

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

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

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**STATEMENT OF FINANCIAL AFFAIRS FOR**

**Laser-Pacific Media Corporation**

**Case No: 12-10213 (ALG)**



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

**Laser-Pacific Media Corporation**

**Case Number: 12-10213 (ALG)**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**NOTES PERTAINING TO ALL DEBTORS**

The Schedules of Assets and Liabilities (collectively, the "Schedules") and the Statements of Financial Affairs (collectively, the "Statements" and, together with the Schedules, the "Schedules and Statements") filed by Eastman Kodak Company ("Kodak") and its affiliated debtors in these jointly administered chapter 11 cases (collectively, the "Debtors") pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") were prepared, pursuant to section 521 of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 1007 of the Federal Rules of Bankruptcy Procedure, by management of the Debtors, with the assistance of the Debtors' court-appointed advisors, and are unaudited. While the Debtors' management has made every reasonable effort to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances, based on information that was available to it at the time of preparation, subsequent information or discovery may result in material changes to these Schedules and Statements, and inadvertent errors or omissions may have occurred. Because the Schedules and Statements contain unaudited information, which is subject to further review, verification, and potential adjustment, there can be no assurance that these Schedules and Statements are complete. The Debtors reserve all rights to amend the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, but not limited to, the right to dispute or otherwise assert offsets or defenses to any claim reflected in the Schedules and Statements as to amount, liability, or classification, or to otherwise subsequently designate any claim as "disputed," "contingent," or "unliquidated." Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to these chapter 11 cases, including, but not limited to, issues involving assumption or rejection of contracts under the provisions of chapter 5 of the Bankruptcy Code, substantive consolidation, equitable subordination, defenses, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws to recover assets or avoid transfers.

The Schedules and Statements have been signed by Antoinette McCorvey, Chief Financial Officer of Kodak. Ms. McCorvey assumed the role of Chief Financial Officer of Kodak in November 2010. Accordingly, in reviewing and signing the Schedules and Statements, Ms. McCorvey necessarily relied upon the efforts, statements, and representations of the Debtors' other personnel and professionals. Ms. McCorvey has not (and could not have) personally verified the accuracy of each such statement and representation, including, for example, statements and representations concerning amounts owed to creditors, classification of such amounts, and their addresses.

These Global Notes and Statement of Limitations, Methodology, and Disclaimer Regarding the Debtors' Schedules and Statements (the "Global Notes") are incorporated by reference in, and comprise an integral part of, the Schedules and Statements, and should be referred to and considered in connection with any review of the Schedules and Statements.

**Description of the Cases**

On January 19, 2012 (the "Petition Date"), Kodak and 15 of its direct and indirect subsidiaries and affiliates filed voluntary petitions in the Bankruptcy Court for relief under Chapter 11 of the Bankruptcy Code. The cases have been consolidated solely for the purpose of joint administration under case number 12-10202 (ALG). Each Debtor's fiscal year ends on December 31. All asset information contained in the Schedules and Statements, except where otherwise noted, is as of December 31, 2011. The liability information, except where otherwise noted, is as of the close of business on January 18, 2012 for each respective Debtor, as appropriate. The Debtors continue to operate their business and manage their assets as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

**Basis of Presentation**

For financial reporting purposes, prior to the Petition Date, the Debtors, along with certain non-Debtor affiliates and their non-Debtor subsidiaries, prepared consolidated financial statements that were audited annually. Because not all of the direct and indirect subsidiaries of Kodak are Debtors in these chapter 11 cases, combining the assets and liabilities set forth in the Schedules and Statements of the Debtors would result in amounts that would be substantially different from financial information regarding Kodak and its subsidiaries that would be prepared on a consolidated basis under Generally Accepted Accounting Principles ("GAAP"). Therefore, these Schedules and Statements do not purport to represent financial statements prepared in accordance with GAAP nor are they intended to fully reconcile to the financial statements prepared by the Debtors. Unlike the consolidated financial statements, these Schedules and Statements reflect the assets and liabilities of each separate Debtor, except where otherwise indicated. Due to the complexity and size of the Debtors' business, these financial books, records, and statements, and therefore these Schedules and Statements, could contain inadvertent inaccuracies, as well as classifications and characterizations which could result in the inclusion of an item on the Schedules and Statements of a Debtor that might be more appropriately reflected on the Schedules and Statements of a different Debtor. The Debtors have made reasonable efforts to correctly quantify, characterize, classify, categorize, and designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. However, due to the complexity and size of the Debtors' business, the Debtors may have inadvertently improperly quantified, characterized, classified, categorized, or designated certain items. In addition, certain items reported in the Schedules and Statements could be included in more than one category. In those instances, one category has been chosen to avoid duplication. Further, the designation of a category is not meant to be wholly inclusive or descriptive of the rights or obligations represented by such item. Moreover, the categories are included for ease of reference and are not controlling. Information contained in the Schedules and Statements has been derived from the Debtors' books and records and historical financial statements.

**Amendment**

Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend and/or supplement the Schedules and Statements from time to time as is necessary and appropriate.

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

**Laser-Pacific Media Corporation**

**Case Number: 12-10213 (ALG)**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**Confidential or Sensitive Information**

There may be instances in which certain information in the Schedules and Statements intentionally has been redacted due to the nature of an agreement between a Debtor and a third party, concerns about the confidential or commercially sensitive nature of certain information, or concerns for the privacy of an individual. The alterations will be limited to only what is necessary to protect the Debtor or third party and will provide parties in interest who have a reasonable basis for review of such information with sufficient information to discern the nature of the listing.

