
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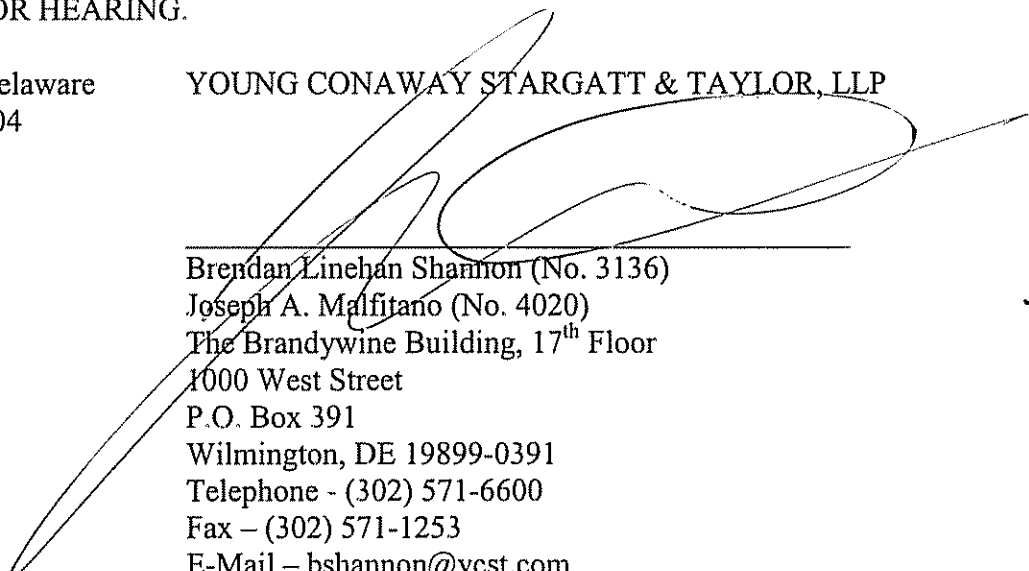
HEARING ON THE FINAL APPLICATION will be held on March 25, 2004 at 2:00 p.m. before the Honorable Peter J. Walsh, United States Bankruptcy Court for the District of Delaware, 824 Market Street, Wilmington, Delaware 19801, only if an objection is timely filed.

¹ Charges were inadvertently omitted in the Final Application for the interim period. You were previously served with a copy of the Final Application.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT
MAY GRANT THE RELIEF DEMANDED BY THE FINAL APPLICATION WITHOUT
FURTHER NOTICE OR HEARING.

Dated: Wilmington, Delaware
February 9, 2004

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

IN RE:)
)
POLAROID CORPORATION, et al.) **Case No 01-10864 (PJW)**
) **Chapter 11**
) **(Jointly Administered)**
Debtors.)

**AMENDED FINAL APPLICATION FOR COMPENSATION
AND FOR REIMBURSEMENT OF EXPENSES**

Name of Applicant: Akin Gump Strauss Hauer & Feld LLP

Authorized to Provide
Professional Services to: Official Committee of Unsecured Creditors

Date of Retention: December 21, 2001 (nunc pro tunc to October 23, 2001)

Period for which compensation
and reimbursement is sought: October 23, 2001 through December 17, 2003

Amount of Compensation sought as
actual, reasonable, and necessary: \$3,199,079.25

Amount of Expense Reimbursement sought
as actual, reasonable, and necessary: \$165,571.30

Period for which compensation
is sought: October 12, 2001 through October 22, 2001

Amount of compensation sought as
actual, reasonable and necessary: \$31,601.00

This is a final fee application.

Prior Fee Applications:

Time Period	Fees	Expenses	Status
10/23/01 – 11/30/01	\$284,161.50 ¹	\$18,057.23	Approved pursuant to Court Order. Payment received.
12/01/01 – 12/31/01	\$113,697.50 ²	\$12,392.85	Approved pursuant to Court Order. Payment received.
01/01/02 – 01/31/02	\$149,786.50 ³	\$5,738.00	Approved pursuant to Court Order. Payment received.
02/01/02 – 02/28/02	\$127,752.00	\$6,473.56	Approved pursuant to Court Order. Payment received.
03/01/02 – 03/27/02	\$99,210.00 ⁴	\$11,880.66	Approved pursuant to Court order. Payment received.
03/28/02 – 04/30/02	\$251,256.00	\$14,214.63	Approved pursuant to Court Order. Payment received.
05/01/02 – 05/31/02	\$131,599.00 ⁵	\$6,751.54	Approved pursuant to Court Order. Payment received.
06/01/02 – 06/30/02	\$464,418.50 ⁶	\$17,180.58	Approved pursuant to Court Order. Payment received.
07/01/02 – 07/31/02	\$109,598.00	\$6,210.84	Approved pursuant to Court Order. Payment received.
08/01/02 – 08/31/02	\$157,570.50	\$14,078.16	Approved pursuant to Court Order. Payment received.
09/01/02 – 09/30/02	\$117,252.00 ⁷	\$3,304.49	Approved pursuant to Court Order. Payment received.
10/01/02 – 10/31/02	\$117,358.00	\$3,874.22	Approved pursuant to Court Order. Payment received.
11/01/02 – 11/30/02	\$41,812.00	\$5,897.35	Approved pursuant to Court Order. Payment received.
12/01/02 – 12/31/02	\$47,063.50	\$2,637.35	Approved pursuant to Court Order. Payment received.
01/01/03 – 01/31/03	\$91,912.00	\$1,914.37	Approved pursuant to Court Order. Payment received.
02/01/03 – 02/28/03	\$50,221.50 ⁸	\$1,407.34	Approved pursuant to Court Order. Payment received.
03/01/03 – 03/31/03	\$75,421.75	\$1,443.84	Approved pursuant to Court Order. Payment received.
04/01/03 – 04/30/03	\$57,213.00 ⁹	\$1,453.56	Approved pursuant to Court Order. Payment received.

05/01/03 – 05/31/03	\$53,574.50	\$2,123.97	Approved pursuant to Court Order. Payment received.
06/01/03 – 06/30/03	\$89,029.00 ¹⁰	\$1,690.91	Approved pursuant to Court Order. Payment received.
07/01/03 – 07/31/03	\$78,339.00	\$2,302.71	Approved pursuant to Court Order. Payment received.
08/01/03 – 08/31/03	\$113,531.00	\$1,725.93	Approved pursuant to Court Order. Payment received.
09/01/03 – 09/30/03	\$59,275.50	\$3,947.14	Approved pursuant to Court Order. Payment received.
10/01/03 – 10/31/03	\$119,188.25	\$6,701.52	Approved pursuant to Court Order. Payment received.
11/01/03 – 11/30/03	\$135,217.00	\$836.13	Pending.
12/01/03 – 12/17/03	\$75,548.50	\$11,332.42	Pending.

1. After discussions with the Fee Examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the First Interim fee Application by \$2,000.00.
2. After discussions with the Fee Examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Second Interim Fee Application by \$1,653.75.
3. After discussions with the Fee Examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Third Interim Fee Application by \$2,500.00.
4. After discussions with the Fee Examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Fifth Interim Fee Application by \$780.00.
5. After discussions with the Fee Examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Seventh Interim Fee Application by \$600.00.
6. After discussions with the Fee Examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Eighth Interim Fee Application by \$1,000.00.
7. After discussions with the Fee Examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Eleventh Interim Fee Application by \$250.00.
8. After discussions with the Fee Examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Sixteenth Interim Fee Application by \$750.00.
9. After discussions with the Fee Examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Eighteenth Interim Fee Application by \$693.00.
10. After discussions with the Fee Examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Twentieth Interim Fee Application by \$900.00.

