

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
EASTMAN KODAK COMPANY, <i>et al.</i> , ¹)	Case No. 12-10202 (ALG)
Debtors.)	(Jointly Administered)

**CORRECTED ORDER ESTABLISHING DEADLINE FOR FILING PROOFS OF
CLAIM AND APPROVING THE FORM AND MANNER OF NOTICE THEREOF**

Upon the application, (the “**Application**”)² of Eastman Kodak Company, on behalf of itself and its affiliated debtors and debtors in possession in these chapter 11 cases (collectively, the “**Debtors**”), for entry of an order (this “**Order**”) fixing a deadline and establishing procedures for filing proofs of claim and approving the form and manner of service thereof; it appearing that this Court has jurisdiction to consider the Application pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that venue of these chapter 11 cases and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors and other parties in interest; and this Court having found that proper and adequate notice of the Application and the relief requested therein has been provided in accordance with the Bankruptcy Rules, the Local Rules and the Case Management Procedures

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Eastman Kodak Company (7150); Creo Manufacturing America LLC (4412); Eastman Kodak International Capital Company, Inc. (2341); Far East Development Ltd. (2300); FPC Inc. (9183); Kodak (Near East), Inc. (7936); Kodak Americas, Ltd. (6256); Kodak Aviation Leasing LLC (5224); Kodak Imaging Network, Inc. (4107); Kodak Philippines, Ltd. (7862); Kodak Portuguesa Limited (9171); Kodak Realty, Inc. (2045); Laser-Pacific Media Corporation (4617); NPEC Inc. (5677); Pakon, Inc. (3462); and Qualex Inc. (6019). The location of the Debtors’ corporate headquarters is: 343 State Street, Rochester, NY 14650.

² Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Application.



for these chapter 11 cases, and that, except as otherwise ordered herein, no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor;

IT IS HEREBY:

ORDERED, that the Application is GRANTED as set forth herein; and it is further

ORDERED, that except as otherwise provided herein, all persons and entities (including, without limitation, individuals, partnerships, corporations, joint ventures, trusts and governmental units as defined by section 101(27) of the Bankruptcy Code) that assert a claim, as defined in section 101(5) of the Bankruptcy Code, against the Debtors that arose prior to January 19, 2012 (the “**Petition Date**”) shall file a proof of such claim (each a “**Proof of Claim**” and, collectively, the “**Proofs of Claim**”) in writing so that it is received on or before **July 17, 2012 at 5:00 p.m. (Prevailing Eastern Time)** (the “**Bar Date**”); and it is further

ORDERED, that, pursuant to Rule 2002, the following procedures for the filing of Proofs of Claim shall apply:

- (a) Proofs of Claim filed against the Debtors must substantially conform to the form annexed hereto as Exhibit 3 or to Official Bankruptcy Form 10 (the “**Proof of Claim Form**”);
- (b) The original Proof of Claim Form should be sent to the following address by first-class mail, hand delivery or overnight courier:

Eastman Kodak Claims Processing Center
c/o Kurtzman Carson Consultants LLC
2335 Alaska Avenue
El Segundo, CA 90245

or by hand delivery to:

Clerk of the United States Bankruptcy Court
One Bowling Green
New York, New York 10004

- (c) Proofs of Claim will be deemed filed only when received by the official noticing and claims agent in the Debtors' chapter 11 cases, Kurtzman Carson Consultants LLC ("**KCC**"), or the Clerk of the United States Bankruptcy Court for the Southern District of New York (the "**Clerk**") on or before the Bar Date;
- (d) Proofs of Claim must (i) be signed; (ii) include supporting documentation (if voluminous, attach a summary) or an explanation as to why documentation is not available; (iii) be in the English language; and (iv) be denominated in United States currency;
- (e) Parties who wish to receive proof of receipt of their Proof of Claim from KCC must include with their Proof of Claim a copy of their Proof of Claim and a self-addressed, stamped envelope;
- (f) Proofs of Claim must specify by name and case number of the Debtor against which the claim is filed; and a Proof of Claim under Case No. 12-10202 or that does not identify a Debtor will be deemed as filed only against Eastman Kodak Company;
- (g) If the holder asserts a claim against more than one Debtor or has claims against different Debtors, a separate proof of claim form must be filed with respect to each Debtor; to the extent that more than one Debtor is listed on the Proof of Claim, such Claim will be treated as if filed only against the first-listed Debtor; and
- (h) Neither the Court nor KCC shall be required to accept Proofs of Claim sent by facsimile, telecopy, or electronic mail transmission.

