

**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)

**AFFIDAVIT OF PUBLICATION RE NOTICE OF ORDER APPROVING
RESTRICTIONS ON CERTAIN TRANSFERS OF INTERESTS IN THE DEBTORS'
ESTATES AND ESTABLISHING NOTIFICATION PROCEDURES RELATING
THERE TO IN THE WALL STREET JOURNAL**

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.



AFFIDAVIT

STATE OF TEXAS)
)
CITY AND COUNTY OF DALLAS)

I, Jeff Aldridge, being duly sworn, depose and say that I am the Advertising Clerk of the Publisher of THE WALL STREET JOURNAL, a daily national newspaper of general circulation throughout the United States, and that the notice attached to this Affidavit has been regularly published in THE WALL STREET JOURNAL for National distribution for

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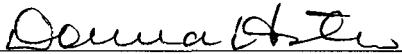
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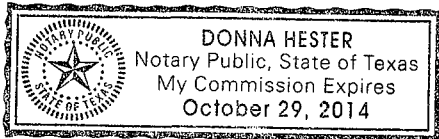
and that the foregoing statements are true and correct to the best of my knowledge.



Sworn to before me this
25 day of January 2012



Notary Public



Andrew G. Dietrich, John J. Jerome, Michael H. Torkin, Mark U. Schneiderman, SULLIVAN & CROMWELL LLP, 125 Broad Street, New York, New York 10004, Telephone: (212) 558-4000, Facsimile: (212) 558-3588, Proposed Counsel to the Debtors and Debtors in Possession

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

In re: **EASTMAN KODAK COMPANY, et al.**, Chapter 11
Debtors. Case No. 12-10202 (ALG)
(Jointly Administered)

**NOTICE OF ORDER APPROVING RESTRICTIONS ON CERTAIN TRANSFERS
OF INTERESTS IN THE DEBTORS' ESTATES AND ESTABLISHING
NOTIFICATION PROCEDURES RELATING THERETO**

TO ALL PERSONS OR ENTITIES HOLDING EQUITY INTERESTS OR DEBT SECURITIES IN EASTMAN KODAK COMPANY OR ANY OF ITS DEBTOR AFFILIATES WHOSE CASES UNDER CHAPTER 11 OF TITLE 11 OF THE UNITED STATES CODE ARE, OR SUBSEQUENTLY BECOME, JOINTLY ADMINISTERED WITH CASE NO. 12-10202 (ALG)

PLEASE TAKE NOTICE that commencing on January 19, 2012 Eastman Kodak Company ("Kodak") and its subsidiaries in the above-referenced chapter 11 cases, as debtors and debtors in possession (the "Debtors"), commenced a case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). Section 362(a) of the Bankruptcy Code operates as a stay of any act to obtain possession of property of the Debtors' estates or of property from the Debtors' estates or to exercise control over property of the Debtors' estates.

PLEASE TAKE FURTHER NOTICE that on January 20, 2012, the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), having jurisdiction over this chapter 11 case, upon motion of the Debtors (the "Motion"), entered an order (the "Order") (i) finding that Kodak's consolidated net operating loss carryforwards ("NOLs") and certain other tax attributes (together with the NOLs, the "Tax Attributes") are property of the Debtors' estates and are protected by section 362(a) of the Bankruptcy Code; (ii) finding that trading in Kodak's common stock, Options (as defined below) to acquire such stock, securities convertible into such stock, or Debt Securities (as defined below) could severely limit the Debtors' ability to use the Tax Attributes for purposes of title 26 of the United States Code (the "Tax Code"); and (iii) approving the procedures set forth below to preserve the Tax Attributes pursuant to sections 105(a) and 362(a) of the Bankruptcy Code. ANY ACQUISITION, DISPOSITION OR OTHER TRANSFER IN VIOLATION OF THE RESTRICTIONS SET FORTH BELOW SHALL BE NULL AND VOID AB INITIO AS AN ACT IN VIOLATION OF THE AUTOMATIC STAY UNDER SECTIONS 105(A) AND 362 OF THE BANKRUPTCY CODE.

