

chapter 11 cases, and that, except as otherwise ordered herein, no other or further notice is necessary; and any objections (if any) to the Motion having been withdrawn or overruled on the merits; and after due deliberation thereon; and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED as set forth herein.
2. The Debtors are authorized to commence and conduct the Rights Offerings in accordance with the Rights Offerings Procedures, the Backstop Commitment Agreement and the Amended Plan.
3. The Rights Offerings Procedures attached hereto as Exhibit 1 and Exhibit 2, and incorporated herein by reference, are fair and reasonable and are hereby approved.
4. The Rights Offerings Forms attached hereto as Exhibit 3, Exhibit 4 and Exhibit 5, and incorporated herein by reference, provide sufficient information to enable each interested 1145 Eligible Participant and 4(2) Eligible Participant (as applicable) to duly participate in the Rights Offerings.
5. The following dates and deadlines for the implementation of the Rights Offerings, as provided in the Rights Offerings Procedures, are reasonable and appropriate and allow a reasonable amount of time for 1145 Eligible Participants and 4(2) Eligible Participants to make an informed decision regarding whether to exercise their 1145 Rights or 4(2) Rights (as applicable), and such dates and deadlines are hereby approved and established, subject to modification by the Debtors with the reasonable consent of the Creditors' Committee and the Requisite Backstop Parties:
 - **Record Date for 1145 Rights Exercise Form Distribution: June 18, 2013.** The date as of which a Person must have been a holder of a General Unsecured Claim or Retiree Settlement Unsecured Claim in order to receive an 1145 Rights Exercise Form on the 1145 Rights Offering Commencement Date (as defined below).

- **Distribution of 4(2) Certification Forms: no later than June 28, 2013.** The date on which the Subscription Agent (as defined below) will distribute the 4(2) Certification Form to creditors identified by the Debtors and the Subscription Agent as potential 4(2) Eligible Participants.
- **1145 Rights Offering Commencement Date: no later than July 8, 2013.** The date on which the 1145 Rights Exercise Form is first mailed or otherwise made available to 1145 Eligible Participants.
- **4(2) Certification Date: July 19, 2013, at 5:00 p.m. (Eastern Time).** Deadline to confirm qualification as a 4(2) Eligible Participant by completing and submitting the 4(2) Certification Form to the Subscription Agent (as defined below). A 4(2) Eligible Participant must have held the requisite amount of General Unsecured Claims and/or Retiree Settlement Unsecured Claims as of June 17, 2013, or must be a Backstop Party.
- **4(2) Rights Offering Commencement Date: no later than July 23, 2013.** The date on which the 4(2) Rights Exercise Form is first mailed or otherwise made available to 4(2) Eligible Participants.
- **Claim Determination Date: July 26, 2013.** The date as of which the amount of an 1145 Eligible Participant's 1145 Eligible Claims, or a 4(2) Eligible Participant's 4(2) Eligible Claims, is fixed (to the extent not previously fixed) for purposes of the Rights Offerings Procedures.
- **Rights Offerings Expiration Date: August 9, 2013, at 5:00 p.m. (Eastern Time).** Expiration date of Rights Offerings and deadline to exercise 1145 Rights and 4(2) Rights and submit payment for 1145 Rights Offering Shares and 4(2) Rights Offering Shares. Unless duly exercised on or before the Rights Offerings Expiration Date in accordance with the Rights Offerings Procedures, all 1145 Rights and 4(2) Rights will expire.

6. The Debtors' designation of Kurtzman Carson Consultants LLC as the Subscription Agent for the Rights Offerings is hereby approved.

7. Neither the Debtors nor any 1145 Eligible Participant or 4(2) Eligible Participant shall be deemed to have made any admission or waiver as to the ultimate allowed amount of any Claim by virtue of participation in the Rights Offerings.

8. The Debtors are authorized and empowered to execute and deliver such documents, and to take and perform all actions necessary to implement and effectuate the relief granted in this Order.

9. The requirements set forth in Local Rule 9013-1(b) are satisfied.

10. This Order is immediately effective and enforceable, notwithstanding the possible applicability of Bankruptcy 6004(h) or otherwise.

11. This Court retains jurisdiction with respect to all matters arising from or related to the enforcement of this Order.

Dated: June 26, 2013
New York, New York

s/Allan L. Gropper

Allan L. Gropper
United States Bankruptcy Judge

EXHIBIT 1

1145 Rights Offering Procedures

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

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

Whereas, on June 18, 2013, Eastman Kodak Company (“**Kodak**”) and its affiliated debtors and debtors in possession (collectively, the “**Debtors**”) filed the *First Amended Joint Chapter 11 Plan of Reorganization of Eastman Kodak Company and its Debtor Affiliates* (as may be amended, modified or supplemented from time to time, the “**Amended Plan**”) and on June [●], 2013, the Debtors filed the *First Amended Disclosure Statement for Debtors’ First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code* (as may be amended, modified or supplemented from time to time, the “**Amended Disclosure Statement**”);²

Whereas, on June [●], 2013, the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”) entered an order (the “**Rights Offering Procedures Order**”) approving, among other things, these procedures (these “**1145 Rights Offering Procedures**”) for the conduct of, and participation in, a rights offering contemplated by, and to be implemented by the Debtors pursuant to the Amended Plan (the “**1145 Rights Offering**”, and together with the 4(2) Rights Offering to be conducted pursuant to the Amended Plan, the “**Rights Offerings**”);³ and

Whereas, the Debtors and the Backstop Parties have entered into a backstop commitment agreement (the “**Backstop Commitment Agreement**”), dated as of June 18, 2013, pursuant to which the Backstop Parties have agreed, subject to the terms and conditions therein, to purchase any 4(2) Rights Offering Unsubscribed Shares (as defined in the Amended Plan).

The Debtors have designated Kurtzman Carson Consultants LLC as the subscription agent for the 1145 Rights Offering (the “**Subscription Agent**”). All questions relating to these procedures, other documents associated with the 1145 Rights Offering or the requirements for participating in the 1145 Rights Offering should be directed to the Subscription Agent at:

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

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Amended Plan.

³ Parties eligible to participate in the 4(2) Rights Offering will receive separate procedures for participation therein.

**Kurtzman Carson Consultants
599 Lexington Avenue, 39th Floor
New York, NY 10022
(877) 833-4150**

These 1145 Rights Offering Procedures have been approved by the Bankruptcy Court pursuant to the Rights Offering Procedures Order.

The 1145 Rights Offering, the distribution of each 1145 Right and the issuance of each 1145 Rights Offering Share are being conducted under the Amended Plan.

Each 1145 Right and 1145 Rights Offering Share is being distributed and issued by the Debtors without registration under the Securities Act, in reliance upon the exemption provided in section 1145 of the Bankruptcy Code.

None of the 1145 Rights distributed in connection with these 1145 Rights Offering Procedures have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and no 1145 Rights may be sold or independently transferred.

None of the 1145 Rights Offering Shares have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security.

The 1145 Rights Offering is being conducted in good faith and in compliance with the Bankruptcy Code. In accordance with section 1125(e) of the Bankruptcy Code, a debtor or any of its agents that participates, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the plan, of the debtor, of an affiliate participating in a joint plan with the debtor, or of a newly organized successor to the debtor under the plan, is not liable, on account of such participation, for violation of any applicable law, rule, or regulation governing the offer, issuance, sale, or purchase of securities.

Please refer to Section [●] of the Amended Disclosure Statement and Article 5.8 of the Amended Plan for information regarding the issuance of New Common Stock pursuant to the Amended Plan, including applicable transfer restrictions. For a copy of the Amended Disclosure Statement or the Amended Plan, please contact the Subscription Agent or see the Debtors' restructuring website (<http://www.kccllc.net/kodak>).

1. Overview of the 1145 Rights Offering

Rights (the "**1145 Rights**") to purchase shares of New Common Stock in the 1145 Rights Offering (the "**1145 Rights Offering Shares**") at a price per share equal to \$11.94 (the "**Per Share Price**") are being distributed to the 1145 Eligible Participants (as defined below) as pre-

confirmation distributions under the Amended Plan and in conjunction with the Debtors' solicitation of votes to accept or reject the Amended Plan.

The aggregate number of 1145 Rights Offering Shares (the "**Aggregate 1145 Share Amount**") will be 6,000,000.

Each 1145 Eligible Participant has the right, but not the obligation, to purchase all or a portion of its 1145 Available Shares (as defined below).

Eligible Participants

Only 1145 Eligible Participants may participate in the 1145 Rights Offering.

An "**1145 Eligible Participant**" means a Person that satisfies the following criteria: (a) such Person is the beneficial owner of an 1145 Eligible Claim as of July 26, 2013 (or such later date as the Debtors may determine in consultation with the Creditors' Committee and the Requisite Backstop Parties, the "**1145 Claim Determination Date**") and (b) such Person is the beneficial owner of such 1145 Eligible Claim on the Effective Date.

The 1145 Rights Exercise Form

In order to exercise 1145 Rights, an 1145 Eligible Participant must duly complete and timely deliver the enclosed rights exercise form (the "**1145 Rights Exercise Form**"), along with its Subscription Purchase Price (as defined below) in accordance with these 1145 Rights Offering Procedures.

The 1145 Rights Exercise Form indicates the Per Share Price payable in connection with the exercise of the 1145 Rights.