**Causes of Action**

Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third parties as assets in their Schedules and Statements, including, but not limited to, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant non-bankruptcy laws to recover assets. The Debtors reserve all of their rights with respect to any claims, causes of action, or avoidance actions they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such claims, causes of actions, or avoidance actions or in any way prejudice or impair the assertion of such claims.

**Recharacterization**

The Debtors have made reasonable efforts to correctly characterize, classify, categorize, and designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. However, due to the complexity and size of the Debtors' business, the Debtors may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all of their rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as necessary or appropriate as additional information becomes available.

**Claim Description**

Any failure to designate a claim in the Schedules and Statements as "contingent," "unliquidated," or "disputed" does not constitute an admission by the Debtors that such claim or amount is not "contingent," "unliquidated," or "disputed." The Debtors reserve all of their rights to dispute, or to assert offsets or defenses to, any claim reflected on their Schedules or Statements on any grounds, including, but not limited to, amount, liability, priority, status, or classification, or to otherwise subsequently designate any claim as "contingent," "unliquidated," or "disputed." Moreover, the Debtors reserve all of their rights to amend their Schedules and Statements as necessary and appropriate, including, but not limited to, with respect to claim description and designation.

**Unliquidated and Undetermined Claim Amounts**

Claim amounts that could not be readily quantified by the Debtors are scheduled as "unliquidated" or "undetermined". Such descriptions are not intended to reflect upon the materiality of such amounts.

**Bankruptcy Court Orders**

Pursuant to certain orders of the Bankruptcy Court entered in the Debtors' chapter 11 cases, the Debtors were authorized (but not directed) to pay, among other things, certain prepetition claims of employees, taxing authorities, customers, lien claimants, foreign vendors, intercompany and certain other prepetition creditors. Accordingly, these liabilities may have been or may be satisfied in accordance with such orders and therefore generally are not listed in the Schedules and Statements.

**Valuation**

It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations of all of their assets. Accordingly, unless otherwise indicated, net book values as of December 31, 2011 are reflected on the Schedules and Statements. Exceptions to this include operating cash and certain other assets. Operating cash is presented at bank balances as of the Petition Date. Certain other assets, such as investments in subsidiaries and other intangible assets, are listed at undetermined amounts, as the net book values may differ materially from fair market values. Amounts ultimately realized may vary from net book value (or whatever value was ascribed) and such variance may be material. Accordingly, the Debtors reserve all of their rights to amend or adjust the value of each asset set forth herein. In addition, the amounts shown for total liabilities exclude items identified as "unknown" or "undetermined" and, thus, ultimate liabilities may differ materially from those stated in the Schedules and Statements.

**Dates**

The information provided herein, except as otherwise noted, represents the asset data of the Debtors as of December 31, 2011 and the liability data of the Debtors as of the close of business on January 18, 2012. December 31, 2011 was selected as the date chosen for asset data because it is the accounting closing nearest to the Petition Date, and the net book values should not have changed materially between the Petition Date and December 31, 2011.

**Workers' Compensation**

Workers' compensation claims generally have been excluded from the Schedules and Statements because the Debtors are performing their obligations as required by law and in accordance with the "first day" order and supplemental order granting authority to the Debtors to satisfy those obligations in the ordinary course.

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

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**Case Number: 12-10213 (ALG)**

---

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**Specific Notes**

These General Notes are in addition to the specific notes set forth in the Schedules and Statements of the individual Debtor entities. The fact that the Debtors have prepared a Global Note with respect to a particular Schedule or Statement and not as to others does not reflect and should not be interpreted as a decision by the Debtors to exclude the applicability of such Global Note to any or all of the Debtors' remaining Schedules or Statements, as appropriate. Disclosure of information in one Schedule, one Statement, or an exhibit or attachment to a Schedule or Statement, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedule, Statement, exhibit, or attachment.

**Liabilities**

The Debtors have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtors reserve the right to amend the Schedules and Statements as they deem appropriate in this regard.

**Excluded Assets and Liabilities**

The Debtors have excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including goodwill; accrued liabilities including, but not limited to, accrued salaries and employee benefits; tax accruals; accrued accounts payable; and assets with a net book value of zero. The Debtors also have excluded rejection damage claims of counterparties to executory contracts and unexpired leases that have been or may be rejected; to the extent such damage claims exist. In addition, certain immaterial assets and liabilities may have been excluded. Pursuant to certain Bankruptcy Court orders, the Debtors have been granted authority to pay certain prepetition obligations to, among others, employees, taxing authorities, intercompany and foreign vendors. Accordingly, these liabilities may have been satisfied in accordance with such orders and therefore may not be listed in the Schedules and Statements.

**Customer Lists**

The Debtors have compiled certain customer lists and related customer information. Although this information is confidential and has not been included on Schedule B, the omission of such information should not be deemed a conclusion that such information has no value.

**Leases**

The Debtors have not included in the Schedules and Statements the future obligations of any capital or operating leases. Capital leases are not included as assets of the Debtors on Schedule A or B. Capital leases are only reported on Schedule G for the applicable Debtor. To the extent that there was an amount outstanding under a lease as of the Petition Date, the amount owed to that creditor has been listed on Schedule F.

**Contingent Assets**

The Debtors believe that they may possess certain claims and causes of action against various parties. Additionally, the Debtors may possess contingent claims in the form of various avoidance actions they could commence under the provisions of chapter 5 of the Bankruptcy Code and other relevant nonbankruptcy laws. The Debtors, despite reasonable efforts, may not have set forth all of their causes of action against third parties as assets in their Schedules and Statements. The Debtors reserve all of their rights with respect to any claims, causes of action, or avoidance actions they may have and nothing contained in these Global Notes or the Schedules and Statements shall be deemed a waiver of any such claims, avoidance actions, or causes of action or in any way prejudice or impair the assertion of such claims.