**ATTACHMENT B TO THE FEE APPLICATION
FOR THE PERIOD OCTOBER 23, 2001 THROUGH DECEMBER 17, 2003**

Name of Professional Person	Position of the Applicant, Number of Years in that Position at Current or Prior Firms, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate	Total Billed Hours	Total Compensationⁱ
Lisa Beckerman	Partner for 5 years; Admitted in 1989; Financial Restructuring Department	\$550	0.60	\$330.00
Kerry Berchem	Partner for 3 years; Admitted in 1991; Corporate Department \$460	\$460	5.50	\$2,530.00
David Botter	Partner for 3 years; Admitted in 1990; Financial Restructuring Department	\$450	416.45	\$174,780.00
Clarice Davis	Partner for 18 years; Admitted in 1969; Corporate Department	\$425	19.60	\$8,330.00
Patrick Fenn	Partner for 12 years; Admitted in 1982; Tax Department	\$675	10.30	\$5,737.50
Andrew Gaines	Partner for 8 years; Admitted in 1987; ERISA Department	\$550	19.10	\$10,237.50
Ronald Goldberg	Partner for 8 years; Admitted in 1987; Corporate Department	\$500	3.10	\$1,550.00
Joel Goldhammer	Partner for 33 years; Admitted in 1964; Corporate Department	\$475	13.50	\$5,272.50
Fred Heller	Partner for 17 years; Admitted in 1978; Corporate Department	\$550	1.60	\$880.00
Fred Hodara	Partner for 13 years; Admitted in 1982; Financial Restructuring Department	\$675	1,030.40	\$621,450.00
Kim Koopersmith	Partner for 12 years; Admitted in 1985; Litigation Department	\$500	11.35	\$5,792.50
Robert Johnson	Partner for 6 years; Admitted in 1988; Litigation Department	\$500	8.00	\$4,000.00
Stuart LeBlang	Partner for 5 years; Admitted in 1990; Tax Department	\$595	1.80	\$1,071.00
Elaine Laflamme	Partner for 4 years; Admitted in 1989; Intellectual Property Department	\$475	1.65	\$783.75
Stephen Older	Partner for 8 years; Admitted in 1988; Corporate Department	\$525	3.50	\$1,250.00

Name of Professional Person	Position of the Applicant, Number of Years in that Position at Current or Prior Firms, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate	Total Billed Hours	Total Compensation¹
Scott Racine	Partner for 15 years; Admitted in 1977; Tax Department	\$525	2.50	\$1,837.50
Edward Rubinoff	Partner for 20 years; Admitted in 1975; International Trade Department	\$500	16.50	\$8,250.00
Adrienne Scerbak	Partner for 1 year; Admitted in 1998; ERISA Department	\$435	79.40	\$33,067.50
William Schwarze	Partner for 27 years; Admitted in 1969; Intellectual Property Department	\$425	1.70	\$722.50
John Strickland	Partner for 11 years; Admitted in 1985; Corporate Department	\$600	877.40	\$517,005.00
Mark Volow	Partner for 13 years; Admitted in 1981; Corporate Department	\$525	1.50	\$787.50
Ariane Austin	Senior Counsel for 3 years; Admitted in 1991; Litigation Department	\$450	389.70	\$166,882.00
Patrick Cox	Counsel for 3 years; Admitted in 1995; Tax Department	\$400	283.20	\$112,615.50
David Englander	Counsel for 3 years; Admitted in 1980; Corporate Department	\$425	1.70	\$722.50
Lars-Erik Hjelm	Counsel for 4 years; Admitted in 1989; International Trade Department	\$450	61.90	\$27,855.00
Abid Qureshi	Counsel for 2 years; Admitted in 1997; Litigation Department	\$380	194.10	\$75,958.50
Myron Sheinfeld	Counsel for 1 year; Admitted in 1955; Financial Restructuring Department	\$600	0.90	\$540.00
Chelo Carter	Associate for 2 years; Admitted in 1999; Corporate Department	\$250	14.20	\$3,550.00
Melissa Davis	Associate for 2 years; Admitted in 2002; Real Estate Department	\$230	9.05	\$2,081.50
Vincenzo DeLeo	Associate for 5 years; Admitted in 1998; Litigation Department	\$305	62.00	\$18,910.00
Jamison Diehl	Associate for 4 years; Admitted in 1999; Litigation Department	\$315	14.20	\$4,473.00

Name of Professional Person	Position of the Applicant, Number of Years in that Position at Current or Prior Firms, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate	Total Billed Hours	Total Compensation¹
Christine Doniak	Staff Attorney for 4 years; Admitted in 1998; Litigation Department	\$175	68.30	\$11,952.50
Philip Dublin	Associate for 5 years; Admitted in 1999; Financial Restructuring Department	\$400	1,345.90	\$461,929.00
Randell Gartin	Associate for 2 years; Admitted in 2001; Financial Restructuring Department	\$200	20.20	\$4,040.00
Nava Hazan	Associate for 4 years; Admitted in 2000; Financial Restructuring Department	\$375	2,127.00	\$687,872.50
Janie Jones	Associate for 6 years; Admitted in 1998; Corporate Department	\$325	1.00	\$325.00
Lewis Kweitt	Associate for 7 years; Admitted in 1995; Tax Department	\$375	75.50	\$28,312.50
Mark Laskay	Associate 5 years; Admitted in 1996; Tax Department	\$305	12.10	\$3,690.50
Sarene Loar	Associate for 6 years; Admitted in 1996; Litigation Department	\$325	10.60	\$3,445.00
Mary McClure	Associate for 1 year; Not Yet Admitted; Litigation Department	\$250	11.40	\$2,850.00
Lisa M. Palluconi	Associate for 2 years; Admitted in 2002; International Trade Department	\$224	4.10	\$922.50
Barbara Rasch	Associate for 2 years; Admitted in 2002; Tax Department	\$305	\$7.80	\$1,950.00
Nathan Read	Associate for 1 year; Admitted in 2002; Litigation Department	\$230	76.20	\$17,526.00
Monica Panache Sapone	Associate for 3 years; Admitted in 2000; ERISA Department	\$250	125.10	\$28,830.00
Stacey Schwartz	Associate for 4 years; Admitted in 1998; Litigation Department	\$305	6.80	\$2,074.00
Lynda Stadler	Associate for 7 years; Admitted in 1996; Litigation Department	\$350	2.00	\$700.00
Anthony Szydowski	Associate for 3 years; Admitted in 2000; Corporate Department	\$250	6.40	\$1,600.00

Name of Professional Person	Position of the Applicant, Number of Years in that Position at Current or Prior Firms, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate	Total Billed Hours	Total Compensation¹
Jenna Unell	Associate for 18 years; Admitted in 1984; Real Estate Department	\$325	53.90	\$17,517.50
Daniel Vira	Associate for 10 years; Admitted in 1992; ERISA Department	\$305	345.10	\$99,960.00
Tapio Christiansen	Economic Consultant for 5 years; Corporate Department	\$200	11.00	\$2,200.00
Christina Devries	Law Clerk; Third Year Law School Student	\$150	27.70	\$4,155.00
Michelle Kultgen	Law Clerk; Third Year Law School Student	\$150	14.90	\$2,235.00
Andrew Grotto	Law Clerk; Third Year Law School Student	\$150	11.70	\$1,755.00
Alla Stewart	Law Clerk; Third Year Law School Student	16.50	\$150	\$2,145.00
Darron Berquist	Legal Assistant for 1 year; Financial Restructuring Department	\$100	4.60	\$460.00
Carrie Calvert	Legal Assistant for 2 years; Litigation Department	\$155	0.75	\$116.25
Felicia Durkin	Legal Assistant for 6 years; Real Estate Department	\$160	0.40	\$64.00
Frank Grese	Legal Assistant for 1 year; Financial Restructuring Department	\$150	4.30	\$645.00
Roberto Gonzalez	Legal Assistant for 2 years; Corporate Department	\$145	0.50	\$72.50
Patricia Gunn	Legal Assistant for 15 years; Corporate Department	\$140	30.30	\$4,242.00
Joanna Havens	Case Clerk for 1 year; Litigation Department	\$35	15.55	\$544.25
I. Sarah Hwang	Legal Assistant for 3 years; Financial Restructuring Department	\$160	47.90	\$7,644.00
Christina Jung	Legal Assistant for 3 years; Financial Restructuring Department	\$160	124.50	\$19,226.00