and it is further

ORDERED, that the following persons or entities need **not** file a Proof of Claim

on or prior to the Bar Date:

- (a) Any person or entity that has already filed a Proof of Claim against the Debtors with the Clerk or KCC in a form substantially similar to the Proof of Claim Form;
- (b) Any person or entity whose claim is listed on the Schedules filed by the Debtors, provided that (i) the claim is not scheduled as "disputed," "contingent" or "unliquidated;" and (ii) the claimant does not disagree with the amount, nature and priority of the claim as set forth in the Schedules; and (iii) the claimant does not dispute that the claim is an obligation of the specific Debtor against which the claim is listed on the Schedules;

- (c) Any holder of a claim that heretofore has been allowed by order of this Court;
- (d) Any person or entity whose claim has been paid in full by any of the Debtors with respect to such claim, unless such entity is specifically required to file a Proof of Claim pursuant to other provisions of this Order;
- (e) Any holder of a claim for which specific deadlines have previously been fixed by this Court;
- (f) Any Debtor having a claim against another Debtor or any of the non-debtor subsidiaries of Eastman Kodak Company having a claim against any of the Debtors, except as set forth below;
- (g) Any holder of a claim allowable under section 503(b) and section 507(a)(2) of the Bankruptcy Code as an expense of administration;
- (h) Any person or entity holding a claim for principal, interest and other fees and expenses on or under the DIP Credit Agreement;³
- (i) Any director who sits on the board of directors of any of the Debtors as of the date of the Application and any employee of the Debtors designated as an “officer” for purposes of section 16 of the Securities Exchange Act of 1934 as of the date of the filing of the Application, in each case, holding a contingent and unliquidated claim for contingent and unliquidated indemnification, contribution or reimbursement;
- (j) Any person or entity holding a claim for principal, interest or applicable fees and/or charges on the following notes issued by the Debtors as of the Petition Date: (i) the 7.0% Convertible Senior Notes due April 1, 2017; (ii) the 7.25% Senior Unsecured Notes due 2013; (iii) the 9.2% Senior Notes due June 1, 2021; (iv) the 9.95% Senior Notes due July 1, 2018; (v) the 9.75% Senior Secured Notes due March 1, 2018; and (vi) the 10.625% Senior Secured Notes due March 15, 2019; provided, however, that the indenture trustee with respect to each indenture is authorized to file one master Proof of Claim by the Bar Date with respect to all of the claims owed under that indenture; and
- (k) Any parties asserting obligations under or in connection with the Pre-Petition First Lien Agreement⁴; provided, however, that the Administrative Agent thereunder shall file one master Proof of Claim by

³ As defined in the Final Order (I) Authorizing Debtors (A) to Obtain Post-Petition Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1) and 364(e) and (B) To Utilize Cash Collateral Pursuant to 11 U.S.C. § 363 and (II) Granting Adequate Protection to Pre-Petition Secured Parties Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364 [Docket No. 375] (the “**DIP Order**”).

⁴ As defined in the DIP Order.

the Bar Date with respect to all of the obligations owed under or in connection with the Pre-Petition First Lien Credit Agreement.

ORDERED, that the Administrative Agent under the Pre-Petition First Lien Credit Agreement shall file one master Proof of Claim on behalf of all of the parties asserting obligations under or in connection with the Pre-Petition First Lien Credit Agreement and related documents on account of their claims for principal, interest and any other applicable fees, costs and expenses arising under the Pre-Petition First Lien Credit Agreement. For administrative convenience, such single master Proof of Claim shall be filed in these jointly-administered cases covering each of the Debtors specifically identified thereon or on a schedule thereto. Upon filing of the master Proof of Claim against the Debtors, the Administrative Agent and its respective lenders, and their respective successors and assigns (collectively, the “**Lenders**”) shall be deemed to have filed individually a Proof of Claim in the appropriate case or cases of the appropriate Debtor or Debtors and shall have such effect as if each Lender had individually filed a separate Proof of Claim in the appropriate case or cases of the applicable Debtor or Debtors; and it is further

ORDERED, that any person or entity that holds a claim that arises from the rejection of an executory contract or unexpired lease, as to which the order authorizing such rejection is dated on or before the date of entry of this Order, must file a proof of claim based on such rejection on or before the Bar Date, and any person or entity that holds a claim that arises from the rejection of an executory contract or unexpired lease, as to which an order authorizing such rejection is dated after the date of entry of this Order, must file a proof of claim by the later of (i) the Bar Date, or (ii) 30 days following the entry of the order approving such rejection, or be forever barred from doing so; and it is further

