

EXHIBIT B

Commitment Letter

**BANK OF AMERICA, N.A.
MERRILL LYNCH, PIERCE,
FENNER & SMITH
INCORPORATED**
*One Bryant Park
New York, New York 10036*

BARCLAYS BANK PLC
745 Seventh Avenue
New York, New York 10019

**J.P. MORGAN SECURITIES
LLC**
383 Madison Avenue
New York, New York 10179

**JPMORGAN CHASE BANK,
N.A.**
383 Madison Avenue
New York, New York 10179

CONFIDENTIAL

June 19, 2013

Eastman Kodak Company, as Debtor and Debtor-in-Possession
343 State Street
Rochester, New York 14650
Attention: William Love, Treasurer

Re: Commitment for up to \$200,000,000 ABL Exit Facility

Ladies and Gentlemen:

Eastman Kodak Company, as Debtor and Debtor-in-Possession (the "Company") has advised Bank of America, N.A. ("Bank of America"), Merrill Lynch, Pierce, Fenner & Smith Incorporated ("Merrill Lynch"), Barclays Bank PLC ("Barclays"), JP Morgan Chase Bank, N.A. ("JPMorgan") and J.P. Morgan Securities LLC ("JPM Securities"), and together with Bank of America, Merrill Lynch, Barclays, and JPMorgan, individually a "Commitment Party" and collectively the "Commitment Parties") that the Company and each of its domestic subsidiaries is seeking a senior secured asset-based revolving credit facility to be provided to the Company and its domestic subsidiaries of up to \$200,000,000 (the "ABL Exit Facility") upon the effective date of the joint plan of reorganization filed by the Company on April 30, 2013 (as amended, waived or supplemented from time to time prior to the date hereof and, to the extent amended, waived or supplemented on or after the date hereof, such amendments, waivers or supplements that are not adverse (as determined in good faith by each of Agent (as defined below) and the Commitment Parties) to the rights and interests of each of the Agent and the Commitment Parties and the Lenders (as defined below) and their respective affiliates, in their capacities as such, (the "Plan") in their Chapter 11 cases currently pending in the United States Bankruptcy Court for the Southern District of New York (the "Chapter 11 Cases"). As used herein, the term "Transactions" means, collectively, the entering into and funding of the ABL Exit Facility (as defined below), the refinancing of the Term Loan DIP Credit Agreement pursuant to the Exit Term Loan Facility (as defined below), the consummation of the Plan and the transactions contemplated therein, the payment of fees and expenses in connection therewith and any other transactions ancillary to the foregoing.

1. Each of Bank of America, Barclays and JP Morgan (individually, an "Initial Lender" and collectively, "Initial Lenders") is pleased to advise the Company of their several and not joint commitment, in the case of Bank of America to provide \$60,000,000 of the ABL Exit Facility, in the case of Barclays to provide \$35,000,000 of the ABL Exit Facility, and in the case of JPMorgan to provide \$35,000,000 of the ABL Exit Facility, to the Company and certain of its subsidiaries (collectively, the "Borrowers"), upon the effectiveness of the Plan as approved by the United States Bankruptcy Court for

the Southern District of New York (the “Bankruptcy Court”) in the Chapter 11 Cases, in each case, on the terms and conditions of this letter, including the Summary of Terms attached hereto as Exhibit A (the “Summary of Terms” and together with this letter, collectively, “Commitment Letter”), and in the fee letter, dated of even date herewith, by and among each of the Lead Arrangers (and related Commitment Parties) and the Company (the “Fee Letter”). The commitments of Bank of America, Barclays and JPMorgan are several and not joint. The Commitment Parties may, from time to time, determine to provide certain of the services or funds contemplated herein through one or more of their respective affiliates. The Commitment Parties shall be severally liable in respect of their respective commitments and all other obligations in this Commitment Letter or in the Fee Letter and no Commitment Party shall be responsible for the commitment or any other obligation of any other Commitment Party.

2. It is agreed that (a) each of Merrill Lynch, Barclays, and JPM Securities will act as the joint lead arrangers for the ABL Exit Facility (each a “Lead Arranger” and collectively, the “Lead Arrangers”, and together with any other institution hereafter selected as an arranger as provided below, an “Arranger” and collectively, the “Arrangers”), (b) each of Merrill Lynch, Barclays, and JPM Securities will act as joint bookrunners, and (c) Bank of America will act as sole and exclusive administrative agent and collateral agent for the ABL Exit Facility (in such capacity, “Agent”). Each of Merrill Lynch and the other Lead Arrangers, in such capacities, will perform the duties and exercise the authority customarily performed and exercised by it in such roles. Merrill Lynch will have the duties and responsibilities commonly associated with being the “left” lead arranger and sole physical bookrunning manager. It is understood and agreed that Merrill Lynch will manage and control all aspects of the syndication in consultation with the Company, including decisions as to the selection of prospective Lenders and any titles offered to proposed Lenders, when commitments will be accepted and the final allocations of the commitments among the Lenders provided that the final selection of prospective Lenders, the final selection of Lenders and the final allocation of commitments among the Lenders shall be subject to your consent. Notwithstanding the foregoing, the Arrangers will not syndicate, participate to or otherwise assign any portion of a commitment under the ABL Exit Facility to those persons that are (i) bona fide competitors (each a, “Competitor”) and their respective affiliates that are directly or indirectly engaged in the same or similar line of business as the Company or its subsidiaries (other than the Commitment Parties and any of their respective affiliates that are a bona fide debt fund that is engaged in making, purchasing, holding or otherwise investing in commercial loans or similar extensions of credit in the ordinary course of business) or affiliates that are clearly identifiable by name and (ii) certain banks, financial institutions and other institutional lenders and investors (in the case of clauses (i) and (ii) that have been specifically identified by name (including as to the affiliates referred to in clause (i) above) in writing by you to us on or prior to the date hereof) (collectively clauses (i) and (ii), the “Disqualified Institutions”) provided that Company, upon reasonable notice to the Commitment Parties after the date hereof, shall be permitted to supplement, in writing, the list of persons that are Disqualified Institutions to the extent such supplemented person becomes a Competitor (or an affiliate of a Competitor) after the date hereof, which supplement shall be in the form of a list provided to the Agent and the Commitment Parties and become effective three (3) business days after the date of such delivery, but which shall not apply retroactively to disqualify any persons that have previously acquired an allocation, assignment or participation interest in the ABL Exit Facility. It is understood that no Lender participating in the ABL Exit Facility will receive compensation from you in order to obtain its commitment, except on the terms contained herein and in the Summary of Terms. The Company agrees that, effective upon its acceptance of this Commitment Letter and continuing through the earlier of the Closing Date and December 31, 2013, the Company shall not solicit any other bank, investment bank, financial institution, person or entity to provide, structure, arrange or syndicate the ABL Exit Facility or any other senior financing similar to the ABL Exit Facility or any other offering, placement or arrangement of any debt securities or bank financing by or on behalf of the Company or any of its subsidiaries (other than (i) the Exit Term Loan Facility and ordinary bank lines of credit entered into by the Company’s foreign subsidiaries outside of the United States and (ii) purchase money and equipment financings, ordinary course capital leases and

deferred purchase obligations and (iii) as otherwise provided in the Plan (including, for the avoidance of doubt, the Exit Term Loan Facility)).

3. It is further agreed that (a) Merrill Lynch shall have “left” and highest placement and shall appear on the top left of the information materials and all marketing materials and other documentation used in connection with the ABL Exit Facility, (b) Barclays shall have second placement with respect to the ABL Exit Facility and appear immediately to the “right” of Merrill Lynch on the top of any information materials and all marketing materials in respect of the ABL Exit Facility, and (c) JPM Securities shall have third placement with respect to the ABL Exit Facility and appear immediately to the “right” of Barclays on the top of any information materials and all marketing materials in respect of the ABL Exit Facility. The Company agrees that, except as otherwise provided above, no other agents, co-agents, arrangers or bookrunners will be appointed, nor other titles will be awarded and no compensation (other than compensation expressly contemplated by this Commitment Letter and the Fee Letter) will be paid to any Lender (as defined below) in connection with the ABL Exit Facility unless the Lead Arrangers and the Company shall so reasonably agree.

4. The Company acknowledges that Merrill Lynch and/or Bank of America on the Company’s behalf will make available information materials to the proposed syndicate of Lenders by posting the information materials on IntraLinks or another similar electronic system. In connection with the syndication of the ABL Exit Facility, unless the parties hereto otherwise agree in writing, you shall be under no obligation to provide Information Materials suitable for distribution to any prospective Lender (each, a “Public Lender”) that has personnel who do not wish to receive material non-public information (within the meaning of the United States federal securities laws, “MNPI”) with respect to the Company or its affiliates, or the respective securities of any of the foregoing. The Company agrees, however, that the definitive loan documentation will contain provisions concerning information materials to be provided to Public Lenders and the absence of MNPI therefrom. Prior to distribution of information materials to prospective Lenders, the Company shall provide Merrill Lynch with a customary letter authorizing the dissemination thereof.

5. The Lead Arrangers intend and reserve the right to syndicate all or a portion of the Initial Lenders’ commitments hereunder to a group of banks and other institutions (together with the Initial Lenders, each individually a “Lender” and collectively, the “Lenders”) in consultation with the Company.

6. The undertakings of Commitment Parties herein are subject to satisfaction of only the following conditions, in a manner acceptable to such Commitment Parties: (a) the accuracy and completeness of the representations that the Company and its affiliates make to each Commitment Party set forth herein and in the definitive documentation evidencing the ABL Exit Facility; (b) the Company’s and its subsidiaries compliance with its and their agreements and obligations set forth in the last sentence of Section 2 hereof (c) commitments shall have been received, in addition to those of the Commitment Parties, from Lenders on terms and conditions satisfactory to Merrill Lynch for at least \$45,000,000 of the ABL Exit Facility on the terms referred to herein and (d) the compliance by the Company with the terms and conditions set forth herein and in the Fee Letter and the satisfaction of the terms and conditions set forth in this Commitment Letter including the satisfaction of the conditions precedent set forth in the Summary of Terms.

