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 Unsecured Creditors of Eastman
 Kodak Company, et al.

Co-Counsel for Official Committee of
 Unsecured Creditors of Eastman
 Kodak Company, et al.

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

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In re:	: Chapter 11
	: :
EASTMAN KODAK COMPANY, <u>et al.</u>,¹	: Case No. 12-10202 (ALG)
	: :
Debtors.	: (Jointly Administered)
	: :
----- X	
	: :
OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF EASTMAN KODAK, COMPANY, <u>et al.</u>,	: :
	: :
Plaintiff,	: :
	: Adv. Proc. No. _____
v.	: :
	: :
WILMINGTON TRUST, N.A., in its capacities as Successor Indenture Trustee and Collateral Agent	: :
	: :
Defendant.	: :
----- X	

¹ The Debtors, 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.



COMPLAINT

Plaintiff, the Official Committee of Unsecured Creditors (the “Committee”) appointed in the above-captioned jointly administered chapter 11 cases of Eastman Kodak Company (“Kodak”) and the other debtors in possession (collectively, the “Debtors”), by and through its undersigned counsel, brings this action on behalf of the Debtors’ estates against Defendant Wilmington Trust, N.A., in its capacities as successor indenture trustee and collateral agent (the “Successor Trustee” or the “Defendant”), and respectfully alleges as follows:

NATURE OF THE ACTION

1. The Committee seeks a declaratory judgment, among other forms of relief, that certain of the Debtors’ valuable assets – namely, Kodak’s foreign patents and patent infringement claims – do not constitute collateral for the Debtors’ prepetition second lien debt. This action is necessary to preserve the significant value associated with these assets for the benefit of the Debtors’ estates and their unsecured creditors.

2. In 2010 and 2011, respectively, Kodak issued \$500 million in senior secured notes due 2018 and \$250 million in senior secured notes due 2019 (collectively, the “Second Lien Notes”). In connection with issuing the Second Lien Notes, Kodak and certain of its affiliates entered into a security agreement, dated as of March 5, 2010 (as amended, supplemented or otherwise modified from time to time, the “Security Agreement”), pursuant to which they purported to grant to The Bank of New York Mellon, as collateral agent for the holders of the Second Lien Notes (the “Former Trustee”), a second priority lien on and security interest in certain of their respective assets (collectively, the “Collateral”).

3. The definition of “Collateral” in the Security Agreement and the corresponding financing statements excludes certain of the Debtors’ assets (the “Excluded Assets”). Despite their exclusion from the definition of “Collateral”, the Successor Trustee has alleged incorrectly

that certain of the Excluded Assets are part of the Collateral and subject to the liens granted by the Security Agreement.

4. In addition, the Former Trustee and Successor Trustee (together, the “Trustees”) failed to take the steps necessary under applicable law to perfect the purported liens on, and security interests in, certain of the Debtors’ assets that the Successor Trustee has also alleged are included in the Collateral (the “Unperfected Assets”). As a result, the Successor Trustee has no liens on, or security interests in, the Unperfected Assets.

5. Accordingly, the Committee: (i) seeks a declaratory judgment that the Excluded Assets do not constitute Collateral; (ii) seeks to avoid the Successor Trustee’s liens on, and security interests in, the Unperfected Assets and preserve such liens and security interests for the benefit of the Debtors’ estates; and (iii) objects to the secured status of the claims of the Successor Trustee and the holders of the Second Lien Notes (collectively, the “Second Lien Parties”) to the extent such parties assert that their claims are secured by either the Unperfected Assets or the Excluded Assets.

PARTIES

6. The Committee was formed, pursuant to section 1102(a) of the Bankruptcy Code, by the United States Trustee for the Southern District of New York on January 25, 2012 to represent the interests of the Debtors’ unsecured creditors in these chapter 11 cases.

7. The Successor Trustee assumed the roles of Trustee, Registrar, Paying Agent, and Collateral Agent under the Indentures and the Security Agreement pursuant to that certain Instrument of Resignation of Trustee, Appointment and Acceptance of Successor Trustee, dated January 26, 2012.

JURISDICTION AND VENUE

8. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157, 1334, 2201, and 2202 because this is a civil proceeding arising in or relating to Plaintiff's case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code").

9. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

10. Venue is proper in this Court under 28 U.S.C. § 1409(a).

STATEMENT OF FACTS SUPPORTING RELIEF

A. Background

11. As of January 19, 2012 (the "Petition Date"), Kodak was the issuer, and the other Debtors were guarantors, of the Second Lien Notes, consisting of (i) 9.75% Senior Secured Notes (the "2018 Notes") due March 1, 2018 issued pursuant to that certain Indenture, dated March 5, 2010 (as amended, supplemented, or otherwise modified from time to time, the "2018 Indenture"), and (ii) 10.625% Secured Notes (the "2019 Notes") due March 15, 2019 issued pursuant to that certain Indenture, dated March 15, 2011 (as amended, supplemented, or otherwise modified from time to time, the "2019 Indenture" and, together with the 2018 Indenture, the "Indentures"). According to the Proofs of Claim (as defined below), as of the Petition Date, \$500 million in aggregate principal amount was outstanding under the 2018 Notes and \$250 million in aggregate principal amount was outstanding under the 2019 Notes.

12. In connection with the Indentures, the Debtors (in such capacity, the "Grantors") purported to grant to the Former Trustee, for the ratable benefit of the holders of the Second Lien Notes, a second priority lien on, and security interest in, the Collateral pursuant to the Security Agreement.

13. On March 5, 2010, UCC-1 financing statements (the "Financing Statements") were filed with the New Jersey Department of the Treasury, each identifying Kodak as the

“Debtor,” and the Former Trustee as the “Secured Party.”² Schedule A to each of these Financing Statements included the same description of the “Collateral” as set forth in the Security Agreement. On February 29, 2012, amendments to the Financing Statements were filed that purported to assign purported liens and security interests from the Former Trustee to the Successor Trustee.

14. Upon information and belief, the Successor Trustee filed thirty-two proofs of claim in the Debtors’ chapter 11 cases (the “Proofs of Claim”) asserting the Second Lien Parties’ claims against each Debtor on account of the Second Lien Notes. A list of the Proofs of Claim is attached hereto as Schedule 1.

15. On October 31, 2012, the Committee filed a motion, pursuant to sections 1103(c) and 1109(b) of the Bankruptcy Code, for authority to prosecute certain of the causes of action asserted herein on the basis that such claims are colorable and likely to benefit the Debtors’ estates [Docket No. 2276]. On November 14, 2012, the Court granted the Committee’s motion [Docket No. 2370].

B. Foreign Patents

16. The Security Agreement purports to include as Collateral “all patents, patent applications, utility models and statutory invention registrations, all inventions claimed or disclosed therein and all improvements thereto” (the “Patents”), to the extent listed on the relevant schedules to the Security Agreement and not otherwise excluded. Schedule IV(A) to the Security Agreement includes thousands of Patents, including Patents issued by non-U.S. governments (the “Foreign Patents”).

² The Former Trustee also filed substantially identical UCC-1 financing statements in the respective jurisdiction of each other Debtor’s incorporation.

17. Because the Foreign Patents are deemed to be located in the respective non-U.S. jurisdictions in which they were granted, they are “assets located outside of the United States.” As a result, the Foreign Patents are Excluded Assets pursuant to Section 1 of the Security Agreement. See Security Agreement § 1 (“notwithstanding anything herein to the contrary, in no event shall the Collateral include or the security interest granted [here]under . . . attach to: (A) any assets of any Grantor located outside the United States (other than equity interests as otherwise provided by this Agreement) . . .”).

18. In addition, upon information and belief, the Trustees never took any action to perfect a lien on (or similar interest in) any of the Foreign Patents under the laws of the jurisdictions which issued the Foreign Patents.

C. Patent Infringement Claims

19. The Security Agreement purports to include as Collateral “any and all claims for damages and injunctive relief for past, present and future infringement, dilution, misappropriation, violation, misuse or breach with respect to any of the foregoing” (the “Patent Infringement Claims”). The Successor Trustee has alleged that the Patent Infringement Claims include all pending patent infringement claims to which Kodak is a party,³ as well as potential future claims that may be brought for infringement of any of the Patents.