ORDERED, that any person or entity that holds an equity security interest in any of the Debtors need not file proofs of interest with respect to the ownership of such equity interest; provided, however, that if any such holder asserts a claim against the Debtors (including a claim relating to an equity interest or the purchase or sale of such equity interest), a Proof of Claim must be filed on or prior to the Bar Date pursuant to the procedures set forth in this Order; and it is further

ORDERED, that if the Debtors amend or supplement the Schedules subsequent to the date hereof or determine, in their business judgment, to require any non-debtor subsidiaries of the Debtors having a claim against any of the Debtors to file a Proof of Claim, then the Debtors shall give notice of any amendment or supplement to the holders of claims affected thereby, and such holders shall be afforded 30 days from the date of such notice to file proofs of claim in respect of their claims or be barred from doing so, and shall be given notice of such deadline and the related Proof of Claim filing requirements; and it is further

ORDERED, that nothing in this Order shall prejudice the rights of the Debtors or any other party in interest to dispute or assert offsets or defenses to any claim reflected in the Schedules; and it is further

ORDERED, that pursuant to Bankruptcy Rule 3003(c)(2), all holders of claims that fail to comply with this Order by timely filing a proof of claim in appropriate form shall not be treated as a creditor with respect to such claim for the purposes of voting and distribution under any plan confirmed in these chapter 11 cases; and it is further

ORDERED, that a copy of the notice substantially in the form annexed hereto as Exhibit 1 (the “**Bar Date Notice**”) is approved and shall be deemed adequate and sufficient if served by first-class mail at least 35 days prior to the Bar Date on:

- (i) the United States Trustee for the Southern District of New York;
- (ii) counsel for the Creditors' Committee;
- (iii) all persons or entities that have requested notice of the proceedings in these chapter 11 cases pursuant to Bankruptcy Rule 2002;
- (iv) all persons or entities that have filed claims against the Debtors;
- (v) all known creditors and other known holders of claims as of the date of this Order, including all persons or entities listed in the Schedules as holding claims for which the Debtors have addresses;
- (vi) all parties to executory contracts and unexpired leases of the Debtors;
- (vii) the attorneys of record to all parties to pending litigation against any of the Debtors;
- (viii) U.S. Bank, National Association, as indenture trustee;
- (ix) Wilmington Trust, National Association, as indenture trustee;
- (x) Davis Polk & Wardwell LLP, counsel to Citicorp North America, Inc., as agent for the Debtors' postpetition secured lenders;
- (xi) Akin Gump Strauss Hauer & Feld LLP, counsel to the Ad Hoc Committee of Second Lien Noteholders;
- (xii) the Internal Revenue Service, the Securities and Exchange Commission, the United States Attorney's Office for the Southern District of New York, and all applicable government entities; and
- (xiii) all other parties in the Debtors' creditor matrix not included above (collectively, the "**Notice Parties**").

ORDERED, that for those holders of claims listed on the Schedules, the Debtors shall mail one or more Proof of Claim Forms (as appropriate), indicating on the form how the Debtors have scheduled such creditor's claim in the Schedules (including the identity of the Debtor, the amount of the claim and whether the claim has been scheduled as contingent, unliquidated or disputed); and it is further

ORDERED, that with regard to their current employees, the Debtors may distribute notice of the Bar Date to such employees using a notice substantially similar to Bar Date Notice; and it is further

ORDERED, that pursuant to Bankruptcy Rule 2002(f), the Debtors shall publish notice of the Bar Date in substantially the form attached hereto as Exhibit 2 (the “**Publication Notice**”) once in the National Edition of *The New York Times* and the Rochester *Democrat & Chronicle*, at least 28 days prior to the Bar Date, which publication is hereby approved and shall be deemed good, adequate and sufficient publication of notice of the Bar Date; and it is further

ORDERED, that the Debtors may, in their sole discretion, publish the Publication Notice in other newspapers, trade journals, or similar publications; and it is further

ORDERED, that any person or entity who desires to rely on the Schedules will have the responsibility for determining that the claim is accurately listed in the Schedules; and it is further

ORDERED, that the Debtors shall post the Proof of Claim Form and Bar Date Notice on the website established by KCC for the Debtors’ cases: www.kccllc.net/kodak; and it is further

ORDERED, that the Debtors and KCC are authorized and empowered to execute and deliver such documents, and to take and perform all actions necessary to implement and effectuate the relief granted in this Order; and it is further

ORDERED, that the entry of this Order is without prejudice to the right of the Debtors to seek a further order of this Court fixing a date by which holders of claims or interests not subject to the Bar Date established herein must file such Proofs of Claim or interest or be barred from doing so.