7. The Lead Arrangers intend to commence syndication efforts promptly upon the Company’s acceptance of this Commitment Letter and the Fee Letter. The Company agrees to use its commercially reasonable efforts to actively assist the Lead Arrangers from the date hereof until the earlier of the Closing Date and December 31, 2013 (the “Assistance Period”) in achieving a syndication of the ABL Exit Facility that is satisfactory to them. Such assistance during the Assistance Period shall include (a) providing and causing its advisors to provide to the Commitment Parties, upon request, all information reasonably deemed necessary by the Lead Arrangers to complete syndication; (b) its assistance in the

preparation of a customary Information Memorandum to be used in connection with the syndication; (c) ensuring that the syndication efforts benefit materially from the Company's existing banking relationships; and (d) otherwise assisting the Lead Arrangers in their syndication efforts, including by making its senior management and advisors available from time to time during normal business hours and at times to be mutually agreed to attend and make presentations regarding the business and prospects of the Company and its subsidiaries at one or more meetings of prospective Lenders.

8. The Company hereby represents, warrants and covenants that (a) all information and written materials, other than Projections (as defined below) and information of a general economic or industry nature, which has been or is hereafter made available to the Commitment Parties by it or any of its representatives (or on its or their behalf) in connection with the transactions contemplated hereby (collectively, "Information") when taken as a whole is and will be complete and correct in all material respects and does not and will not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements contained therein not misleading; and (b) all financial projections, estimates and other forward looking information concerning Borrowers and subsidiaries that have been or are hereafter made available to Commitment Parties by it, or any of its representatives ("Projections") have been and will be prepared in good faith based upon reasonable assumptions believed to be reasonable as of the date of preparation of such Projections. The Company agrees to furnish each Commitment Party with such Information and Projections as it may reasonably request and to supplement the Information and Projections from time to time until the Closing Date for the ABL Exit Facility, so that the representations, warranties and covenants in the preceding sentence are correct on the Closing Date. In issuing the commitments set forth herein and in arranging and syndicating the ABL Exit Facility, the Commitment Parties are and will be relying on, without independent verification, the Information and Projections.

9. By executing this Commitment Letter, the Company agrees to reimburse each Commitment Party from time to time on demand for all reasonable and documented out-of-pocket fees and expenses (including without limitation (a) the reasonable and documented fees, disbursements and other charges of outside counsel, including any special or local counsel, provided, that, legal fees shall be limited to the reasonable fees and disbursements of one counsel for Agent and the Commitment Parties taken as a whole (which shall be Otterbourg, Steindler, Houston & Rosen, P.C.), in addition, one local counsel in each appropriate jurisdiction and, to the extent required by the subject matter, one specialist counsel for each such specialized area of law in each appropriate jurisdiction, and (b) due diligence expenses) incurred in connection with the ABL Exit Facility, the syndication thereof, the preparation of the definitive documentation therefor and the other transactions contemplated hereby. Upon acceptance of this Commitment Letter and entry of an order by the Bankruptcy Court approving this Commitment Letter, the Fee Letter and the Company's incurrence and payment of the fees contemplated thereby, you will deliver to Bank of America a deposit of \$150,000 (the "Initial Deposit") to cover such fees and expenses. In addition, you agree to deliver to Bank of America from time to time such additional deposits as may be necessary to cover fees and expenses in excess of the Initial Deposit up to a maximum amount of \$250,000 (together with the Initial Deposit, "Deposit"). At closing, the remaining balance of the Deposit, if any, will be applied to closing costs.

10. The Company agrees to indemnify and hold harmless each Commitment Party, each Lender, and each of their affiliates, officers, directors, employees, agents, advisors and other representatives (each, an "Indemnified Party") from and against (and will reimburse each Indemnified Party as the same are incurred for) any and all claims, damages, losses, liabilities and expenses (including, without limitation, the reasonable fees, disbursements and other charges of counsel) that may be incurred by or asserted or awarded against any Indemnified Party, in each case arising out of or in connection with or by reason of (including, without limitation, in connection with any investigation, litigation or proceeding or preparation of a defense in connection therewith) (a) any matters contemplated by this Commitment Letter or any related transaction or (b) the ABL Exit Facility and any other financings or

any use made or proposed to be made with the proceeds thereof (in all cases, whether or not caused or arising, in whole or in part, out of the comparative, contributory or sole negligence of the Indemnified Party), except to the extent such claim, damage, loss, liability or expense is found in a final, nonappealable judgment by a court of competent jurisdiction to have resulted from such Indemnified Party's gross negligence, bad faith or willful misconduct, (ii) to the extent arising solely from any dispute among the Indemnified Parties and not arising out of any act or omission of you or your subsidiaries as determined by a final, nonappealable judgment of a court of competent jurisdiction or (iii) to the extent arising as a result of a material breach by a Commitment Party of its obligations under this Commitment Letter as determined by a final, non-appealable judgment of a court of competent jurisdiction. In the case of an investigation, litigation or proceeding to which the indemnity in this Section 10 applies, such indemnity shall be effective whether or not such investigation, litigation or proceeding is brought by the Company, its equity holders or creditors, a third party or an Indemnified Party, whether or not an Indemnified Party is otherwise a party thereto and whether or not the transactions contemplated hereby are consummated.

11. The Company also agrees that no Indemnified Party shall have any liability (whether direct or indirect, in contract or tort, or otherwise) to it or its affiliates or to it or their respective equity holders or creditors arising out of, related to or in connection with any aspect of the transactions contemplated hereby, except to the extent of direct, as opposed to special, indirect, consequential or punitive, damages determined in a final, nonappealable judgment by a court of competent jurisdiction to have resulted from such Indemnified Party's gross negligence, bad faith or willful misconduct. It is further agreed that a Commitment Party shall only have liability to the Company (as opposed to any other person), and that each Commitment Party shall be liable solely in respect of its own commitment to the ABL Exit Facility on a several, and not joint, basis with any other Lender, and that such liability shall only arise to the extent damages have been caused by a breach of such Commitment Party's obligations hereunder to negotiate definitive documentation for the ABL Exit Facility in good faith on the terms set forth herein, as determined in a final, nonappealable judgment by a court of competent jurisdiction. Notwithstanding any other provision of this Commitment Letter, no Indemnified Party shall be liable for any damages arising from the use by others of information or other materials obtained through electronic telecommunications or other information transmission systems. The provisions set forth Sections 9 and 10 shall be replaced and superseded in each case to the extent covered thereby, by the applicable provisions contained in the loan documentation evidencing the definitive ABL Exit Facility.

12. This Commitment Letter is delivered to you on the understanding that neither this Commitment Letter nor the Fee Letter nor any of their terms or substance shall be disclosed by the Company, directly or indirectly, to any other person except (a) this Commitment Letter (including any exhibits and annexes hereto) may be provided to the Bankruptcy Court and filed on the Bankruptcy Court's docket to obtain its approval for any of the Company and its subsidiaries to execute, deliver and perform its obligations hereunder, so long as any pleadings or filings with respect to this Commitment Letter shall be reasonably acceptable to the Lead Arrangers, (b) after execution and delivery by the Company and the Commitment Parties, but before being filed on the Bankruptcy Court's docket to the extent permitted by this Section 12, this Commitment Letter and the Fee Letter may be disclosed to the appointed advisors to any committee in connection with the Chapter 11 Cases so long as the disclosure to such advisors is on a confidential "professionals eyes only" basis, (c) to you and your officers, directors, employees, affiliates, members, partners, stockholders, attorneys, accountants, agents and advisors involved in the Transactions, in each case on a confidential and need-to-know basis, (d) in any legal, judicial or administrative proceeding or as otherwise required by law or regulation (including the Securities Exchange Act of 1934) or as requested by a governmental authority (in which case you agree, to the extent permitted by law, to inform us promptly in advance thereof), (e) upon notice to the Commitment Parties, this Commitment Letter and the existence and contents hereof (but not the Fee Letter or the contents thereof other than the existence thereof and the contents thereof as part of projections, pro forma information and a generic disclosure of aggregate sources and uses to the extent

customary in marketing materials and other required filings) may be disclosed in any syndication or other marketing material in connection with the ABL Exit Facility or the Term Loan Facility or in connection with any public filing requirement, (f) the Summary of Terms may be disclosed to potential Lenders and to any rating agency in connection with the Exit Term Loan Facility (g) the Summary of Terms may be disclosed to backstop parties (prospective and otherwise) pursuant to any rights offering as contemplated in the Plan and (h) to implement the Transactions, the Fee Letter may be disclosed to the Bankruptcy Court and the US Trustee (provided that in a filing with the Bankruptcy Court, the Fee Letter shall only be filed (i) under seal pursuant to an order reasonably acceptable to the Lead Arrangers or (ii) in a redacted form reasonably acceptable to the Lead Arrangers). Notwithstanding any other provision in this Commitment Letter, each of the Commitment Parties hereby confirms that the Company and its representatives will not be limited from disclosing the U.S. tax treatment or U.S. tax structure of the ABL Exit Facility.

13. The Company acknowledges that each Commitment Party and its respective affiliates may be providing financing or other services to parties whose interests may conflict with yours. Each Commitment Party agrees that it will not furnish confidential information obtained from the Company to any of its other customers and that it will treat confidential information relating to the company and its affiliates with the same degree of care as it treats its own confidential information. Each Commitment Party further advises the company that it will not make available to the Company confidential information that such Commitment Party or its affiliates have obtained or may obtain from any other customer. In connection with the services and transactions contemplated hereby, the Company agrees that each Commitment Party is permitted to access, use and share, with any of its affiliates, agents, advisors or representatives, any information concerning the Company or any of its affiliates that is or may come into the possession of such Commitment Party or its affiliates.