³ See, e.g., Research In Motion Ltd., et al. v. Eastman Kodak Co., Case No. 3:08-cv-02075-K (N.D. Tex.); Eastman Kodak Co. v. Apple Inc., Case No. 6:10-cv-06021-MAT-JWF (W.D.N.Y.); Certain Mobile Telephones and Wireless Communication Devices Featuring Digital Cameras, and Components Thereof, I.T.C. Investigation No. 337-TA-703; Certain Electronic Devices For Capturing and Transmitting Images, and Components Thereof, I.T.C. Investigation No. 337-TA-831; Eastman Kodak Co. v. Apple Inc., Case No. 6:12-cv-06020-DGL (W.D.N.Y.); Eastman Kodak Co. v. HTC Corp., Case No. 6:12-cv-06021-MAT (W.D.N.Y.); Eastman Kodak Co. v. Fujifilm Corp., Case No. 12-cv-06025 (W.D.N.Y.); Eastman Kodak Co. v. Samsung Elecs. Co., Ltd., Case No. 6:12-cv-06036- MAT (W.D.N.Y.); and Eastman Kodak Co. v. Shutterfly Inc., Case No. 1:10-cv-01079-SLR-MPT (D. Del.)

20. The Patent Infringement Claims constitute commercial tort claims pursuant to section 9-102(a) of the Uniform Commercial Code (the “UCC”).⁴ See UCC § 9-102(a)(13) (A “commercial tort claim” is “a claim arising in tort with respect to which . . . the claimant is an organization.”).

21. Schedule XI to the Security Agreement states that no “Commercial Tort Claims” are included in the Collateral. See Security Agreement, Schedule XI (listing “Commercial Tort Claims” as “None.”). Accordingly, the Patent Infringement Claims constitute Excluded Assets.

22. Furthermore, Appendix A-1 to each of the Financing Statements explicitly states that no “Commercial Tort Claims” are included in the Collateral. See Financing Statements, Appendix A-1 (listing “Commercial Tort Claims” as “None.”). As a result, the Patent Infringement Claims constitute Unperfected Assets.

23. The Successor Trustee alleges that recoveries on Patent Infringement Claims constitute “proceeds” of the Patents. See UCC § 9-102(a)(64) (proceeds include “to the extent of the value of collateral, claims arising out of . . . infringement of rights in . . . the collateral”). To the extent the Patent Infringement Claims constitute proceeds (which the Committee disputes), (i) any Patent Infringement Claims that accrued before the Security Agreement was executed are Excluded Assets, do not constitute Collateral, and are Unperfected Assets, and (ii) to the extent the value of any Patent Infringement Claims exceeds the value of the underlying Patent, such amount is not “proceeds” pursuant to the UCC, does not constitute Collateral, and is an Excluded Asset.

⁴ All citations herein to the UCC refer to the applicable provisions of (i) Title 12A, Chapter 9 of the New Jersey Statutes Annotated (New Jersey’s version of Article 9 of the Uniform Commercial Code) or (ii) Chapter 38, Article 9 of the Consolidated Laws of New York Annotated (New York’s version of Article 9 of the Uniform Commercial Code). Unless otherwise indicated, the cited provisions are substantially similar under New Jersey and New York law.

D. Deposit Accounts

24. The Security Agreement purports to include as Collateral the Debtors' "Pledged Deposit Accounts," which are defined as the deposit accounts listed on Schedule II to the Security Agreement. Thus, any of the Debtors' deposit accounts not listed on Schedule II to the Security Agreement are Excluded Assets and do not constitute Collateral.

25. Furthermore, Section 5 of the Security Agreement requires that each Grantor "promptly enter into an agreement (each, a "Deposit Account Control Agreement" or "DACA") with the financial institution holding the applicable Pledged Deposit Account." Although there are over 200 accounts listed in Schedule II, only eight of those accounts are subject to executed DACAs with the applicable financial institutions.