The Debtors may also possess contingent and unliquidated claims against affiliated entities (both Debtor and non-Debtor) for various financial accommodations and similar benefits they have extended from time to time, including contingent and unliquidated claims for contribution, reimbursement and/or indemnification arising from, among other things, (i) letters of credit, (ii) notes payable and receivable, (iii) surety bonds, (iv) guaranties, (v) indemnities, and (vi) warranties. Additionally, prior to the relevant Petition Date, each Debtor, as plaintiff, may have commenced various lawsuits in the ordinary course of its business against third parties seeking monetary damages. Refer to each Statement, item 4(a)(i), for lawsuits commenced prior to the relevant Petition Date in which the Debtor was a plaintiff.

**Receivables**

For confidentiality reasons the Debtors have not listed individual customer accounts receivable balance information. Accounts receivable information has been listed net of reserves for doubtful accounts and returns as of December 31, 2011.

**Guaranties and Other Secondary Liability Claims**

The Debtors have used reasonable efforts to locate and identify guaranties and other secondary liability claims (collectively, "Guaranties") in each of their executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. Where such Guaranties have been identified, they have been included in the relevant Schedule G for the Debtor or Debtors affected by such Guaranties. The Debtors, however, believe that certain Guaranties embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements may have been inadvertently omitted. Thus, the Debtors reserve all of their rights to amend the Schedules to the extent that additional Guaranties are identified.

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

**Laser-Pacific Media Corporation**

**Case Number: 12-10213 (ALG)**

---

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DEBTOR'S SCHEDULES AND STATEMENTS**

**Co-Obligors**

In the event that two or more Debtors are co-obligors with respect to a scheduled debt or guaranty, such debt or guaranty is listed in the Schedules and Statements of each such Debtor at the full amount of such potential claim, and such claim is marked "contingent" and "unliquidated". No claim set forth on the Schedules and Statements of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other Debtors or non-Debtors.

**Intellectual Property Rights**

Exclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated, or otherwise have expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated, or otherwise have not expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all intellectual property rights.

**Fiscal Year**

Each Debtor's fiscal year ends on December 31.

**Currency**

Unless otherwise indicated, all amounts are reflected in U.S. dollars. To the extent data was provided in foreign currencies, exchange rates as of the Petition Date were used to convert amounts to U.S. dollars.

**Property and Equipment**

Unless otherwise indicated, owned property and equipment are stated at net book value. The Debtors may lease furniture, fixtures, and equipment from certain third party lessors. Any such leases are set forth in the Schedules and Statements. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all of their rights with respect to same.

**Claims of Third-Party Related Entities**

While the Debtors have made every effort to properly classify each claim listed in the Schedules as being either disputed or undisputed, liquidated or unliquidated, and contingent or noncontingent, the Debtors have not been able to fully reconcile all payments made to certain third parties and their related entities on account of the Debtors' obligations to same.

**Interest in Subsidiaries and Affiliates**

Kodak directly or indirectly owns all or part of the subsidiaries and affiliates that are also Debtors. In addition, Kodak indirectly owns all or part of numerous subsidiaries and affiliates that are not Debtors. Interests in subsidiaries arise from stock ownership or from interests in partnerships. Each Debtor's Schedule B13, B14 or Statement 18a contains a listing of the current capital structure of Kodak and its Debtor and non-Debtor affiliates and includes ownership interests in the related affiliates, partnerships and joint ventures of each corporate affiliate.

**Umbrella or Master Agreements**

A number of contracts listed in the Schedules and Statements are umbrella or master agreements that cover relationships with some or all of the Debtors. Where relevant, such agreements have been listed in the Schedules and Statements only of the Debtor(s) that signed the original umbrella or master agreement.

**Insiders**

The Debtors have attempted to include all payments made over the 12 months preceding the Petition Date to any individual or entity deemed an "insider". For these purposes, "insider" is defined as (i) directors of the Debtor; (ii) officers of the Debtor; (iii) persons in control of the Debtor; (iv) partnership in which the debtor is a general partner; (v) general partner of the debtor; or (vi) relative of a general partner, director, officer, or person in control of the debtor. The listing of a party as an "insider", however, is not intended to be, nor shall be, construed as a legal characterization of such party as an insider and does not act as an admission of any fact, claim, right, or defense, and all such rights, claims, and defenses are hereby expressly reserved.

**Payments**

The financial affairs and business of the Debtors are complex. Prior to the Petition Date, the Debtors participated in a substantially consolidated cash management system through which certain payments were made by one entity on behalf of another. As a result, certain payments in the Schedules and Statements may have been made prepetition by one entity on behalf of another entity through the operation of the consolidated cash management system.

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

**Laser-Pacific Media Corporation**

**Case Number: 12-10213 (ALG)**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**Intercompany Transactions**

Prior to the Petition Date, the Debtors routinely engaged in intercompany transactions resulting in intercompany accounts payable and receivable. These intercompany accounts payable and receivable are settled through a series of netting transactions. Pursuant to the Cash Management Order, the Debtors received the authority to continue honoring intercompany claims and transactions, subject to the limitations of the DIP agreements. As such, the respective intercompany accounts payable and receivable as of the Petition Date are not listed in the Schedules and Statements. However, intercompany loans between Debtors and non-Debtor entities are reflected in either Schedule B-18 or Schedule F-15. The Debtors may supplement the Schedules and Statements with the intercompany account balances at a later date.

**Totals**

All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements.

**Schedule D - Creditors Holding Secured Claims**

Amounts listed herein are as of the Petition Date.