Name of Professional Person	Position of the Applicant, Number of Years in that Position at Current or Prior Firms, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate	Total Billed Hours	Total Compensationⁱ
Alison Landgraf	Legal Assistant for 1 year; Corporate Department	\$140	2.30	\$322.00
Thania Lespeerance	Legal Assistant fro 2 years; Corporate Department	\$125	7.50	\$937.50
Evelyn Munoz	Legal Assistant for 7 years; Financial Restructuring Department	\$150	22.20	\$3,075.00
Dana Roland	Legal Assistant for 1 year; Litigation Department	\$75	12.00	\$795.00
George Ruge	Legal Assistant for 17 years; Litigation Department	\$160	1.50	\$240.00
Peter Sprofera	Legal Assistant for 27 years; Financial Restructuring Department	\$175	186.40	\$30,648.50
Darryl Thompson	Case Clerk for 3 years; Financial Restructuring Department	\$125	43.70	\$5,244.50
Sarah Hwang	Legal Assistant for 4 years; Financial Restructuring Department	\$160	6.00	\$960.00
Azalia Wynter	Legal Assistant for 3 years; Litigation Department	\$160	5.50	\$880.00

Total Amount of Fees: \$3,199,079.25ⁱⁱ
Total Number of Hours: 8,227.65
Blended Hourly Rate: \$388.82

ⁱ During the Compensation Period Akin Gump increased its hourly rates. The amount in this column reflects the billing rate in effect when the services were rendered.

ⁱⁱ Adjusted for travel time deductions and voluntary reductions.

**POLAROID CORPORATION
 COMPENSATION BY PROJECT CATEGORY
 FOR THE PERIOD
 OCTOBER 23, 2001 THROUGH DECEMBER 17, 2003**

Project Category	Total Hours	Total Fees
General Case Administration	702.30	\$267,069.50
Akin Gump Fee Application/Monthly Billing Reports	282.60	\$76,136.50
Analysis of Other Professionals Fee Applications	89.00	\$27,033.00
Review of Schedules and Statements	16.00	\$2,770.50
Retention of Professionals	145.40	\$52,267.00
Créditors Committee Meetings	238.80	\$108,852.50
Court Hearings	422.30	\$157,741.50
Financial Reports and Analysis	18.70	\$9,255.50
DIP and Exit Financing	129.05	\$55,789.00
Executory Contracts/License Agreements	90.60	\$31,903.50
General Claims Analysis/Claims Objections	726.70	\$276,545.50
Analysis of Pre-Petition Transactions	391.05	\$182,786.75
Analysis of Secured Claims/Adequate Protection	330.20	\$115,052.00
Lift Stay Litigation	16.70	\$4,721.00
Adversary Proceedings/Litigation Matters	53.50	\$20,788.00
Tax Issues	572.10	\$253,968.50
Labor Issues/Employee Benefits	771.10	\$264,029.25
Real Estate Issues/Leases	83.05	\$31,337.50
Exclusivity	72.10	\$22,869.00
Plan and Disclosure Statement	1,200.50	\$557,637.00
Asset/Stock Transaction/Business Liquidations	1,839.05	\$650,510/25

Project Category	Total Hours	Total Fees
Travel (billed at 50% of actual time)	86.85	\$30,016.25
TOTAL	8,227.65	\$3,199,079.25

**POLAROID CORPORATION
DISBURSEMENT SUMMARY
OCTOBER 23, 2001 THROUGH DECEMBER 17, 2003**

COURIER/MESSENGER/POSTAGE	\$2,504.80
COMPUTERIZED LEGAL RESEARCH	\$57,729.08
LONG DISTANCE TELEPHONE/CONFERENCE CALLS	\$27,558.60
MEALS/COMMITTEE MEETING EXPENSES	\$10,235.21
DUPLICATING EXPENSES/OUTSIDE DUPLICATING EXPENSES	\$19,430.07
FACSIMILE	\$1,255.00
TRAVEL EXPENSES	\$39,361.41
FILING FEES	\$4,220.86
CORPORATE SERVICE FEES	\$1,441.34
TRANSCRIPT EXPENSES	\$925.75
PROCESS SERVER FEES	\$545.00
DOCUMENT PRODUCTION - IN HOUSE	\$75.00
DOCUMENT RETRIEVAL	\$89.18
UCC SEARCH EXPENSES	\$200.00
TOTAL	\$165,571.30

**ATTACHMENT B TO THE FEE APPLICATION
FOR THE PERIOD OCTOBER 21 ,2001 THROUGH OCTOBER 22, 2001**

Name of Professional Person	Position of the Applicant, Number of Years in that Position at Current or Prior Firms, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate	Total Billed Hours	Total Compensation
David Botter	Partner for 3 years; Admitted in 1990; Financial Restructuring Department	\$400	29.30	\$11,720.00
Andrew Gaines	Partner for years; Admitted in 1987; ERISA Department	\$525	0.30	\$157.50
Fred Hodara	Partner for 13 years; Admitted in 1982; Financial Restructuring Department	\$550	26.00	\$14,300.00
Philip Dublin	Associate for 5 years; Admitted in 1999; Financial Restructuring Department	\$275	1.30	\$357.50
Nava Hazan	Associate for 4 years; Admitted in 2000; Financial Restructuring Department	\$245	15.20	\$3,724.00
Mark Laskay	Associate for 5 years; Admitted in 1996; Tax Department	\$305	4.40	\$1,342.00

Total Amount of Fees: \$31,601.00
Total Number of Hours: 76.50
Blended Hourly Rate: \$413.08

**POLAROID CORPORATION
 COMPENSATION BY PROJECT CATEGORY
 FOR THE PERIOD
 OCTOBER 12, 2001 THROUGH OCTOBER 22, 2001**

Project Category	Total Hours	Total Fees
General Case Administration	29.90	\$11,725.00
Retention Application	1.30	\$357.50
Court Hearings	15.30	\$6,495.00
DIP and Exit Financing	21.60	\$9,252.00
Labor Issues/Employee Benefits	1.50	\$711.50
Asset/Stock Transaction/Business Liquidations	6.90	\$3,060.00
TOTAL	76.50	\$31,601.00

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

IN RE:)
)
POLAROID CORPORATION, et al.) **Case No 01-10864 (PJW)**
) **Chapter 11**
) **(Jointly Administered)**
Debtors.)

**AMENDED FINAL APPLICATION OF AKIN GUMP
STRAUSS HAUER & FELD LLP, ATTORNEYS FOR
THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS, (A) FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF
EXPENSES FOR SERVICES RENDERED DURING THE PERIOD OF
OCTOBER 23, 2001 THROUGH DECEMBER 17, 2003 AND (B) FOR
FINAL ALLOWANCE AND AWARD OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES PURSUANT TO
11 U.S.C. § 503 (B) FOR SERVICES RENDERED DURING THE
PERIOD OF OCTOBER 12, 2001 THROUGH OCTOBER 22, 2001**

**TO: THE HONORABLE PETER J. WALSH,
UNITED STATES BANKRUPTCY COURT JUDGE:**

Akin Gump Strauss Hauer & Feld LLP (“Akin Gump” or “Applicant”), co-counsel to the Official Committee of Unsecured Creditors (the “Committee”) of Polaroid Corporation (“Polaroid”) and its affiliates, debtors and debtors-in-possession (collectively, the “Debtors”), submits (i) its amended application pursuant to 11 U.S.C. § 330 for a final allowance and award of compensation for services rendered and for reimbursement of expenses incurred in connection therewith, and (ii) its amended application pursuant to 11 U.S.C. § 503 (b) for allowance and award of compensation for

services rendered and for reimbursement of expenses (the “Application”), and respectfully represents:

INTRODUCTION

1. By this Application, Akin Gump seeks (i) final allowance of fees and expenses in the aggregate amount of \$\$2,601,887.07 for the period of October 23, 2002 through April 30, 2003, which compensation was previously awarded to Akin Gump on an interim basis pursuant to prior orders of this Court; (ii) final allowance and award of fees and expenses in the aggregate amount of \$753,756.48 for the period of May 1, 2003 through December 31, 2003; and (iii) final allowance and award of compensation in the amount of \$30,601.00 for services rendered by Akin Gump pursuant to 11 U.S.C. § 503 (b) for the period of October 12, 2001 through October 22, 2001.