Determination of an 1145 Eligible Participant's 1145 Available Shares

Each 1145 Eligible Participant shall be entitled to subscribe for that number of 1145 Rights Offering Shares equal to the product (rounded down to the nearest whole share) of: (a) the resulting quotient of (x) the aggregate amount of such holder's 1145 Eligible Claims to (y) \$2.8 billion,⁴ **multiplied by** (b) the Aggregate 1145 Share Amount (such number of shares, the "**1145 Available Shares**"; and any remaining unsubscribed and unpaid for shares being the "**1145 Rights Offering Unsubscribed Shares**").

An "**1145 Eligible Claim**" means (a) a Retiree Settlement Unsecured Claim, (b) an Unsecured Notes Claim equal to or greater than \$10,000 in principal amount or (c) any other General Unsecured Claim (x) equal to the amount, as of the 1145 Claim Determination Date, that such Claim has been (i) stipulated to by the Debtors in writing (including on its Schedules, provided that if such 1145 Eligible Claim is stipulated to on the Schedules in an amount greater

⁴ This amount represents the Debtors' good faith estimate of the valid amount of Claims represented by General Unsecured Claims and the Retiree Settlement Unsecured Claim, which amount has been determined in consultation with the Requisite Backstop Parties and Creditors' Committee in order to ensure compliance with section 1145 of the Bankruptcy Code.

than the amount given on the Proof of Claim relating to such 1145 Eligible Claim, the amount of such 1145 Eligible Claim for the purposes of these 1145 Rights Offering Procedures shall be the amount given on such Proof of Claim) or (ii) allowed by the Bankruptcy Court by Final Order, in each case, on or before the 1145 Claim Determination Date, or (y) in such other amount as the Debtors, the Creditors' Committee and the Requisite Backstop Parties may collectively agree. For the avoidance of doubt, (1) contingent, unliquidated and disputed Claims set forth on the Schedules shall not be deemed "stipulated", and (2) the Unsecured Notes Claims and the Non-Qualified Pension Unsecured Claims (solely to the extent the Non-Qualified Pension Stipulation is entered by the Bankruptcy Court prior to the 1145 Claim Determination Date) will be deemed stipulated Claims, in each case, for purposes of (a)(i) above.

Restrictions on Transfer of 1145 Rights and 1145 Eligible Claims

THE 1145 RIGHTS ARE NOT DETACHABLE FROM 1145 ELIGIBLE CLAIMS.

THE 1145 RIGHTS ARE NOT TRANSFERABLE AFTER THE 1145 CLAIM DETERMINATION DATE.

IF ANY PORTION OF AN 1145 ELIGIBLE CLAIM IS OR HAS BEEN (AFTER THE 1145 CLAIM DETERMINATION DATE) TRANSFERRED BY AN 1145 ELIGIBLE PARTICIPANT, THE CORRESPONDING 1145 RIGHTS WILL BE CANCELLED, AND NEITHER SUCH 1145 ELIGIBLE PARTICIPANT NOR THE TRANSFEREE OF SUCH 1145 ELIGIBLE CLAIM WILL RECEIVE 1145 RIGHTS OFFERING SHARES IN CONNECTION WITH SUCH TRANSFERRED 1145 ELIGIBLE CLAIM.

No Fractional Shares

No fractional shares of New Common Stock will be issued.

All 1145 Rights Offering Shares issued in the 1145 Rights Offering will be rounded down to the nearest whole share.

No compensation shall be paid in respect of such adjustment.

2. Duration of the 1145 Rights Offering

The 1145 Rights Offering will commence on the day upon which the 1145 Rights Exercise Form is first mailed or made available to 1145 Eligible Participants (the "**1145 Rights Offering Commencement Date**"), which the Debtors estimate to be no later than July 8, 2013.

The 1145 Rights Offering will expire at 5:00 p.m. (Eastern Time) on August 9, 2013 (the "**1145 Rights Offering Expiration Date**").

Each 1145 Eligible Participant intending to participate in the 1145 Rights Offering must affirmatively make a binding election to exercise its 1145 Rights on or prior to the 1145 Rights Offering Expiration Date, and submit payment by wire transfer of immediately available funds for all duly subscribed for 1145 Rights Offering Shares, so that such payment is actually received by the Subscription Agent on or prior to the 1145 Rights Offering Expiration Date.

To facilitate the exercise of the 1145 Rights, the Debtors will mail or cause to be mailed the 1145 Rights Exercise Form (i) on the 1145 Rights Offering Commencement Date, to each beneficial owner of a General Unsecured Claim or the Retiree Settlement Unsecured Claim as of June 18, 2013, or its intermediary, or (ii) within three (3) Business Days of the 1145 Claim Determination Date, to each 1145 Eligible Participant whose Claim is or became an 1145 Eligible Claim, or whose 1145 Eligible Claim increases, as of the 1145 Claim Determination Date, or its intermediary, together with a copy of these 1145 Rights Offering Procedures and a set of instructions for the proper completion, due execution and timely delivery of the 1145 Rights Exercise Form and payment of the Subscription Purchase Price to the Subscription Agent.

To the extent that an 1145 Eligible Participant holds an Unsecured Notes Claim through the facilities of The Depository Trust Company (“**DTC**”), the Debtors will furnish or cause to be furnished an 1145 Rights Exercise Form to such 1145 Eligible Participant’s broker, bank, dealer, or other agent or nominee (a “**Subscription Nominee**”). Each Subscription Nominee will be entitled to receive sufficient copies of the 1145 Rights Exercise Form for distribution to 1145 Eligible Participants that are beneficial owners of Unsecured Notes Claims for whom such Subscription Nominee holds such Claims.

3. 1145 Rights Offering Unsubscribed Shares

All 1145 Rights Offering Unsubscribed Shares shall be available for purchase in the 4(2) Rights Offering.

4. Exercise of 1145 Rights

In order to participate in the 1145 Rights Offering, each 1145 Eligible Participant must affirmatively make a binding election to exercise all or a portion of its 1145 Rights on or prior to the 1145 Rights Offering Expiration Date. The exercise of the 1145 Rights shall be irrevocable unless the 1145 Rights Offering is not consummated by November 4, 2013.

Each 1145 Eligible Participant is entitled to participate in the 1145 Rights Offering solely to the extent of its 1145 Eligible Claims.

In order to exercise 1145 Rights, each 1145 Eligible Participant (excluding 1145 Eligible Participants that hold Unsecured Notes Claims (but only with respect to such Unsecured Notes Claims)) must submit an 1145 Rights Exercise Form indicating the whole number of 1145 Available Shares that such 1145 Eligible Participant elects to purchase, along with payment by wire transfer of immediately available funds of a “**Subscription Purchase Price**” equal to the product of (a) the number of 1145 Rights Offering Shares such 1145 Eligible Participant elects to purchase *multiplied by* (b) the Per Share Price.

For an 1145 Eligible Participant that is the beneficial Holder of an Unsecured Notes Claim to exercise its 1145 Rights, such 1145 Eligible Participant must return a duly completed 1145 Rights Exercise Form to its Subscription Nominee or otherwise instruct its Subscription Nominee as to its 1145 Rights in accordance with the procedures established by its Subscription Nominee, which, in turn, *must* (i) deliver a duly completed 1145 Master Exercise Form so that such information is actually received by the Subscription Agent on or before the 1145 Rights Offering Expiration Date and (ii) pay to the Subscription Agent, by wire transfer of immediately

available funds, the Subscription Purchase Price, so that the payment of the Subscription Purchase Price is actually received by the Subscription Agent on or before the 1145 Rights Offering Expiration Date in accordance with these 1145 Rights Offering Procedures.

Any difference between the Subscription Purchase Price actually paid by any 1145 Eligible Participant and the amount duly payable by such 1145 Eligible Participant to purchase 1145 Rights Offering Shares shall be refunded to such 1145 Eligible Participant, without interest, as soon as reasonably practicable after refund amounts are determined by the Subscription Agent, provided that the Subscription Agent shall use commercially reasonable efforts to refund such amounts no later than ten (10) Business Days after the 1145 Rights Offering Expiration Date.

Deemed Representations and Acknowledgements

Any Person exercising any 1145 Rights is deemed to have made the following representations and acknowledgements: such Person

- (i) is an 1145 Eligible Participant.
- (ii) recognizes and understands that 1145 Rights are not detachable from 1145 Eligible Claims, and may only be exercised by an 1145 Eligible Participant.
- (iii) will not accept a distribution of New Common Stock offered pursuant to the 1145 Rights Offering with respect to an 1145 Eligible Claim if, at the time of such distribution, it does not own such 1145 Eligible Claim.
- (iv) by its acceptance of a distribution of New Common Stock with respect to an 1145 Eligible Claim, will be deemed to be the owner of such 1145 Eligible Claim.
- (v) agrees that if it transfers any portion of its 1145 Eligible Claim after the 1145 Claim Determination Date, the corresponding 1145 Rights will be cancelled, and neither such 1145 Eligible Participant nor the transferee of such 1145 Eligible Claim will receive 1145 Rights Offering Shares in connection with such transferred 1145 Eligible Claim.
- (vi) will not accept a distribution of New Common Stock offered on account of any 1145 Eligible Claim pursuant to the 1145 Rights Offering with a value in excess of the value such Person receives on account of such 1145 Eligible Claim pursuant to the Amended Plan (without giving effect to the distribution of 1145 Rights).