Dated: May 10, 2012
New York, New York

s/Allan L. Gropper
Allan L. Gropper
United States Bankruptcy Judge

EXHIBIT 1

Mailing Notice

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
)	
EASTMAN KODAK COMPANY, <i>et al.</i> , ¹)	Case No. 12-10202 (ALG)
)	
Debtors.)	(Jointly Administered)
)	

**NOTICE OF DEADLINES REQUIRING FILING OF PROOFS OF CLAIM
ON OR BEFORE JULY 17 2012 (BAR DATE)**

**TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST
ANY OF THE DEBTOR ENTITIES LISTED ON PAGE 1 AND 2 OF THIS NOTICE:**

PLEASE TAKE NOTICE THAT, on May __, 2012, the United States Bankruptcy Court for the Southern District of New York (the “**Court**”), having jurisdiction over the chapter 11 cases of Eastman Kodak Company and its affiliated debtors listed below, as debtors in possession (collectively, the “**Debtors**”) entered an order (the “**Bar Date Order**”) establishing **July 17, 2012, at 5:00 p.m. (Prevailing Eastern Time)** (the “**Bar Date**”) as the last date and time for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, trusts and governmental units as defined in section 101(27) of the Bankruptcy Code) to file a proof of claim (“**Proof of Claim**”) based on prepetition claims against any of the Debtors.

The Debtors include the following entities:

<u>DEBTOR</u>	<u>CASE NUMBER</u>	<u>Taxpayer ID Number</u>
Eastman Kodak Company	12-10202	16-0417150
Creo Manufacturing America LLC	12-10203	20-0754412
Eastman Kodak International Capital Company, Inc.	12-10204	16-0952341
Far East Development Ltd.	12-10205	16-1152300

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Eastman Kodak Company (7150); Creo Manufacturing America LLC (4412); Eastman Kodak International Capital Company, Inc. (2341); Far East Development Ltd. (2300); FPC Inc. (9183); Kodak (Near East), Inc. (7936); Kodak Americas, Ltd. (6256); Kodak Aviation Leasing LLC (5224); Kodak Imaging Network, Inc. (4107); Kodak Philippines, Ltd. (7862); Kodak Portuguesa Limited (9171); Kodak Realty, Inc. (2045); Laser-Pacific Media Corporation (4617); NPEC Inc. (5677); Pakon, Inc. (3462); and Qualex Inc. (6019). The location of the Debtors’ corporate headquarters is: 343 State Street, Rochester, NY 14650.

<u>DEBTOR</u>	<u>CASE NUMBER</u>	<u>Taxpayer ID Number</u>
FPC Inc.	12-10206	95-3519183
Kodak (Near East), Inc.	12-10207	16-6027936
Kodak Americas, Ltd.	12-10208	66-0216256
Kodak Aviation Leasing LLC	12-10209	06-1585224
Kodak Imaging Network, Inc.	12-10210	94-3334107
Kodak Philippines, Ltd.	12-10211	16-0747862
Kodak Portuguesa Limited	12-10212	16-0839171
Kodak Realty, Inc.	12-10201	16-0912045
Laser-Pacific Media Corporation	12-10213	95-3824617
NPEC Inc.	12-10214	16-1375677
Pakon, Inc.	12-10215	35-1643462
Qualex Inc.	12-10216	16-1306019

The Bar Date and the procedures set forth below for the filing of Proofs of Claim apply to all claims against the Debtors that arose prior to **January 19, 2012**, the date on which the Debtors commenced their cases under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”), except for those holders of the claims listed in Section 4 below that are specifically excluded from the Bar Date filing requirement.

If you have any questions relating to this Notice, please feel free to contact Kurtzman Carson Consultants LLC at 1-888-249-2721 or Kodakinfo@kccllc.com.

YOU SHOULD CONSULT AN ATTORNEY IF YOU HAVE ANY QUESTIONS, INCLUDING WHETHER YOU SHOULD FILE A PROOF OF CLAIM. NEITHER THE ATTORNEYS FOR THE DEBTORS NOR THEIR COURT APPOINTED NOTICING AND CLAIMS AGENT, KURTZMAN CARSON CONSULTANTS LLC, ARE AUTHORIZED TO PROVIDE YOU WITH ANY LEGAL ADVICE.