Except as otherwise agreed pursuant to a stipulation, agreed order, or general order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D of any Debtors. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization or structure of any such transaction, or any document or instrument (including, without limitation, any inter-company agreement) related to such creditor's claim. The descriptions provided in Schedule D are intended only to be a summary, they do not constitute an admission and are not dispositive for any purpose. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of any lien. Nothing in the Global Notes or the Schedules and Statements shall be deemed to be an admission, modification, or interpretation of or relating to such agreements.

Certain of the Debtors' agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financing agreements. No attempt has been made to identify such agreements for purposes of Schedule D. However, the Debtors reserve all of their rights to amend Schedule D in the future to the extent the Debtors determine that any claims associated with such agreements are property reported on Schedule D. The Debtors reserve all of their rights, claims, and causes of action with respect to claims associated with any contracts and agreements listed in Schedule G, including the right to dispute or challenge the characterization of the structure of any transaction, document, or instrument related to a creditor's claim, including to argue that an agreement listed in Schedule G may be treated as a secured financing agreement, rather than an executory contract or unexpired lease. Nothing herein shall be construed as an admission by the Debtors of the legal rights of the claimant or a waiver of the Debtors' rights to recharacterize or reclassify such claim or contract.

Some of the Debtors' creditors may have filed mechanic or material man's liens following the commencement of the Debtors' chapter 11 cases. Some liens may, by virtue of section 546(b) of the Bankruptcy Code and applicable law, relate back to the period prior to the Petition Date. Any such liens that have been filed after the petition date may not be listed on Schedule D.

To the extent that any landlords, real property and personal property lessors, utility companies, or other creditors hold a security deposit from any of the Debtors and to the extent that such deposits constitute secured claims, such deposits are not listed on Schedule D, except as specifically stated herein.

**Schedule E - Creditors Holding Unsecured Priority Claims**

Amounts listed herein are as of the Petition Date.

All claims listed on the Debtors' Schedule E are claims owed to various taxing authorities or to employees of the Debtors. The listing of any claim on Schedule E does not constitute an admission by the Debtors that such claim is entitled to priority treatment under section 507 of the Bankruptcy Code. The Debtors reserve all of their rights to dispute the amount and/or the priority status of any claim on any basis at any time.

As noted in the Global Notes, the Bankruptcy Court entered a first day order granting authority to the Debtors to pay certain prepetition employee wage and other obligations in the ordinary course (the "Employee Wage Order"). Pursuant to the Employee Wage Order, the Debtors believe that any priority employee claims for prepetition amounts have been or will be satisfied, and such satisfied amounts are therefore not listed on Schedule E. Only non priority employee claims against the Debtors for prepetition amounts that have not been paid as of the time that the Schedules and Statements were prepared were included; such amounts are listed on Schedule F.

Certain of the tax claims may be subject to on-going audits and the Debtors are otherwise unable to determine with certainty the amount of many, if not all, of the remaining claims listed on Schedule E. Therefore, the Debtors have listed all such claims as undetermined in amount, pending final resolution of on-going audits or outstanding issues.

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

**Laser-Pacific Media Corporation**

**Case Number: 12-10213 (ALG)**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**Schedule F - Creditors Holding Unsecured Nonpriority Claims**

Amounts listed herein are as of the Petition Date.

The Debtors have used reasonable best efforts to list all general unsecured claims against the Debtors on Schedule F based upon the Debtors' existing books and records.

Schedule F does not include certain deferred credits, deferred charges, deferred liabilities, accruals, or general reserves. Such amounts are general estimates of liabilities and do not represent specific claims as of the Petition Date; however, such amounts are reflected on the Debtors' books and records as required in accordance with GAAP. Such accruals are general estimates of liabilities and do not represent specific claims as of the Petition Date.

Schedule F does not include certain reserves for potential unliquidated contingencies that historically were carried on the Debtors' books as of the Petition Date; such reserves were for potential liabilities only and do not represent actual liabilities as of the Petition Date.

The claims listed in Schedule F arose or were incurred on various dates. In certain instances, the date on which a claim arose is an open issue of fact. Although commercially reasonable efforts have been made to identify the date of incurrence of each claim, determining the date upon which each claim in Schedule F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors do not list a date for each claim listed on Schedule F.

Schedule F contains information regarding potential and pending litigation involving the Debtors. In certain instances, the Debtor that is the subject of the litigation is unclear or undetermined. To the extent that litigation involving a particular Debtor has been identified, however, such information is contained in the Schedule for that Debtor.

Schedule F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption, or assumption and assignment, of an executory contract or unexpired lease. In addition, Schedule F does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist.

Except in certain limited circumstances, the Debtor has not scheduled contingent and unliquidated liabilities related to guaranty obligations on Schedule F. Such guaranties are, instead, listed on Schedule G.

The claims of individual creditors for, among other things, goods, services, or taxes listed on the Debtors' books and records may not reflect credits or allowances due from such creditors. The Debtors reserve all of their rights in respect of such credits or allowances. The dollar amounts listed may be exclusive of contingent or unliquidated amounts.

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

**Laser-Pacific Media Corporation**

**Case Number: 12-10213 (ALG)**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**Schedule G - Executory Contracts and Unexpired Leases**

The Debtors' business is complex. While the Debtors' existing books, records, and financial systems have been relied upon to identify and schedule executory contracts at each of the Debtors, and although commercially reasonable efforts have been made to ensure the accuracy of Schedule G, inadvertent errors, omissions, or over inclusion may have occurred. The Debtors do not make, and specifically disclaim, any representation or warranty as to the completeness or accuracy of the information set forth on Schedule G. The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contract, agreement, or lease set forth in Schedule G and to amend or supplement Schedule G as necessary. The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, memoranda, and other documents, instruments, and agreements that may not be listed therein despite the Debtors' use of reasonable efforts to identify such documents. Further, unless otherwise specified on Schedule G, each executory contract or unexpired lease listed thereon shall include all exhibits, schedules, riders, modifications, declarations, amendments, supplements, attachments, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such executory contract or unexpired lease, without respect to whether such agreement, instrument or other document is listed thereon.