14. In connection with all aspects of each transaction contemplated by this letter, the Company acknowledges and agrees, and acknowledges its affiliates' understanding, that (a) the ABL Exit Facility and any related arranging or other services described in this letter constitute an arm's-length commercial transaction between the Company and its affiliates, on the one hand, and Commitment Parties on the other hand, and the company is capable of evaluating and understanding, and does understand and accept, the terms, risks and conditions of the transactions contemplated by this Commitment Letter; (b) in connection with the process leading to such transaction, each Commitment Party is and has been acting solely as a principal and is not the financial advisor, agent or fiduciary for the Company or any of its affiliates, stockholders, creditors or employees or any other party; (c) each Commitment Party has not assumed and will not assume an advisory, agency or fiduciary responsibility in it or its affiliates' favor with respect to any of the transactions contemplated hereby or the process leading thereto (irrespective of whether such Commitment Party has advised or is currently advising the Company or its affiliates on other matters) and each Commitment Party has no obligation to the Company or its affiliates with respect to the transactions contemplated hereby except those obligations expressly set forth in this letter; (d) each Commitment Party and its affiliates may be engaged in a broad range of transactions that involve interests that differ from the Company and its affiliates, and such Commitment Party has no obligation to disclose any of such interests by virtue of any advisory, agency or fiduciary relationship; and (e) each Commitment Party has not provided any legal, accounting, regulatory or tax advice with respect to any of the transactions contemplated hereby and the Company has consulted its own legal, accounting, regulatory and tax advisors to the extent it has deemed appropriate. The Company hereby waives and releases, to the fullest extent permitted by law, any claims that it or its affiliates may have against each Commitment Party with respect to any breach or alleged breach of agency or fiduciary duty.

15. The provisions of Sections 9 through 14 shall remain in full force and effect regardless of whether any definitive documentation for the ABL Exit Facility shall be executed and delivered, and notwithstanding the termination of this Commitment Letter or any undertaking hereunder.

16. This Commitment Letter and the Fee Letter may be executed in counterparts which, taken together, shall constitute an original. Delivery of an executed counterpart of this Commitment Letter or the Fee Letter by facsimile shall be effective as delivery of a manually executed counterpart thereof.

17. This Commitment Letter is governed by and construed in accordance with the laws of the State of New York (except to the extent the Bankruptcy Code is applicable and supersedes New York law), but excluding any principles of conflicts of law or other rule of law that would cause the application of the law of any jurisdiction other than the State of New York. Each Commitment Party and the Company hereby irrevocably waives any and all right to trial by jury in any action, proceeding or counterclaim (whether based on contract, tort or otherwise) arising out of or relating to this Commitment Letter, the Fee Letter, the transactions contemplated thereby, or the actions of the Commitment Parties in the negotiation, performance or enforcement thereof. The Commitment Parties and the Company, each submit to the exclusive jurisdiction of the United States Bankruptcy Court for the Southern District of New York or, if such court denies jurisdiction, then any state or federal court sitting in the Borough of Manhattan in the City of New York, over any suit, action or proceeding arising out of or relating to this Commitment Letter, the Fee Letter, the transactions contemplated thereby.

18. Each Commitment Party hereby notifies the Company and its affiliates that pursuant to the requirements of the USA Patriot Act, Title III of Pub. L. 107-56 (signed into law October 26, 2001) ("Act"), such Commitment Party is required to obtain, verify and record information that identifies Borrower, which information includes each Borrower's legal name, address, tax ID number and other information that will allow each Commitment Party to identify such Borrower in accordance with the Act. Each Commitment Party will also require information regarding each guarantor, if any, and may require information regarding each guarantor and each Borrower's management and owners, such as legal name, address, social security number and date of birth.

19. This Commitment Letter and the Fee Letter embody the entire agreement and understanding among each Commitment Party, the Company and its affiliates with respect to the ABL Exit Facility, and supersede all prior agreements and understandings relating thereto. However, please note that the terms of the undertakings of the Commitment Parties hereunder are not limited to those set forth in this Commitment Letter. Those matters that are not covered or made clear are subject to mutual agreement of the parties. No party has been authorized by any Commitment Party to make any oral or written statements that are inconsistent with this Commitment Letter and the Fee Letter. This Commitment Letter is not assignable by the Company without the prior written consent of the Lead Arrangers and is intended to be solely for the benefit of the parties hereto and the Indemnified Parties.

20. This Commitment Letter will expire and be of no force and effect at 5:00 p.m. (Eastern Time) on June 19, 2013 unless prior thereto Bank of America shall have received a copy of this Commitment Letter and the Fee Letter in each case executed by the Company; provided, that, the undertakings and commitments of the Commitment Parties hereunder shall expire on June 27, 2013, unless the Bankruptcy Court shall have entered the Authorization Order (as defined below) in form and substance reasonably satisfactory to Bank of America by such date. In addition, the commitment of Bank of America and the other Commitment Parties under this Commitment Letter will terminate upon the earlier of (A) 5:00 p.m. (Eastern Time) on December 31, 2013 unless the Closing Date occurs on or prior thereto or (B) the occurrence of the effective date of the Plan without the closing of the ABL Exit Facility. Following any termination or expiration hereof, the ABL Exit Facility will require reapproval by Bank of America even if Bank of America and its counsel and other advisors continue to work on the transaction. Such reapproval, if obtained, may result in different terms or conditions, or the determination not to consummate the transaction.

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We look forward to working with you in the coming weeks on this important financing.

BANK OF AMERICA, N.A.

By: _____
Name: _____
Title: _____

**MERRILL LYNCH, PIERCE, FENNER & SMITH
INCORPORATED**

By: _____
Name: _____
Title: _____

BARCLAYS BANK PLC

By: _____
Name: _____
Title: _____

JPMORGAN CHASE BANK, N.A.

By: _____
Name: _____
Title: _____

J.P. MORGAN SECURITIES LLC

By: _____
Name: _____
Title: _____

Accepted and Agreed to as of
June ____, 2013:

**EASTMAN KODAK COMPANY, as Debtor
and Debtor-in-Possession**

By: _____
Title: _____

EXHIBIT A

SUMMARY OF TERMS

BORROWERS: Eastman Kodak Company (“Company”) as a reorganized company and each of its operating subsidiaries identified from time to time by the Company (and subject to such other terms and conditions as may be mutually agreed) organized under the laws of a jurisdiction of the United States with assets to be included in the Borrowing Base (collectively, the “Borrowers”).

GUARANTORS: Each of reorganized Company’s existing and subsequently acquired or organized wholly-owned domestic subsidiaries that are not Borrowers (other than domestic subsidiaries which are (a) Immaterial Subsidiaries (as defined below), (b) subsidiaries that hold no material assets other than the equity or debt of one or more direct or indirect foreign subsidiaries that are “controlled foreign corporations” within the meaning of Section 957 of the Internal Revenue Code (“CFCs”), (c) Unrestricted Subsidiaries, or any other subsidiary as agreed by Agent for which the cost of providing the guarantee outweighs the benefit, or (d) not-for-profit subsidiaries), (collectively, the “Guarantors”, and together with Borrower, collectively, “Loan Parties” and individually a “Loan Party”).

Subsidiaries may be permitted to be designated as “unrestricted” at or after the closing of the ABL Exit Facility (individually an “Unrestricted Subsidiary” and collectively “Unrestricted Subsidiaries”), and re-designated as “restricted”, subject to terms and conditions to be determined, including, without limitation: (a) as of the date of any such designation and after giving effect thereto, no default or event of default exists or has occurred and is continuing, (b) each subsidiary to be designated as “unrestricted” and its subsidiaries has not at the time of designation, and does not thereafter, create, incur, issue, assume, guarantee or otherwise become directly or indirectly liable with respect to any debt pursuant to which the lender or any other party has recourse to any Loan Party or any restricted subsidiary or any of the assets of any Loan Party or any restricted subsidiary, (c) the value of, and investments in, such subsidiary will constitute investments, (d) designation of any Unrestricted Subsidiary as a restricted subsidiary shall constitute the incurrence at the time of designation of any debt or liens of such subsidiary existing at such time, (e) no Loan Party shall have any liability for any debt or other obligations of any Unrestricted Subsidiary except to the extent permitted as to any unaffiliated person under the applicable terms of the Loan Documents, (f) the Payment Conditions (as defined below) would be satisfied on a pro forma basis after giving effect to such designation, (g) no restricted subsidiary may be designated as an Unrestricted Subsidiary if it was previously designated an unrestricted subsidiary, or if it is a restricted subsidiary for purposes of the Exit Term Loan Facility or any refinancing thereof, (h) the assets of all

such Subsidiaries when taken together with subsidiaries then designated as Immaterial Subsidiaries (as defined below) constitute 7.5% or less than the total assets and 7.5% of the net sales of the Company and its Subsidiaries on a consolidated basis (provided, that the first 2.5% of unrestricted subsidiaries do not count against the basket for Immaterial Subsidiaries), and (i) other terms and conditions to be agreed. No Borrower may be an Unrestricted Subsidiary. Unrestricted Subsidiaries will not be subject to the representations and warranties, affirmative or negative covenants or events of default and other provisions of the loan documentation, and the results of operations and indebtedness of Unrestricted Subsidiaries will not be taken into account for the purpose of determining compliance with provisions in the Loan Documents that include references to the Fixed Charge Coverage Ratio or similar financial measures.