Failure to Exercise 1145 Rights

Unexercised 1145 Rights will be cancelled on the 1145 Rights Offering Expiration Date. An 1145 Eligible Participant shall be deemed to have relinquished and waived all rights to participate in the 1145 Rights Offering to the extent the Subscription Agent for any reason does not receive from an 1145 Eligible Participant or its Subscription Nominee, on or before the 1145 Rights Offering Expiration Date, (i) a duly completed 1145 Rights Exercise Form or equivalent instructions from DTC (if applicable) and (ii) immediately available funds by wire transfer for the Subscription Purchase Price with respect to such 1145 Eligible Participant's 1145 Rights.

Any attempt to exercise any 1145 Rights after the 1145 Rights Offering Expiration Date shall be null and void and the Debtors shall not honor any 1145 Rights Exercise Form or other documentation received by the Subscription Agent relating to such purported exercise after the 1145 Rights Offering Expiration Date, regardless of when such 1145 Rights Exercise Form or other documentation was sent.

The method of delivery of the 1145 Rights Exercise Form and any other required documents by each 1145 Eligible Participant is at such 1145 Eligible Participant's option and sole risk, and delivery will be considered made only when such 1145 Rights Exercise Form and other documentation are actually received by the Subscription Agent. If delivery is by mail, the use of registered mail with return receipt requested, properly insured, is encouraged and strongly recommended. In all cases, you should allow sufficient time to ensure timely delivery prior to the 1145 Rights Offering Expiration Date.

Disputes, Waivers, and Extensions

Any and all disputes concerning the timeliness, viability, form and eligibility of any exercise of 1145 Rights shall be addressed in good faith by the Debtors in consultation with the Creditors' Committee. Any determination made by the Debtors with respect to such disputes shall be final and binding. The Debtors, in consultation with the Creditors' Committee, may (i) waive any defect or irregularity, or permit such a defect or irregularity to be corrected, within such times as the Debtors may determine in consultation with the Creditors' Committee to be appropriate, or (ii) reject the purported exercise of any 1145 Rights for which the 1145 Rights Exercise Form, the exercise thereof and/or payment of the Subscription Purchase Price includes defects or irregularities.

1145 Rights Exercise Forms shall be deemed not to have been properly completed until all defects and irregularities have been waived or cured within such time as the Debtors determine in their reasonable discretion and in good faith, in consultation with the Creditors' Committee. The Debtors reserve the right, but are under no obligation, to give notice to any 1145 Eligible Participant regarding any defect or irregularity in connection with any purported exercise of 1145 Rights by such 1145 Eligible Participant. The Debtors may, but are under no obligation to, permit such defect or irregularity in any 1145 Rights Exercise Form to be cured; provided, however, that none of the Debtors (including any of their respective officers, directors, employees, agents or advisors) or the Subscription Agent shall incur any liability for any failure to give such notification.

The Debtors may extend the 1145 Rights Offering Expiration Date, from time to time, with the consent of the Creditors' Committee and the Requisite Backstop Parties (such consent not to be unreasonably withheld, conditioned or delayed). The Debtors shall promptly notify the 1145 Eligible Participants in writing of such extension and of the date of the new 1145 Rights Offering Expiration Date.

Funds

All funds (the "**1145 Rights Offering Funds**") in connection with an 1145 Eligible Participant's exercise of 1145 Rights pursuant to these 1145 Rights Offering Procedures shall be

deposited when made and held in escrow by the Subscription Agent pending the Effective Date of the Amended Plan in an account or accounts (a) which shall be separate and apart from the Subscription Agent's general operating funds and from any other funds subject to any lien or any cash collateral arrangements and (b) which segregated account or accounts will be maintained for the sole purpose of holding the 1145 Rights Offering Funds for administration of the 1145 Rights Offering.

The Subscription Agent shall not use the 1145 Rights Offering Funds for any purpose other than to release such funds as directed by the Debtors pursuant to the Amended Plan on the Effective Date and shall not encumber or permit the 1145 Rights Offering Funds to be encumbered by any lien or similar encumbrance. No interest will be paid to 1145 Eligible Participants on account of any 1145 Rights Offering Funds or other amounts paid in connection with their exercise of 1145 Rights under any circumstances. The 1145 Rights Offering Funds shall not be property of the Debtors' estates until the occurrence of the Effective Date.

All exercises of 1145 Rights are subject to and conditioned upon confirmation of the Amended Plan and the occurrence of the Effective Date. In the event that the Amended Plan is not confirmed and consummated on or prior to November 4, 2013, all 1145 Rights Offering Funds held by the Subscription Agent will be refunded, without interest, to each respective 1145 Eligible Participant as soon as reasonably practicable.

1145 Eligible Participant Release

Upon the Effective Date of the Amended Plan, each 1145 Eligible Participant that elects to exercise 1145 Rights shall be deemed, by virtue of such election, to have waived and released, to the fullest extent permitted under applicable law, all rights, claims or causes of action against the Debtors, Reorganized Debtors, the Creditors' Committee, the Backstop Parties and the Subscription Agent, and each of their respective affiliates, officers, directors, counsel and advisors, arising out of or related to the 1145 Rights Offering and the receipt, delivery, disbursements, calculations, transmission or segregation of cash, 1145 Rights and 1145 Rights Offering Shares, except to the extent such rights, claims or causes of action arise from any act of gross negligence or willful or intentional misconduct or fraud.

5. Exemption From Securities Act Registration

Except with respect to any person that is an underwriter as defined in section 1145(b) of the Bankruptcy Code, no registration under Section 5 of the Securities Act of 1933, as amended from time to time (or any State or local law requiring registration for offer or sale of a security) shall be required in connection with the issuance and distribution of the 1145 Rights or the 1145 Rights Offering Shares issued upon the exercise thereof.

Please refer to Section [●] of the Amended Disclosure Statement and Article 5.8 of the Amended Plan for a more detailed discussion regarding the issuance of the New Common Stock pursuant to the Amended Plan, including applicable transfer restrictions.

6. Subsequent Adjustments

If, prior to the 1145 Claim Determination Date, the amount of an 1145 Eligible Participant's 1145 Eligible Claim increases, such holder will receive additional 1145 Rights which may be exercised prior to the 1145 Rights Offering Expiration Date, entitling such 1145 Eligible Participant to purchase additional 1145 Rights Offering Shares.

Any difference between the Subscription Purchase Price actually paid by any 1145 Eligible Participant and the amount duly payable by such 1145 Eligible Participant to purchase 1145 Rights Offering Shares shall be refunded to such 1145 Eligible Participant, without interest, as soon as reasonably practicable after refund amounts are determined by the Subscription Agent, provided that the Subscription Agent shall use commercially reasonable efforts to refund such amounts no later than ten (10) Business Days after the 1145 Rights Offering Expiration Date.

7. 1145 Rights Offering Conditioned Upon Plan Confirmation; Reservation of Rights

All exercises of 1145 Rights are subject to and conditioned upon the confirmation of the Amended Plan and the occurrence of the Effective Date.

Notwithstanding anything contained herein, the Amended Disclosure Statement or the Amended Plan to the contrary, the Debtors, with the consent of the Creditors' Committee and the Requisite Backstop Parties (such consent not to be unreasonably withheld, conditioned or delayed), reserve the right to adopt additional procedures to more efficiently administer the 1145 Rights Offering or make such other changes to the 1145 Rights Offering, including the criteria for eligibility to participate in the 1145 Rights Offering, as necessary in the Debtors' or Reorganized Debtors' business judgment to more efficiently administer the distribution and exercise of the 1145 Rights or to comply with applicable law.

8. Inquiries and Transmittal of Documents; Subscription Agent

Questions relating to these 1145 Rights Offering Procedures, the proper completion of the 1145 Rights Exercise Form or any of the requirements for exercising 1145 Rights or otherwise participating in the 1145 Rights Offering, should be directed to the Subscription Agent at:

**Kurtzman Carson Consultants
599 Lexington Avenue, 39th Floor
New York, NY 10022
(877) 833-4150**

All documents relating to the 1145 Rights Offering are available from the Subscription Agent as set forth herein. In addition, such documents, together with all filings made with the Bankruptcy Court in these chapter 11 cases, are available free of charge from the Debtors' restructuring website (<http://www.kccllc.net/kodak>).

Before electing to participate in the 1145 Rights Offering, all 1145 Eligible Participants should review the Amended Disclosure Statement (including the risk factors described in

the section entitled “Additional Factors to be Considered Prior to Voting” and the section entitled “1145 Securities – Subsequent Transfers”) and the Amended Plan in addition to these 1145 Rights Offering Procedures and the instructions contained in the 1145 Rights Exercise Form.

1145 Eligible Participants may wish to seek legal advice concerning the 1145 Rights Offering.

These 1145 Rights Offering Procedures and the accompanying 1145 Rights Exercise Form should be read carefully and the instructions therein must be strictly followed. The risk of non-delivery of any documents sent or payments remitted to the Subscription Agent in connection with the exercise of 1145 Rights lies solely with 1145 Eligible Participants, and shall not fall on the Debtors, Reorganized Debtors or any of their respective officers, directors, employees, agents or advisors, including the Subscription Agent, under any circumstance whatsoever.

EXHIBIT 2

4(2) Rights Offering Procedures

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

In re:

EASTMAN KODAK COMPANY, *et al.*,¹

Debtors.