In some cases, the same supplier or provider appears multiple times in Schedule G. This multiple listing is intended to reflect distinct agreements between the applicable Debtor and such provider or vendor.

In the ordinary course of business, the Debtors may have issued numerous purchase orders for supplies, product, and related items which, to the extent that such purchase orders constitute executory contracts, are not listed individually on Schedule G. To the extent that goods were delivered under purchase orders prior to the Petition Date, vendors' claims with respect to such delivered goods are included on Schedule F.

As a general matter, certain of the Debtors' executory contracts and unexpired leases could be included in more than one category. In those instances, one category has been chosen to avoid duplication. Further, the designation of a category is not meant to be wholly inclusive or descriptive of the entirety of the rights or obligations represented by such contract.

Certain of the Debtors' executory contracts are purchase and sale agreements. In those instances, the executory contracts generally are listed in either the "sales agreements" or "purchase agreements" category, not both.

Certain of the executory contracts and unexpired leases listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, right to lease additional space, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth separately on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their business, such as indemnity agreements, supplemental agreements, amendments/letter agreements, title agreements, and confidentiality agreements. Such documents also are not set forth in Schedule G.

The Debtors hereby reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on Schedule G, including the right to dispute or challenge the characterization or the structure of any transaction, document, or instrument related to a creditor's claim, to dispute the validity, status, or enforceability of any contract, agreement, or lease set forth in Schedule G, and to amend or supplement Schedule G as necessary. Inclusion of any agreement on Schedule G does not constitute an admission that such agreement is an executory contract or unexpired lease and the Debtors reserve all rights in that regard, including, without limitation, that any agreement is not executory, has expired pursuant to its terms, or was terminated prepetition.

In addition, certain of the agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings. The presence of a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease. The Debtors reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on Schedule G, including the right to dispute or challenge the characterization or the structure of any transaction, or any document or instrument (including, without limitation, any intercreditor or intercompany agreement) related to a creditor's claim. Certain of the contracts, agreements, and leases listed on Schedule G may have been entered into by more than one of the Debtors. Further, the specific Debtor obligor to certain of the executory could not be specifically ascertained in every circumstance. In such cases, the Debtors used their best efforts to determine the correct Debtor's Schedule G on which to list such executory contract or unexpired lease.

In order to comply with legal requirements in certain foreign jurisdictions, Eastman Kodak Company over the years has entered into a number of trademark licenses with various of its foreign subsidiaries in order for those subsidiaries to demonstrate a right to act on behalf of Eastman Kodak Company and for Eastman Kodak Company to be able to demonstrate that the subsidiaries' use of the subject trademarks is with the permission of and inures to the benefit of Eastman Kodak Company. Because such intercompany licenses are procedural and ordinary course in nature, they are not captured on Schedule G.

In the ordinary course of business, the Debtors have entered into numerous contracts or agreements, both written and oral, regarding the provision of certain services on a month to month basis. To the extent such contracts or agreements constitute executory contracts, these contracts and agreements are not listed individually on Schedule G.

Certain of the executory contracts may not have been memorialized and could be subject to dispute; executory agreements that are oral in nature have not been included in Schedule G.

In the ordinary course of business, the Debtors may have entered into confidentiality agreements which, to the extent that such confidentiality agreements constitute executory contracts, are not listed individually on Schedule G.

Certain of the executory contracts and unexpired leases listed in Schedule G refer to a former name of a Debtor. The exhibit to Schedule B13 and B14 lists the names that particular Debtor has used during the eight years prior to the Petition Date and may be referred to in this regard.

Certain of the executory contracts and unexpired leases listed in Schedule G were assigned to, assumed by, or otherwise transferred to certain of the Debtors in



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

**Laser-Pacific Media Corporation**

**Case Number: 12-10213 (ALG)**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

connection with, among other things, acquisitions by the Debtors. In those instances, the entity listed as the party to the executory contract or unexpired lease is the former party to same.

The Debtors have used reasonable best efforts to list all executory contracts and unexpired leases under the correct Debtor and agreement category. However, due to the large volume of these agreements, certain of the executory contracts and unexpired leases may be listed under the incorrect Debtor and/or agreement category.

Except in certain limited circumstances, the Debtors have not scheduled contingent and unliquidated liabilities related to guaranty obligations on Schedule F. Such guaranties are, instead, listed on Schedule G.

In addition, Schedule G does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases that have been or may be rejected; to the extent such damage claims exist.

Due to the volume of the Debtors' executory contracts and unexpired leases, the Debtors are still in the process of collecting the addresses of all counterparties to such executory contracts and unexpired leases. These addresses will be compiled prior to sending notice of the bar date for the filing of proofs of claim in these chapter 11 cases.

**Schedule H - Co-Debtors**

In the ordinary course of their business, the Debtors pay certain expenses on behalf of their subsidiaries. In addition, in the ordinary course of their business, certain of the Debtors have guaranteed certain obligations and liabilities. However, the transactions and guarantees between the Debtors and their subsidiaries are too voluminous to list separately but, in some instances, are reflected elsewhere in the Schedules and Statements. The Debtors may not have identified certain guarantees that are embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other agreements. The Debtors reserve their rights to amend Schedule H to the extent that additional guarantees are identified or such guarantees are discovered to have expired or become unenforceable.