26. Upon information and belief, no DACAs were executed as required by the Security Agreement and the UCC in connection with the following of the Debtors' deposit accounts (collectively, the "Unperfected Deposit Accounts") and these accounts are Unperfected Assets:

- a. Bank of America, N.A. accounts ending in: 2887; 2890; 3801; 2804; 1931; 2888; 2900; 8854; 4910; 4408; 8862; 5872; 0911; 3673; 5649; 9604; 1136; 5302; 5315; 5898; 5940; 0885; 5791; 8042; 1859; 5937; 3592; 0982; 5720; 3550; 3547; 7734; 3644; 3615; 5924; 3712; 9492; 3576; 3741; 4214; 0908; 3919; 5982; 5856; 3709; 0746; 2767; 5717; 0704; 3631; 3479; 5995; 5328; 3589; 0924; 3482; 0801; 5801; 6526; 6513; 3738; 0717; 9709; 0953; 5830; 1149; 3602; 5843; 3686; 5788; 3754; 0694; 8010; 7721; 9657; 0733; 3725; 0788; 3657; 5759; 3660; 5704; 3495; 5908; 3505; 2715; 3699; 7705; 3518; 3534; 1017
- b. Bank of Colorado – Front Range account ending in: 1232
- c. Bank of the West account ending in: 1392
- d. Citibank, N.A. accounts ending in: 1592; 1373; 6005; 5123; 7312; 8528; 5354
- e. Citizens Bank of Santa Clara City accounts ending in: 0004; 2455; 2447; 2500; 2543; 2172; 2527; 2551; 2578; 2586; 2594; 2607

- f. ESL Federal Credit Union account ending in: 0512
- g. JP Morgan Chase Bank accounts ending in: 7561; 5762; 0023; 4930
- h. KeyBank accounts ending in: 7435; 2200; 2469; 3887
- i. PNC Bank accounts ending in: 7407; 4949; 5028; 6019; 2114; 7371
- j. Bank Mutual account ending in: 0704
- k. Capital One Bank accounts ending in: 3492; 3506
- l. Chase Bank account ending in: 7799
- m. Chittenden Bank account ending in: 0219
- n. Citizens Bank account ending in: 7421
- o. Comerica Bank account ending in: 7276
- p. First American Bank account ending in: 7901
- q. First Basin Credit Union account ending in: 5326
- r. First Citizens Bank account ending in: 4168
- s. First Interstate Bank account ending in: 7608
- t. First National Bank of TX account ending in: 4217
- u. First Tennessee account ending in: 0746
- v. Kansas State Bank account ending in: 1423
- w. La Salle Bank account ending in: 2293
- x. National City Bank accounts ending in: 1570; 7378
- y. Regions Bank accounts ending in: 6084; 0794; 7480; 0706
- z. Rocky Mountain Bank account ending in: 1934
- aa. Simmons First account ending in: 8912
- bb. Southern Michigan Bank account ending in: 5933
- cc. Sovereign Bank account ending in: 4245
- dd. Susquehanna Bank account ending in: 2416

- ee. US Bank accounts ending in: 6392; 4838
- ff. Wachovia Bank accounts ending in: 7146; 9841; 9838
- gg. Washington Mutual account ending in: 5823
- hh. Wells Fargo Bank accounts ending in: 8494; 8528; 8536; 7502; 0374; 8486; 8510; 0390; 0408; 7892; 5996; 0416; 0424; 4555
- ii. Wesbanco account ending in: 1886

E. Other Excluded Assets

27. The Security Agreement also expressly excludes certain other assets from the Collateral, including (i) “any assets of any Grantor located outside the United States,” (ii) the Debtors’ real property and their Principal Properties (as defined in the Indentures), and (iii) all stock of the Debtors’ affiliates, other than 65% of the stock issued by each of Kodak Ltd., Kodak Holding GmbH, and Eastman Kodak Holdings B.V. Each of the foregoing constitutes an Excluded Asset.

COUNT I

Declaratory Judgment that Excluded Assets Do Not Constitute Successor Trustee’s Collateral (28 U.S.C. §§ 2201 and Rule 7009(1) of the Federal Rules of Bankruptcy Procedure)

28. The Committee repeats and re-alleges each and every allegation contained in the preceding paragraphs.

29. The Committee seeks a declaratory judgment that the Excluded Assets do not constitute the Successor Trustee’s Collateral as the Excluded Assets are excluded from the definition of “Collateral” in the Security Agreement.