Chapter 11

Case No. 12-10202 (ALG)

(Jointly Administered)

Whereas, on June 18, 2013, Eastman Kodak Company (“**Kodak**”) and its affiliated debtors and debtors in possession (collectively, the “**Debtors**”) filed the *First Amended Joint Chapter 11 Plan of Reorganization of Eastman Kodak Company and its Debtor Affiliates* (as may be amended, modified or supplemented from time to time, the “**Amended Plan**”) and on June [●], 2013, the Debtors filed the *First Amended Disclosure Statement for Debtors’ First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code* (as may be amended, modified or supplemented from time to time, the “**Amended Disclosure Statement**”);²

Whereas, on June [●], 2013, the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”) entered an order (the “**Rights Offerings Procedures Order**”) approving, among other things, these procedures (these “**4(2) Rights Offering Procedures**”) for the conduct of, and participation in, a rights offering contemplated by, and to be implemented by the Debtors pursuant to, the Amended Plan (the “**4(2) Rights Offering**”, and together with the 1145 Rights Offering to be conducted pursuant to the Amended Plan, the “**Rights Offerings**”);³ and

Whereas, the Debtors and the Backstop Parties have entered into a backstop commitment agreement (the “**Backstop Commitment Agreement**”), dated as of June 18, 2013, pursuant to which the Backstop Parties have agreed, subject to the terms and conditions therein, to purchase any 4(2) Rights Offering Unsubscribed Shares (as defined below).

The Debtors have designated Kurtzman Carson Consultants LLC as the subscription agent for the 4(2) Rights Offering (the “**Subscription Agent**”). All questions relating to these procedures, other documents associated with the 4(2) Rights Offering or the requirements for participating in the 4(2) Rights Offering should be directed to the Subscription Agent at:

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

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Amended Plan.

³ Parties eligible to participate in the 1145 Rights Offering will receive separate procedures for participation therein.

**Kurtzman Carson Consultants
599 Lexington Avenue, 39th Floor
New York, NY 10022
(877) 833-4150**

These 4(2) Rights Offering Procedures have been approved by the Bankruptcy Court pursuant to the Rights Offerings Procedures Order.

The 4(2) Rights Offering, the distribution of each 4(2) Right and the issuance of each 4(2) Rights Offering Share are being conducted under the Amended Plan.

Each 4(2) Right and 4(2) Rights Offering Share is being distributed and issued by the Debtors without registration under the Securities Act, in reliance upon the exemption provided in section 4(2) thereof and/or Regulation D thereunder.

None of the 4(2) Rights distributed in connection with these 4(2) Rights Offering Procedures have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and no 4(2) Rights may be sold or transferred.

None of the 4(2) Rights Offering Shares have been registered or (except with respect to the Backstop Parties) will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and (except with respect to the Backstop Parties) no 4(2) Rights Offering Shares may be sold or transferred except pursuant to the exemption from registration under the Securities Act provided by Rule 144 thereunder, when available.

Except with respect to the Backstop Parties, each 4(2) Rights Offering Share issued upon exercise of a 4(2) Right, and each certificate issued in exchange for or upon the transfer, sale or assignment of any such 4(2) Rights Offering Share, shall be stamped or otherwise imprinted with a legend in substantially the following form:

“THE SECURITIES REPRESENTED BY THIS CERTIFICATE WERE ORIGINALLY ISSUED ON [ISSUANCE DATE], AND HAVE NOT BEEN AND WILL NOT BE REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE “ACT”), OR ANY OTHER APPLICABLE STATE SECURITIES LAWS, AND MAY NOT BE SOLD OR TRANSFERRED EXCEPT PURSUANT TO THE EXEMPTION FROM REGISTRATION UNDER THE ACT PROVIDED BY RULE 144 THEREUNDER, WHEN AVAILABLE.”

The 4(2) Rights Offering is being conducted in good faith and in compliance with the Bankruptcy Code. In accordance with section 1125(e) of the Bankruptcy Code, a debtor or any of its agents that participates, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the plan, of the debtor, of an affiliate participating in a joint plan with the debtor, or of a newly organized successor to the debtor under the plan, is not liable, on account of such participation, for violation of any applicable law, rule, or regulation governing the offer, issuance, sale, or purchase of securities.

Please refer to Section [●] of the Amended Disclosure Statement and Article 5.8 of the Amended Plan for information regarding the issuance of New Common Stock pursuant to the Amended Plan, including applicable transfer restrictions. For a copy of the Amended Disclosure Statement or the Amended Plan, please contact the Subscription Agent or see the Debtors' restructuring website at (<http://www.kccllc.net/kodak>).

1. Overview of the 4(2) Rights Offering

Rights (the "**4(2) Rights**") to purchase shares of New Common Stock in the 4(2) Rights Offering (the "**4(2) Rights Offering Shares**") at a price per share equal to \$11.94 (the "**Per Share Price**") are being distributed to the 4(2) Eligible Participants (as defined below) as pre-confirmation distributions under the Amended Plan and in conjunction with the Debtors' solicitation of votes to accept or reject the Amended Plan.

The aggregate number of 4(2) Rights Offering Shares (the "**Aggregate 4(2) Share Amount**") will be determined based on the results of the 1145 Rights Offering, and shall be equal to the difference between (i) 34,000,000, *minus* (ii) the number of shares of New Common Stock duly purchased in the 1145 Rights Offering.

Each 4(2) Eligible Participant has the right, but not the obligation, to purchase all or a portion of its 4(2) Primary Shares (as defined below), subject to the 4(2) Reallocation (as defined below).

In addition, in accordance with the Overallotment Procedures (as defined below), (x) each Backstop Party that duly subscribes and pays for all of its 4(2) Primary Shares has the right, but not the obligation, to duly subscribe for Backstop Party Overallotment Shares (as defined below) and (y) each 4(2) Eligible Participant that duly subscribes and pays for all of its 4(2) Primary Shares also has the right, but not the obligation, to subscribe for 4(2) Overallotment Shares (as defined below).

Eligible Participants

Only 4(2) Eligible Participants may participate in the 4(2) Rights Offering.

A Holder of General Unsecured Claims and/or Retiree Settlement Unsecured Claims (other than the Backstop Parties) that does not duly complete, execute and timely deliver a 4(2) Certification Form to the Subscription Agent on or before the 4(2) Certification Date cannot participate in the 4(2) Rights Offering.

A "**4(2) Eligible Participant**" means a Person that (a)(x) is a Backstop Party or (y) duly completes, executes and timely delivers the 4(2) Certification Form to the Subscription Agent on or before the 4(2) Certification Date and (b) is the beneficial owner of a 4(2) Eligible Claim on the Effective Date.

The “**4(2) Certification Date**” means July 19, 2013 at 5:00 p.m. (Eastern Time), or such later date as the Debtors may determine in consultation with the Creditors’ Committee and the Requisite Backstop Parties.

The “**4(2) Certification Form**” means a certification form executed by a Person confirming that such Person (a) is either a “qualified institutional buyer” or an “accredited investor” within the meaning of Rule 144A or Rule 501(a) of the Securities Act of 1933 (as amended from time to time, the “**Securities Act**”), respectively, and (b) as of June 17, 2013 and on the 4(2) Certification Date, beneficially owned General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount not less than (x) in the case of a “qualified institutional buyer”, \$100,000 or (y) in the case of an “accredited investor”, \$500,000.

The 4(2) Rights Exercise Form

In order to exercise 4(2) Rights, a 4(2) Eligible Participant must duly complete and timely deliver the enclosed rights exercise form (the “**4(2) Rights Exercise Form**”), along with its Subscription Purchase Price (as defined below) in accordance with these 4(2) Rights Offering Procedures.

The 4(2) Rights Exercise Form indicates the Per Share Price payable in connection with the exercise of the 4(2) Rights.

Determination of a 4(2) Eligible Participant’s 4(2) Primary Shares

Prior to the implementation of the Overallotment Procedures, if applicable, each 4(2) Eligible Participant shall be entitled to subscribe for that number of 4(2) Rights Offering Shares equal to the product (rounded down to the nearest whole share) of (a) the resulting quotient of (x) the aggregate amount of 4(2) Eligible Claims beneficially owned by such 4(2) Eligible Participant *divided by* (y) \$1.82 billion,⁴ *multiplied by* (b) the Aggregate 4(2) Share Amount (such number of shares, the “**4(2) Primary Shares**”).

A “**4(2) Eligible Claim**” means (a) a Retiree Settlement Unsecured Claim, (b) an Unsecured Notes Claim equal to or greater than \$10,000 in principal amount or (c) any other General Unsecured Claim in an amount, determined as of July 26, 2013 (or such later date as the Debtors may determine in consultation with the Creditors’ Committee and the Requisite Backstop Parties, the “**4(2) Claim Determination Date**”), (x) equal to the amount on account of which such Claim is eligible to vote to accept or reject the Amended Plan (as determined in accordance with the Solicitation Procedures Order) or (y) in such other amount as the Debtors, the Creditors’ Committee and the Requisite Backstop Parties may collectively agree.

⁴ This amount represents the Debtors’ good faith estimate, as reasonably consented to by the Creditors’ Committee and the Requisite Backstop Parties, of the amount of 4(2) Eligible Claims held by 4(2) Eligible Holders (as determined without regard to whether a Person has duly completed and submitted a 4(2) Certification Form).

Overallotment Procedures

If any 4(2) Rights Offering Shares remain available for subscription after giving effect to duly subscribed for and purchased 4(2) Primary Shares (such number of remaining shares, the “**Initial Overallotment Shares**”), the Subscription Agent shall employ the overallotment procedures described below (the “**Overallotment Procedures**”).

