IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re: : Chapter 11

POLAROID CORPORATION, : Case No. 01-10864 (PJW)

et al.,

Debtors. : Jointly Administered

: Related Docket No. 3776

CERTIFICATION OF NO OBJECTION TO APPLICATION OF RIEMER & BRAUNSTEIN LLP FOR ALLOWANCE AS A FINAL AWARD THE PREVIOUSLY REQUESTED INTERIM COMPENSATION PURSUANT TO NOVEMBER 5, 2001 ORDER PURSUANT TO SECTIONS 327 AND 328 OF THE BANKRUPTCY CODE AUTHORIZING EMPLOYMENT OF PROFESSIONALS UTILIZED IN THE ORDINARY COURSE OF BUSINESS (DOCKET NO. 3776)

The undersigned hereby certifies that he has received no formal or informal objection or response to the Application of Riemer & Braunstein LLP for Allowance as a Final Award the Previously Requested Interim Compensation Pursuant to November 5, 2001 Order Pursuant to Sections 327 and 328 of the Bankruptcy Code Authorizing Employment of Professionals Utilized in the Ordinary Course of Business (Docket No. 3776) (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

Gregg M. Galardi (I.D. No. 2991)

Mark L. Desgrosseilliers (I.D. No. 4083)

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