UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

| In re: | |
|-------------------------------|--|
| Polaroid Corporation, et al., | |
| Debtors. | |

(Chapter 11)

Case Nos. 01-10864 (PJW) (Jointly Administered)

Objection Deadline: February 22, 2004 at 4:00 p.m. prevailing Eastern Time Hearing Date: March 25, 2004 at 2:00 p.m. prevailing Eastern Time

CERTIFICATION OF NO OBJECTION REGARDING DOCKET NO. 3783

The undersigned hereby certified that, as of the date hereof, she has received no answer, objection or other responsive pleading to the Second Interim and Final Application of Proskauer Rose LLP as Counsel to the Examiner for Compensation and Reimbursement of Expenses (Docket No. 3783) (the "Application") for the Period from April 15, 2003 through December 17, 2003, which was filed and served on February 2, 2004. The undersigned further certifies that she has reviewed the Court's docket in this case and no answer, objection or other responsive pleading to the Application appears thereon. Pursuant to the Notice of Filing Second Interim and Final Application of Proskauer Rose LLP as Counsel to the Examiner for Compensation and Reimbursement of Expenses objections were to be filed and served no later than February 22, 2004 by 4:00 p.m. prevailing Eastern time.

It is hereby respectfully requested that the Order attached to the

Application be entered following the hearing on the Application on March 25, 2004 at

2:00 p.m. prevailing Eastern Time.

Dated: February 24, 2004

PACHULSKI, STANG, ZIEHL, YOUNG, JONES & WEINTRAUB P.C.

Rachel J. Nerreiser

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And

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Counsel Perry M. Mandarino, as duly appointed and acting examiner