2. The services rendered by Akin Gump for the period of October 23, 2001 through December 17, 2003 are described in the twenty-six interim fee applications which are on file with this Court and are incorporated herein by reference.

BACKGROUND

3. On October 12, 2001 (the “Petition Date”), the Debtors filed with this Court their voluntary petitions for relief under chapter 11 of the Bankruptcy Code.

4. The Debtors have continued in possession of its property and have continued to operate and manage their businesses as a debtors-in-possession pursuant to §§1107(a) and 1108 of the Bankruptcy Code.

5. On November 18, 2003, this Court entered its Findings of Fact, Conclusions of Law and an Order Confirming the Debtors' Third Amended Joint Plan of Reorganization (the "Plan"). On December 17, 2003, the Plan became effective.

6. Akin Gump respectfully submits that the services it rendered on behalf of the Committee were necessary, resulted in the effective administration of these cases, and directly benefited the Debtors' unsecured creditors. Together with Houlihan Lokey Howard & Zukin ("HLHZ"), the Committee's financial advisor, Akin Gump advised and counseled the Committee on formulating an effective strategy, which led to the successful reorganization of the Debtors.

THE INFORMAL COMMITTEE

7. On August 21, 2001, the Debtors commenced negotiations with an informal committee (the "Informal Committee") comprised of certain holders of Polaroid's 6.75% Senior Notes due 2007, 7.25% Senior Notes due 2007 and 11.50% Senior Notes due 2006 in an effort to reach a consensual restructuring of the Debtors' debt obligations. Akin Gump served as counsel to the Informal Committee. The Informal Committee dissolved prior to the formation of the Committee and four of the members of the Informal Committee became members of the Committee.

THE COMMITTEE'S FORMATION

8. On October 23, 2001 (the "Committee Formation Date"), pursuant to Bankruptcy Code Section 1102, the United States Trustee appointed the Committee

consisting of seven members.¹ On the Committee Formation Date, the Committee selected Akin Gump to serve as counsel to the Committee pursuant to Bankruptcy Code Section 1103(a). Akin Gump was retained nunc pro tunc to October 22, 2001 by an order of this Court dated December 21, 2001.

9. This application is submitted pursuant to the terms of the Administrative Order, Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Establishing Procedures for Interim Compensation and Reimbursement of Professionals dated November 5, 2001 (the “Administrative Fee Order”).

10. Except with respect to the receipt of payment for services rendered prepetition to the Informal Committee and as described below, Applicant has received no payment and no promises for payment from any source for services rendered in connection with these cases. There is no agreement or understanding between the Applicant and any other person (other than members of Akin Gump) for the sharing of compensation to be received for the services rendered in these cases.

11. Pursuant to the terms of the Administrative Fee Order, Akin Gump filed its (i) First Application for Interim Allowance of Compensation and Reimbursement of Expenses for Services Rendered during the Period October 23, 2001 through November 30, 2001 in the amounts of \$284,161.50² for fees and \$18,057.23 for expenses (the “First Interim Fee Application”); (ii) Second Application for Interim Allowance of

¹ As of the Effective Date, the Committee was comprised of Pension Benefit Guaranty Corporation, Protective life Corporation, Rexam, Inc./Rexam Image Products, and State Street Bank and Trust Company.

Compensation and for Reimbursement of Expenses for Services Rendered during the Period December 1, 2001 through December 31, 2001 in the amounts of \$149,786.50³ for fees and \$12,932.85 for expenses (the “Second Interim Fee Application”); (iii) Third Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period January 1, 2002 through January 31, 2002 in the amounts of \$149,786.50⁴ for fees and \$5,738.00 for expenses (the “Third Interim Fee Application”); (iv) Fourth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period February 1, 2002 through February 28, 2002 in the amounts of \$127,752.00 for fees and \$6,473.56 for expenses (the “Fourth Interim Fee Application”); (v) Fifth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period March 1, 2002 through March 27, 2002 in the amounts of \$99,210.00⁵ for fees and \$11,880.66 for expenses (the “Fifth Interim Fee Application”); (vi) Sixth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period March 28, 2002 through April 30, 2002 in the amounts of \$251,286.00 for fees and \$14,214.63 for Expenses (the “Sixth Interim Fee

² After discussions with the fee examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the First Interim Fee Application by \$2,000.00.

³ After discussions with the fee examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Second Interim Fee Application by \$1,653.75.

⁴ After discussions with the fee examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Third Interim Fee Application by \$2,500.00.

⁵ After discussions with the fee examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Fifth Interim Fee Application by \$780.00.

Application”); (vii) Seventh Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period May 1, 2002 through May 31, 2002 in the amounts of \$131,599.00⁶ for fees and \$6,751.64 for expenses (the “Seventh Interim Fee Application”); (viii) Eighth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period June 1, 2002 through June 30, 2002 in the amounts of \$464,418.50⁷ for fees and \$6,210.84 for expenses (the “Eighth Interim Fee Application”); (xi) Ninth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period July 1, 2002 through July 31, 2002 in the amounts of \$109,598.00 for fees and \$6,210.84 for expenses (the “Ninth Interim Fee Application”); (x) Tenth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period August 1, 2002 through August 31, 2002 in the amounts of \$157,570.50 for fees and \$14,078.16 for expenses (the “Tenth Interim Fee Application”); (xi) Eleventh Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period September 1, 2002 through September 30, 2002 in the amounts of \$117,252.00⁸ for fees and \$3,304.49 for expenses (the “Eleventh Interim Fee

⁶ After discussions with the fee examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Seventh Interim Fee Application by \$600.00.

⁷ After discussions with the fee examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Eighth Interim Fee Application by \$1,000.00.

⁸ After discussions with the fee examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Eleventh Interim Fee Application by \$250.00.

Application”); (xii) Twelfth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period October 1, 2002 through October 31, 2002 in the amounts of \$117,358.00 for fees and \$3,874.72 for expenses (the “Twelfth Interim Fee Application”); (xiii) Thirteenth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period November 1, 2002 through November 30, 2002 in the amounts of \$41,812.00 for fees and \$5,897.35 for expenses (the “Thirteenth Interim Fee Application”); (xiv) Fourteenth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period December 1, 2002 through December 31, 2002 in the amounts of \$47,063.50 for fees and \$2,637.35 for expenses (the “Fourteenth Interim Fee Application”); (xv) Fifteenth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period January 1, 2003 through January 31, 2003 in the amounts of \$91,912.00 for fees and \$1,914.37 for expenses (the “Fifteenth Interim Fee Application”); (xvi) Sixteenth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period February 1, 2003 through February 28, 2003 in the amounts of \$50,221.50 for fees and \$1,407.34 for expenses (the “Sixteenth Interim Fee Application”);⁹ (xvii) Seventeenth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period March 1, 2003 through March 31, 2003 in the amounts of

⁹ After discussions with the fee examiner appointed in these cases, Akin Gump has agreed

\$75,421.75 for fees and \$1,443.84 for expenses (the “Seventeenth Interim Fee Application”); (xviii) Eighteenth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period April 1, 2003 through April 30, 2003 in the amounts of \$57,213.00 for fees and \$1,453.56 for expenses (the “Eighteenth Interim Fee Application”);¹⁰ (xix) Nineteenth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period May 1, 2003 through May 31, 2003 in the amounts of \$53,574.50 for fees and \$2,123.97 for expenses (the “Nineteenth Interim Fee Application”); (xx) Twentieth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period June 1, 2003 through June 30, 2003 in the amounts of \$89,029.00 for fees and \$1,690.91 for expenses (the “Twentieth Interim Fee Application”);¹¹ (xxi) Twenty-First Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period July 1, 2003 through July 31, 2003 in the amounts of \$78,339.00 for fees and \$2,302.71 for expenses (the “Twenty-First Interim Fee Application”); (xxii) Twenty-Second Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period August 1, 2003 through August 31, 2003 in the amounts of \$113,531.00 for fees and \$1,725.93 for

to reduce the fees requested in the Sixteenth Interim Fee Application by \$750.00.

