

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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In re: : Chapter 11  
POLAROID CORPORATION, : Case No. 01-10864 (PJW)  
et al., :  
Debtors. : Jointly Administered  
: Related Docket No. 3777  
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- - - - - X

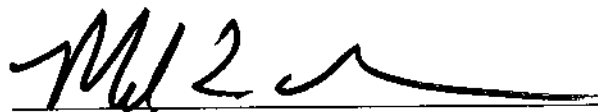
CERTIFICATION OF NO OBJECTION TO THIRD AND FINAL APPLICATION FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES OF BINGHAM MCCUTCHEON LLP AS INTERNATIONAL COUNSEL TO THE DEBTORS FOR THE PERIOD FROM JANUARY 1, 2003 THROUGH DECEMBER 17, 2003 (DOCKET NO. 3777)

The undersigned hereby certifies that he has received no formal or informal objection or response to the **Third and Final Application for Allowance of Compensation and Reimbursement of Expenses of Bingham McCutcheon LLP as International Counsel to the Debtors for the Period from January 1, 2003 through December 17, 2003 (Docket No. 3777)** (the "Application"), filed by the undersigned former counsel for the Debtors on February 2, 2004. The undersigned further certifies that he has reviewed the Court's docket and no objection to the Application appears thereon. The objection deadline for

the Application was March 3, 2004 at 4:00 p.m (the "Objection Deadline"), and no extension of the Objection Deadline was granted.

Accordingly, in accordance with the Administrative Order under 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, the Debtors are authorized to pay 80% of the fees requested in the Application, or \$7,590.40 and 100% of the expenses requested in the Application or \$379.08.

Dated:       Wilmington, Delaware  
              March 10, 2004



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