PLEASE TAKE FURTHER NOTICE that the following procedures and restrictions have been approved by the Bankruptcy Court and shall apply to holding and trading in Kodak Stock (as defined below) and Debt Securities:

A. With Respect to Kodak Stock:

(1) **Acquisition of Kodak Stock or Options.** At least 20 calendar days prior to the proposed date of any transfer of equity securities (including Options to acquire such securities) that would result in an increase in the amount of Kodak Stock beneficially owned by any person or Entity who currently is or becomes a Substantial Equityholder (as defined below) or that would result in a person or Entity becoming a Substantial Equityholder (a "Proposed Equity Acquisition Transaction"), such person, Entity or Substantial Equityholder (a "Proposed Equity Transferee") shall file with the Court, and serve upon the Debtors and Debtors' counsel, and upon Davis Polk & Wardwell LLP, counsel to the agent for the Debtors' proposed postpetition secured debtor-in-possession financing, a Notice of Intent to Purchase, Acquire, or Otherwise Accumulate Kodak Stock (an "Equity Acquisition Notice"), in the form attached to the Motion as Exhibit C, specifically and in detail describing the proposed transaction in which Kodak Stock would be acquired. At the holder's election, the Equity Acquisition Notice to be filed with the Court may be redacted to exclude such holder's taxpayer identification number and the number of shares of Kodak Stock that such holder beneficially owns and proposes to purchase or otherwise acquire.

(2) **Disposition of Kodak Stock or Options.** At least 20 calendar days prior to the proposed date of any transfer of equity securities (including Options to acquire such securities) that would result in a decrease in the amount of Kodak Stock beneficially owned by a Substantial Equityholder or that would result in a person or Entity ceasing to be a Substantial Equityholder (a "Proposed Equity Disposition Transaction" and together with a Proposed Equity Acquisition Transaction, a "Proposed Equity Transaction"), such person, Entity or Substantial Equityholder (a "Proposed Equity Transferor") shall file with the Court, and serve upon the Debtors and Debtors' counsel, and upon Davis Polk & Wardwell LLP, counsel to the agent for the Debtors' proposed postpetition secured debtor-in-possession financing, a Notice of Intent to Sell, Trade or Otherwise Transfer Kodak Stock (an "Equity Disposition Notice"), and together with an Equity Acquisition Notice, an "Equity Trading Notice", in the form attached to the Motion as Exhibit D, specifically and in detail describing the proposed transaction in which Kodak Stock would be transferred. At the holder's election, the Equity Disposition Notice to be filed with the Court may be redacted to exclude such holder's taxpayer identification number and the number of shares of Kodak Stock that such holder beneficially owns and proposes to sell or otherwise transfer.

(3) **Objection Procedures.** The Debtors shall have 15 calendar days after the filing of an Equity Trading Notice (the "Equity Objection Deadline") to file with the Court and serve on a Proposed Equity Transferee or a Proposed Equity Transferor, as the case may be, and upon Davis Polk & Wardwell LLP, counsel to the agent for the Debtors' proposed postpetition secured debtor-in-possession financing, an objection to any proposed transfer of Kodak Stock described in such Equity Trading Notice on the grounds that such transfer may adversely affect the Debtors' ability to utilize the Tax Attributes (an "Equity Objection") as a result of an ownership change under section 382 or section 383 of the Tax Code.

a) If the Debtors file an Equity Objection by the Equity Objection Deadline, then the Proposed Equity Acquisition Transaction or the Proposed Equity Disposition Transaction shall not be effective unless approved by a final and non-appealable order of this Court.

b) If the Debtors do not file an Equity Objection by the Equity Objection Deadline, or if the Debtors provide written authorization to the Proposed Equity Transferor approving the Proposed Equity Acquisition Transaction or the Proposed Equity Disposition Transaction, as the case may be, prior to the Equity Objection Deadline, then such Proposed Equity Acquisition Transaction or the Proposed Equity Disposition Transaction, as the case may be, may proceed solely as specifically described in the Equity Trading Notice. Any further Proposed Equity Transaction must be the subject of additional notices as set forth herein, with an additional 20 calendar day waiting period.

(4) **Unauthorized Transactions in Kodak Stock or Options.** Effective as of the filing of the Motion and until further order of the Court to the contrary, any acquisition, disposition or other transfer of Kodak Stock, including Options to acquire Kodak Stock, in violation of the procedures set forth herein shall be null and void ab initio as an act in violation of the automatic stay under sections 362 and 105(a) of the Bankruptcy Code.