Subsidiaries may be permitted to be designated as “immaterial subsidiaries” at or after the closing of the ABL Exit Facility (“Immaterial Subsidiaries”), subject to the following terms and conditions: (a) Company may not be designated as an Immaterial Subsidiary, (b) no subsidiary shall constitute an Immaterial Subsidiary (i) unless such Subsidiary when taken together with all of the other previously designated Immaterial Subsidiaries have assets that constitute 5.0% or less than the total assets and 5.0% of the net sales of the Company and its Subsidiaries on a consolidated basis, and such other terms and conditions to be agreed. Any subsidiary designated as an Immaterial Subsidiary which thereafter ceases to constitute an Immaterial Subsidiary will become a Guarantor pursuant to the terms of the Loan Documents.

ADMINISTRATIVE

AND COLLATERAL AGENT: Bank of America, N.A. (“Agent”).

JOINT LEAD ARRANGERS
AND BOOK MANAGERS:

Merrill Lynch, Pierce, Fenner, & Smith Incorporated, Barclays Bank PLC, and J.P. Morgan Securities LLC (the “Arrangers”)

LENDERS:

Bank of America, N.A., Barclays Bank PLC, JPMorgan Chase Bank, N.A., and other institutions that become parties to the financing arrangements as lenders with the approval of Agent and the Company (collectively, the “Lenders”).

ISSUING BANK:

Bank of America, N.A. (“Issuing Bank”)

SWINGLINE LENDER:

Bank of America, N.A. (in such capacity, the “Swingline Lender”)

CREDIT FACILITY:

A revolving credit facility of up to \$200,000,000 (“ABL Exit Facility”) provided to Borrower as a reorganized company upon the effectiveness of a plan of reorganization of Company and its subsidiaries (the “Plan”) approved by the Bankruptcy Court.

The availability of revolving loans under the ABL Exit Facility (“Revolving Loans”) will be subject to the Borrowing Base and other terms described below, with a portion of the ABL Exit Facility available for letters of credit issued by the Issuing Bank and arranged for by Agent (“LCs”), with a sublimit on LCs outstanding at any time of \$150,000,000 and a portion of the ABL Exit Facility may be available as swing line loans (“Swingline Loans”) with a sublimit on Swingline Loans outstanding at any time of \$20,000,000. The term “Revolving Loans” as used herein includes Swingline Loans, except as otherwise provided herein.

LCs will be issued by the Issuing Bank and Swingline Loans will be made available by the Swingline Lender and each Lender will purchase an irrevocable and unconditional participation in each LC and Swingline Loan.

If any Lender becomes a “Defaulting Lender”, then the swingline exposure of such Defaulting Lender will automatically be reallocated among the non-defaulting Lenders pro rata in accordance with their commitments under the ABL Exit Facility up to an amount such that the revolving credit exposure of such non-defaulting Lenders does not exceed their commitments, and the Borrowers shall repay Swingline Loans to the extent of any exposure not so reallocated.

If any Lender becomes a “Defaulting Lender”, then the letter of credit exposure of such Defaulting Lender will automatically be reallocated among the non-defaulting Lenders pro rata in accordance with their commitments under the ABL Exit Facility up to an amount such that the revolving credit exposure of such non-defaulting Lenders does not exceed their commitments, and the Borrowers shall at the request of Agent, cash collateralize any portion of such exposure not so reallocated on terms to be mutually agreed, including that the Issuing Bank shall not be obligated to issue LCs if after giving effect thereto there would be LC exposure to a Defaulting Lender that has not been reallocated or cash collateralized as provided in this paragraph.

Revolving Loans may be drawn, repaid and reborrowed.

FACILITY INCREASES:

After the Closing Date, Borrowers will have the right, but not the obligation, on one or more occasions to increase the maximum amount of the ABL Exit Facility (each a “Facility Increase”) in each case in an aggregate principal amount of no less than \$25,000,000 and not to exceed in the aggregate for all such Facility Increases \$50,000,000 under terms and conditions to be determined, and such Facility Increase will be documented solely as an increase to the commitments with respect to the ABL Exit Facility without any change in terms; provided, that, as of the date of any such Facility Increase, and after giving effect thereto, (a) no default or event of default exists, (b) no Lender shall be required to provide additional commitments for such Facility Increase, (c) such Facility Increase

shall be subject to obtaining additional commitments of Lenders (whether existing Lenders or new Lenders), (d) the terms of such Facility Increase shall be the same for all other Revolving Loans (other than as to upfront fees payable for such additional commitments), (e) the notices to Lenders by Agent for such request and time periods for such notices and responses shall be as set forth in the Loan Documents and Agent shall have received a certificate from Borrowers as to the absence of defaults and related matters, (f) all fees payable in connection with such Facility Increase shall have been received, and (g) Borrowers shall have delivered such agreements and documents as Agent may reasonably request in connection with such Facility Increase.

The financial institutions providing the Facility Increases shall be subject to the approval of the Agent, the Issuing Banks and the Swingline Lender (in each case not to be unreasonably withheld, delayed or conditioned).

PURPOSE:

The ABL Exit Facility will be used by Borrowers to replace letters of credit outstanding under the Amended and Restated Debtor in Possession Credit Agreement, originally dated as of January 20, 2012 and Amended and Restated as of March 22, 2013, by and among Eastman Kodak Company, as Debtor and Debtor-in-Possession, as borrower, the US subsidiaries of the Company parties thereto, the lenders named therein, Citicorp North America, Inc., as Agent and Co-Collateral Agent, and Wells Fargo Capital Finance, LLC, as Co-Collateral Agent (the "DIP ABL Credit Agreement"), and to pay costs, expenses and fees in connection with the ABL Exit Facility in accordance with the Plan and thereafter to issue standby or commercial letters of credit, and to finance ongoing working capital needs.

**LOAN AVAILABILITY
AND BORROWING BASE:**

Revolving Loans and LCs under the ABL Exit Facility will be limited to (a) 85% of eligible accounts receivable; plus (b) the lesser of 75% of eligible inventory or 85% of the appraised net orderly liquidation value of eligible inventory, plus (c) Equipment Availability, then in effect; minus (c) the sum of (i) the Special Availability Reserve, (ii) the Bank Products Reserve, and (iii) the amount of such reserves as Agent may establish in good faith.

"Equipment Availability" means the lesser of (a) \$25,000,000 or (ii) 75% of the appraised net orderly liquidation value of the eligible equipment of Borrowers, as reduced as provided below. Equipment Availability may be included in the Borrowing Base on the Closing Date or thereafter subject to the satisfaction of the conditions set forth below.

Equipment Availability will only be included in the Borrowing Base on the Closing Date, if (a) Borrowers have maintained a minimum

EBITDA of an amount equal to or greater than 80% of its EBITDA projections set forth in the Plan on a year to date basis as of the most recent month ended prior to the Closing Date and evidenced by the financial statements (in form satisfactory to Agent) provided to Agent, and (b) Agent has received (i) appraisals with respect to the equipment as provided below for purposes of determining the net orderly liquidation value, and (ii) perfected first priority security interests and liens on the equipment of Borrowers.

Equipment Availability will be reduced as of the first day of each calendar quarter commencing after the Closing Date (whether or not Equipment Availability is included in the Borrowing Base on such date) by the amount equal to the Equipment Availability (as determined by Agent on the Closing Date) divided by 20. In addition, Equipment Availability shall be automatically reduced to zero, if at any time, Borrowers fail to maintain EBITDA of an amount to be agreed to be determined as of the end of any fiscal year; provided, that, if at the end of any subsequent fiscal year, Borrowers maintain EBITDA of an amount to be agreed for such fiscal year, and subject to satisfactory appraisals, the absence of any default or event of default, and other conditions to be agreed by Agent and Company and set forth in the loan documentation, Equipment Availability may be reinstated (subject to such reductions as if it had been in place at all times since the Closing Date).

Eligible equipment will not include motor vehicles or other rolling stock that are or are required to be subject to certificates of title under applicable state laws, except as the parties may agree. The amount of the Equipment Availability will be further reduced to the extent that any appraisal of the equipment after the closing would result in a lower amount based on the formula provided above.

The appraised net orderly liquidation value of the eligible equipment will be as determined pursuant to an appraisal of such equipment in form and containing assumptions and appraisal methods reasonably satisfactory to Agent by an appraiser acceptable to Agent (and selected in consultation with Company), on which Agent and Lenders are specifically permitted to rely (it being understood that Hilco Appraisal Services is an appraiser acceptable to the Agent).

The “Special Availability Reserve” means an amount equal to \$20,000,000.

The “Bank Products Reserve” means an amount not to exceed \$25,000,000 in respect of bank product obligations secured pursuant to the loan documentation.

Standards of eligibility will be specified in the loan documentation, will be in accordance with Agent’s customary practices and as appropriate under the circumstances as determined by Agent pursuant

to field examinations and other due diligence. Eligible Inventory may include inventory-in-transit subject to receipt of appropriate documentation by the Commitment Parties, and other requirements and a dollar limitation to be determined and eligible accounts may include accounts owed by foreign account debtors subject to a dollar limitation and the Commitment Parties' evaluation of the account debtor and other requirements.

OPTIONAL PREPAYMENTS AND REDUCTION OF COMMITMENTS:

[REDACTED]

MANDATORY PREPAYMENTS:

Borrowers will be required to repay Revolving Loans and provide cash collateral to the extent that Revolving Loans and LCs provided to such Borrower exceed the lesser of the Borrowing Base of such Borrower or the maximum amount of the ABL Exit Facility, in each case, in cash without any prepayment premium or penalty (but including all breakage or similar costs actually incurred).