First, the Backstop Parties that have duly subscribed for and purchased 100 percent of their respective 4(2) Primary Shares shall have the right to purchase, in addition to such Backstop Parties’ 4(2) Primary Shares, 10,000,000 Initial Overallotment Shares, which shall be allocated among such Backstop Parties based upon their (and, without duplication, their affiliates’) respective Backstop Commitment Percentages (as defined in the Backstop Commitment Agreement) or in any other manner as all such Backstop Parties shall agree (such Shares, the “**Backstop Party Overallotment Shares**”); provided, however, that if the number of Initial Overallotment Shares is less than 10,000,000, the number of 4(2) Primary Shares duly subscribed for and purchased by each 4(2) Eligible Participant shall be reduced on a pro rata basis such that the number of Initial Overallotment Shares equals 10,000,000 (the “**4(2) Reallocation**”).

Second, if any 4(2) Rights Offering Shares remain available for subscription after giving effect to the aggregate number of duly subscribed for and purchased 4(2) Primary Shares and Backstop Party Overallotment Shares (such number of remaining shares, the “**4(2) Remaining Overallotment Shares**”), each 4(2) Eligible Participant that has duly subscribed for and purchased 100 percent of its 4(2) Primary Shares (each, a “**4(2) Eligible Overallotment Participant**”) also may elect to subscribe for and purchase that number of 4(2) Remaining Overallotment Shares equal to the product (rounded down to the nearest whole share) of (a) the resulting quotient of (x) the aggregate amount of 4(2) Eligible Claims beneficially owned by such 4(2) Eligible Overallotment Participant *divided by* (y) \$1.82 billion,⁵ *multiplied by* (b) the aggregate number of 4(2) Remaining Overallotment Shares (such number of shares being the “**4(2) Overallotment Shares**”; and any remaining unsubscribed and unpaid for shares being the “**4(2) Rights Offering Unsubscribed Shares**”).

Notwithstanding any contrary provision in the Amended Plan, these 4(2) Rights Offering Procedures or the Backstop Commitment Agreement, the Debtors shall not be required to accept the exercise of 4(2) Rights to purchase any Backstop Party Overallotment Shares or 4(2) Overallotment Shares if the Debtors have requested, but not received, reasonable assurances that such exercise will not result in any Person becoming the “beneficial owner”, for purposes of Rule 13d-3 under the Securities Exchange Act (as amended from time to time) of 50 percent or more of the issued and outstanding New Common Stock on the Effective Date after giving effect to the Amended Plan.

⁵ This amount represents the Debtors’ good faith estimate, as reasonably consented to by the Creditors’ Committee and the Requisite Backstop Parties, of the amount of 4(2) Eligible Claims held by 4(2) Eligible Holders (as determined without regard to whether a Person has duly completed and submitted a 4(2) Certification Form).

Restrictions on Transfer of 4(2) Rights and 4(2) Eligible Claims

THE 4(2) RIGHTS ARE NOT TRANSFERABLE OR DETACHABLE FROM 4(2) ELIGIBLE CLAIMS.

IF ANY PORTION OF A 4(2) ELIGIBLE CLAIM IS OR HAS BEEN TRANSFERRED AFTER THE 4(2) CERTIFICATION DATE, THE CORRESPONDING 4(2) RIGHTS WILL BE CANCELLED, AND NEITHER THE TRANSFEROR NOR THE TRANSFEREE OF SUCH 4(2) ELIGIBLE CLAIM WILL RECEIVE 4(2) RIGHTS OFFERING SHARES IN CONNECTION WITH SUCH TRANSFERRED 4(2) ELIGIBLE CLAIM.

No Fractional Shares

No fractional shares of New Common Stock will be issued.

All 4(2) Rights Offering Shares issued in the 4(2) Rights Offering will be rounded down to the nearest whole share.

No compensation shall be paid in respect of such adjustment.

2. Duration of the 4(2) Rights Offering

The 4(2) Rights Offering will commence on the day upon which the 4(2) Rights Exercise Form is first mailed or made available to 4(2) Eligible Participants (the “**4(2) Rights Offering Commencement Date**”), which the Debtors estimate to be no later than July 23, 2013.

The 4(2) Rights Offering will expire at 5:00 p.m. (Eastern Time) on August 9, 2013, (the “**4(2) Rights Offering Expiration Date**”).

Each 4(2) Eligible Participant intending to participate in the 4(2) Rights Offering must affirmatively make a binding election to exercise its 4(2) Rights on or prior to the 4(2) Rights Offering Expiration Date, and submit payment by wire transfer of immediately available funds for all duly subscribed for 4(2) Rights Offering Shares, including any Backstop Party Overallotment Shares and 4(2) Overallotment Shares, so that such payment is actually received by the Subscription Agent on or prior to the 4(2) Rights Offering Expiration Date.

To facilitate the exercise of the 4(2) Rights, the Debtors will mail or cause to be mailed the 4(2) Rights Exercise Form (i) on the 4(2) Rights Offering Commencement Date, to each 4(2) Eligible Participant or (ii) within three (3) Business Days of the 4(2) Claim Determination Date, to each 4(2) Eligible Participant whose 4(2) Eligible Claim increases prior to the 4(2) Claim Determination Date, together with a copy of these 4(2) Rights Offering Procedures and a set of instructions for the proper completion, due execution and timely delivery of the 4(2) Rights Exercise Form and payment of the Subscription Purchase Price to the Subscription Agent.

3. 4(2) Rights Offering Unsubscribed Shares

The Backstop Parties have agreed to purchase all 4(2) Rights Offering Unsubscribed Shares pursuant to and in accordance with the Backstop Commitment Agreement.

4. Exercise of 4(2) Rights

In order to participate in the 4(2) Rights Offering, each 4(2) Eligible Participant must affirmatively make a binding election to exercise all or a portion of its 4(2) Rights on or prior to the 4(2) Rights Offering Expiration Date. The exercise of the 4(2) Rights shall be irrevocable unless the 4(2) Rights Offering is not consummated by November 4, 2013.

Each 4(2) Eligible Participant (other than the Backstop Parties) is entitled to participate in the 4(2) Rights Offering solely to the extent of its 4(2) Eligible Claims.

In order to exercise 4(2) Rights, each 4(2) Eligible Participant must submit a 4(2) Rights Exercise Form indicating the whole number of 4(2) Primary Shares and, if applicable, Backstop Party Overallotment Shares and 4(2) Overallotment Shares, that such 4(2) Eligible Participant elects to purchase, along with payment by wire transfer of immediately available funds of a “**Subscription Purchase Price**” equal to the product of (a) the number of 4(2) Rights Offering Shares such 4(2) Eligible Participant elects to purchase multiplied by (b) the Per Share Price, so that the 4(2) Rights Exercise Form and the payment of the Subscription Purchase Price are actually received by the Subscription Agent on or before the 4(2) Rights Offering Expiration Date in accordance with these 4(2) Rights Offering Procedures.

To the extent a 4(2) Eligible Participant duly elects to purchase more than its number of 4(2) Primary Shares, such 4(2) Eligible Participant will be deemed to have elected to purchase all of its 4(2) Primary Shares and an additional number of Backstop Party Overallotment Shares and/or 4(2) Overallotment Shares, as applicable, equal to the difference between (a) the number of 4(2) Rights Offering Shares duly subscribed by such 4(2) Eligible Participant *minus* (b) such 4(2) Eligible Participant’s number of 4(2) Primary Shares.

Any difference between the Subscription Purchase Price actually paid by any 4(2) Eligible Participant and the amount duly payable by such 4(2) Eligible Participant to purchase 4(2) Rights Offering Shares shall be refunded to such 4(2) Eligible Participant, without interest, as soon as reasonably practicable after refund amounts are determined by the Subscription Agent, provided that the Subscription Agent shall use commercially reasonable efforts to refund such amounts no later than ten (10) Business Days after the 4(2) Rights Offering Expiration Date.

Deemed Representations and Acknowledgements

Any Person exercising any 4(2) Rights is deemed to have made the following representations and acknowledgements: such Person

- (i) is a 4(2) Eligible Participant;

(ii) recognizes and understands that the 4(2) Rights are not transferable or detachable from 4(2) Eligible Claims, and may only be exercised by a 4(2) Eligible Participant;

(iii) will not accept a distribution of New Common Stock offered pursuant to the 4(2) Rights Offering with respect to a 4(2) Eligible Claim if, at the time of such distribution, it does not own such 4(2) Eligible Claim;

(iv) by its acceptance of a distribution of New Common Stock with respect to a 4(2) Eligible Claim, will be deemed to be the owner of such 4(2) Eligible Claim;

(v) agrees that if it transfers any portion of its 4(2) Eligible Claim, the corresponding 4(2) Rights will be cancelled, and neither such 4(2) Eligible Participant nor the transferee of such 4(2) Eligible Claim will receive 4(2) Rights Offering Shares in connection with such transferred 4(2) Eligible Claim;

(vi) acknowledges and agrees that, except with respect to the Backstop Parties, the 4(2) Rights Offering Shares may not be offered or sold except pursuant to the exemption from registration under the Securities Act provided by Rule 144 thereunder, when available, and that the Debtors expect the Rule 144 exemption will not be available for at least six months after the Effective Date;

(vii) acknowledges that Rule 144 provides for certain restrictions on the sale of securities of an issuer by “affiliates” of the issuer, as defined therein, including restrictions on the volume of securities sold and the manner of such sale, and the requirement to file notice of certain sales with the Securities and Exchange Commission;

(viii) acknowledges and agrees that the 4(2) Rights Offering Shares will be in certificated form and shall bear a restrictive legend, and that the Reorganized Debtors reserve the right to require certification or other evidence of compliance with Rule 144 as a condition to the removal of such legend or any transfer of any such 4(2) Rights Offering Shares; and

(ix) acknowledges and agrees that the Reorganized Debtors reserve the right to stop any transfer of 4(2) Rights Offering Shares if such transfer is not in compliance with Rule 144.

