Groom Law Group, Chartered 1701 Pennsylvania Avenue, N.W. Suite 1200 Washington, D.C. 20006-5811

FEI #52-1219029

February 2, 2004

Bill Number: 10018607 File Number: 014570

POLAROID CORPORATION

Louise Cavanaugh Assistant General Counsel Polaroid Corporation 784 Memorial Drive Cambridge, MA 02139

Professional services rendered during the period ending January 31, 2004.

BANKRUPCTY ADMINISTRATION

\$6,520.00

Total Fees \$6,520.00

Disbursements

Total Disbursements \$0.00

Total \$6,520.00

=======

Payment may be made by wire transfer or ACH to:

Groom Law Group, Chartered Riggs Bank, N.A. Washington, D.C. 20006 ABA Transit Number 054000030 Account Number 17217839

Groom Law Group, Chartered 1701 Pennsylvania Avenue, N.W. Suite 1200

Washington, D.C. 20006

FEI #52-1219029

February 2, 2004

Bill Number: 10018607 File Number: 014570

POLAROID CORPORATION

Louise Cavanaugh Assistant General Counsel Polaroid Corporation 784 Memorial Drive Cambridge, MA 02139

FOR PROFESSIONAL SERVICES

Re: BANKRUPCTY ADMINISTRATION

File Number 014570-00002

Through January 31, 2004

01/27/04	MJP	Begin drafting final fee application (1.8); conference with Skadden regarding same (.3).	2.10 Hrs
01/29/04	MJP	Work on draft of final fee application.	4.20 Hrs
	JJS	Begin preparation of final fee application.	7.00 Hrs
01/30/04	MJP	Continue work on preparation of final fee application.	4.00 Hrs
	JJS	Continue preparation of final fee application.	2.00 Hrs
01/31/04	MJP	Revise and finalize fee application and notice.	2.50 Hrs

MICHAEL J. PRAME	12.80 Hrs	425.00/hr	\$5,440.00
JACQUELINE J. SHARKEY	9.00 Hrs	120.00/hr	\$1,080.00
	21.80 Hrs		\$6,520.00

TOTAL CHARGES \$6,520.00

PREVIOUS BILLS OUTSTANDING

Date	Bill Number	Balance
06/09/03	10015620	248.80
07/08/03	10015998	1,505.89
08/07/03	10016332	391.80
09/09/03	10016827	259.80
10/07/03	10017134	845.93
11/06/03	10017439	1,007.47
12/11/03	10018059	1,906.26
01/12/04	10018231	133.06

Groom Law Group, Chartered 1701 Pennsylvania Avenue, N.W. Suite 1200 Washington, D.C. 20006 FEI #52-1219029

Date	Bill Number	Balance
		\$6,299.01

TOTAL DUE \$12,819.01