(5) Definitions. For purposes of the Order:

- a) **Substantial Equityholder.** Means any person or entity that beneficially owns at least:
 - (i) 4.50% of all outstanding shares of Kodak common stock, as defined for federal income tax purposes;
 - (ii) 4.50% of the outstanding shares of any class of Kodak securities convertible into Kodak common stock, as defined for federal income tax purposes.
- b) **Entity.** Has the meaning given to such term under Treasury Regulation section 1.382-3(a), including a group of persons who have a formal or informal understanding among themselves to make a coordinated acquisition.
- c) **Beneficial Ownership.** Beneficial ownership (or any variation thereof) of Kodak Stock and Options to acquire Kodak Stock shall be determined in accordance with applicable rules of section 382 of the Tax Code, the U.S. Department of Treasury regulations ("Treasury Regulations") promulgated thereunder and rulings issued by the Internal Revenue Service (the "IRS"), and, thus, to the extent provided in those rules, from time to time shall include, without limitation, (i) direct and indirect ownership (e.g., a holding company would be considered to beneficially own all stock owned or acquired by its subsidiaries), (ii) ownership by a holder's family members and any group of persons acting pursuant to a formal or informal understanding to make a coordi-

for the agent for the Debtors' proposed postpetition secured debtor-in-possession financing, a notice of such status in the manner prescribed in Paragraph 2 below within 15 calendar days of the date of the Amended Notice of 382(l)(5) Plan.

c) **Early Notice.** The Debtors reserve the right, in order to assist in determining their eligibility for section 382(l)(5) of the Tax Code, to request in a manner consistent with the publication of the Notice of 382(l)(5) Plan described above, information regarding the Beneficial Ownership of Debt Securities prior to the filing of the Notice of 382(l)(5) Plan.

(2) **Notice of Substantial Securityholder Status.** Following a request for Beneficial Ownership Information pursuant to (1) a Notice of 382(l)(5) Plan, (ii) an Amended Notice of 382(l)(5) Plan or (iii) Paragraph 1(c) above, any person or Entity that as of the date such request is made (the "Request Date") is or becomes a Substantial Securityholder shall serve upon the Debtors, counsel for the Debtors, counsel for the Creditors' Committee and Davis Polk & Wardwell LLP, counsel for the agent for the Debtors' proposed postpetition secured debtor-in-possession financing, a notice of such status (a "Notice of Substantial Securityholder Status"), in the form attached to the Motion as Exhibit E, within 15 calendar days of the later of (i) the Request Date and (ii) the date such person becomes a Substantial Securityholder.

(3) Sell-Down Notices.

a) **Sell-Down Notices.** Following the issuance of a Notice of 382(l)(5) Plan, but no later than 60 days prior to the then-scheduled hearing with respect to the 382(l)(5) Plan, if the Debtors determine it to be reasonably necessary to require the sale or transfer of all or a portion of the Beneficial Ownership of Debt Securities held by a Substantial Securityholder on the basis that such sale or transfer is appropriate to reasonably ensure that the requirements of section 382(l)(5) of the Tax Code will be satisfied, and either the Creditors' Committee or the Bankruptcy Court similarly so determines, the Debtors may file a motion (the "Sell-Down Motion") requesting that the Bankruptcy Court enter an order (the "Sell-Down Order") approving the issuance of a notice (the "Sell-Down Notice") that such Substantial Securityholder must sell, cause to sell or otherwise transfer all or a portion of its Beneficial Ownership of Debt Securities (by class or other applicable breakdown) in excess of the Maximum Amount for such Substantial Securityholder (such excess amount, an "Excess Amount") to Permitted Transferees. The Debtors shall provide a copy of the Sell-Down Notice to each person described in clause (b) of the definition of "Debt Notice Parties." If the Bankruptcy Court enters a Sell-Down Order approving the Debtors' issuance of a Sell-Down Notice, the Debtors shall provide a copy of such Sell-Down Order to each person described in clause (b) of the definition of "Debt Notice Parties."

b) **Requirement to Sell-Down.** Prior to (i) the effective date of the 382(l)(5) Plan or (ii) such earlier date set forth in the Sell-Down Order, which shall not be earlier than the day after the entry of the order confirming the 382(l)(5) Plan as may be specified by the Debtors (the "Sell-Down Date"), each Substantial Securityholder shall sell, cause to sell or otherwise transfer an amount of the Beneficial Ownership of Debt Securities (if any) necessary to comply with the Sell-Down Notice (the "Sell-Down"), provided, however, that notwithstanding anything to the contrary in the Order and for the avoidance of doubt, no Substantial Securityholder shall be required to sell, cause to sell or otherwise transfer any Beneficial Ownership of Debt Securities if such sale would result in such holder having Beneficial Ownership of an aggregate amount of Debt Securities (by class or other applicable breakdown) that is less than such holder's Protected Amount (as hereinafter defined). Each Substantial Securityholder shall sell, cause to sell or otherwise transfer its Beneficial Ownership of Debt Securities subject to the Sell-Down to Permitted Transferees, provided, however, that such Substantial Securityholder shall not have a reasonable basis to believe that any such Permitted Transferee would own, immediately after the contemplated transfer, an Excess Amount of Debt Securities.