Failure to Exercise 4(2) Rights

Unexercised 4(2) Rights will be cancelled on the 4(2) Rights Offering Expiration Date. A 4(2) Eligible Participant shall be deemed to have relinquished and waived all rights to participate in the 4(2) Rights Offering to the extent the Subscription Agent for any reason does not receive from a 4(2) Eligible Participant, on or before the 4(2) Rights Offering Expiration Date, (i) a duly completed 4(2) Rights Exercise Form and (ii) immediately available funds by wire transfer for the Subscription Purchase Price with respect to such 4(2) Eligible Participant’s 4(2) Rights.

Any attempt to exercise any 4(2) Rights after the 4(2) Rights Offering Expiration Date shall be null and void and the Debtors shall not honor any 4(2) Rights Exercise Form or other documentation received by the Subscription Agent relating to such purported exercise after the

4(2) Rights Offering Expiration Date, regardless of when such 4(2) Rights Exercise Form or other documentation was sent.

The method of delivery of the 4(2) Rights Exercise Form and any other required documents by each 4(2) Eligible Participant is at such 4(2) Eligible Participant's option and sole risk, and delivery will be considered made only when such 4(2) Rights Exercise Form and other documentation are actually received by the Subscription Agent. If delivery is by mail, the use of registered mail with return receipt requested, properly insured, is encouraged and strongly recommended. In all cases, you should allow sufficient time to ensure timely delivery prior to the 4(2) Rights Offering Expiration Date.

Disputes, Waivers, and Extensions

Any and all disputes concerning the timeliness, viability, form and eligibility of any exercise of 4(2) Rights shall be addressed in good faith by the Debtors, in consultation with the Creditors' Committee. Any determination made by the Debtors with respect to such disputes shall be final and binding. The Debtors, in consultation with the Creditors' Committee, may (i) waive any defect or irregularity, or permit such a defect or irregularity to be corrected, within such times as the Debtors may determine in consultation with the Creditors' Committee to be appropriate, or (ii) reject the purported exercise of any 4(2) Rights for which the 4(2) Rights Exercise Form, the exercise thereof and/or payment of the Subscription Purchase Price includes defects or irregularities.

4(2) Rights Exercise Forms shall be deemed not to have been properly completed until all defects and irregularities have been waived or cured within such time as the Debtors determine in their reasonable discretion and in good faith in consultation with the Creditors' Committee. The Debtors reserve the right, but are under no obligation, to give notice to any 4(2) Eligible Participant regarding any defect or irregularity in connection with any purported exercise of 4(2) Rights by such 4(2) Eligible Participant. The Debtors may, but are under no obligation to, permit such defect or irregularity in any 4(2) Rights Exercise Form to be cured; provided, however, that none of the Debtors (including any of their respective officers, directors, employees, agents or advisors) or the Subscription Agent shall incur any liability for any failure to give such notification.

The Debtors may extend the 4(2) Rights Offering Expiration Date, from time to time, with the consent of the Creditors' Committee and the Requisite Backstop Parties (such consent not to be unreasonably withheld, conditioned or delayed). The Debtors shall promptly notify the 4(2) Eligible Participants in writing of such extension and of the date of the new 4(2) Rights Offering Expiration Date.

Funds

All funds (the "**4(2) Rights Offering Funds**") in connection with a 4(2) Eligible Participant's exercise of 4(2) Rights pursuant to these 4(2) Rights Offering Procedures shall be deposited when made and held in escrow by the Subscription Agent pending the Effective Date of the Amended Plan in an account or accounts (a) which shall be separate and apart from the Subscription Agent's general operating funds and from any other funds subject to any lien or any

cash collateral arrangements and (b) which segregated account or accounts will be maintained for the sole purpose of holding the 4(2) Rights Offering Funds for administration of the 4(2) Rights Offering.

The Subscription Agent shall not use the 4(2) Rights Offering Funds for any purpose other than to release such funds as directed by the Debtors pursuant to the Amended Plan on the Effective Date and shall not encumber or permit the 4(2) Rights Offering Funds to be encumbered by any lien or similar encumbrance. No interest will be paid to 4(2) Eligible Participants on account of any 4(2) Rights Offering Funds or other amounts paid in connection with their exercise of 4(2) Rights under any circumstances. The 4(2) Rights Offering Funds shall not be property of the Debtors' estates until the occurrence of the Effective Date.

All exercises of 4(2) Rights are subject to and conditioned upon confirmation of the Amended Plan and the occurrence of the Effective Date. In the event that the Amended Plan is not confirmed and consummated on or prior to November 4, 2013, all 4(2) Rights Offering Funds held by the Subscription Agent will be refunded, without interest, to each respective 4(2) Eligible Participant as soon as reasonably practicable.

4(2) Eligible Participant Release

Upon the Effective Date of the Amended Plan, each 4(2) Eligible Participant that elects to exercise 4(2) Rights shall be deemed, by virtue of such election, to have waived and released, to the fullest extent permitted under applicable law, all rights, claims or causes of action against the Debtors, Reorganized Debtors, the Creditors' Committee, the Backstop Parties and the Subscription Agent, and each of their respective affiliates, officers, directors, counsel and advisors, arising out of or related to the 4(2) Rights Offering and the receipt, delivery, disbursements, calculations, transmission or segregation of cash, 4(2) Rights and 4(2) Rights Offering Shares, except to the extent such rights, claims or causes of action arise from any act of gross negligence or willful or intentional misconduct or fraud.

5. Exemption From Securities Act Registration

Each 4(2) Right and 4(2) Rights Offering Share is being distributed and issued by the Debtors without registration under the Securities Act, in reliance upon the exemption provided in section 4(2) thereof and/or Regulation D promulgated thereunder.

None of the 4(2) Rights distributed in connection with these 4(2) Rights Offering Procedures have been or, except with respect to the Backstop Parties, will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and no 4(2) Rights may be sold or transferred.

None of the 4(2) Rights Offering Shares have been registered or (except with respect to the Backstop Parties) will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and, except with respect to the Backstop Parties, no 4(2) Rights Offering Shares may be sold or transferred except pursuant to the exemption from registration under the Securities Act provided by Rule 144 thereunder, when available.

All 4(2) Rights Offering Shares will be issued in certificated form. Except with respect to the Backstop Parties, each certificate representing or issued in exchange for or upon the transfer, sale or assignment of any 4(2) Rights Offering Share, shall be stamped or otherwise imprinted with a legend in substantially the following form:

“THE SECURITIES REPRESENTED BY THIS CERTIFICATE WERE ORIGINALLY ISSUED ON [ISSUANCE DATE], AND HAVE NOT BEEN AND WILL NOT BE REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE “ACT”), OR ANY OTHER APPLICABLE STATE SECURITIES LAWS, AND MAY NOT BE SOLD OR TRANSFERRED EXCEPT PURSUANT TO THE EXEMPTION FROM REGISTRATION UNDER THE ACT PROVIDED BY RULE 144 THEREUNDER, WHEN AVAILABLE.”

Please refer to Section [●] of the Amended Disclosure Statement and Article 5.8 of the Amended Plan for a more detailed discussion regarding the issuance of New Common Stock pursuant to the Amended Plan, including applicable transfer restrictions.

6. Subsequent Adjustments

If, prior to the 4(2) Claim Determination Date, the amount of a 4(2) Eligible Participant's 4(2) Eligible Claim increases, such holder will receive additional 4(2) Rights which may be exercised prior to the 4(2) Rights Offering Expiration Date, entitling such 4(2) Eligible Participant to purchase additional 4(2) Rights Offering Shares.

If more than the total number of 4(2) Rights Offering Shares is duly subscribed for pursuant to these 4(2) Rights Offering Procedures, the number of 4(2) Primary Shares each 4(2) Eligible Participant may duly subscribe to purchase shall be reduced *pro rata* such that the total number of shares duly subscribed for equals the Aggregate 4(2) Share Amount.

Any difference between the Subscription Purchase Price actually paid by any 4(2) Eligible Participant and the amount duly payable by such 4(2) Eligible Participant to purchase 4(2) Rights Offering Shares pursuant to the exercise of 4(2) Rights shall be refunded to such 4(2) Eligible Participant, without interest, as soon as reasonably practicable after refund amounts are determined by the Subscription Agent, provided that the Subscription Agent shall use commercially reasonable efforts to refund such amounts no later than ten (10) Business Days after the 4(2) Rights Offering Expiration Date.

7. 4(2) Rights Offering Conditioned Upon Plan Confirmation; Reservation of Rights

All exercises of 4(2) Rights are subject to and conditioned upon the confirmation of the Amended Plan and the occurrence of the Effective Date.