1. WHO MUST FILE A PROOF OF CLAIM

You **MUST** file a **Proof of Claim** to vote on a chapter 11 plan filed by the Debtors or to share in any of the Debtors’ estates if you have a claim that arose prior to **January 19, 2012** (the “**Petition Date**”) and it is not one of the other types of claims described in Section 4 below. Claims based on acts or omissions of the Debtors that occurred before the **Petition Date** must be filed by the Bar Date, even if such claims are not now fixed, liquidated or certain or did not mature or become fixed, liquidated or certain before the **Petition Date**.

Pursuant to section 101(5) of the Bankruptcy Code and as used in this Notice, the word “claim” means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

2. WHAT TO FILE

The Debtors are enclosing a proof of claim form for use in these cases (the “**Proof of Claim Form**”); if your claim is scheduled by the Debtors, the Proof of Claim Form also sets forth the amount of your claim as scheduled by the Debtors, the specific Debtor against which the claim is scheduled and whether the claim is scheduled as disputed, contingent or unliquidated. You will receive a different Proof of Claim Form for each claim scheduled in your name by the Debtors. You may utilize the Proof of Claim Form(s) provided by the Debtors to file your claim. Additional Proof of Claim Forms may be obtained at www.kccllc.net/kodak.

All Proof of Claim Forms must be **signed** by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant. It must be written in English and be denominated in United States currency. You should attach to your completed Proof of Claim any documents on which the claim is based (if voluminous, attach a summary) or an explanation as to why the documents are not available. Any person who wishes to receive proof of receipt of their Proof of Claim from KCC must include with their Proof of Claim a copy of their Proof of Claim and a self-addressed, stamped envelope.

Any holder of a claim against more than one debtor must file a separate claim with respect to each such Debtor and all holders of claims must identify on their Proof of Claim the specific Debtor against which their claim is asserted and the case number of that Debtor’s bankruptcy case. A list of the names of the Debtors and their case numbers is set forth above.

3. WHEN AND WHERE TO FILE

All Proofs of Claim must be filed so as to be actually received on or before **July 17, 2012** at the following address by first-class mail, hand delivery or overnight courier:

Eastman Kodak Claims Processing Center
c/o Kurtzman Carson Consultants LLC
2335 Alaska Avenue
El Segundo, CA 90245

or by hand delivery at:

Clerk of the United States Bankruptcy Court
One Bowling Green, Room 534
New York, New York 10004-1408

Proofs of Claim will be deemed timely filed only if **actually received** by Kurtzman Carson Consultants LLC or the Court on or before the Bar Date. Proofs of Claim may **not** be delivered by facsimile, telecopy, or electronic mail transmission.

4. WHO NEED NOT FILE A PROOF OF CLAIM

You do not need to file a Proof of Claim on or prior to the Bar Date if you are:

- (a) A person or entity that has already filed a Proof of Claim against any of the Debtors with the Clerk of the Bankruptcy Court for the Southern District of New York or Kurtzman Carson Consultants LLC, the Debtors' noticing and claims agent, utilizing a claim form that substantially conforms to the Proof of Claim Form;
- (b) A person or entity whose claim is listed on the Schedules (as defined below) if (i) the claim is not scheduled as "disputed," "contingent," or "unliquidated," and (ii) you do not dispute the amount or nature of the claim set forth in the Schedules; and (iii) you do not dispute that the claim is an obligation of the specific Debtor against which the claim is listed on the Schedules;
- (c) A holder of a claim that has been allowed by an order of the Court entered on or before the Bar Date;
- (d) Any person or entity whose claim has been paid in full by any of the Debtors with respect to such claim, unless such entity is specifically required to file a Proof of Claim pursuant to other provisions of the Bar Date Order;
- (e) A holder of a claim against any of the Debtors for which a separate deadline has previously been fixed by this Court (whereupon you will be required to file a Proof of Claim by that separate deadline);
- (f) Any Debtor in these cases having a claim against another Debtor or any of the non-debtor subsidiaries of the Debtors having a claim against any of the Debtors;
- (g) A holder of a claim allowable under sections 503(b) and 507(a)(2) of the Bankruptcy Code as an administrative claim;