c) **Notice of Compliance.** A Substantial Securityholder subject to the Sell-Down shall, within seven calendar days after the later of (i) entry of an order approving the 382(l)(5) Plan, (ii) the Sell-Down Date, and (iii) such other date specified in the Sell-Down Notice, as applicable, but in all events before the commencement of the 382(l)(5) Plan, and as a condition to receipt of Affected Equity, serve upon the Debtors, counsel for the Debtors, counsel for the Creditors' Committee and Davis Polk & Wardwell LLP, counsel for the agent for the Debtors' proposed postpetition secured debtor-in-possession financing, a notice substantially in the form attached to the Motion as Exhibit F that such Substantial Securityholder has complied with the terms and conditions set forth in this Paragraph 3 and that such Substantial Securityholder does not and will not hold an Excess Amount of Debt Securities as of the Sell-Down Date and at all times through the effective date of the 382(l)(5) Plan (the "Notice of Compliance"), provided, however, that if the Substantial Securityholder has complied but for the fact that the Substantial Securityholder still holds an Excess Amount of Debt Securities as of the Sell-Down Date, the Notice of Compliance shall disclose such Excess Amount. Any Substantial Securityholder who does not comply with this provision shall be deemed to have sold, caused to sell or otherwise transferred to the entity or entities of its Excess Amount of Debt Securities as of the date noted under Paragraph 3(a), regardless of any sales made in accordance with this Paragraph 3.

(4) **Advance Approval of Acquisitions.** Any proposed transfer or acquisition of Debt Securities from and after the date of the Sell-Down Order shall be subject to the following advance approval procedures:

a) **Acquisition of Securities.** At least 20 calendar days prior to the proposed date of any transfer of Debt Securities that would result in: (i) an increase in the dollar amount of Debt Securities Beneficially Owned by a Substantial Securityholder or (ii) any person or Entity becoming a Substantial Securityholder (a "Proposed Securities Acquisition Transaction"), such person, Entity, or Substantial Securityholder (each, a "Proposed Securities Transferee") must serve upon the Debtors, counsel for the Debtors, counsel for the Creditors' Committee and Davis Polk & Wardwell LLP, counsel for the agent for the Debtors' proposed postpetition secured debtor-in-possession financing, a Notice of Request to Purchase, Acquire, or Otherwise Accumulate a Security (a "Securities Acquisition Request"), in the form attached to the Motion as Exhibit G, which describes specifically and in detail the intended acquisition of Debt Securities, regardless of whether such transfer would be subject to the filing, notice, and hearing requirements of Bankruptcy Rule 3001.

b) **Approval Procedures.** The Debtors may determine, in furtherance of the purposes of the provisions herein and after consultation with the attorneys for the Creditors' Committee, whether or not to approve a Securities Acquisition Request. A Securities Acquisition Request that is not approved in writing by the Debtors within 15 calendar days after the filing of a Securities Acquisition Request shall be deemed rejected.

(5) Equity Forfeiture Provision.