Notwithstanding anything contained herein, the Amended Disclosure Statement or the Amended Plan to the contrary, the Debtors, with the consent of the Creditors' Committee and the Requisite Backstop Parties (such consent not to be unreasonably withheld, conditioned or delayed), reserve the right to adopt additional procedures to more efficiently administer the 4(2) Rights Offering or make such other changes to the 4(2) Rights Offering, including the criteria for

eligibility to participate in the 4(2) Rights Offering, as necessary in the Debtors' or Reorganized Debtors' business judgment to more efficiently administer the distribution and exercise of the 4(2) Rights, or to comply with applicable law.

8. Inquiries and Transmittal of Documents; Subscription Agent

Questions relating to these 4(2) Rights Offering Procedures, the proper completion of the 4(2) Rights Exercise Form or any of the requirements for exercising 4(2) Rights or otherwise participating in the 4(2) Rights Offering, should be directed to the Subscription Agent at:

**Kurtzman Carson Consultants
599 Lexington Avenue, 39th Floor
New York, NY 10022
(877) 833-4150**

All documents relating to the 4(2) Rights Offering are available from the Subscription Agent as set forth herein. In addition, such documents, together with all filings made with the Bankruptcy Court in these chapter 11 cases, are available free of charge from the Debtors' restructuring website (<http://www.kccllc.net/kodak>).

Before electing to participate in the 4(2) Rights Offering, all 4(2) Eligible Participants should review the Amended Disclosure Statement (including the risk factors described in the section entitled "Additional Factors to be Considered Prior to Voting" and the section entitled "4(2) Securities – Subsequent Transfers") and the Amended Plan in addition to these 4(2) Rights Offering Procedures and the instructions contained in the 4(2) Rights Exercise Form.

4(2) Eligible Participants may wish to seek legal advice concerning the 4(2) Rights Offering.

These 4(2) Rights Offering Procedures and the accompanying 4(2) Rights Exercise Form should be read carefully and the instructions therein must be strictly followed. The risk of non-delivery of any documents sent or payments remitted to the Subscription Agent in connection with the exercise of 4(2) Rights lies solely with 4(2) Eligible Participants, and shall not fall on the Debtors, Reorganized Debtors or any of their respective officers, directors, employees, agents or advisors, including the Subscription Agent, under any circumstance whatsoever.

EXHIBIT 3

1145 Rights Offering Forms

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

In re:

EASTMAN KODAK COMPANY, *et al.*,¹

Debtors.

)
) Chapter 11
)

) Case No. 12-10202 (ALG)
)

) (Jointly Administered)
)

**INSTRUCTIONS TO 1145 RIGHTS EXERCISE FORM IN CONNECTION WITH
THE FIRST AMENDED JOINT CHAPTER 11 PLAN OF REORGANIZATION
OF EASTMAN KODAK COMPANY AND ITS DEBTOR AFFILIATES**

**1145 RIGHTS OFFERING
EXPIRATION DATE**

**All 1145 Rights Exercise Forms
and payments of the Subscription Purchase Price
must be received by the Subscription Agent
no later than
5:00 p.m. (Eastern Time) on August 9, 2013
(the “1145 Rights Offering Expiration Date”).**

These 1145 Rights Offering Procedures have been approved by the Bankruptcy Court pursuant to the Rights Offering Procedures Order.

The 1145 Rights Offering, the distribution of each 1145 Right and the issuance of each 1145 Rights Offering Share are being conducted under the Amended Plan.

Each 1145 Right and 1145 Rights Offering Share is being distributed and issued by the Debtors without registration under the Securities Act, in reliance upon the exemption provided in section 1145 of the Bankruptcy Code.

None of the 1145 Rights distributed in connection with these 1145 Rights Offering Procedures have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and no 1145 Rights may be sold or independently transferred.

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

None of the 1145 Rights Offering Shares have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security.

The 1145 Rights Offering is being conducted in good faith and in compliance with the Bankruptcy Code. In accordance with section 1125(e) of the Bankruptcy Code, a debtor or any of its agents that participates, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the plan, of the debtor, of an affiliate participating in a joint plan with the debtor, or of a newly organized successor to the debtor under the plan, is not liable, on account of such participation, for violation of any applicable law, rule, or regulation governing the offer, issuance, sale, or purchase of securities.

On June 18, 2013, Eastman Kodak Company (“**Kodak**”), together with its affiliated debtors and debtors in possession (collectively, the “**Debtors**”), filed the *First Amended Joint Chapter 11 Plan of Reorganization of Eastman Kodak Company and its Debtor Affiliates* (as may be amended, modified or supplemented from time to time, the “**Amended Plan**”) and on June [●], 2013, the Debtors filed the accompanying *First Amended Disclosure Statement for Debtors’ First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code* (as may be amended, modified or supplemented from time to time, the “**Amended Disclosure Statement**”). Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Amended Plan.

Pursuant to the Amended Plan, each 1145 Eligible Participant (as defined below) has the right, but not the obligation, to purchase all or a portion of its 1145 Available Shares (as defined in the accompanying 1145 Rights Offering Procedures).

An “**1145 Eligible Participant**” means a Person that satisfies the following criteria: (a) such Person is the beneficial owner of an 1145 Eligible Claim as of July 26, 2013 (or such later date as the Debtors may determine in consultation with the Creditors’ Committee and the Requisite Backstop Parties, the “**1145 Claim Determination Date**”) and (b) such Person is the beneficial owner of such 1145 Eligible Claim on the Effective Date.

You have received the attached 1145 Rights Exercise Form because you are an 1145 Eligible Participant.

Please use this 1145 Rights Exercise Form to execute your election. In order to participate in the 1145 Rights Offering, you *must* duly complete, execute and return the attached 1145 Rights Exercise Form, together with your full payment for the exercise of your 1145 Rights, to Kurtzman Carson Consultants (the “**Subscription Agent**”) on or before the 1145 Rights Offering Expiration Date set forth above.

Please refer to Section [●] of the Amended Disclosure Statement and Article 5.8 of the Amended Plan for information regarding the issuance of New Common Stock pursuant to the Amended Plan, including applicable transfer restrictions.

For further information on how to participate in the 1145 Rights Offering, please see the accompanying 1145 Rights Offering Procedures. If you have any questions about the 1145 Rights Exercise Form or the Rights Offering Procedures, please contact the Subscription Agent at (877) 833-4150.

If your 1145 Rights Exercise Form is not properly completed, executed and received by the Subscription Agent by the 1145 Rights Offering Expiration Date, your 1145 Rights will terminate and be cancelled.

To purchase New Common Stock pursuant to the 1145 Rights Offering:

1. **Review** the total amount of your 1145 Eligible Claims as indicated in Item 1. (Note that this may vary from your asserted General Unsecured Claim amount.)
2. **Review** the number of 1145 Available Shares you are eligible to purchase, as calculated in Item 2a.
3. **Complete** Item 2b by entering the whole number of 1145 Available Shares you wish to purchase.
4. **Complete** Item 3.
5. **Carefully review and complete** the certification, representations and acknowledgements in Item 4.
6. **Return the 1145 Rights Exercise Form** in the enclosed pre-addressed envelope so that it is received by the Subscription Agent on or before the 1145 Rights Offering Expiration Date. You may also deliver your completed 1145 Rights Exercise Form to the Subscription Agent via email at kodakinfo@kcellc.com or via facsimile at (212) 702-0864.
7. **Pay the Subscription Purchase Price** to the Subscription Agent by wire transfer of immediately available funds so that it is received by the Subscription Agent on or before the 1145 Rights Offering Expiration Date. Call the Subscription Agent, Kurtzman Carson Consultants, at (877) 833-4150, to confirm receipt of payment.

Before electing to participate in the 1145 Rights Offering, all 1145 Eligible Participants should review the Amended Disclosure Statement (including the risk factors described in the section entitled “Additional Factors to be Considered Prior to Voting” and the section entitled “1145 Securities – Subsequent Transfers”), the Amended Plan, in addition to the accompanying 1145 Rights Offering Procedures and the instructions contained herein. You may wish to seek legal advice concerning the 1145 Rights Offering.

**1145 RIGHTS EXERCISE FORM IN CONNECTION WITH THE
FIRST AMENDED JOINT CHAPTER 11 PLAN OF REORGANIZATION
OF EASTMAN KODAK COMPANY AND ITS DEBTOR AFFILIATES**

1145 RIGHTS OFFERING EXPIRATION DATE

All 1145 Rights Exercise Forms
and payments of the Subscription Purchase Price
must be received by the Subscription Agent
no later than
5:00 p.m. (Eastern Time) on August 9, 2013
(the "1145 Rights Offering Expiration Date").

Please refer to Section [●] of the Amended Disclosure Statement and
Article 5.8 of the Debtors' First Amended Joint Chapter 11 Plan of
Reorganization (the "Amended Plan") for information regarding the
issuance of New Common Stock pursuant to the Amended Plan,
including applicable transfer restrictions.

Please consult the accompanying 1145 Rights Offering Procedures and
Instructions for additional information with respect to
this 1145 Rights Exercise Form.

These 1145 Rights Offering Procedures have been approved by the Bankruptcy Court pursuant to the Rights Offering Procedures Order.

The 1145 Rights Offering, the distribution of each 1145 Right and the issuance of each 1145 Rights Offering Share are being conducted under the Amended Plan.

Each 1145 Right and 1145 Rights Offering Share is being distributed and issued by the Debtors without registration under the Securities Act, in reliance upon the exemption provided in section 1145 of the Bankruptcy Code.