- (h) A person or entity that holds an interest in any of the Debtors, which interest is based exclusively upon the ownership of common stock, membership interests, partnership interests, or warrants or rights to purchase, sell or subscribe to such a security or interest; provided, however, that interest holders that wish to assert claims (as opposed to ownership interests) against any of the Debtors that arise out of or relate to the ownership or purchase of an interest, including claims arising out of or relating to the sale, issuance, or distribution of the interest, must file Proofs of Claim on or before the Bar Date, unless another exception identified herein applies;
- (i) A holder of a claim for principal, interest and other fees and expenses on or under the DIP Credit Agreement;²
- (j) Any director who sits on the board of directors of any of the Debtors as of April ___, 2012 and any employee of the Debtors designated as an “officer” for purposes of section 16 of the Securities Exchange Act of 1934 as of April ___, 2012, in each case, holding a contingent and unliquidated claim for contingent and unliquidated indemnification, contribution or reimbursement; and
- (k) Any person or entity holding a claim for principal, interest or applicable fees and/or charges on the following notes issued by the Debtors as of the Petition Date: (i) the 7.0% Convertible Senior Notes due April 1, 2017; (ii) the 7.25% Senior Unsecured Notes due 2013; (iii) the 9.2% Senior Notes due June 1, 2021; (iv) the 9.95% Senior Notes due July 1, 2018; (v) the 9.75% Senior Secured Notes due March 1, 2018; and (vi) the 10.625% Senior Secured Notes due March 15, 2019; provided, however, that the indenture trustee with respect to each indenture is authorized to file one master Proof of Claim by the Bar Date with respect to all of the claims owed under that indenture; and
- (l) Any parties asserting obligations under or in connection with the Pre-Petition First Lien Agreement³; provided, however, that the Administrative Agent thereunder shall file one master Proof of Claim by the Bar Date with respect to all of the obligations owed under or in connection with the Pre-Petition First Lien Credit Agreement.

This notice is being sent to many persons and entities that have had some relationship with or have done business with the Debtors but may not have an unpaid claim against the Debtors. THE FACT THAT YOU HAVE RECEIVED THIS NOTICE DOES

² As defined in the Final Order (I) Authorizing Debtors (A) to Obtain Post-Petition Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1) and 364(e) and (B) To Utilize Cash Collateral Pursuant to 11 U.S.C. § 363 and (II) Granting Adequate Protection to Pre-Petition Secured Parties Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364 [Docket No. 375] (the “DIP Order”).

³ As defined in the DIP Order.

NOT MEAN THAT YOU HAVE A CLAIM OR THAT THE DEBTORS OR THE COURT BELIEVE THAT YOU HAVE A CLAIM.

5. EXECUTORY CONTRACTS AND UNEXPIRED LEASES

If you have a claim arising from the rejection of an executory contract or unexpired lease, you must file a Proof of Claim based on such rejection by the later of (i) the Bar Date, or (ii) the date which is **30 days** following the entry of the order approving such rejection or you will be forever barred from doing so. Notwithstanding the foregoing, if you are a party to an executory contract or unexpired lease and you wish to assert a claim on account of unpaid amounts accrued and outstanding as of the Petition Date pursuant to that executory contract or unexpired lease (other than a rejection damages claim), you must file a Proof of Claim for such amounts on or before the Bar Date unless an exception identified above applies.

6. CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM BY THE BAR DATE

ANY HOLDER OF A CLAIM THAT IS NOT EXCEPTED FROM THE REQUIREMENTS OF THIS ORDER, AS SET FORTH IN SECTION 4 ABOVE, AND THAT FAILS TO TIMELY FILE A PROOF OF CLAIM IN THE APPROPRIATE FORM WILL BE BARRED FROM ASSERTING SUCH CLAIM AGAINST THE DEBTORS AND THEIR CHAPTER 11 ESTATES, FROM VOTING ON ANY PLAN OF REORGANIZATION FILED IN THESE CASES, AND FROM PARTICIPATING IN ANY DISTRIBUTION IN THE DEBTORS' CASES ON ACCOUNT OF SUCH CLAIM.

7. THE DEBTORS' SCHEDULES AND ACCESS THERETO

You may be listed as the holder of a claim against one or more of the Debtors in the Debtors' Schedules of Assets and Liabilities and/or Schedules of Executory Contracts and Unexpired Leases (collectively, the "**Schedules**").

To determine if and how you are listed in the Schedules, please refer to the descriptions set forth on the enclosed Proof of Claim Forms regarding the nature, amount and status of your claim(s). If you received postpetition payments from the Debtors (as authorized by the Court) on account of your claim the enclosed Proof of Claim Form will reflect the net amount of your claims. If the Debtors believe that you hold claims against more than one Debtor, you will receive multiple Proof of Claim Forms, each of which will reflect the nature and amount of your claim against one Debtor, as listed in the Schedules.

If you rely on the Debtors' Schedules, it is your responsibility to determine that the claim is accurately listed in the Schedules, however, you may rely on the enclosed form, which lists your claim as scheduled, identified the Debtor against which it is scheduled, and specifies whether the claim is disputed, contingent or unliquidated.