In the ordinary course of their business, the Debtors may be involved in pending or threatened litigation and claims arising out of certain ordinary course of business transactions. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counter-claims against other parties. Due to the volume of such claims and because all such claims are contingent, disputed, and/or unliquidated, such claims have not been set forth individually on Schedule H. However, some such claims may be listed elsewhere in the Schedules and Statements.

**Statements - Question 3b (i) and (ii) - 90 Day Payments**

The dates set forth in the "Date of Payment" column relate to one of the following: (a) the date of a wire transfer; (b) the date of an "ACH" payment; or (c) the clearance date for a check or money order. In addition to the payments disclosed in response to this Question, the Debtors engaged in numerous transactions, including employee compensation, independent contractor fees, Directors' fees, and intercompany payments that the Debtors may not have included in response to this question.

**Statements - Question 4 - Lawsuits**

If a Debtor entity does not appear as a named party in a particular line item on this Statement it is because that Debtor is named under the full case name rather than the abbreviated case caption set forth on this Schedule. If multiple Debtors are parties in a given proceeding, that proceeding will be listed on Attachment 4a of the Statement for each Debtor named. Attachment 4a(i) lists those suits where the Debtor is a Plaintiff; Attachment 4a(ii) lists those suits where the Debtor is a Defendant. The Debtors reserve the right to assert that any Debtor or non-Debtor party is not an appropriate party to such actions or proceedings. In the ordinary course of business, the Debtors may be obligated to withhold amounts from the paychecks of various regular employees in connection with garnishment orders or other state law withholding orders. The Debtors believe that these amounts do not constitute property of the estate and, accordingly, are not responsive to this question. Moreover, out of concerns for the confidentiality of the Debtors' employees, the Debtors have not listed any such garnishment in response to this question.

**Statements - Question 5 - Repossessions, foreclosures and returns**

In connection with the manufacture and assembly of various digital imaging and printing technology devices including printers, scanners, digital cameras, printing presses, photographic film and paper, and digital plates among other items, the Debtors receive goods, materials and work in process (collectively, the "Materials") from thousands of suppliers and processors. In the ordinary course of their dealings with these suppliers and processors, the Debtors regularly receive damaged and nonconforming Materials, which the Debtors return in exchange for credits or other consideration. Because of the sheer volume of such returns the Debtors have not listed the value or frequency of such returns, nor the resulting credits or consideration.

**Statements - Question 7 - Gifts**

In the year preceding the Petition Date, Eastman Kodak Company made cash and other equipment contributions to the organizations listed in these reports. While reasonable efforts have been made to ensure that the gifts listed in response to Question 7 include all gifts made, given the magnitude of the Debtors' operations, certain gifts inadvertently may have been omitted from the Schedules and Statements.

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

**Laser-Pacific Media Corporation**

**Case Number: 12-10213 (ALG)**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**Statements - Question 8 - Losses**

For debtors with losses, an attachment of detailed information is included in the comprehensive Statements of Financial Affairs. The losses listed exclude those incurred in the ordinary course of business or those where the amount of such losses is de minimis.

**Statements - Question 9 - Payments related to debt counseling or bankruptcy**

Unless otherwise disclosed, all professional fees related to restructuring or bankruptcy counseling were paid by Eastman Kodak Company on behalf of all Debtors.

**Statements - Question 10 - Other Transfers**

The transfers of property listed here include all transfers of property out of the Debtor entities that occurred outside the ordinary course of business. In addition to the transfers listed here, there may be various assets of de minimis value that were transferred or disposed of in connection with the sale or wind-down or closing of certain businesses and/or locations. Those de minimis assets are also not contained in this report.

**Statements - Question 18c - Nature, Location of Business**

Listed here are the business interests acquired by merger or sold in the six years prior to the Petition Date. For a complete list of additional businesses of the Debtor's affiliates as of the Petition Date, including any business entities that own or are owned by the Debtor in whole or in part, see Exhibit B-13 and B-14 to Schedule B.

**STATEMENT OF FINANCIAL AFFAIRS**  
**UNITED STATES BANKRUPTCY COURT**  
**SOUTHERN DISTRICT OF NEW YORK**

**Chapter 11**

**In re: Laser-Pacific Media Corporation**  
Debtor.

**Case Number: 12-10213 (ALG)**

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This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

**DEFINITIONS**

*"In business."* A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

*"Insider."* The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

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**1. Income from employment or operation of business**

None  State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**See Attachment 1 to the Statement of Financial Affairs**

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**2. Income other than from employment or operation of business**

None  State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two year** immediately preceding the commencement of this case. Give particular If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed).

**See Attachment 2 to the Statement of Financial Affairs**

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**3. Payments to Creditors**

*Complete a. or b., as appropriate, and c.*

None  *a. Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$600. Indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None  *b. Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,850. If the debtor is an individual, indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None  *c. All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**Each of the Officers and Directors of the Debtor are appointed through the EK Corporate Governance body. Any related compensation or related items are managed by Eastman Kodak Company.**

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None  **4. Suits, executions, garnishments, and attachments**

a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**See Attachment 4a to the Statement of Financial Affairs**

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None  b. Describe all property that has been attached, garnished, or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**5. Repossessions, foreclosures, and returns**

None  
 List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**6. Assignments and receiverships**

None  
 a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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None  
 b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**7. Gifts**

None  
 List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**8. Losses**

None  
 List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**9. Payments related to debt counseling or bankruptcy**

None  
 List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, or consultation concerning debt consolidation, relief under the bankruptcy laws, preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

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**10. Other transfers**

None  
 List all other property, other than property transferred in the ordinary course of the business or financial affairs of the Debtor transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**See Attachment 10a to the Statement of Financial Affairs**

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None  b. List all property transferred by the debtor within **two years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

**See Attachment 10a to the Statement of Financial Affairs**

**11. Closed financial accounts**

None  List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**See Attachment 11 to the Statement of Financial Affairs**

**12. Safe deposit boxes**

None  List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**13. Setoffs**

None  List all setoffs made by any creditor, including a bank, against debts or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**14. Property held for another person**

None  List all property owned by another person that the debtor holds or controls.