¹⁰ After discussions with the fee examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Eighteenth Interim Fee Application by \$693.00.

expenses (the “Twenty-Second Interim Fee Application”); (xxiii) Twenty-Third Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period September 1, 2003 through September 30, 2003 in the amounts of \$59,275.00 for fees and \$3,947.14 for expenses (the “Twenty-Third Interim Fee Application”); (xxiv) Twenty-Fourth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period October 1, 2003 through October 31, 2003 in the amounts of \$119,188.25¹² for fees and \$6,701.52 for expenses (the “Twenty-Fourth Interim Fee Application”); (xxv) Twenty-Fifth Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period November 1, 2003 through November 31, 2003 in the amounts of \$135,217.00 for fees and \$836.13 for expenses (the “Twenty-Fifth Interim Fee Application”); and (xvi) Twenty-Six Application for Interim Allowance of Compensation and for Reimbursement of Expenses for Services Rendered during the Period December 1, 2003 through December 17, 2003 in the amounts of \$75,548.50 for fees and \$11,332.42 for expenses (the “Twenty-Sixth Interim Fee Application”). Pursuant to the Administrative Fee Order and orders entered by this Court, Akin Gump has received payment of 100% of the fees requested, and 100% of the expenses requested in the First Interim Fee Application, the Second Interim Fee

¹¹ After discussions with the fee examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Eighteenth Interim Fee Application by \$900.00.

¹² After discussions with the fee examiner appointed in these cases, Akin Gump has agreed to reduce the fees requested in the Twenty-Fourth Interim Fee Application by \$800.00.

Application, the Third Interim Fee Application, the Fourth Interim Application, the Fifth Interim Fee Application, the Sixth Interim Fee Application, the Seventh Interim Fee Application, the Eighth Interim Fee Application, the Ninth Interim Fee Application, the Tenth Interim Fee Application, the Eleventh Interim Fee Application, the Twelfth Interim Fee Application, the Thirteenth Interim Fee Application, the Fourteenth Interim Fee Application, the Fifteenth Interim Fee Application, the Sixteenth Interim Fee Application and the Seventeenth Interim Fee Application. Pursuant to the Administrative Fee Order, Akin Gump has received payment of 80% of the fees requested, and 100% of the expenses requested in the Eighteenth Interim Fee Application, the Nineteenth Interim Fee Application, the Twentieth Interim Fee Application, the Twenty-First Interim Fee Application, the Twenty-Second Interim Fee Application, the Twenty-Third Interim Fee Application and the Twenty-Fourth Interim Fee Application.

12. As stated in the Affirmation of Fred S. Hodara, Esq., annexed hereto as Exhibit "A," all of the services for which interim compensation is sought herein were rendered for or on behalf of the Committee solely in connection with this case (other than the fees and expenses sought herein under Section 503(b) of the Bankruptcy Code).

13. Akin Gump attorneys were the principal architect of the Plan. Akin Gump took the laboring oar with respect to the confirmation of the Plan, including attending court hearings and responding to objections to confirmation of the Plan, and was instrumental in obtaining consummation of the Plan.

14. A major portion of the services rendered by Akin Gump were in connection with the sale of substantially all of the Debtors' assets to OEP Imaging Corporation (the "Sale"), as proposed in the "Sale Motion," as well as advising the Committee on alternatives to the Sale.

15. Based on the ruling of Judge Walsh in April 2002 regarding the auction process and the right of the Committee to pursue an alternative plan of reorganization or to bid, with a plan, at the auction, in June 2002, the Committee aggressively pursued these complimentary routes. The Committee's efforts resulted in a commitment letter from a working capital lender, Congress Financial, and in the identification of a group of investors prepared to provide the equity financing to support the Committee's alternative plan/bid. These efforts led to meaningful competition at the auction and, ultimately, to a revised bid from the stalking horse bidder that included 35% of the equity in the new Polaroid entity for creditors (as contrasted with mere illiquid warrants for 6% of the new entity in the original bid).

16. Akin Gump conducted a review and analysis of the Sale Motion, which included the review of bidding procedures and the review of the sale documents, including the asset purchase agreement. Akin Gump attorneys had numerous discussions and meetings with representatives of the Debtors with respect to the Sale. At the direction of the Committee, Akin Gump prepared and filed an extensive objection to the Sale Motion (the "Sale Objection"). During the Compensation Period, Akin Gump participated in an extensive discovery process with respect to the Sale Objection. Akin

Gump was instrumental in getting other parties to make offers for the assets to be sold in the Sale Motion. Akin Gump's tenacious and diligent efforts in connection with the Sale led to a substantially increased recovery to unsecured creditors from the proceeds of the sale of the assets. On July 3, 2002, this Court entered an Order Approving the Sale Motion.

17. Since October 23, 2001, Akin Gump has rendered professional services to the Committee as requested and as necessary and appropriate in furtherance of the interests of the Debtors' unsecured creditors. The variety and complexity of this case and the need to act or respond on an expedited basis in furtherance of the Committee's needs have required the expenditure of substantial time by personnel from several legal disciplines, on an as-needed basis.

18. The services rendered by Akin Gump for the period of October 23, 2001 through December 17, 2003 are described in the twenty-six interim fee applications which are on file with this Court, which are incorporated herein by reference.

III. SUMMARY OF SERVICES RENDERED DURING THE PRE-COMMITTEE PERIOD

19. Prior to the Committee Formation Date, Akin Gump rendered professional services to the Informal Committee as requested and as necessary and appropriate in furtherance of the interests of the Debtors' unsecured creditors. The majority of the Committee were members of the Informal Committee. The variety and complexity of this case and the need to act or respond on an expedited basis in furtherance of need of the creditors represented on Informal Committee's. Accordingly,

Akin Gump believes that these services were beneficial to the Debtors' estate and its creditors. Akin Gump is seeking the allowance of compensation and the reimbursement of expenses for the period of October 12, 2001 through October 22, 2001, pursuant to 11 U.S.C. §503(b).

20. The following summary of services rendered during the Pre-Committee Period is not intended to be a detailed description of the work performed, as those day-to-day services and the time expended in performing such services are fully set forth in Exhibit "B". Rather, it is merely an attempt to highlight certain of those areas in which services were rendered to the Informal Committee, as well as to identify some of the problems and issues that Akin Gump was required to address.

(i) Case Administration

21. Akin Gump reviewed and analyzed all of the first day motions filed by the Debtors on behalf of the Informal Committee. Akin Gump reviewed all of the retention applications filed by the Debtors and prepared a memorandum summarizing the first day motions and applications for the Informal Committee. Akin Gump kept the Informal Committee members advised of all material developments during the Pre-Committee Period. Akin Gump also consulted with HLHZ, the Informal Committee's financial advisors, regarding documents and other information received or required from the Debtors.

(ii) Court Hearings

22. Akin Gump attorneys appeared at the hearing on October 15, 2001 on the first day motions filed by the Debtors and actively asserted the Informal Committee's position at such hearing.

(iii) DIP

23. On October 12, 2001, the Debtors filed a motion seeking this Court's approval of a \$50 million post-petition financing facility (the "DIP Facility") from JPMorgan Chase Bank, N.A. ("Chase") and a group of lenders. On October 12, 2001, this Court entered an interim order preliminarily approving the Debtors' borrowings under the DIP Facility on an interim basis, pending a final hearing.

24. During the Pre-Petition Period, Akin Gump began to review and analyze the DIP Facility and began to negotiate substantial changes to the final DIP Facility order with the Debtors and Chase's counsel. Akin Gump respectfully submits that the efforts by Akin Gump during the Pre-Committee Period with respect to the DIP Facility directly benefited all of the Debtors' unsecured creditors.

25. Akin Gump maintains written records of the time expended by attorneys and paraprofessionals in the rendition of their professional services to the Informal Committee during the Pre-Committee Period. Such time records were made contemporaneously with the rendition of services by the person rendering such services and in the ordinary course of Akin Gump's practice, and are presented in a form which is in compliance with this Court's Order #32 Re: Contents of Application for Compensation

and Expenses. A compilation showing the name of the attorney or paraprofessional, the date on which the services were performed, a description of the services rendered, and the amount of time spent in performing the services during the Compensation Period is annexed hereto as Exhibit “B”.

