

IN THE UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF DELAWARE

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In re: : Chapter 11
POLAROID CORPORATION, :
et al., : Case No. 01-10864 (PJW)
Debtors. : Jointly Administered
: Related Docket No. 3798
- - - - - X

CERTIFICATION OF NO OBJECTION TO FINAL APPLICATION
OF KPMG LLP FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED AS AUDITORS,
ACCOUNTANTS, AND FINANCIAL ADVISORS FOR THE DEBTORS
FOR THE PERIOD OF OCTOBER 12, 2001 THROUGH AND
INCLUDING DECEMBER 17, 2003 (DOCKET NO. 3798)

The undersigned hereby certifies that he has received no formal or informal objection or response to the Final Application of KPMG LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Auditors, Accountants, and Financial Advisors for the Debtors for the Period of October 12, 2001 through and Including December 17, 2003 (Docket No. 3798) (the "Application"), filed by Skadden, Arps, Slate, Meagher & Flom LLP 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 notice of the Application set a deadline of March 3, 2004 at 4:00 p.m (the "Objection Deadline") for receipt of objections to the Application, and no extension of the Objection Deadline was granted.

Dated: Wilmington, Delaware
March 10, 2004



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