COLLATERAL:

To secure all obligations of Loan Parties to Agent, Lenders, Issuing Bank and secured bank product providers (and subject to exclusions and limitations to be agreed):

- (a) A perfected first priority security interest in all of each Loan Party's (i) cash and cash equivalents (including without limitation, Qualified Cash and US Cash), (ii) accounts and payment intangibles other than accounts and payment intangibles which constitute identifiable proceeds of Term Loan Priority Collateral, (iii) machinery and equipment, and related assets (including chattel paper), (iv) inventory and related assets (including chattel paper), and non-exclusive licenses on the owned intellectual property relating to such inventory, (v) business interruption insurance, (vi) intercompany advances made by any Loan Party to any other Loan Party or to any subsidiary of the Company, (vii) all books, records and documents to the extent relating to the foregoing and the other ABL Priority Collateral (including databases, customer lists and other records, whether tangible or electronic, which contain any information relating to any of the foregoing), and lockbox and deposit accounts into which any such proceeds are paid or transferred, (viii) all deposit accounts and securities accounts (other than deposit accounts and securities accounts maintained

exclusively for identifiable proceeds of Term Loan Priority Collateral), provided, that, to the extent that identifiable proceeds of Term Loan Priority Collateral are deposited in any such deposit accounts or securities accounts, such identifiable proceeds shall be treated as Term Loan Priority Collateral, (ix) to the extent evidencing, governing, securing or otherwise reasonably related to any of the foregoing and the other ABL Priority Collateral, all documents, documents of title, general intangibles (other than intellectual property except to the extent expressly provided in clause (iv) above), guarantees, instruments, investment property, commercial tort claims, letters of credit, supporting obligations and letter of credit rights, and (x) all substitutions, replacements, accessions, products and proceeds (including insurance proceeds) of any of the foregoing in whatever form received, including claims against third parties (the "ABL Priority Collateral") except in each case for those assets as to which the Agent shall determine in its sole discretion that the cost of obtaining a security interest therein is excessive in relation to the value of the security to be afforded thereby. The requirement to obtain mortgages on fee owned real property will be subject to a materiality threshold to be agreed and there will be no requirement to obtain mortgages on leased property. In addition, no perfection actions will be required outside of the United States other than to effectuate the pledge of the capital stock of foreign subsidiaries referenced below; and

- (b) A perfected third priority security interest in all of each Loan Party's tangible and intangible assets other than the ABL Priority Collateral (including, without limitation, intellectual property, real property and all of the capital stock of its direct subsidiaries (limited, in the case of foreign subsidiaries, to 65% of the capital stock of material first-tier foreign subsidiaries (to be defined as subsidiaries accounting for more than 5% of the total assets of the Borrower and its subsidiaries on a consolidated basis or 5% of the net sales of the Borrower and its subsidiaries on a consolidated basis; provided that no foreign subsidiary will be subject to local pledge perfection if in the applicable foreign jurisdiction the Company would have to consult a works council in order to perfect the pledge) (the "Term Loan Priority Collateral").

In the event that the terms of the security for the Exit Term Loan Facility do not require perfected security interests in certain items or types of Term Loan Priority Collateral or permits certain exclusions of assets that would otherwise be included as part of Term Loan Priority Collateral, Agent shall not require that its liens be perfected in such Term Loan Priority Collateral (e.g., limited, in the case of first tier material foreign subsidiaries, to 65% of the capital stock thereof).

Extraordinary receipts constituting proceeds of judgments relating to any of the property referred to in clause (a) above, insurance proceeds and condemnation awards in respect of any such property, indemnity payments in respect of any such property and purchase price adjustments in connection with any such property shall constitute ABL Priority Collateral.

Notwithstanding anything to the contrary contained herein, the Collateral shall not include (so long as such Collateral is also excluded under the Exit Term Loan Facility) shares of any subsidiary that is a “controlled foreign corporation” in excess of sixty-five percent of all of the issued and outstanding shares of capital stock of such subsidiary entitled to vote (within the meaning of Treasury Regulation Section 1.956-2) to secure obligations under the ABL Exit Facility. As to specific items of Collateral, Agent may determine, in consultation with Company, not to perfect its security interest therein based on the de minimus value thereof relative to the costs of such perfection.

The obligations secured by the Collateral may include hedging and bank product obligations of Loan Parties or their subsidiaries where a Lender or an affiliate of a Lender is a counterparty.

Intercreditor arrangements between Agent and the Lenders and the lenders under the Exit Term Loan Facility will be set forth in an intercreditor agreement in form and substance reasonably acceptable to Agent (the “Term Loan Intercreditor Agreement”).

The “Exit Term Loan Facility” means one or more term loan facilities to be entered into concurrently with the ABL Exit Facility in accordance with the terms of the Plan (including without limitation any term loan facility provided pursuant to an “Emergence Term Loan Credit Agreement” as such term is defined in the Plan), the proceeds of which are to be used to repay and refinance the existing term loans to the Company and its subsidiaries evidenced by DIP Term Loan Agreement (as such term is defined in the DIP ABL Credit Agreement) and associated costs on terms and conditions satisfactory to Agent and subject to the Term Loan Intercreditor Agreement.

CLOSING DATE:

The date on or before December 31, 2013 on which the initial borrowings under the ABL Exit Facility are made (the “Closing Date”).

MATURITY:

The ABL Exit Facility will mature five (5) years after the Closing Date, provided, that, in the event that the scheduled maturity date of the Exit Term Loan Facility or any other indebtedness in a principal amount to be determined and incurred on the Closing Date (“Other Material Indebtedness”) and indebtedness incurred to refinance any of the foregoing, is a date which is less than 90 days after the scheduled

maturity date of the ABL Exit Facility, then the scheduled maturity date of the ABL Exit Facility shall be the date which is the earlier of (a) five years after the Closing Date or (b) the date that is 90 days prior to the scheduled maturity date of the Exit Term Loan Facility or such Other Material Indebtedness, as the case may be.

INTEREST RATES:

LIBOR and Base Rate will be defined in accordance with Agent's standard practices. LIBOR loans will be subject to customary provisions, including applicable reserve requirements, limits on the number of outstanding LIBOR loans, and minimum dollar amounts of each LIBOR loan.

[REDACTED]

PERFORMANCE PRICING:

The LIBOR and Base Rate margins will be subject to performance pricing adjustments, commencing 6 months after the closing date, based upon the pricing matrix attached hereto as Schedule 1.

UNUSED LINE FEE:

[REDACTED]

LETTER OF CREDIT FEES:

[REDACTED]

OTHER FEES:

Borrowers will pay certain other fees in connection with the ABL Exit Facility as set forth in the Fee Letter.

EXPENSES:

Borrowers will pay (a) all reasonable and documented out-of-pocket costs and expenses (including fees and expenses of counsel, provided, that, legal fees shall be limited to the reasonable fees and disbursements of one counsel for Agent and the Commitment Parties taken as a whole (which shall be Otterbourg, Steindler, Houston & Rosen, P.C.) and, in addition, one local counsel in each appropriate jurisdiction and, to the extent required by the subject matter, one specialist counsel for each such specialized area of law in each appropriate jurisdiction of Agent associated with the ABL Exit Facility), including costs and expenses of (i) Agent's due diligence, including field examinations, appraisals and environmental audits, and (ii) syndicating and administering the ABL Exit Facility, and preparing and enforcing all documents relating thereto; plus (b) Agent's standard charges for field examinations, including a per diem

field examiner charge and out-of-pocket expenses. Borrowers will remain obligated for all such amounts whether or not the ABL Exit Facility is consummated.

TERMS AND CONDITIONS:

The loan documentation will contain representations and warranties, covenants, events of default, and other provisions, in each case customary for transactions of this type and acceptable to Agent, including the following:

1. monthly minimum Fixed Charge Coverage Ratio of not less than 1.00 to 1.00, to be tested based on the 4 immediately preceding fiscal quarters for which Agent has received financial statements; provided, that, compliance with the Fixed Charge Coverage Ratio shall only be required if Excess Availability (as defined below) is less than 15% of the maximum amount of the ABL Exit Facility.

The "Fixed Charge Coverage Ratio" and the components of such ratio will be defined in the loan documentation a manner to be mutually agreed by the Company and Agent.

For purposes of this Commitment Letter, "Excess Availability" means the (a) the sum of (i) lesser of (A) the Borrowing Base or (B) the maximum amount available under the ABL Exit Facility (after taking into account applicable reserves) plus (ii) Qualified Cash, minus (b) the outstanding Revolving Loans and the LCs under the loan documentation; provided, that, for purposes of satisfying any thresholds of Excess Availability set forth herein and in the loan documentation, at least 50% of the applicable Excess Availability threshold amount must be satisfied with Borrowing Base Availability (the "50% Test"). The amount derived from clause (a)(i) minus clause (b) of the definition of Excess Availability is referred to herein as "Borrowing Base Availability."

If at any time Borrowing Base Availability is insufficient to meet the 50% Test, Agent shall permit the Borrowers to utilize additional Qualified Cash to satisfy the applicable Excess Availability threshold, if within three (3) business days after the date Borrowers fall below any applicable Excess Availability threshold (provided, that during such period, Borrowers shall not request any Revolving Loans or the issuance of any LCs and Agent and Lenders (and the Issuing Bank) shall not be required to honor any such requests), Borrowers increase the amount of Qualified Cash to satisfy the Excess Availability threshold (each a "Qualified Cash Cure"), provided, that, in any event, upon the earlier of (i) delivery of the next monthly Borrowing Base Certificate or the date such delivery is required, Excess Availability thresholds must be satisfied by meeting the 50% Test without giving effect to such Qualified Cash Cure. No more than four (4) Qualified Cash Cures may be taken in any twelve (12) consecutive month period, and not more than one (1) Qualified Cash Cure may be taken

in any consecutive two (2) month period.