**IV. PAYMENT OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES RELATING
TO THE PRE-COMMITTEE TIME PERIOD**

26. Section 503(b) of the Bankruptcy Code authorizes the Court, after notice and a hearing, to allow as administrative expenses (a) “the actual, necessary expenses . . . incurred by” an unofficial committee “in making a substantial contribution in a case under” chapter 11 of the Bankruptcy Code, see § 503(b)(3)(D), and (b) “reasonable compensation for professional services rendered by an attorney . . . of an [unofficial committee] whose expense is allowable under [Section 503(b)(3)(D)], based on the time, the nature, the extent, and the value of such services, and the cost of comparable services other than in a case under [the Bankruptcy Code], and reimbursement for actual, necessary expenses incurred by such attorney,” see § 503(b)(4).

27. Under Section 503(b), an applicant must establish by a preponderance of the evidence that the services it rendered for which it seeks compensation provided a substantial benefit to the estate. Michael Q. Lebron, Michael C. Lebron, and Anthony Lebron v. Mechem Financial, Inc., 27 F.3d 937 (3rd Cir. 1994); In re U.S. Lines, Inc., 103 B.R. 427, 429 (Bankr. S.D.N.Y. 1989, aff’d, 1991 WL 67464 (S.D.N.Y. 1991); see In re McLean Industries, Inc., 88 B.R. 36, 38 Bankr. S.D.N.Y.

1988); In re Jack Winter Apparel, Inc., 119 B.R. 629, 622 (E.D. Wis. 1990); In re Hanson Industries, Inc., 90 B.R. 405, 409 (Bankr. D.Minn. 1988); In re D.W.G.K. Restaurants, Inc., 89 B.R. 684, 689 (Bankr. S.D.Cal. 1988).

28. Although the Bankruptcy Code does not define the term “substantial contribution,” courts have found that an applicant satisfies the substantial contribution test when it has provided “actual and demonstrable benefit to the debtor’s estate, its creditors, and to the extent relevant, the debtor’s shareholders.” Michael Q. Lebron, Michael C. Lebron, and Anthony Lebron v. Mechem Financial, Inc.; 27 F.3d 937 (3rd Cir. 1994); U.S. Lines, 103 B.R. at 429; see In re Richton International Corp., 15 B.R. 854, 856 (Bankr. S.D.N.Y. 1981) (“Services which substantially contribute to a case are those which foster and enhance, rather than retard or interrupt the progress of reorganization”).

29. Factors that courts have considered in determining whether an applicant has made a substantial contribution in a chapter 11 case include whether the services (a) were provided to benefit the estate itself or all the parties in the bankruptcy case, (b) conferred a direct, significant, and demonstrably positive benefit upon the estate, and (c) were duplicative of services performed by others. See In re FRG, Inc., 124 B.R. 653, 658 (Bankr. E.D. Pa. 1991); In re Buttes Gas & Oil Co., 112 B.R. 191, 194 (Bankr. S.D. Tex. 1989).

30. Akin Gump’s representation of the Informal Committee during the period from the Petition Date to the date of the formation of the Committee satisfies these factors. The viewpoint of unsecured creditors was represented by Akin Gump in

connection with the first day motions and the hearing held regarding same. Since certain members of the Informal Committee became the majority of the Committee, there was no duplication of effort by Akin Gump. Indeed, Akin Gump's services meant that there was no need for the Committee to review and seek changes with respect to the first day orders because Akin Gump and the Committee were already knowledgeable about the first day motions having reviewed them and negotiated any necessary changes in their capacity as the Informal Committee and its professionals. Thus, Akin Gump's work benefited the entire unsecured creditor body and not just the Informal Committee.

31. The total time spent by Akin Gump attorneys and paraprofessionals during the Pre-Committee Period was 76.50 hours. The work involved, and thus the time expended, was carefully assigned in light of the experience and expertise required for a particular task.

32. As shown by this application and supporting documents, Applicant spent its time economically and without unnecessary duplication of time. Attached hereto as Exhibit "C" is a schedule of the hours expended by the attorneys and paraprofessionals during the Pre-Committee Period, their normal hourly rates, and the value of their services.

33. Additionally, the application to retain Akin Gump as co-counsel to the Committee clearly stated that Akin Gump intended to file an application for allowance of compensation and reimbursement of expenses related to the Pre-Committee Period.

No party in interest, including the United States Trustee, objected to Akin Gump's retention application.

**V. FACTORS TO BE CONSIDERED
IN AWARDING ATTORNEYS' FEES**

34. The factors to be considered in awarding attorneys fees have been enumerated in In re First Colonial Corporation of America, 544 F.2d 1291, 1298-99 (5th Cir. 1977), reh'g denied, 547 F.2d 573, cert. denied, 431 U.S. 904, which standards have been adopted by most courts. Akin Gump respectfully submits that a consideration of these factors should result in this Court's allowance of the full compensation sought.

(A) The Time and Labor Required. The professional services rendered by Akin Gump on behalf of the Committee have required the continuous expenditure of substantial time and effort, under time pressures that on a regular basis required the performance of services late into the evening and, on a certain occasions, over weekends. The services rendered required a high degree of professional competence and expertise in order to be administered with skill and dispatch.

(B) The Novelty and Difficulty of Questions. In this case, as in all others in which the firm is involved, Akin Gump's effective advocacy and creative approach have helped clarify and resolve such issues.

(C) The Skill Requisite to Perform the Legal Services Properly. Akin Gump believes that its recognized expertise in the area of corporate

reorganization, its ability to draw from highly experienced professionals in other areas of Akin Gump's practice, and its creative approach to the resolution of issues contributed to the maximization of distributions to the Debtors' unsecured creditors.

(D) The Preclusion of Other Employment by Applicant Due to Acceptance of the Case. Due to the size of Akin Gump's insolvency department, Akin Gump's representation of the Committee has not precluded its acceptance of new clients.

(E) The Customary Fee. The fee sought herein is based upon Akin Gump's normal hourly rates for services of this kind. Akin Gump respectfully submits that the fee sought herein is not unusual given the magnitude and complexity of these cases and the time expended in attending to the representation of the Committee, and is commensurate with fees Akin Gump has been awarded in other cases, as well as with fees charged by other attorneys of comparable experience.

(F) Whether the Fee is Fixed or Contingent. Pursuant to sections 330 and 331 of the Bankruptcy Code, all fees sought by professionals employed under section 327 of the Code are contingent pending final approval by this Court, and are subject to adjustment dependent upon the services rendered and the results obtained.

(G) Time Limitations Imposed by Client or Other Circumstances. As already indicated, Akin Gump has been required to attend to certain issues arising in this case in a compressed and urgent time frame. Occasionally, Akin Gump has had to perform those services under significant time constraints requiring attorneys assigned to this case to work evenings and on weekends.

(H) The Amount Involved and Results Obtained. Through the efforts of Akin Gump, the Committee has been an active participant in this Chapter 11 case, and its constructive assistance, as well as criticism, has greatly contributed to enhancement of the recoveries available to the Debtors' creditors and to the efficient administration of these cases.

(I) The Experience, Reputation and Ability of the Attorneys. Akin Gump has a large and sophisticated insolvency practice and is playing and has played a major role in numerous cases of national import including, for example, the reorganization proceedings of Levitz Furniture Incorporated, Hillsborough Holdings Corporation, Scott Cable Communications, Inc., Boston Chicken, Inc., Criimi Mae, Inc., New Valley, Inc., Raytech Corporation, Toshoku America, Inc., Barneys, Inc., Livent, Inc., Pittsburgh Penguins and Golden Books Publishing Company, Inc., WorldCom, Inc., Exide Technologies, Inc. Akin Gump's experience enables it to perform the services described herein competently and expeditiously. In addition to

its expertise in the area of corporate reorganization, Akin Gump has called upon the expertise of its partners and associates in other practice areas to perform the wide ranging scope of the legal work necessitated by this case.

(J) The “Undesirability” of the Case. This case was not undesirable.