As set forth above, if you agree with the nature, amount and status of your claim as listed in the Debtors' Schedules, and if you do not dispute that your claim is only against the specified Debtor, and if your claim is not described as "disputed", "contingent", or "unliquidated," you need not file a Proof of Claim. Otherwise, or if you decide to file a Proof of

Claim, you must do so before the Bar Date in accordance with the procedures set forth in this notice.

Copies of the Schedules may be examined by interested parties on the Court's electronic docket for the Debtors' chapter 11 cases, which is posted on the Internet at www.kccllc.net/kodak and www.nysb.uscourts.gov (a PACER login and password are required and can be obtained through the PACER Service Center at www.pacer.psc.uscourts.gov). Copies of the Schedules may also be examined by interested parties between the hours of 9:00 am. and 4:30 p.m. (Eastern Time) at the office of the Clerk of the Bankruptcy Court, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 511, New York, New York 10004-1408. Copies of the Debtors' Schedules may also be obtained by written request to the Debtors' claims agent at the address and telephone number set forth below:

Kurtzman Carson Consultants LLC
2335 Alaska Avenue
El Segundo, CA 90245
Telephone: 1-888-249-2721
E-mail: kodakinfo@kccllc.com

A holder of a possible claim against the Debtors should consult an attorney regarding any matters not covered in this notice, such as whether the holder should file a Proof of Claim. Neither the attorneys for the Debtors nor their Court-appointed noticing and claims agent, Kurtzman Carson Consultants LLC, are authorized to provide you with any legal advice.

Dated: May __, 2012
New York, New York

BY ORDER OF THE COURT

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Pauline K. Morgan
Joseph M. Barry
1270 Avenue of the Americas
Suite 2210
New York, New York 10020
Telephone: (212) 332-8854
Facsimile: (212) 332-8855

- and -

SULLIVAN & CROMWELL LLP

Andrew G. Dietderich
John J. Jerome
Michael H. Torkin
Mark U. Schneiderman
125 Broad Street
New York, New York 10004
Telephone: (212) 558-4000
Facsimile: (212) 558-3588

Counsel to the Debtors and Debtors in Possession

EXHIBIT 2

Publication Notice

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
EASTMAN KODAK COMPANY, <i>et al.</i> , ¹)	Case No. 12-10202 (ALG)
Debtors.)	(Jointly Administered)

NOTICE OF DEADLINES FOR FILING PROOFS OF CLAIM

TO ALL ENTITIES WITH CLAIMS AGAINST EASTMAN KODAK COMPANY AND ITS AFFILIATED DEBTORS (THE “DEBTORS”), PLEASE TAKE NOTICE OF THE FOLLOWING:

On January 19, 2012, each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”).

On May __, 2012, the United States Bankruptcy Court for the Southern District of New York (the “**Court**”) entered an order (the “**Bar Date Order**”) establishing **July 17, 2012 at 5:00 p.m. (Prevailing Eastern Time)** (the “**Bar Date**”) as the deadline for each person or entity including a Governmental Unit (as defined by section 101(27) of the Bankruptcy Code) to file a proof of claim (“**Proof of Claim**”) with respect to any claim against any of the Debtors that arose prior to **January 19, 2012** (the “**Petition Date**”).

The Debtors include the following entities:

<u>DEBTOR</u>	<u>CASE NUMBER</u>	<u>Taxpayer ID Number</u>
Eastman Kodak Company	12-10202	16-0417150
Creo Manufacturing America LLC	12-10203	20-0754412
Eastman Kodak International Capital Company, Inc.	12-10204	16-0952341
Far East Development Ltd.	12-10205	16-1152300

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Eastman Kodak Company (7150); Creo Manufacturing America LLC (4412); Eastman Kodak International Capital Company, Inc. (2341); Far East Development Ltd. (2300); FPC Inc. (9183); Kodak (Near East), Inc. (7936); Kodak Americas, Ltd. (6256); Kodak Aviation Leasing LLC (5224); Kodak Imaging Network, Inc. (4107); Kodak Philippines, Ltd. (7862); Kodak Portuguesa Limited (9171); Kodak Realty, Inc. (2045); Laser-Pacific Media Corporation (4617); NPEC Inc. (5677); Pakon, Inc. (3462); and Qualex Inc. (6019). The location of the Debtors’ corporate headquarters is: 343 State Street, Rochester, NY 14650.