“Qualified Cash” means, at any time, the amount of cash of Borrowers and Guarantors which (a) is maintained in an account located in the United States with Agent (in each case other than a collection, disbursement or other operating account), subject to Agent’s first priority perfected security interest pursuant to an account control agreement satisfactory to Agent, (b) is available for use by a Borrower or Guarantor, without condition or restriction (other than in favor of Agent and the lenders pursuant to the Exit Term Loan Facility) and (c) is free and clear of any pledge, security interest, lien, claim or other encumbrance (other than in favor of Agent and other than in favor of the securities intermediary which such cash is maintained for its customary fees and charges).

“US Cash” means, at any time, the amount of cash and cash equivalents of Borrowers and Guarantors which (a) is maintained in an account located in the United States, subject to Agent’s first priority perfected security interest pursuant to an account control agreement satisfactory to Agent, (b) is available for use by a Borrower or Guarantor, without condition or restriction (other than in favor of Agent and the lenders pursuant to the Exit Term Loan Facility) and (c) is free and clear of any pledge, security interest, lien, claim or other encumbrance (other than in favor of Agent, and the lenders pursuant to the Exit Term Loan Facility and other than in favor of the securities intermediary which such cash is maintained for its customary fees and charges), including for the avoidance of doubt, Qualified Cash.

2. Borrowers’ agreement to provide Agent and Lenders periodic financial and collateral reporting, including annual audited financial statements (to be delivered no more than 90 days after fiscal year end but up to 120 days for the first fiscal year ended after the Closing Date), quarterly unaudited financial statements (to be delivered no more than 45 days after each of the first three fiscal quarters but up to 75 days for the first fiscal quarter ended after the Closing Date), annual financial projections, periodic borrowing base certificates (delivery of borrowing base certificates shall be monthly (such certificates shall be delivered no later than the 15th day of each month in respect of the immediately preceding calendar month unless such month is also the end of a quarter in which case no later than the 20th day of such calendar month) unless Excess Availability is less than 15% of the maximum amount of the ABL Exit Facility, then delivery shall be bi-monthly, and upon and during the occurrence of an event of default, more frequently as Agent may require), quarterly compliance certificates which shall include reports as to compliance with financial covenants whether or not such covenants are required to be tested, and monthly receivables agings and inventory reports and other collateral reports as

Agent may reasonably request, including reports with respect to US Cash.

3. Loan Parties' agreement to maintain insurance with insurance carriers, against risks, in amounts and with loss payee and additional insured endorsements reasonably acceptable to Agent.
4. Representations and warranties for transactions of this type, including, without limitation, the following: (i) absence of undisclosed liabilities; (ii) Patriot Act, OFAC, FCPA; (iii) labor matters; (iv) status of ABL Exit Facility as senior debt; (v) Regulation H; (vi) legal existence, qualification and power; (vii) due authorization and no contravention of law, contracts or organizational documents; (viii) governmental and third party approvals and consents; (ix) enforceability; (x) accuracy and completeness of specified financial statements and other information and no event or circumstance, either individually or in the aggregate, that has had or could reasonably be expected to have a material adverse effect; (xi) no litigation (other than certain disclosed litigation) that has a reasonable probability of being decided adversely and if decided adversely would reasonably be expected to have a material adverse effect; (xii) no default; (xiii) ownership of property (including disclosure of liens, properties, leases and investments); (xiv) insurance matters; (xv) environmental matters; (xvi) tax matters; (xvii) ERISA compliance; (xviii) identification of subsidiaries, equity interests and loan parties; (xix) use of proceeds and not engaging in business of purchasing/carrying margin stock; (xx) status under Investment Company Act; (xxi) accuracy of disclosure; (xxii) compliance with laws; (xxiii) intellectual property; (xiv) solvency; (xv) no casualty; (xvi) collateral documents; and (xvii) the Plan, its consummation and related bankruptcy matters.
5. Usual and customary covenants for transactions of this type, including, without limitation, the following:

Affirmative Covenants:- (i) delivery of financial statements, budgets and forecasts, and collateral reporting; (ii) delivery of certificates and other information; (iii) delivery of notices (of any default, material adverse condition, ERISA event, material change in accounting or financial reporting practices, disposition of property, sale of equity, incurrence of debt, change of debt rating); (iv) payment of taxes; (v) preservation of existence; (vi) maintenance of properties; (vii) maintenance of insurance; (viii) compliance with laws; (ix) maintenance of books and records; (x) inspection rights; (xi) use of proceeds; (xii) covenant to guarantee obligations, give security; (xiii) compliance with environmental laws; (xiv) preparation of environmental reports; (xv) further assurances; (xvi) compliance with terms of leaseholds; (xvii) compliance with

material contracts, and (xviii) designation of senior debt.

6. Negative Covenants: Restrictions on (i) liens; (ii) indebtedness, (including guarantees and other contingent obligations); (iii) investments (including loans and advances); (iv) mergers and other fundamental changes; (v) sales and other dispositions of property or assets; (vi) payments of dividends and other distributions; (vii) changes in the nature of business; (viii) transactions with affiliates; (ix) burdensome agreements; (x) use of proceeds; (xi) amendments of organizational documents; (xii) changes in accounting policies or reporting practices; (xiii) prepayments of other indebtedness; and (xiv) modification or termination of documents related to certain indebtedness, in each case with such exceptions as may be agreed upon in the loan documentation.

The negative covenant limiting payments on indebtedness will permit payments under the Exit Term Loan Facility in respect of excess cash flow, subject to the following conditions: (a) as of the date of any such payment and after giving effect thereto, Borrowers shall have Liquidity of not less than \$50,000,000 and (b) as of the date of any such payment, and after giving effect thereto, no event of default shall exist or have occurred and be continuing.

“Liquidity” means, at any time, (a) the sum of (i) lesser of the Borrowing Base or the maximum amount available under the ABL Exit Facility (after taking into account applicable reserves) plus (ii) US Cash, minus (b) the outstanding Revolving Loans and the LCs under the loan documentation.

The negative covenant governing acquisitions will expressly allow an acquisition, provided, that, (i) except as the parties may otherwise agree, as to any such acquisition, and after giving effect thereto, each of the Payment Conditions has been satisfied, (ii) the acquisition shall be with respect to an operating company or division or line of business that engages in a line of business substantially similar, reasonably related or incidental to the business that Borrowers are engaged in, (iii) the board of directors (or other comparable governing body) of the person to be acquired shall have duly approved such acquisition and such person shall not have announced that it will oppose such acquisition or shall not have commenced any action which alleges that such acquisition will violate applicable law, (iv) Agent shall have received prior notice and other information related to such transactions in a manner and on terms to be mutually agreed and (v) the consideration for acquisitions of persons that are not required to be Loan Parties shall be subject

to a limit to be agreed.

Any new domestic subsidiary acquired pursuant to an acquisition will be joined as a Borrower or Guarantor and additional loan documentation executed and delivered in connection therewith, except that any new domestic subsidiary that has no material assets or material operations other than the equity interests of a “controlled foreign corporation” will not be a Guarantor of the obligations of Borrowers if such guarantee would result in material adverse tax consequences to the Borrowers. Assets will only be eligible after a satisfactory field examination, appraisal and legal diligence and subject to reserves and eligibility criteria based thereon.

The negative covenant on payment of dividends, redemptions and repurchases will expressly allow such dividends, redemptions, and repurchases subject to satisfaction, as to each such event, and after giving effect thereto, each of the Payment Conditions has been satisfied,

The negative covenants may contain additional exceptions based upon the satisfaction of Payment Conditions and other conditions to be agreed.

The term “Payment Conditions” means with respect to any transaction or payment, the following: (i) as of the date of any such transaction or payment, and after giving effect thereto, no default or event of default shall exist or have occurred and be continuing, (ii) as of the date of any such transaction or payment, the Excess Availability at any time during the immediately preceding 30 consecutive day period shall have been not less than (A) in the case of acquisitions, 17.5% of the maximum amount of the ABL Exit Facility, in the case of prepayment of indebtedness, not less than 20% of the maximum amount of the ABL Exit Facility, in the case of payments of dividends and repurchases or the designation of an Unrestricted Subsidiary, not less than 22.5% of the maximum amount of the ABL Exit Facility, and after giving effect to the transaction or payment, on a pro forma basis using the most recent calculation of the Borrowing Base immediately prior to any such payment, the Excess Availability shall be not less than such amounts, as applicable, and (iv) as of the date of any such transaction or payment, and after giving effect thereto, on a pro forma basis, the Fixed Charge Coverage Ratio for the immediately preceding 12 consecutive month period ending on the last day of the fiscal month prior to the date of such payment for which Agent has received financial statements shall be (1) at least 1.00 to 1.00, in the case of acquisitions and prepayment of indebtedness, and (2) at least 1.10 to 1.00, in the case of payment of dividends and the making of repurchases or the designation of an Unrestricted Subsidiary, and (v) Agent shall have received a certificate of an authorized officer of Borrowers certifying as to

compliance with the preceding clauses and demonstrating (in reasonable detail) the calculations required thereby.