(K) Nature and Length of Professional Relationship. Akin Gump was selected as counsel to the Committee on October 23, 2001. Pursuant to an order of this Court, dated December 21, 2001, Akin Gump was retained as Counsel to the Committee, nunc pro tunc to October 23, 2001. Akin Gump rendered services continuously to the Committee since October 23, 2001 through December 17, 2003 as necessary and appropriate.

VI. ALLOWANCE OF COMPENSATION

35. The professional services rendered by Akin Gump required a high degree of professional competence and expertise so that the numerous issues requiring evaluation and determination by the Committee could be addressed with skill and dispatch and have, therefore, required the expenditure of substantial time and effort. It is respectfully submitted that the services rendered to the Committee were performed efficiently, effectively and economically, and the results obtained to date have benefited not only the members of the Committee, but also the unsecured creditor body as a whole and the Debtors’ estate.

36. With respect to the level of compensation, section 330(a)(1) of the Bankruptcy Code provides, in pertinent part, that the Court may award to a professional person:

reasonable compensation for actual, necessary services rendered . . .

Section 330(a)(3)(A), in turn, provides that

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. §330(a)(3)(A). The clear Congressional intent and policy expressed in this statute is to provide for adequate compensation in order to continue to attract qualified and competent bankruptcy practitioners to bankruptcy cases.

37. No agreement or understanding exists between Akin Gump and any other person for the sharing of any compensation to be received for professional services rendered or to be rendered in connection with this case.

WHEREFORE, Akin Gump respectfully requests that this Court enter an order:

(a) approving and granting final allowance and award of \$723,102.75 for compensation of professional services to the Committee during the period from May 1, 2003 through and including December 17, 2003;

(b) approving and granting final allowance and award of Akin Gump's out-of-pocket expenses incurred in connection with the rendering of professional services during the period of May 1, 2003 through December 17, 2003 in the amount of \$30,660.73;

(c) approving and granting final allowance and award of fees in the amount of \$31,601.00 for compensation of professional services rendered to the Informal Committee during the period from October 12, 2001 through and including October 22, 2001;

(d) granting final allowance and award of fees and expenses in the aggregate amount of \$2,610,887.07 for the period of October 23, 2001 through April 30, 2003, which compensation was previously awarded to Akin Gump on an interim basis pursuant to orders of this Court;

(e) authorizing and directing Wind Down Associates LLC, as plan administrator to Reorganized Polaroid to make all payments with respect to the fees and expenses requested in this Application; and

(e) authorizing and directing Wind Down Associates LLC, as plan administrator to Reorganized Polaroid to make all payments with respect to the fees and expenses requested in this Application; and

(f) granting such other and further relief as this Court may deem just and proper.

Dated: New York, New York
February 9, 2004

**AKIN GUMP STRAUSS HAUER &
FELD LLP**

By: /s/ Fred S. Hodara

Fred S. Hodara
A Member of the Firm
590 Madison Avenue
New York, New York 10022
(212) 872-1000

Co-Counsel to the Official Committee of
Unsecured Creditors

EXHIBIT A

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

IN RE:)	
)	
POLAROID CORPORATION, et al.)	Case No 01-10864 (PJW)
)	Chapter 11
)	(Jointly Administered)
Debtors.)	

AFFIRMATION

FRED S. HODARA respectfully states and affirms:

1. I am a member of the firm of Akin Gump Strauss Hauer & Feld LLP (“Akin Gump”), which firm maintains offices for the practice of law at 590 Madison Avenue, New York, New York 10022. Akin Gump has acted as counsel to and has rendered professional services on behalf of the Official Committee of Unsecured Creditors (the “Committee”) of Polaroid Corporation (“Polaroid”) and its affiliated debtors and debtors-in-possession (the “Debtors”).
2. This affirmation is submitted pursuant to Bankruptcy Rule 2016(a) in support of Akin Gump’s application for an interim allowance of compensation and for the reimbursement of expenses for services rendered during the period from October 23, 2001 through and including December 17, 2003 in the aggregate amount of \$3,364,650.55.
3. All services for which compensation is requested by Akin Gump were professional services performed for and on behalf of the Committee and not on behalf of any other person.

4. In accordance with Title 18 U.S.C. Section 155, neither I nor any member or associate of my firm has entered into any agreement, express or implied, with any other party-in-interest for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the Debtors' estates.

5. In accordance with Section 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm, or any member or associate thereof, on the one hand, and any other person, on the other hand, for division of such compensation as my firm may receive for services rendered in connection with these cases, nor will any division of fees prohibited by Section 504 of the Bankruptcy Code be made by me or any partner or associate of my firm.

/s/ Fred S. Hodara
FRED S. HODARA

Dated: New York, New York
February 9, 2004

EXHIBIT B

**POLAROID CORPORATION
COMPENSATION BY PROJECT CATEGORY
FOR THE PERIOD
OCTOBER 12, 2001 THROUGH OCTOBER 22, 2001**

Project Category	Total Hours	Total Fees
General Case Administration	29.90	\$11,725.00
Retention Application	1.30	\$357.50
Court Hearings	15.30	\$6,495.00
DIP and Exit Financing	21.60	\$9,252.00
Labor Issues/Employee Benefits	1.50	\$711.50
Asset/Stock Transaction/Business Liquidations	6.90	\$3,060.00
TOTAL	76.50	\$31,601.00

AKIN GUMP
STRAUSS HAUER & FELD LLP

Attorneys at Law

POLAROID CORPORATION
ATTN: MARK STICKEL
C/O WIND DOWN ASSOCIATES, LLC
2701 N. ROCKY POINT DRIVE
SUITE 183
TAMPA, FL 33607

Invoice Number 805495
Invoice Date 01/26/04
Client Number 032627
Matter Number 0002

Re: GAP TIME PERIODS

FOR PROFESSIONAL SERVICES RENDERED

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	28.80	\$11,240.00
0003	Akin Gump Fee Application/Monthly Billing Reports	1.30	\$357.50
0008	Court Hearings	8.80	\$3,520.00
0010	DIP and Exit Financing	17.30	\$7,337.00
0019	Labor Issues/Employee Benefits	1.00	\$436.50
0024	Asset/Stock Transaction/Business Liquidations	6.70	\$2,980.00
	TOTAL	<u>63.90</u>	<u>\$25,871.00</u>

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
10/12/01	NH	0002 Meeting with D. Botter re impact of Cybergenics decision on case (.3); review memo re UK facility (.6); review press release/articles discussing Polaroid (.3).	1.20
10/15/01	FSH	0002 Examine MOR.	0.10
10/15/01	FSH	0002 Communicate w/D. Staber re information requests.	0.10
10/15/01	FSH	0002 Examine published reports, press release, list of 50 largest (.5). Communications w/Committee members and memorandum (1.0).	1.50
10/15/01	NH	0002 Bondholder calls re filing (.3).	0.30
10/16/01	FSH	0002 Review published report (.1). Attend to files, contact info (.3). TC Committee member (.1). Confer w/D. Botter re same (.1). TC Committee member (.1). Respond to call of creditor (.3). Review emails (.5).	1.50
10/16/01	DHB	0002 O/c w/FH re status (.2).	0.20
10/16/01	NH	0002 T/c's with bondholders (.2); review documents and first day pleadings (2.8); meeting with D. Botter re same (.2).	3.20
10/17/01	FSH	0002 Confer w/HLHZ re info from Company, pending issues (.3). Numerous TCs w/Committee members re next steps (.6) Confer w/HLHZ re same (.2). Memo to Committee re same (.3). Review memos (.4).	1.80
10/17/01	DHB	0002 T/c w/creditors re status (.2)(.2)(.2). T/c w/Triton re status (.1). Work related to U.S. Trustee notice (.1).	0.80
10/17/01	NH	0002 T/C's with Bondholders re status (.3); review and prepare memo re first day pleadings (3.5).	3.80
10/18/01	FSH	0002 Numerous communications w/Committee members re pending matters (1.9). Confer w/D. Botter re due diligence (.1). Respond to calls of creditors (.6).	2.60
10/18/01	DHB	0002 T/C's w/Bondholders and Creditors re organizational meeting (.2)(.2)(.2). T/c's w/unsecured creditors re status of case (.4). O/c w/PD re status and pleadings (.2).	1.20
10/18/01	NH	0002 Review and prepare memo for first day pleadings (3.0); review notice of meeting of largest unsecured creditors (.2).	3.20
10/19/01	FSH	0002 TCs and emails w/members of Committee re disclosures by Company, other pending matters (1.3). TC Indenture Trustee (.1). Update contact info (.2)	1.60
10/19/01	NH	0002 Review and prepare memo for first day pleadings.	1.60
10/21/01	FSH	0002 Examine corr. of Indenture Trustee (.1). Analyze pending issues (.4). Review industry analysis (.2).	0.70
10/22/01	FSH	0002 TCs re meeting w/Company, w/Committee members, Skadden, D. Botter (.6). TCs creditors re organizational meeting (.8). TC HLHZ re numerous pending issues (.3). TC N. Hazan re pending projects (.1). Respond to call of creditor (.2). TC Delaware counsel(.2). Review status of all pending matters (.5).	2.70
10/22/01	NH	0002 O/C with F. Hodara re update status (.5); response to email re Polaroid bondholders (.2)	0.70
10/18/01	PCD	0003 Review retention applications and confer w/Botter re: same.	1.30
10/15/01	DHB	0008 Prep for first days (.6). Travel to Delaware (including continue prep for hearing en route), meet w/YCST re first day hearing, participate in hearing and return (conversations w/Lenders' counsel en route) (8.2).	8.80
10/12/01	ML	0010 Review DIP financing documents (3.1); prepare summary of DIP financing (1.3)	4.40
10/13/01	DHB	0010 Review new DIP Motion and Order and case law for objection (.8).	0.80
10/14/01	FSH	0010 Review proposed DIP order (.8). Prepare for call w/DIP and Pre-petition lenders and participate in same (2.0). Further edits to DIP order (.8). Further calls re same (1.2).	4.80
10/14/01	DHB	0010 Conference call w/lenders counsel re proposed order (1.4). T/c w/B. Geer re same (.1). Various conf. calls w/Hodara and Lenders re same	3.50