a) **Equity Forfeiture Provision.** Any Substantial Securityholder that violates its obligations under the Sell-Down Notice shall, pursuant to the Order, be precluded from receiving, directly or indirectly, any consideration consisting of a beneficial ownership of equity (as determined in accordance with the applicable rules of section 382 of the Tax Code, including Options, whether or not treated as exercised under Treasury Regulation section 1.382-4 of the Debtors (or any successor to the Debtors, including as determined for U.S. federal income tax purposes) that is attributable to the Excess Amount of Debt Securities for such Substantial Securityholder as of the Sell-Down Date, including any consideration in lieu thereof; provided, however, that the forfeiture shall only apply to any Excess Amount of Debt Securities still owned as of the Sell-Down Date if the holder has complied with Paragraph 3(c), provided further, that such Substantial Securityholder may be entitled to receive any other consideration in which such holder may be entitled by virtue of holding Debt Securities (the "Equity Forfeiture Provision"). Any purported acquisition of, or other increase in the Beneficial Ownership of, equity of the Debtors (or any successor) that is precluded by the Equity Forfeiture Provision will be an acquisition of "Forfeited Equity." Any acquirer of Forfeited Equity shall, immediately upon becoming aware of such fact, return or cause to return the Forfeited Equity to the Debtors (or any successor to the Debtors) or, if all of the equity consideration properly issued to such acquirer and all or any portion of such Forfeited Equity shall have been sold prior to the time such acquirer becomes aware of such fact, such acquirer shall return or cause to return to the Debtors (or any successor to the Debtors) (i) any Forfeited Equity still held by such acquirer and (ii) the proceeds attributable to the sale of Forfeited Equity, calculated by treating the most recently sold equity as Forfeited Equity. Any acquirer that receives Forfeited Equity and fails to comply with the preceding sentence shall be subject to such additional sanctions as the Bankruptcy Court may determine. Any Forfeited Equity returned to the Debtors shall be distributed

applicable), each of whom shall keep all such notices strictly confidential and shall not disclose the identity of the Substantial Securityholder to any other person or Entity subject to further order of the Bankruptcy Court; and provided further, that to the extent the Debtors reasonably determine such confidential information is necessary to demonstrate to the Bankruptcy Court the need for the issuance of a Sell-Down Notice, the Debtors shall seek to file such confidential information (determined by, among other things, whether such information was redacted in any public filing) under seal.

c) **Exception.** No person or Entity shall be subject to the aforementioned provisions with respect to any transfer described in Treasury Regulation section 1.382-9(c)(5)(ii), provided that such transfer is not for a principal purpose of obtaining stock in the reorganized Debtors (or any successor) or permitting the transferee to benefit from the losses of the Debtors within the meaning of Treasury Regulation section 1.382-9(d)(5)(iii) (a "Qualified Transfer"); provided further, that any such transferee who becomes a Substantial Securityholder shall serve upon the Debtors, counsel for the Debtors, counsel for the Creditors' Committee and Davis Polk & Wardwell LLP, counsel for the agent for the Debtors' proposed postpetition secured debtor-in-possession financing, a statement that the transfer is a Qualified Transfer and a notice of such Substantial Securityholder status in the manner prescribed in Paragraph 2 above within 20 calendar days of the later of (i) the day of the entry of the Order by the Bankruptcy Court and (ii) the date on which such person or Entity becomes a Substantial Securityholder.

(7) **Definitions.** For purposes of the Order, the following terms have the following meanings:

a) **Affected Equity.** Means the stock or other equity of the reorganized Debtors (or their successors), including Options, to be issued and distributed pursuant to the 382(l)(5) Plan but shall not include stock described in section 1504(a)(4) of the Tax Code.

b) **Applicable Percentage.** Means, if only one class of Affected Equity is to be issued pursuant to the terms of the 382(l)(5) Plan and holders within any class of Debt Securities will receive a pro-rata distribution of the Affected Equity, 4.5% of the number of such shares or equity interests that the Debtors reasonably estimate will be issued at the effective date of such 382(l)(5) Plan, as determined for U.S. federal income tax purposes. If more than one class of Affected Equity is to be distributed pursuant to the terms of the 382(l)(5) Plan or holders within a class of Debt Securities may receive a disproportionate distribution of such Affected Equity relative to other holders in the same class, the Applicable Percentage shall be determined by the Debtors in their reasonable judgment in a manner consistent with the estimated range of values for the equity to be distributed reflected in the valuation analysis set forth in the 382(l)(5) Plan and disclosure statement, and shall be expressed in a manner that makes clear the number of shares or other equity interests in each class of Affected Equity that would constitute the Applicable Percentage.

c. Beneficial Ownership of a Security. Means:

(x) the beneficial ownership of a Debt Security as determined in accordance with applicable rules under section 382 of the Tax Code (for such purpose, treating a Debt Security as if it is stock), and, to the extent provided in those rules from time to time, shall include (A) direct and indirect ownership (determined without regard to the rule that treats stock of an Entity to which the constructive ownership rules apply as no longer owned by that Entity); and (B) ownership by a holder's family members and any group of persons acting pursuant to a formal or informal understanding to make a coordinated acquisition of Debt Securities and/or stock; and

(y) the beneficial ownership of an Option (irrespective of the purpose for which such option was issued, created or acquired).