7. In addition, the events of default for the ABL Exit Facility will include the following: (i) nonpayment of principal, interest, fees or other amounts; (ii) failure to perform or observe covenants set forth in the loan documentation within a specified period of time, where customary and appropriate, after such failure; (iii) any representation or warranty proving to have been incorrect when made or confirmed; (iv) cross-default to other indebtedness in an amount to be agreed; (v) bankruptcy and insolvency defaults (with grace period for involuntary proceedings); (vi) inability to pay debts; (vii) monetary judgment defaults in an amount to be agreed and material nonmonetary judgment defaults; (viii) customary ERISA defaults; (ix) actual or asserted invalidity or impairment of any loan documentation; (x) change of control the definition of which is to be agreed) and (xi) any failure by any Loan Party to observe or perform any of the material terms or conditions of any material order, stipulation, or other arrangement entered by or with the Bankruptcy Court in the Chapter 11 Cases of the Company and its subsidiaries or otherwise under or in connection with the Plan; any material provision of the Confirmation Order (as defined below) shall be vacated, reversed or stayed or modified or amended, without the consent of Agent.
8. Borrowers' agreement to cause all proceeds of accounts receivable to be forwarded to a lockbox or, with Agent's consent, deposited in a blocked account; provided, that Agent will exercise cash dominion only if Excess Availability under the ABL Exit Facility is less than 15% of the maximum amount of the ABL Exit Facility or an Event of Default has occurred and is continuing.
9. As to frequency of field examinations, (i) no more than 2 field examinations in any 12 month period at the expense of the Loan Parties so long as Excess Availability during such 12 months is not less than or equal to 15% of the maximum amount of the ABL Exit Facility, (ii) no more than 3 field examinations in any 12 month period at the expense of the Loan Parties if at any time Excess Availability during such 12 months is less than 15% of the maximum amount of the ABL Exit Facility, and (iii) such other field examinations as Agent may request at any time an event of default exists or has occurred and is continuing at the expense of the Loan Parties or otherwise at any other times at the expense of Agent and Lenders.
10. Borrowers' agreement to provide Agent updated appraisals as follows: (a) no more than (i) 2 inventory appraisals in any consecutive 12 month period at the expense of the Borrowers so long as Excess Availability during such 12 months is greater than

or equal to 15% of the maximum amount of the ABL Exit Facility, and (ii) 3 inventory appraisals in any consecutive 12 month period at the expense of the Borrowers if at any time Excess Availability during such 12 months is less than 15% of the maximum amount of the ABL Exit Facility and ,(b) no more than (i) 1 equipment appraisal in any consecutive 12 month period at the expense of the Borrowers so long as Excess Availability during such 12 months is greater than or equal to 15% of the maximum amount of the ABL Exit Facility, and (ii) 2 equipment appraisals in any consecutive 12 month period at the expense of the Borrowers if at any time Excess Availability during such 12 months is less than 15% of the maximum amount of the ABL Exit Facility, and (c) such other appraisals as Agent may request at any time an event of default exists or has occurred and is continuing at the expense of the Borrower or otherwise at any other times at the expense of Agent and Lenders.

AMENDMENTS
AND
WAIVERS:

Amendments and waivers of the provisions of the loan agreement and other definitive loan documentation will require the approval of Lenders holding loans and commitments representing more than 50% of the aggregate amount of the loans and commitments under the ABL Exit Facility (the “Required Lenders”), except that (a) the consent of each Lender shall be required with respect to (i) the amendment of certain of the pro rata sharing provisions, (ii) the amendment of the voting percentages of the Lenders, (iv) the release of all or substantially all of the collateral securing the ABL Exit Facility, (v) the increase of advance rates set forth in the definition of Borrowing Base and (vi) the release of all or substantially all of the value of the guaranties of the Borrower’s obligations made by the Guarantors, (b) the consent of each Lender affected thereby shall be required with respect to (i) increases or extensions in the commitment of such Lender, (ii) reductions of principal, interest or fees, and (iii) extensions of scheduled maturities or times for payment and (c) the consent of the Lenders holding at least 75% of the loans and commitments under the ABL Exit Facility shall be required with respect to certain other matters, including modifications of the definition of Borrowing Base which result in increased availability (exclusive of Agent’s right to establish, maintain and eliminate reserves, and increases in advance rates which are subject to clause (a)(iv) above).

ASSIGNMENTS
AND
PARTICIPATIONS:

Subject to the consents described below (which consents will not be unreasonably withheld or delayed), each Lender will be permitted to make assignments to other financial institutions

which qualify as eligible assignees (to be defined in the loan documentation) in a minimum amount equal to \$5 million. Lenders will not be permitted to make assignments or participations to Disqualified Institutions.

The consent of the Borrower will be required unless (i) an Event of Default has occurred and is continuing or (ii) the assignment is to a Lender, an affiliate of a Lender or an Approved Fund (as such term shall be defined in the loan documentation); provided, that, Borrower shall be deemed to have consented to any assignment within 5 business days after request for such consent is made. The consent of the Agent will be required for any assignment to an entity that is not a Lender with a commitment in the ABL Exit Facility, an affiliate of such Lender or an Approved Fund in respect of such Lender. The consent of the Issuing Bank and Swingline Lender will be required for any assignment under the Revolving Credit Facility. Assignments to foreign lenders shall be subject to customary provisions, limiting the borrowers' obligation to pay additional amounts to account for additional withholding taxes as a result of such assignment.

An assignment fee in the amount of \$3,500 will be charged with respect to each assignment unless waived by the Agent in its sole discretion. Each Lender will also have the right, without consent of the Borrower or Agent, to assign as security all or part of its rights under the loan documentation to any Federal Reserve Bank.

Lenders will be permitted to sell participations with voting rights limited to significant matters such as changes in amount, rate, maturity date and releases of all or substantially all of the collateral securing the ABL Exit Facility or all or substantially all of the value of the guaranties of the Borrower's obligations made by the Guarantors, and all other matters requiring more than 50% of Lender approval.

CONDITIONS PRECEDENT: The extension of the ABL Exit Facility is subject to fulfillment of a number of conditions to Commitment Parties' satisfaction, including without limitation the following:

1. The execution and delivery, in form and substance reasonably acceptable to Commitment Parties and their counsel, of agreements, documents (including the Term Loan Intercreditor Agreement), instruments, financing statements, consents, landlord waivers, documents indicating compliance with all applicable federal and state environmental laws and regulations, evidences of corporate authority, opinions of counsel, and such other documents to confirm and effectuate the ABL Exit Facility, as may be required by Commitment Parties and their counsel.

Agent, for the benefit of itself, Lenders, Issuing Bank and bank product providers, shall hold perfected, first priority security interests in and liens upon the ABL Priority Collateral and perfected, second priority security interests in and liens upon the Term Loan Priority Collateral (subordinate only to the security interests and liens under the Term Facility), and Agent shall have received such evidence of the foregoing as it reasonably requires.

2. Repayment in full of obligations outstanding under the DIP ABL Credit Agreement and the DIP Term Loan Agreement, termination of the commitments thereunder and release of all liens granted thereunder (with such repayment in full, termination and release being evidenced by one or more payoff letters reasonably acceptable to each of the Commitment Parties); provided, that, certain letters of credit issued under the DIP ABL Credit Agreement shall remain outstanding provided, that, the aggregate amount of such letters of credit does not exceed a maximum amount to be determined and such letters of credit are cash collateralized to the satisfaction of the Commitment Parties.
3. Commitment Parties shall have received evidence that Borrowers have received, in immediately available funds, the net cash proceeds from the Exit Term Loan Facility in an amount not less than \$654,000,000, provided that up to \$200,000,000 of such amount can come from common equity or preferred equity in lieu of the Exit Term Loan Facility, the proceeds of which shall have been used to pay amounts owing under the existing term loans to Borrowers under the DIP Term Loan Agreement and such other indebtedness as is specified by Borrowers to Commitment Parties prior to the Closing Date and in accordance with the Plan (and otherwise as is consistent with the information provided to Commitment Parties prior to the date hereof), and which shall be on terms and conditions satisfactory to Commitment Parties.
4. The entry of an order of the Bankruptcy Court (the "Authorization Order"), in form and substance reasonably satisfactory to the Commitment Parties, authorizing and directing the Company to assume and perform the obligations set forth in this Summary of Terms, the Commitment Letter, and the Fee Letter, which order shall specifically provide that the payment obligations and all other obligations of the Company hereunder and under the Commitment Letter and the Fee Letter thereby assumed shall be entitled to priority as administrative claims against the Company and the other applicable Debtors on a joint and several basis under sections 503 and 507 of the Bankruptcy Code, whether or not the Summary of Terms, the Commitment Letter, the Fee Letter, or the loan documentation evidencing the ABL Exit Facility are executed or delivered by any or all of the

Debtors or any of the Revolving Loans are funded or LCs issued; and such Authorization Order remains in full force and effect, and such Authorization Order has not been vacated, stayed, reversed, modified, or amended in any respect (except to the extent the Commitment Parties shall have consented in writing thereto). If either the authorization order in respect of any other lender to the Company or in respect of any rights offering which is effective on or after the entry of the Authorization Order or such other parties receive more favorable terms in the Confirmation Order, then the terms of such other orders which are more favorable shall be deemed to modify the Authorization Order and the Confirmation Order with respect to the ABL Exit Facility to the same extent.

5. One or more orders entered by the Bankruptcy Court in form and substance reasonably satisfactory to each of the Commitment Parties, which, among other things (A) confirms the Plan, and the Plan shall not have been amended or modified in any manner that is adverse (as determined in good faith by Agent and the Commitment Parties) to the rights and interests of each of the Agent, the Commitment Parties and any Lender and their respective affiliates, in their capacities as such, relative to the version filed with the Bankruptcy Court on April 30, 2013, without written consent of each of the Agent and the Commitment Parties, which order shall have been entered no later than December 31, 2013, provided that an amendment to the Plan that would have the effect of (i) repaying on the effective date of the Plan in full or in part amounts outstanding under the Company's (x) 10.625% Senior Secured Notes due March 15, 2019 and (y) 9.75% Senior Secured Notes due March 1, 2018 with the proceeds of a rights offering, and/or (ii) modifying the relative, pro forma ownership of the common stock of the reorganized Company between prepetition creditors and/or rights offering participants and/or (iii) implementing and documenting the rights offering (including certain modifications with respect to distributions to general unsecured creditors), on terms not materially inconsistent with those set forth in the documentation provided to Agent as of the date hereof, shall each be deemed not to be adverse to the Agent and Commitment Parties, (B) authorizes and approves the extensions of credit in respect of the ABL Exit Facility, each in the amounts and on the terms set forth in the Commitment Letter, and all transactions contemplated by the ABL Exit Facility and (C) approves the payment by the Borrowers of all of the fees provided for in the Fee Letter, the Commitment Letter and all other amounts required to be paid. Such orders shall be in full force and effect and shall not have been vacated or reversed and shall not be stayed or subject to a motion to stay and shall not have been amended or modified in any manner that is adverse (as determined in good faith by each of the Agent and the

Commitment Parties) to the rights and interests of each of the Agent, the Commitment Parties and any Lender and their respective affiliates, in their capacities as such, in any respect without written consent of each of the Agent and the Commitment Parties. The effective date under the Plan shall have occurred, or contemporaneous with the funding of the ABL Exit Facility and the Exit Term Loan Facility shall occur, and all conditions precedent thereto as set forth therein shall have been satisfied or waived.