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
10/15/01	FSH	0010 (2). Further attention to Chase's proposed language and to revised form of order (.3). Discuss same w/YCST (.3). Work on revised form of order (.2).	0.80
10/15/01	DHB	0010 Continue attention to DIP matters (.5). Review summary of same (.3). T/C w/M. Huebner re open DIP issues (.2). Review dip order (.5).	1.00
10/15/01	NH	0010 Analyze issues re Bank advances, liens.	0.50
10/16/01	FSH	0010 TCs HLHZ re aspects of DIP facility.	0.20
10/16/01	FSH	0010 Analyze Bank lien issue (.3). Confer w/D. Botter re same (.1).	0.40
10/17/01	FSH	0010 Review memo from HLHZ re DIP facility (.5).	0.40
10/22/01	NH	0010 Response to HLHZ's email re employee benefit (.2).	0.50
10/12/01	NH	0019 Review memo re retiree benefits (.3).	0.20
10/15/01	DHB	0019 Update from A. Scerbak re benefit issues.	0.30
10/22/01	ALG	0019 Examine communications re KERP, timing.	0.30
10/22/01	FSH	0019 TC HLHZ re ID division (.1). Letter re same (.2). Attention to draft sale docs (.2). Further communications re same (.3).	0.20
10/16/01	FSH	0024 Communications w/Committee members, HLHZ re ID sale.	0.80
10/17/01	FSH	0024 Review ID biz bid procedures motion and related docs (1) and work related thereto (.5). T/c w/HLHZ re same (.3) and related issues (.1).	0.30
10/17/01	DHB	0024 Attention to sale issues.	1.90
10/18/01	FSH	0024 Work related to ID sale (.5).	0.20
10/18/01	DHB	0024 TCs HLHZ re ID sale (.3). TC Committee member re same and follow up calls (.4).	0.50
10/19/01	FSH	0024 Review procedures order, sale order and bid procedures (1).	0.70
10/19/01	DHB	0024 Work related to ID sale (.3), including t/c's w/Kurtz and Kaup and HLHZ (.2); review APA re break up fee and expense reimbursement (.4).	1.00
10/22/01	DHB	0024	1.30

Total Hours

63.90

AKIN GUMP
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Invoice Number 807494
Invoice Date 02/09/04
Client Number 032627
Matter Number 0002

Re: GAP TIME PERIODS

FOR PROFESSIONAL SERVICES RENDERED

MATTER SUMMARY OF TIME BILLED BY TASK :

		<u>HOURS</u>	<u>VALUE</u>
0002	General Case Administration	1.10	\$485.00
0008	Court Hearings	6.50	\$2,975.00
0010	DIP and Exit Financing	4.30	\$1,915.00
0019	Labor Issues/Employee Benefits	0.50	\$275.00
0024	Asset/Stock Transaction/Business Liquidations	0.20	\$80.00
	TOTAL	<u>12.60</u>	<u>\$5,730.00</u>

<u>Date</u>	<u>Tkpr</u>	<u>Task</u>	<u>Hours</u>
10/12/01	FSH	0002 Numerous communications re filing, first day preparation (0.2). Memo to Committee (.1).	0.30
10/12/01	DHB	0002 Various t/c's w/all parties re filing status. Continue work on firstdays (0.4) .	0.40
10/22/01	DHB	0002 O/c w/FH re status (.2). T/c's w/creditors re status (.2).	0.40
10/12/01	FSH	0008 Prepare for and participate in telephonic first day hearing (2.5).	2.50
10/12/01	DHB	0008 Review emergency motions. Prep for and attend emergency hearing, follow up re same (4.0).	4.00
10/12/01	FSH	0010 Examine revised DIP papers (0.5). Conferences w/Bank counsel, others re DIP issues (0.8).	1.30
10/12/01	DHB	0010 Continue work re DIP and first days. Set up Sunday call with Banks. Discussions w/Bank counsel re DIP and ad pro. O/c w/NH re case law related to DIP issues (3.0).	3.00
10/12/01	FSH	0019 Analyze pension issues (0.5).	0.50
10/22/01	DHB	0024 T/c w/D. Kurtz and E. Kaup re first meeting and ID biz (.2).	0.20
Total Hours			12.60

EXHIBIT C

**ATTACHMENT B TO THE FEE APPLICATION
FOR THE PERIOD OCTOBER 21 ,2001 THROUGH OCTOBER 22, 2001**

Name of Professional Person	Position of the Applicant, Number of Years in that Position at Current or Prior Firms, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate	Total Billed Hours	Total Compensation
David Botter	Partner for 3 years; Admitted in 1990; Financial Restructuring Department	\$400	29.30	\$11,720.00
Andrew Gaines	Partner for years; Admitted in 1987; ERISA Department	\$525	0.30	\$157.50
Fred Hodara	Partner for 13 years; Admitted in 1982; Financial Restructuring Department	\$550	26.00	\$14,300.00
Philip Dublin	Associate for 5 years; Admitted in 1999; Financial Restructuring Department	\$275	1.30	\$357.50
Nava Hazan	Associate for 4 years; Admitted in 2000; Financial Restructuring Department	\$245	15.20	\$3,724.00
Mark Laskay	Associate for 5 years; Admitted in 1996; Tax Department	\$305	4.40	\$1,342.00

Total Amount of Fees: \$31,601.00
Total Number of Hours: 76.50
Blended Hourly Rate: \$413.08

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)
POLAROID CORPORATION, et al.,) Chapter 11
Debtors.) Case No. 01-10864 (PJW)
Jointly Administered

AFFIDAVIT OF SERVICE

STATE OF DELAWARE)
NEW CASTLE COUNTY) SS


Stefanie B. Hubloue, being duly sworn according to law, deposes and says that she is employed by the law firm of Young Conaway Stargatt & Taylor, LLP, attorneys for the Official Committee of Unsecured Creditors, and that on the 9 day of February, 2004, she caused a copy of the following document(s):

The foregoing application

to be served upon parties identified on the attached service list as indicated.


Stefanie B. Hubloue

SWORN TO AND SUBSCRIBED before me this 9 day of February,


Notary Public
Commission Expires:

DEBBIE E. LASKIN
Notary Public - State of Delaware
My Comm. Expires Dec. 21, 2004

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