COUNT II

Objection to Secured Status of Second Lien Parties' Claims to the Extent Such Claims Purport to Be Secured by Excluded Assets (11 U.S.C. §§ 502 and 506 and Rule 3012 of the Federal Rules of Bankruptcy Procedure)

30. The Committee repeats and re-alleges each and every allegation contained in the preceding paragraphs.

31. The Committee objects to the secured status of the Second Lien Parties' claims pursuant to 11 U.S.C. §§ 502 and 506 and Rule 3012 of the Federal Rules of Bankruptcy Procedure and for the reasons set forth herein, to the extent such claims purport to be secured by any of the Excluded Assets.

COUNT III

Liens on Foreign Patents Must Be Avoided and Preserved for Benefit of Debtors' Estates (11 U.S.C. §§ 544(a) and 551)

32. The Committee repeats and re-alleges each and every allegation contained in the preceding paragraphs.

33. Each of the Foreign Patents was granted by a foreign government and is subject to the laws of the jurisdiction in which it was granted.

34. On information and belief, the Trustees' purported liens on, and security interests in, the Foreign Patents are not recognized under applicable law in the jurisdictions that issued those Foreign Patents.

35. As a result, a hypothetical creditor of Kodak that has obtained a judicial lien or holds an unsatisfied execution against Kodak in one or more of the applicable foreign jurisdictions holds an interest in the relevant Foreign Patent(s) superior to that of the Second Lien Parties and would be able to avoid the Successor Trustee's purported liens on such Foreign Patent(s).

36. Accordingly, any liens on, and security interests in, such Foreign Patent(s) purportedly held by the Successor Trustee must be avoided pursuant to section 544(a) of the Bankruptcy Code and preserved for the benefit of the Debtors' estates pursuant to section 551 of the Bankruptcy Code.

COUNT IV

Liens on Patent Infringement Claims Must Be Avoided and Preserved for Benefit of Debtors' Estates (11 U.S.C. §§ 544(a) and 551)

37. The Committee repeats and re-alleges each and every allegation contained in the preceding paragraphs.

38. Because the Financing Statements explicitly state that no "Commercial Tort Claims" are included in the Collateral, none of the Patent Infringement Claims are included in the Collateral.

39. As a result, the Successor Trustee's purported liens on, and security interest in, the Patent Infringement Claims were not perfected as of the Petition Date.

40. Accordingly, any liens on and security interest in the Patent Infringement Claims purportedly held by the Successor Trustee must be avoided pursuant to section 544(a) of the Bankruptcy Code and preserved for the benefit of the Debtors' estates pursuant to section 551 of the Bankruptcy Code.

COUNT V

Declaratory Judgment that, to the Extent Patent Infringement Claims are Proceeds, Certain of Them are Excluded Assets and Unperfected Assets (28 U.S.C. §§ 2201, Rule 7009(1) of the Federal Rules of Bankruptcy Procedure and UCC § 9-102(a)(64))

41. The Committee repeats and re-alleges each and every allegation contained in the preceding paragraphs.

42. To the extent the Court determines that the Patent Infringement Claims, or any recoveries thereon, constitute “proceeds,” the Committee seeks a declaratory judgment that (i) those Patent Infringement Claims that accrued before the Security Agreement was executed are Excluded Assets, do not constitute Collateral, and are Unperfected Assets, and (ii) to the extent the value of any Patent Infringement Claims exceeds the value of the underlying Patent, such amount is not “proceeds” pursuant to the UCC and does not constitute Collateral.

COUNT VI

Liens on Unperfected Deposit Accounts Must Be Avoided and Preserved for Benefit of Debtors’ Estates (11 U.S.C. §§ 544(a) and 551 and UCC § 9-314)

43. The Committee repeats and re-alleges each and every allegation contained in the preceding paragraphs.

44. Under the UCC, a security interest in a deposit account is perfected by obtaining and maintaining control over such deposit account. See UCC § 9-314(a).

45. Because none of the Unperfected Deposit Accounts was subject to a DACA, as required in order to establish control over such accounts, the Successor Trustee’s liens on, and security interests in, the Unperfected Deposit Accounts were not perfected as of the Petition Date.