(z) the beneficial ownership of a Debt Security also includes the beneficial ownership of any right to receive any equity consideration to be distributed in respect of a Debt Security pursuant to a chapter 11 plan or applicable bankruptcy court order. Variations of the term "Beneficial Ownership" shall have correlative meanings.

d) **Creditors' Committee.** Means any official committee of holders of unsecured Debt Securities appointed pursuant to section 1102 of the Bankruptcy Code in the Debtors' chapter 11 case.

e) **Debt Notice Parties.** Means (a) the United States Trustee for the Southern District of New York, (b) the indenture trustee for the prepetition 9.2% Senior Notes due June 1, 2021; (c) the indenture trustee for the prepetition 10.625% Senior Secured Notes due March 15, 2019; (d) the indenture trustee for the prepetition 9.95% Senior Notes due July 1, 2018; (e) the indenture trustee for the prepetition 9.75% Senior Secured Notes due March 1, 2018; (f) the indenture trustee for the prepetition 7.00% Convertible Senior Notes due April 1, 2017; (g) any Substantial Securityholder or Additional Substantial Securityholder who has properly given notice of such status; and (h) the agent for the Debtors' proposed postpetition secured debtor-in-possession financing.

f) **Entity.** Has the meaning given to such term under Treasury Regulation section 1.382-3(a), including a group of persons who have a formal or informal understanding among themselves to make a coordinated acquisition.

g) **Maximum Amount.** Means for each person or Entity (i) by class or other applicable breakdown of Securities, the greater of (A) the applicable Threshold Amount and (B) the Protected Amount (if any) for such Substantial Securityholder.

h) **Newly Traded Securities.** Means Debt Securities (i) with respect to which an Entity acquired Beneficial Ownership after the date that was 18 months before the Commencement Date; and (ii) that are not "ordinary course" claims, within the meaning of Treasury Regulation section 1.382-9(d)(2)(iv), of which the same Entity has always had Beneficial Ownership.

i) **Option.** Has the meaning given to such term under Treasury Regulation section 1.382-4(d)(9)(i), with respect to the acquisition of a Debt Security or any consideration (including equity) distributed in respect of any Debt Security pursuant to a chapter 11 plan or applicable bankruptcy court order.

j) **Permitted Transferee.** Means a person or Entity who is a Substantial Securityholder is a person that is not a Related Person and whose holding of a Security would not result in such Substantial Securityholder having Beneficial Ownership of such Security.

k) **Protected Amount.** Means the amount of Debt Securities (by class or other applicable breakdown) of which a holder had Beneficial Ownership on the Motion Date, increased by the amount of Debt Securities of which such holder acquires, directly or indirectly, Beneficial Ownership pursuant to trades entered into before the Motion Date that had not yet closed as of the Motion Date minus the amount of Debt Securities of which such holder sells, directly or indirectly, Beneficial Ownership pursuant to trades entered into before the Motion Date that had not yet closed as of the Motion Date.

l) **Related Person.** Persons (including Entities) are "Related Persons" if: (A) the person bears a relationship to the other person described in section 267(b) or 707(b) of the Tax Code; or (B) the person is a member of a group acting in concert with respect to the acquisition of Debt Securities or equity in the reorganized Debtors.

m) **Secured or Debt Security.** Means any claim against any of the Debtors, including, without limitation any claim against any of the Debtors as a guarantor.

n) **Substantial Securityholder.** Means any person or Entity that Beneficially Owns an aggregate dollar amount of Securities, or any Entity controlled by such person or Entity through which such person or Entity Beneficially Owns Securities, of more than the Threshold Amount.

o) **Threshold Amount.** Means the amount of Securities, as set forth in the Notice of 382(l)(5) Plan (as revised by any Amended Notice of 382(l)(5) Plan, as applicable) sufficient, in the determination of the Debtors, to entitle the Beneficial Owner thereof to the Applicable Percentage of the Affected Equity. The amount determined in the preceding sentence shall be disclosed in the Notice of 382(l)(5) Plan and may be adjusted thereafter as contemplated by this Order or any future order of the Bankruptcy Court.

p) **Treasury Regulations.** Means the U.S. Department of Treasury regulations promulgated under the Tax Code, as amended from time to time.

FAILURE TO FOLLOW THE PROCEDURES SET FORTH IN THIS NOTICE WILL CONSTITUTE A VIOLATION OF THE AUTOMATIC STAY DESCRIBED BY SECTION 362 OF THE BANKRUPTCY CODE.