**15. Prior address of debtor**

None  If the debtor has moved within the **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

**See Attachment 15 to the Statement of Financial Affairs**

**16. Spouses and Former Spouses**

None  If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington or Wisconsin) within **eight-years** immediately preceding the commencement of this case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

**17. Environmental Information**

For the purposes of this questions, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

None  a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law.

**See Attachment 17a to the Statement of Financial Affairs**

None  b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

**Notices sent by Debtor are combined with those notices received in the answer to 17a.**

None  c. List all judicial or administrative proceedings, including settlements or order, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

**18. Nature, location, and names of business**

None  a. *If the debtor is an individual,* list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partnership, sole proprietorship, or was a self-employed professional within the **six-years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting of equity securities within the **six-years** immediately preceding the commencement of this case

*If the debtor is a partnership,* list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting securities, within the **six-years** immediately preceding the commencement of this case.

*If the debtor is a corporation,* list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting securities, within the **six-years** immediately preceding the commencement of this case.

**The ownership structure chart (including previously held interests) as provided in Schedules B13 and B14 serves as the response to this question.**

None  b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within the **six-years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sold proprietor or otherwise self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within the six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

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**19. Books, records and financial statements**

None

a. List all bookkeepers and accountants who within the **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

**Eric Samuels, Chief Accounting Officer and Corporate Controller of Eastman Kodak Company**

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None

b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

**NAME AND ADDRESS**

**PricewaterhouseCoopers, LLP  
1100 Bausch & Lomb Place  
Rochester, NY 14604**

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None

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

**Refer to the answer to 19a above as the response to this question.**

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None

d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom a financial statement was issued within the **two years** immediately preceding the commencement of this case by the debtor.

**Pursuant to the requirements of the Securities Exchange Act of 1934, at the end of each of its fiscal quarters and years and upon the occurrence of significant events, Eastman Kodak Company prepares and files with the SEC Form 10-Q Quarterly Reports, Form 10-K Annual Reports, and Form 8K Special Reports (collectively, the "SEC Filings"). The SEC Filings contain consolidated financial information relating to the Debtor and its affiliates. Additionally, the Debtors have historically provided information such as annual reports on their website. Because the SEC Filings and other reports are of public record, the Debtor does not maintain records of the parties who requested or obtained copies of any of the SEC Filings from the SEC, the Debtor or other sources.**

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**20. Inventories**

None

a. List the dates of the last two inventories taken of the debtor's property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

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None

b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.



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**21. Current Partners, Officers, Directors and Shareholders**

None

a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

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None

b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent of more of the voting or equity securities of the corporation.

**See Attachment 21b to the Statement of Financial Affairs**

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**22. Former partners, officers, directors, and shareholders.**

None

a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

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None

b. If the debtor is a corporation, list all officers, or directors whose relationships with the corporation terminated within **one year** immediately preceding the commencement of this case.

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**23. Withdrawals from a partnership or distributions by a corporation**

None

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

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**24. Tax Consolidation Group**

None

If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within the **six-years** immediately preceding the commencement of this case.

**Eastman Kodak Company, Taxpayer-Identification Number 16-0417150.**

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**25. Pension Funds**

None

If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six-years** immediately preceding the commencement of this case.

**See Attachment 25 to the Statement of Financial Affairs**

**Laser-Pacific Media Corporation**  
**Case Number: 12-10213 (ALG)**

**Attachment 1**

**Income from employment or operation of business**

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the two years immediately preceding this calendar year.

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<u>Source</u>	<u>Amount</u>
12/31/2010 GROSS REVENUE	\$4,598,289
12/31/2011 GROSS REVENUE	\$0
1/1/2012 - 01/31/2012 GROSS REVENUE	\$0

**Laser-Pacific Media Corporation**  
**Case Number: 12-10213 (ALG)**

**Attachment 2**

**Income other than from employment or operation of business**

State the amount of income received by the debtor other than from employment, trade, profession, operation of the debtor's business during the two years immediately preceding the commencement of this case.

---

<u>Source</u>	<u>Amount</u>
12/31/2010 MISCELLANEOUS OTHER INCOME	\$128,751
12/31/2011 MISCELLANEOUS OTHER INCOME	\$9,223
1/1/2012 - 1/31/2012 MISCELLANEOUS OTHER INCOME	\$0

**Laser-Pacific Media Corporation**  
**Case Number: 12-10213 (ALG)**

**Attachment 4a**

**Suits and administrative proceedings, executions, garnishments and attachments**

List all suits and administrative proceedings to which the debtor is or was a party within one year immediately preceding the filing of this bankruptcy case