46. Accordingly, any liens on, and security interests in, the Unperfected Deposit Accounts purportedly held by the Successor Trustee must be avoided pursuant to section 544(a) of the Bankruptcy Code and preserved for the benefit of the Debtors’ estates pursuant to section 551 of the Bankruptcy Code.

COUNT VII

Objection to Secured Status of Second Lien Parties' Claims to the Extent Such Claims Purport to Be Secured by Unperfected Assets (11 U.S.C. §§ 502 and 506 and Rule 3012 of the Federal Rules of Bankruptcy Procedure)

47. The Committee repeats and re-alleges each and every allegation contained in the preceding paragraphs.

48. To the extent the Court avoids the Successor Trustee's purported lien on, and security interest in, any of the Unperfected Assets, including the Foreign Patents, Patent Infringement Claims, and Unperfected Deposit Accounts, the Committee objects to the secured status of the Second Lien Parties' claims pursuant to 11 U.S.C. §§ 502 and 506 and Rule 3012 of the Federal Rules of Bankruptcy Procedure and for the reasons set forth herein, to the extent that such claims purport to be secured by such Unperfected Assets.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff, on behalf of the Debtors' chapter 11 estates, prays for relief and judgment, as follows:

- 1) On Count 1, entering a judgment declaring that the Excluded Assets do not constitute the Successor Trustee's Collateral;
- 2) On Count 2, sustaining the Committee's objection to the secured status of the Second Lien Parties' claims to the extent such claims purport to be secured by the Excluded Assets;
- 3) On Count 3, entering a judgment avoiding the Successor Trustee's liens, if any, on, and security interests, if any, in, the Foreign Patents and preserving them for the benefit of the Debtors' estates;
- 4) On Count 4, entering a judgment avoiding the Successor Trustee's liens, if any, on, and security interests, if any, in, the Patent Infringement Claims and preserving them for the benefit of the Debtors' estates;
- 5) On Count 5, entering a judgment that, to the extent the Patent Infringement Claims, or recoveries thereon, are proceeds, those of them that accrued before the Security Agreement was executed constitute Excluded Assets and Unperfected Assets;

- 6) On Count 6, entering a judgment avoiding the Successor Trustee's liens, if any, on, and security interests, if any, in, the Unperfected Deposit Accounts and preserving them for the benefit of the Debtors' estates;
- 7) On Count 7, sustaining the Committee's objection to the secured status of the Second Lien Parties' claims to the extent such claims purport to be secured by the Unperfected Assets;
- 8) Awarding Plaintiff attorneys' fees, costs, and other expenses of this action; and
- 9) Granting such other and further relief as the Court considers appropriate.

Dated: November 16, 2012
New York, New York

MILBANK, TWEED, HADLEY & M^cCLOY LLP

By: /s/ Tyson M. Lomazow

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Creditors of Eastman Kodak Company, et al.

SCHEDULE 1 – Proofs of Claim

Claim No.	Debtor
4459	Eastman Kodak International Capital Company, Inc.
4461	Creo Manufacturing America LLC
4465	Eastman Kodak Company
4468	Qualex Inc.
4471	Pakon, Inc.
4472	Laser-Pacific Media Corporation
4474	Kodak Realty, Inc.
4476	Kodak Portuguesa Limited
4477	Kodak Philippines, Ltd.
4479	NPEC Inc.
4481	Kodak Imaging Network, Inc.
4484	FPC Inc.
4734	Far East Development Ltd.
4735	Eastman Kodak International Capital Company, Inc.
4736	Creo Manufacturing America LLC
4737	Eastman Kodak Company
4738	Kodak Aviation Leasing LLC
4739	Kodak Americas, Ltd.
4740	Kodak (Near East), Inc.
4741	FPC Inc.
4742	Far East Development Ltd.
4743	Qualex Inc.
4744	Pakon, Inc.
4745	NPEC Inc.
4748	Laser-Pacific Media Corporation
4749	Kodak Realty, Inc.
4750	Kodak Portuguesa Limited
4751	Kodak Philippines, Ltd.
4752	Kodak (Near East), Inc.
4753	Kodak Americas, Ltd.
4754	Kodak Aviation Leasing LLC
4756	Kodak Imaging Network, Inc.