

POLAROID CORPORATION, ET AL.

Exhibit A-1

Summary of Services Rendered for October 1, 2003 through and including October 31, 2003

Name of Professional	Year Admitted to Bar	Position with the Applicant (Area of Expertise)	Billing Rate*	Total Hrs. Billed	Total Compensation
Sanjay Thapar	1997 (NJ) 1998 (NY)	Associate (Bankruptcy)	\$400.00	1.50	\$600.00
Christopher A. Stauble	N/A	Paralegal	\$190.00	.30	\$54.00
David C. Cooper	N/A	Paralegal	\$160.00	1.30	\$208.00
Total				2.80	\$862.00

DETAIL DESCRIPTION OF SERVICES RENDERED:

MATTER NAME: GENERAL ADMINISTRATION
FILES #: 49369.0001

<u>Date</u>	<u>Description</u>	<u>Hours</u>
10/02/2003	Update court docket and email same at request of Sanjay Thapar (0.4) LEGAL ASSISTANT: DAVID C. COOPER	.40
10/07/2003	Review e-mail from PSZYJ (.1), review docket (.1) ASSOCIATE: SANJAY THAPAR	.20
10/09/2003	Update Court docket and email update, print document at request of Sanjay Thapar LEGAL ASSISTANT: DAVID C. COOPER	.50
10/13/2003	Retrieve documents from the file and docket, duplicate and forward to attorneys. LEGAL ASSISTANT: CHRISTOPHER A. STAUBLE	.30
10/23/2003	Update court docket and email update to Sanjay Thapar LEGAL ASSISTANT: DAVID C. COOPER	.40

TIME AND FEE SUMMARY

<u>Attorney</u>	<u>Hours</u>	<u>Rate</u>	<u>Dollars</u>
SANJAY THAPAR	.20	400.00	80.00
TOTAL FOR ASSOCIATE	.20		80.00
DAVID C. COOPER	1.30	160.00	208.00
CHRISTOPHER A. STAUBLE	.30	180.00	54.00
TOTAL FOR LEGAL ASSISTANT	1.60		262.00
TOTAL FOR THIS MATTER:	1.80		\$ 342.00

DISBURSEMENTS AND CHARGES

<u>DESCRIPTION:</u>	<u>AMOUNT</u>
REPRODUCTION	1.65
LONG DISTANCE TELEPHONE	16.83
TOTAL DISBURSEMENTS AND CHARGES FOR THIS MATTER:	\$ 18.48

MATTER NAME: FEE APPLICATION PREPARATION
FILES #: 49369.0007

<u>Date</u>	<u>Description</u>	<u>Hours</u>
10/10/2003	Multiple calls (.1) and e-mails (.1) re: fifth and sixth fee application, CNO and fee payment issues ASSOCIATE: SANJAY THAPAR	.20
10/20/2003	Draft fee memo (.3); call with Polaroid re: fee payments (.1) ASSOCIATE: SANJAY THAPAR	.40
10/21/2003	Review billing memo (.1), call with RH re: same (.1) ASSOCIATE: SANJAY THAPAR	.20
10/22/2003	Conf. with J. Meade re: fees; call to Mark D.; call to KP re: same (.1) ASSOCIATE: SANJAY THAPAR	.10
10/22/2003	Review September 2003 proforma ASSOCIATE: SANJAY THAPAR	.40

TIME AND FEE SUMMARY

<u>Attorney</u>	<u>Hours</u>	<u>Rate</u>	<u>Dollars</u>
SANJAY THAPAR	1.30	400.00	520.00
TOTAL FOR ASSOCIATE	1.30		520.00
 TOTAL FOR THIS MATTER:	 1.30		 \$ 520.00

CLIENT AND MATTER GROUP RECAP:

Matter Name	Fees Billed	Disbursements Billed
GENERAL ADMINISTRATION	342.00	18.48
FEE APPLICATION PREPARATION	520.00	.00
TOTAL	862.00	18.48

POLAROID CORPORATION, ET AL.