<u>Caption Of Suit</u>	<u>Case Number</u>	<u>Nature Of Proceeding</u>	<u>Court Or Agency And Location</u>	<u>Status/Disposition</u>
DIGITAL DAILIES & PREVIEWS LLC V. LASER-PACIFIC MEDIA CORPORATION ET AL	2:05-CV-03992	INTELLECTUAL PROPERTY LITIGATION	U.S. DISTRICT COURT - NORTHERN DISTRICT OF CALIFORNIA SAN FRANCISCO, CA	PENDING
GEORGE GOMEZ ET AL V. PACIFIC VIDEO, INC. ET AL	2:10-CV-05678	EMPLOYEE, COMPENSATION & BENEFIT LITIGATION	U.S. DISTRICT COURT - CENTRAL DISTRICT OF CALIFORNIA LOS ANGELES, CA	SETTLED

**Laser-Pacific Media Corporation**  
**Case Number: 12-10213 (ALG)**

**Attachment 10a**

**Other transfers**

List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within two years immediately preceding the commencement of this case

<u>Name And Address Transferee</u>	<u>Date</u>	<u>Describe Property Transferred And Value Received</u>	
LASER PACIFIC LLC 809 NORTH CAHUENGA BOULEVARD HOLLYWOOD, CA 90038	3/31/2010	TRANSFER OUT - PACIFIC VIDEO, INC.; SALE OF INTEREST IN LASER PACIFIC LLC; COMBINED DEBTORS RECEIVED 30% PREFERRED EQUITY STAKE IN TRANSFEREE	UNDETERMINED
LASER PACIFIC LLC 809 NORTH CAHUENGA BOULEVARD HOLLYWOOD, CA 90038	3/31/2010	TRANSFER OUT - LASER EDIT, INC.; SALE OF INTEREST IN LASER PACIFIC LLC; COMBINED DEBTORS RECEIVED 30% PREFERRED EQUITY STAKE IN TRANSFEREE	UNDETERMINED
LASER PACIFIC LLC 809 NORTH CAHUENGA BOULEVARD HOLLYWOOD, CA 90038	3/31/2010	TRANSFER OUT - LASER-PACIFIC MEDIA CORPORATION; SALE OF ASSETS; COMBINED DEBTORS RECEIVED 30% PREFERRED EQUITY STAKE IN TRANSFEREE	UNDETERMINED
		<b>TOTAL</b>	<u><u>                    </u></u>

**Laser-Pacific Media Corporation**  
**Case Number: 12-10213 (ALG)**

**Attachment 11**

**Closed financial accounts**

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within one year immediately preceding the commencement of this case

<u>Name And Address Of Institution</u>	<u>Type Of Account</u>	<u>Last 4 Digits Of Account</u>	<u>Date Of Sale Or Closing</u>
BANK OF AMERICA 602 PEACHTREE ST NE 10TH FLOOR ATLANTA, GA 30308	RECEIPT	8862	7/29/2011
BANK OF AMERICA 602 PEACHTREE ST NE 10TH FLOOR ATLANTA, GA 30308	RECEIPT	4910	7/29/2011
BANK OF AMERICA 602 PEACHTREE ST NE 10TH FLOOR ATLANTA, GA 30308	RECEIPT	8854	7/29/2011

Case Number: 12-10213 (ALG)

**Prior address of debtor**

If debtor has moved within three years immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case

<u>Address</u>	<u>Name Used</u>	<u>Dates</u>
809 N. CAHUENGA BLVD. LOS ANGELES, CA 90038	LASER-PACIFIC MEDIA CORPORATION	5/26/2010

**Laser-Pacific Media Corporation**  
**Case Number: 12-10213 (ALG)**

**Attachment 17a**

**Environmental Information**

List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law

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<u>Site Name And Address</u>	<u>Name Of Governmental Unit</u>	<u>Environmental Law</u>
LASER PACIFIC MEDIA CORP 823-835 SEWARD STREET HOLLYWOOD, CA 90038	LOS ANGELES WATER BOARD	OVERSIGHT

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**Laser-Pacific Media Corporation**  
**Case Number: 12-10213 (ALG)**

**Attachment 21b**

**Current Partners, Officers, Directors and Shareholders**

If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

<u>Name And Address</u>	<u>Title</u>	<u>Nature And Percentage Of Stock Ownership</u>	
EASTMAN KODAK COMPANY 343 STATE STREET ROCHESTER, NY 14650	SHAREHOLDER	BENEFICIAL SECURITY OWNER OF MORE THAN 5%	Less Than 5%
LOVE, WILLIAM 343 STATE STREET ROCHESTER, NY 14650	TREASURER	OFFICER	Less Than 5%
SHELLER, PATRICK 343 STATE STREET ROCHESTER, NY 14650	SECRETARY	OFFICER	Less Than 5%
SHELLER, PATRICK 343 STATE STREET ROCHESTER, NY 14650	CHAIRMAN	OFFICER	Less Than 5%
SHELLER, PATRICK 343 STATE STREET ROCHESTER, NY 14650	DIRECTOR	DIRECTOR	Less Than 5%
WYLIE, SUSAN 343 STATE STREET ROCHESTER, NY 14650	ASSISTANT SECRETARY	OFFICER	Less Than 5%

**Laser-Pacific Media Corporation**  
**Case Number: 12-10213 (ALG)**

**Attachment 25**

**Pension Funds**

If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within six years immediately preceding the commencement of the case

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<u><b>Name Of Pension Fund</b></u>	<u><b>Taxpayer-Identification Number (EIN)</b></u>
LASERPACIFIC MEDIA CORPORATION EMPLOYEES' 401(K) RETIREMENT PLAN (PN 001)	95-3824617

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Laser-Pacific Media Corporation

Case Number: 12-10213 (ALG)

## DECLARATION CONCERNING DEBTOR'S STATEMENT OF FINANCIAL AFFAIRS

### DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

**Date:** April 18, 2012

**Signature:** /s/ Antoinette McCorvey

Antoinette McCorvey, Chief Financial Officer

**Name and Title**

*Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571*