<u>DEBTOR</u>	<u>CASE NUMBER</u>	<u>Taxpayer ID Number</u>
FPC Inc.	12-10206	95-3519183
Kodak (Near East), Inc.	12-10207	16-6027936
Kodak Americas, Ltd.	12-10208	66-0216256
Kodak Aviation Leasing LLC	12-10209	06-1585224
Kodak Imaging Network, Inc.	12-10210	94-3334107
Kodak Philippines, Ltd.	12-10211	16-0747862
Kodak Portuguesa Limited	12-10212	16-0839171
Kodak Realty, Inc.	12-10201	16-0912045
Laser-Pacific Media Corporation	12-10213	95-3824617
NPEC Inc.	12-10214	16-1375677
Pakon, Inc.	12-10215	35-1643462
Qualex Inc.	12-10216	16-1306019

A CLAIMANT SHOULD CONSULT AN ATTORNEY IF THE CLAIMANT HAS ANY QUESTIONS, INCLUDING WHETHER TO FILE A PROOF OF CLAIM.

You may need to file a Proof of Claim if you have a claim that arose prior to the **Petition Date** against any of the Debtors. Acts or omissions of the Debtors that arose prior to **Petition Date** may give rise to claims against the Debtors that must be filed by the Bar Date notwithstanding that such claims may not have matured or become fixed or liquidated as of **Petition Date**.

For further information about the Bar Date, whether you need to file a Proof of Claim, how and where to file a Proof of Claim, and other related information, you may access the Debtors' chapter 11 website at www.kccllc.net/kodak or contact the Debtors' claims agent, Kurtzman Carson Consultants LLC, at **1-888-249-2721** or by e-mail at **kodakinfo@kccllc.com**. The website also includes copies of the Bar Date Order, form Proofs of Claim, and other related materials.

YOU SHOULD NOT FILE A PROOF OF CLAIM IF YOU DO NOT HAVE A CLAIM AGAINST ANY OF THE DEBTORS.

Any creditor who is required, but fails, to file a Proof of Claim in accordance with the Bar Date Order on or before the Bar Date will be barred from asserting such claim against the Debtors and their chapter 11 estates, from voting on any plan of

reorganization filed in these cases, and from participating in any distribution in the Debtors' cases on account of such claim.

Dated: May ____, 2012
New York, New York

BY ORDER OF THE COURT

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Counsel to the Debtors and Debtors in Possession

EXHIBIT 3

Proof of Claim Form

PROOF OF CLAIM

<input type="checkbox"/> Eastman Kodak Company (Case No. 12-10202)	<input type="checkbox"/> Kodak (Near East), Inc. (Case No. 12-10207)	<input type="checkbox"/> Kodak Realty, Inc. (Case No. 12-10201)
<input type="checkbox"/> Creo Manufacturing America LLC (Case No. 12-10203)	<input type="checkbox"/> Kodak America, Ltd. (Case No. 12-10208)	<input type="checkbox"/> Laser-Pacific Media Corporation (Case No. 12-10213)
<input type="checkbox"/> Eastman Kodak International Capital Company, Inc. (Case No. 12-10204)	<input type="checkbox"/> Kodak Aviation Leasing LLC (Case No. 12-10209)	<input type="checkbox"/> NPEC Inc. (Case No. 12-10214)
<input type="checkbox"/> Far East Development Ltd. (Case No. 12-10205)	<input type="checkbox"/> Kodak Imaging Network, Inc. (Case No. 12-10210)	<input type="checkbox"/> Pakon, Inc. (Case No. 12-10215)
<input type="checkbox"/> FPC Inc. (Case No. 12- 0206)	<input type="checkbox"/> Kodak Philippines, Ltd. (Case No. 12-10211)	<input type="checkbox"/> Qualex Inc (Case No. 12-10216)
	<input type="checkbox"/> Kodak Portuguesa Limited (Case No. 12-10212)	

* Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

Email:

COURT USE ONLY

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form**Court, Name of Debtor, and Case Number:**

Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, attach a complete copy of any power of attorney, and provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS**Debtor**

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is a person, corporation, or other entity to whom debtor owes a debt that was incurred before the date of the bankruptcy filing. See 11 U.S.C. §101 (10).

Claim

A claim is the creditor's right to receive payment for a debt owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien.

A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor must show only the last four digits of any social-security, individual's tax-identification, or financial-account number, only the initials of a minor's name, and only the year of any person's date of birth. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION**Acknowledgment of Filing of Claim**

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may view a list of filed claims in this case by visiting the Claims and Noticing Agent's website at <http://www.kccllc.net/Kodak>

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

PLEASE SEND COMPLETED PROOF(S) OF CLAIM TO:

Eastman Kodak Claims Processing Center
c/o Kurtzman Carson Consultants LLC
2335 Alaska Avenue
El Segundo, CA 90245