Exhibit A-2

Summary of Services Rendered for November 1, 2003 through and including November 30, 2003

Name of Professional	Year Admitted to Bar	Position with the Applicant (Area of Expertise)	Billing Rate*	Total Hrs. Billed	Total Compensation
Leon Phillip Gold	1964 (NY)	Partner (Corporate)	\$680.00	1.60	\$1,088.00
Michael E. Foreman	1986 (NY)	Partner (Bankruptcy)	\$580.00	2.10	\$1,218.00
Sanjay Thapar	1997 (NJ) 1998 (NY)	Associate (Bankruptcy)	\$420.00*	6.00	\$2,520.00
Christopher A. Stauble	N/A	Paralegal	\$190.00	2.30	\$437.00
Total				12.00	\$5,263.00

*Proskauer's billing rates were revised in November 2003 in accordance with the firm's standard practice.

DETAIL DESCRIPTION OF SERVICES RENDERED:

MATTER NAME: GENERAL ADMINISTRATION
FILES #: 49369.0001

<u>Date</u>	<u>Description</u>	<u>Hours</u>
11/10/2003	Prep for/participated by phone in hearing re Morgan motion and related matters (1.4); e-mails and tel's w/ Mandarinino re: same (.4) PARTNER: MICHAEL E. FOREMAN	1.80
11/13/2003	Response to Morgan e-mail re motion to expand scope of examiner (.2); tel. Mandarinino re: same (.1). PARTNER: MICHAEL E. FOREMAN	.30
11/24/2003	Review SEC ltr re: document produciton (.4) and phone conferences with M. Foreman, S. Thapar, P. Mandarinino re: the SEC letter re: same (.4). PARTNER: LEON PHILLIP GOLD	.80
11/25/2003	Calls to Mandarinino (.1); Landau (.1); Conference of all attorneys (.6) re: SEC letter. PARTNER: LEON PHILLIP GOLD	.80
11/25/2003	Review SEC letter (.2); confs. with J. Landau (.2) and M. Foreman (.1) re: same; conf. call with P. Mandarinino and I. Belov re: Same (.1); review Third Amended Plan (.3) and brief (.2) re: same. ASSOCIATE: SANJAY THAPAR	1.10
11/26/2003	E-mail to P. Mandarinino re: effective date (.1) ASSOCIATE: SANJAY THAPAR	.10
11/26/2003	Work on issues respecting SEC document demand (.3); Work on notice re: SEC letter pursuant to order regarding access (.3) ASSOCIATE: SANJAY THAPAR	.60

TIME AND FEE SUMMARY

<u>Attorney</u>	<u>Hours</u>	<u>Rate</u>	<u>Dollars</u>
MICHAEL E. FOREMAN	2.10	580.00	1,218.00
LEON PHILLIP GOLD	1.60	680.00	1,088.00
TOTAL FOR PARTNER	3.70		2,306.00
SANJAY THAPAR	1.80	420.00	756.00
TOTAL FOR ASSOCIATE	1.80		756.00
TOTAL FOR THIS MATTER:	5.50		\$3,062.00

DISBURSEMENTS AND CHARGES

DESCRIPTION:	AMOUNT
REPRODUCTION	13.20
FAX	8.00
LONG DISTANCE TELEPHONE	169.29
LOCAL DELIVERY	11.45
MISCELLANEOUS	830.98
TOTAL DISBURSEMENTS AND CHARGES FOR THIS MATTER:	<u>\$1,032.92</u>

MATTER NAME: MOTION PRACTICE
FILES #: 49369.0003

<u>Date</u>	<u>Description</u>	<u>Hours</u>
11/10/2003	Review 60(b) pleading (.8), related motions by Mr. Morgan (1.1); memo to M. Foreman re: same and re: court hearing (1.3); calls with Mark D. at Skadden re: same (.1); meeting with M. Foreman re: same. (.2) ASSOCIATE: SANJAY THAPAR	3.50