6. No material adverse change in the business, operations, financial condition or assets of Borrowers and Guarantors (taken as a whole) shall have occurred since December 31, 2012 (it being understood that the commencement of the Chapter 11 Cases and consummation of the Plan and the transactions contemplated thereby, including the KPP Global Settlement (as defined in the Plan) shall not be deemed to be or result in a material adverse change). No defaults or events of default on the Closing Date under any of the loan documentation for the ABL Exit Facility shall exist. Commitment Parties and Lenders shall have received the payment of all fees required to be paid hereunder or under the terms of any fee letter or commitment letter, or otherwise under the loan documentation.
7. Any objection to the confirmation of the Plan that has a reasonable probability of being successful, in Commitment Parties' good faith judgment, could not (a) reasonably be expected to have a material adverse effect on the Loan Parties' business, assets, properties, liabilities, operations, condition or prospects, or (b) impair the Loan Parties' ability to perform satisfactorily under the ABL Exit Facility.
8. Compliance with all applicable requirements of Regulations U, T and X of the Board of Governors of the Federal Reserve System.
9. The Settlement Agreement, dated as of April 26, 2013, among the Company, Kodak Limited, Kodak International Finance Limited, Kodak Polychrome Graphics and KPP Trustees Limited, as trustee of the Kodak Pension Plan of the United Kingdom, as amended from time to time, and the order of the Bankruptcy Court approving such Settlement Agreement, shall each be in full force and effect.
10. Receipt by Commitment Parties, in form and substance satisfactory to them, of (a) unaudited interim consolidated financial statements of the Company for each quarterly period ended subsequent to the date of the latest financial statements delivered to Commitment Parties prior to the Closing Date, (b) unaudited interim consolidated financial statements of Company for each monthly period (and with respect to the consolidated

entities to the extent available), consistent with existing DIP reporting obligations, (c) forecasts of the consolidated monthly income statement, balance sheet and cash flows, after giving effect to the Transactions, of the Borrower and its subsidiaries for each fiscal month through December 31, 2014, and (d) projections of the Borrowing Base on a monthly basis through December 31, 2014 in form and substance reasonably acceptable to Commitment Parties and consolidated forecasts of the consolidated income statement, balance sheet and cash flows, after giving effect to the all of the transactions contemplated by the Plan, including the ABL Exit Facility and the Exit Term Loan Facility, of the Company and its subsidiaries for each fiscal year through fiscal year 2017 in form and substance reasonably acceptable to Commitment Parties; provided, that, the Commitment Parties acknowledge and confirm they have received the information required by (a) in form and substance that is reasonably satisfactory.

11. Receipt by Commitment Parties of a Borrowing Base Certificate as of the most recent calendar month-end if the Closing Date is after the 20th day of a month otherwise as of the end of the second most recent prior calendar month with customary supporting documentation and supplemental reporting to be agreed by Commitment Parties and Company.
12. Commitment Parties shall have received a certificate of the chief financial officer of the Company, in the form attached hereto as Exhibit A, stating that the Company and its subsidiaries, taken as a whole, are solvent, in each case, after giving effect to any Revolving Loans to be made and LCs outstanding under the ABL Facility on the Closing Date and after giving effect to the initial borrowings under the Exit Term Loan Facility, and the other Transactions.
13. Receipt by Commitment Parties of certificates of insurance with respect to Borrower's property and liability insurance, together with a loss payable endorsement naming Agent as loss payee, all in form and substance satisfactory to Commitment Parties.
14. Satisfactory evidence that Borrower has received all governmental and third party consents and approvals as may be required in connection with the ABL Exit Facility and the transactions contemplated thereby.
15. Minimum (a) opening Excess Availability at closing of not less than \$30,000,000 (of which no more than \$15,000,000 may be in the form of Qualified Cash) and (b) Liquidity of \$100,000,000 on the Closing Date, in each case after the application of proceeds of the initial funding under the ABL Exit Facility and after provision for payment of all fees and expenses of the

transactions.

16. Commitment Parties' receipt of appraisals of Borrowers' inventory and equipment (provided, that the information set forth in such appraisals shall be through a date no later than 120 days prior to the Closing Date) and completion of its due diligence, including without limitation a final, pre-closing collateral and field examination conducted by Agent and/or a third party acceptable to Agent (KPMG is an acceptable third party).
17. Commitment Parties shall have received at least 3 business days prior to the Closing Date all documentation and information as is reasonably requested by Commitment Parties that is required by regulatory authorities under applicable "know your customer" and anti-money-laundering rules and regulations, including, without limitation, the PATRIOT Act, in each case to the extent requested in writing at least 10 business days prior to the Closing Date.
18. Company and the Exit Term Loan Facility shall have received any debt rating required to be received by the documents evidencing such facility (but no requirements to receive a specific rating); for the avoidance of doubt, the ABL Exit Facility is not required to receive a debt rating.

19. All fees and expenses required to be paid (a) under the loan documentation and invoiced at least three business days prior to the Closing Date (provided, that, the 3 business day invoice requirement shall not apply to amounts due pursuant to the Fee Letter) and (b) to the Commitment Parties pursuant to the engagement letter and fee letters each dated of even date herewith relating to a proposed Exit Term Loan Facility (including without limitation the fees payable pursuant to section 1.1 of the Arranger Fee Letter (as defined in such engagement letter); [REDACTED]

[REDACTED] set forth in section 1.4 of such Arranger Fee Letter shall not satisfy this condition (b)) shall have been, or will be paid at closing of the ABL Exit Facility or arrangements satisfactory to Commitment Parties have been made with regard to the payment thereof.

INDEMNIFICATION:

The Borrower will indemnify and hold harmless Agent, the Arrangers, each Lender and their respective affiliates and their partners, directors, officers, employees, agents and advisors from and against all losses, claims, damages, liabilities and expenses arising out of or relating to the ABL Exit Facility, the Borrower's use of loan proceeds or the commitments, including, but not limited to, reasonable attorneys' fees (including the allocated cost of internal counsel) and settlement costs. This indemnification shall survive and continue for the benefit of all such persons or entities.

GOVERNING LAW: State of New York. Each of the parties shall (i) waive its right to a trial by jury and (ii) submit to exclusive New York jurisdiction.

COSTS AND
YIELD PROTECTION: The loan documentation will contain customary provisions regarding increased costs, payments free and clear of withholding or other taxes (including a customary exception to the gross-up obligations for withholding relating to FATCA), defaulting lender, capital adequacy and yield protection, including with respect to Dodd Frank and Basel III.

Exhibit A
Solvency Certificate

FORM OF SOLVENCY CERTIFICATE

_____, 201__

This Solvency Certificate is being executed and delivered pursuant to Section [____] of that certain [_____] ¹ (as amended, restated, amended and restated, extended, supplemented or otherwise modified in writing from time to time, the "Credit Agreement"); the terms defined therein being used herein as therein defined).

I, [____], the Chief Financial Officer of the Company, in such capacity and not in an individual capacity, hereby certify as follows:

1. I am generally familiar with the businesses and assets of the Company and its subsidiaries, taken as a whole, and am duly authorized to execute this Solvency Certificate on behalf of the Company pursuant to the Credit Agreement; and

I am familiar with the historical and current financial condition of the Company and its subsidiaries on a consolidated basis as the Chief Financial Officer of the Company. In preparing this certificate, I have made such investigations and inquiries as I deem necessary and prudent in connection with the matters set forth herein and have reviewed the terms of the Credit Agreement and the other Loan Documents.

As of the date hereof and after giving effect to the Transactions, the entering into the Exit Term Loan Facility and the refinancing of the DIP Term Credit Agreement (as defined in the Plan) and the incurrence of the indebtedness and obligations being incurred in connection with the Credit Agreement, the Transactions, the entering into the ABL Exit Facility, the Term Exit Facility and the refinancing of the DIP ABL Credit Agreement and the DIP Term Loan Credit Agreement (as defined in the Plan), that, (i) the sum of the debt and liabilities (including subordinated and contingent liabilities) of the Company and its subsidiaries, taken as a whole, does not exceed the fair value of the present assets of the Company and its subsidiaries, taken as a whole; (ii) the present fair saleable value of the assets of the Company and its subsidiaries, taken as a whole, is greater than the total amount that will be required to pay the probable debt and liabilities (including subordinated and contingent liabilities) of the Company and its subsidiaries as they become absolute and matured, (iii) the capital of the Company and its subsidiaries, taken as a whole, is not unreasonably small in relation to the business of the Company or its subsidiaries, taken as a whole, contemplated as of the date hereof and as proposed to be conducted following the Closing Date; and (iv) the Company and its subsidiaries, taken as a whole, have not incurred, or believe that they will incur, debts or other liabilities including current obligations beyond their ability to pay such debt as they mature in the ordinary course of business. For the purposes hereof, the amount of any contingent liability at any time shall be computed as the amount that, in light of all of the facts and circumstances existing at such time, represents the amount that can reasonably be expected to become an actual or matured liability (irrespective of whether such

¹ Describe Credit Agreement.

contingent liabilities meet the criteria for accrual under Statement of Financial Accounting Standard No. 5).