TIME AND FEE SUMMARY

<u>Attorney</u>	<u>Hours</u>	<u>Rate</u>	<u>Dollars</u>
SANJAY THAPAR	3.50	420.00	1,470.00
TOTAL FOR ASSOCIATE	3.50		1,470.00

TOTAL FOR THIS MATTER:	3.50		\$1,470.00
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MATTER NAME: FEE APPLICATION PREPARATION
FILES #: 49369.0007

<u>Date</u>	<u>Description</u>	<u>Hours</u>
11/21/2003	Prepare Fee Application Schedule for S. Thapar. LEGAL ASSISTANT: CHRISTOPHER A. STAUBLE	.50
11/25/2003	Preparation of Seventh Interim Fee Application. LEGAL ASSISTANT: CHRISTOPHER A. STAUBLE	1.50
11/25/2003	Attend to September fee application (.4); attend to final fee application issues (.1), review plan re: same (.1) ASSOCIATE: SANJAY THAPAR	.60
11/26/2003	Address final fee application issues (.1) ASSOCIATE: SANJAY THAPAR	.10
11/26/2003	Assist with the preparation of the Final Fee Application. LEGAL ASSISTANT: CHRISTOPHER A. STAUBLE	.30

TIME AND FEE SUMMARY

<u>Attorney</u>	<u>Hours</u>	<u>Rate</u>	<u>Dollars</u>
SANJAY THAPAR	.70	420.00	294.00
TOTAL FOR ASSOCIATE	.70		294.00
CHRISTOPHER A. STAUBLE	2.30	190.00	437.00
TOTAL FOR LEGAL ASSISTANT	2.30		437.00
TOTAL FOR THIS MATTER:	3.00		\$ 731.00

CLIENT AND MATTER GROUP RECAP:

Matter Name	Fees Billed	Disbursements Billed
GENERAL ADMINISTRATION	3,062.00	1,032.92
MOTION PRACTICE	1,470.00	.00
FEE APPLICATION PREPARATION	731.00	.00
TOTAL	5,263.00	1,032.92

POLAROID CORPORATION, ET AL.

Exhibit A-3

Summary of Services Rendered for December 1, 2003 through and including December 17, 2003

Name of Professional	Year Admitted to Bar	Position with the Applicant (Area of Expertise)	Billing Rate*	Total Hrs. Billed	Total Compensation
Leon Phillip Gold	1964 (NY)	Partner (Corporate)	\$680.00	1.50	\$1,020.00
Sanjay Thapar	1997 (NJ) 1998 (NY)	Associate (Bankruptcy)	\$420.00*	3.40	\$1,428.00
David C. Cooper	N/A	Paralegal	\$160.00	.20	\$32.00
Total				16.00	\$2,480.00

*Proskauer's billing rates were revised in November 2003 in accordance with the firm's standard practice.

DETAIL DESCRIPTION OF SERVICES RENDERED:

MATTER NAME: GENERAL ADMINISTRATION
FILES #: 49369.0001

<u>Date</u>	<u>Description</u>	<u>Hours</u>
12/01/2003	Update court docket and email same to Sanjay Thapar LEGAL ASSISTANT: DAVID C. COOPER	.20
12/01/2003	Review document production protocol re: SEC request (.1); conf. with M. Foreman re: same (.1); follow up re: same (.1) ASSOCIATE: SANJAY THAPAR	.30
12/02/2003	Conf. with M. Foreman re: SEC request (.1); revise notice per conf. with M. Foreman (.1); conf. with I. Belov re: SEC request and re: notice (.1); follow up re: same (.1) ASSOCIATE: SANJAY THAPAR	.40
12/03/2003	Conf. (2X) with L. Gold re: SEC document request (.2) ASSOCIATE: SANJAY THAPAR	.20
12/03/2003	Re: Calls to SEC in Boston; Sanjay letter PARTNER: LEON PHILLIP GOLD	1.50
12/10/2003	Conf. with I. Belov re: notice of production respecting SEC inquiry ASSOCIATE: SANJAY THAPAR	.30
12/11/2003	Review and revise notice of production (.3); serve same (.2) ASSOCIATE: SANJAY THAPAR	.50
12/16/2003	Call to M. Hubener re: FTI documents ASSOCIATE: SANJAY THAPAR	.10
12/16/2003	Telephone Conference with A. Harris re: SEC production issues (.1) ASSOCIATE: SANJAY THAPAR	.10
12/16/2003	Review correspondence from S. DeClercq re: Merrill corp invoice, call to S. DeClercq (.1) ASSOCIATE: SANJAY THAPAR	.10
12/16/2003	Telephone Conference with I. Belov re: final Traxi fee application ASSOCIATE: SANJAY THAPAR	.10
12/17/2003	E-mail to M. Hubener re: FTI documents and the SEC request (.1); Telephone Conference with M. Hubener re: same (.1); Telephone Conference with Susan D at Skadden re: Merrill Corp. (.1); Telephone Conference with D. Butler of SEC re: various productions (.2); Telephone Conference with E. Baird re: OEP production and e-mail exchange re: same (.2); Telephone	.90

Conference with A. Austin of Akin Gump re: SEC
production (.1); conf. with J. Landau re: same (.1)
ASSOCIATE: SANJAY THAPAR

TIME AND FEE SUMMARY

<u>Attorney</u>	<u>Hours</u>	<u>Rate</u>	<u>Dollars</u>
LEON PHILLIP GOLD	1.50	680.00	1,020.00
TOTAL FOR PARTNER	1.50		1,020.00
SANJAY THAPAR	3.00	420.00	1,260.00
TOTAL FOR ASSOCIATE	3.00		1,260.00
DAVID C. COOPER	.20	160.00	32.00
TOTAL FOR LEGAL ASSISTANT	.20		32.00
TOTAL FOR THIS MATTER:	4.70		\$2,312.00

DISBURSEMENTS AND CHARGES

DESCRIPTION:	AMOUNT
REPRODUCTION	17.85
FAX	6.00
SECRETARIAL OVERTIME	7.50
LONG DISTANCE TELEPHONE	16.83
LOCAL DELIVERY	11.45
TOTAL DISBURSEMENTS AND CHARGES FOR THIS MATTER:	\$ 59.63

MATTER NAME: FEE APPLICATION PREPARATION
FILES #: 49369.0007

<u>Date</u>	<u>Description</u>	<u>Hours</u>
12/09/2003	Review October and November 2003 fee proformas (.4) ASSOCIATE: SANJAY THAPAR	.40

TIME AND FEE SUMMARY

<u>Attorney</u>	<u>Hours</u>	<u>Rate</u>	<u>Dollars</u>
SANJAY THAPAR	.40	420.00	168.00
TOTAL FOR ASSOCIATE	.40		168.00
 TOTAL FOR THIS MATTER:	 .40		 \$ 168.00

CLIENT AND MATTER GROUP RECAP:

Matter Name	Fees Billed	Disbursements Billed
GENERAL ADMINISTRATION	2,312.00	59.63
FEE APPLICATION PREPARATION	168.00	.00
TOTAL	2,480.00	59.63

POLAROID CORPORATION, ET AL.

Exhibit A

Summary of Services Rendered and Billed During the Eighth Interim Period
of October 1, 2003 through and including November 30, 2003

<u>Project Categories</u>	<u>Total Hours</u>	<u>Total Fees</u>
General Administration	12	\$5,716.00
Motion Practice	3.50	\$1,470.00
Fee Application Preparation	4.70	\$1,419.00
TOTAL	21.20	\$8,605.00