None of the 1145 Rights distributed in connection with these 1145 Rights Offering Procedures have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and no 1145 Rights may be sold or independently transferred.

None of the 1145 Rights Offering Shares have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security.

The 1145 Rights Offering is being conducted in good faith and in compliance with the Bankruptcy Code. In accordance with section 1125(e) of the Bankruptcy Code, a debtor or any of its agents that participates, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the plan, of the debtor, of an affiliate participating in a joint plan with the debtor, or of a newly organized successor to the debtor under the plan, is not liable, on account of such participation, for violation of any applicable law, rule, or regulation governing the offer, issuance, sale, or purchase of securities.

Item 1. Amount of 1145 Eligible Claims. Pursuant to the Amended Plan, each 1145 Eligible Participant (as defined below) is entitled to participate in the 1145 Rights Offering to the extent of such 1145 Eligible Participant’s “1145 Eligible Claims”.

An “1145 Eligible Participant” means a Person that satisfies all of the following criteria: (a) such Person is the beneficial owner of an 1145 Eligible Claim as of July 26, 2013 (or such later date as the Debtors may determine in consultation with the Creditors’ Committee and the Requisite Backstop Parties, the “1145 Claim Determination Date”) and (b) such Person is the beneficial owner of such 1145 Eligible Claim on the Effective Date.

For purposes of this 1145 Rights Exercise Form, the total amount of your 1145 Eligible Claims is:

\$[_____]¹

Item 2. 1145 Rights. Each 1145 Eligible Participant is entitled to purchase a number of 1145 Available Shares corresponding to the total amount of its 1145 Eligible Claims.

To participate in the 1145 Rights Offering, please review Item 2a below, and read and complete Items 2b and 3 below.

2a. Calculation of Number of 1145 Available Shares. The number of 1145 Available Shares for which you may subscribe pursuant to the 1145 Rights Offering is calculated as follows:²

_____ (Amount of 1145 Eligible Claims from Item 1 above)	X	[•] ³	=	_____ (Number of 1145 Available Shares, rounded down to nearest whole share)
---	---	------------------	---	---

2b. Exercise Amount. By filling in the following blanks, you are indicating your intention to purchase the number of 1145 Available Shares specified below (please specify a whole number of 1145 Available Shares not greater than the figure in Item 2a), at a Per Share Price of \$11.94, on the terms of and subject to the conditions set forth in the Amended Plan and 1145 Rights Offering Procedures.

_____ (Indicate the number of 1145 Available Shares you elect to purchase)	X	\$11.94 (Per Share Price)	=	\$ _____ Subscription Purchase Price
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Payment of the Subscription Purchase Price indicated above will be due by wire transfer prior to the 1145 Rights Offering Expiration Date, to be made in accordance with the instructions below. An 1145 Eligible

¹ **[Subscription Agent to enter.]** (Note that this may vary from your asserted General Unsecured Claim amount.)

² **[Subscription Agent to enter.]**

³ **[Subscription Agent to enter.]** Amount calculated by dividing six million shares of New Common Stock by the estimated total valid amount of Claims represented by General Unsecured Claims and the Retiree Settlement Unsecured Claim, which amount has been determined in consultation with the Requisite Backstop Parties and Creditors’ Committee in order to ensure compliance with section 1145 of the Bankruptcy Code.

Participant shall be deemed to have relinquished and waived all rights to participate in the 1145 Rights Offering if the Subscription Agent for any reason does not receive from an 1145 Eligible Participant, on or before the 1145 Rights Offering Expiration Date, (i) a duly completed and executed 1145 Rights Exercise Form and (ii) payment of the Subscription Purchase Price by or on behalf of such 1145 Eligible Participant.

Wire Delivery Instructions:

Account Name: Computershare Inc AAF for KCC Client Funding Eastman Kodak
Account No.: 4426855327
ABA/Routing No.: 026009593
Bank Name: Bank of America
Bank Address: New York, New York
Ref: Funding for Eastman Kodak Rights Offering

Item 3. In the event that monies funded by you are to be returned pursuant to the accompanying 1145 Rights Offering Procedures, please provide your wire instructions and address. In the event you do not provide wire instructions, any refund to which you are entitled will be sent to your address:

Street Address: _____

City, State, Zip Code: _____

Wire Transfer Information: _____

Item 4. Certification. I certify that (i) I am the holder, or the authorized signatory of the holder, of the amount of 1145 Eligible Claims listed under Item 1 above, (ii) I am, or such holder is, entitled to participate in the 1145 Rights Offering to the extent of my, or such holder's, 1145 Eligible Claims as indicated under Item 2a above, (iii) I have received and reviewed a copy of the Amended Plan, the Amended Disclosure Statement (including the risk factors described in the section entitled "Additional Factors to be Considered Prior to Voting" and the section entitled "1145 Securities – Subsequent Transfers") and the 1145 Rights Offering Procedures and (iv) I understand that my participation in the 1145 Rights Offering is subject to all of the terms and conditions set forth in the Amended Plan and 1145 Rights Offering Procedures. This certification is not an admission as to the ultimate allowed amount of such 1145 Eligible Claims.

I represent and warrant that:

- (a) I am an 1145 Eligible Participant.
- (b) I recognize and understand that the 1145 Rights are not detachable from 1145 Eligible Claims, and may only be exercised by an 1145 Eligible Participant.
- (c) I will not accept a distribution of New Common Stock offered pursuant to the 1145 Rights Offering Procedures with respect to an 1145 Eligible Claim if, at the time of distribution, I do not own such 1145 Eligible Claim.
- (d) By accepting such a distribution of New Common Stock, I will be deemed to be the owner of such 1145 Eligible Claim.
- (e) If I transfer any portion of my 1145 Eligible Claim after the 1145 Claim Determination Date, the corresponding 1145 Rights will be cancelled, and neither I nor the transferee of such 1145 Eligible Claim will receive 1145 Rights Offering Shares in connection with such transferred 1145 Eligible Claim.

- (f) I will not accept a distribution of New Common Stock offered on account of any 1145 Eligible Claim pursuant to the 1145 Rights Offering with a value in excess of the value I receive on account of such 1145 Eligible Claim pursuant to the Amended Plan (without giving effect to the distribution of 1145 Rights).

As of the Effective Date of the Amended Plan, by virtue of my election to exercise 1145 Rights, I hereby waive and release, to the fullest extent permitted under applicable law, all rights, claims or causes of action against the Debtors, the Reorganized Debtors, the Creditors' Committee, the Backstop Parties and the Subscription Agent, and each of their respective affiliates, officers, directors, counsel and advisors, arising out of or related to the 1145 Rights Offering and the receipt, delivery, disbursements, calculations, transmission or segregation of cash, 1145 Rights and 1145 Rights Offering Shares, except to the extent such rights, claims or causes of action arise from any act of gross negligence or willful or intentional misconduct or fraud.

BEFORE ELECTING TO PARTICIPATE IN THE 1145 RIGHTS OFFERING, ALL 1145 ELIGIBLE PARTICIPANTS SHOULD REVIEW THE AMENDED DISCLOSURE STATEMENT (INCLUDING THE RISK FACTORS DESCRIBED IN THE SECTION ENTITLED "ADDITIONAL FACTORS TO BE CONSIDERED PRIOR TO VOTING" AND THE SECTION ENTITLED "1145 SECURITIES – SUBSEQUENT TRANSFERS") AND THE AMENDED PLAN, THE ACCOMPANYING 1145 RIGHTS OFFERING PROCEDURES AND THE INSTRUCTIONS CONTAINED HEREIN. YOU MAY WISH TO SEEK LEGAL ADVICE CONCERNING THE 1145 RIGHTS OFFERING.

I acknowledge that by executing this 1145 Rights Exercise Form the undersigned holder will be bound to pay for the 1145 Rights Offering Shares that it has subscribed for pursuant to the instructions that will be set forth in a separate notice and that the undersigned holder may be liable to the Debtors to the extent of any nonpayment.

Date: _____, 2013

Name of 1145 Eligible Participant: _____
(Print or Type)
Social Security or Federal Tax I.D. No.: _____
(Optional)
Signature: _____
Name of Person Signing: _____
(If other than as given above)
Title (if corporation, partnership or LLC): _____
Street Address: _____
City, State, Zip Code: _____
Telephone Number: _____
Email: _____

PLEASE NOTE: NO EXERCISE OF 1145 RIGHTS WILL BE VALID UNLESS A PROPERLY COMPLETED AND SIGNED 1145 RIGHTS EXERCISE FORM, TOGETHER WITH YOUR FULL PAYMENT FOR THE EXERCISE OF SUCH RIGHTS, IS RECEIVED BY THE SUBSCRIPTION AGENT ON OR BEFORE THE 1145 RIGHTS OFFERING EXPIRATION DATE.

The 1145 Rights Offering Shares will be registered only in the name of the 1145 Eligible Participant. Please indicate on the lines provided below the 1145 Eligible Participant's name and address as you would like it to be reflected in the transfer agent's records for registration of the 1145 Rights Offering Shares.

Registration Line 1: _____
Registration Line 2: _____
(if needed)
Address 1: _____
Address 2: _____
Address 3: _____
Address 4: _____

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

In re:

EASTMAN KODAK COMPANY, *et al.*,¹

Debtors.

)
) Chapter 11
)

) Case No. 12-10202 (ALG)
)

) (Jointly Administered)
)

**INSTRUCTIONS TO 1145 RIGHTS EXERCISE FORM FOR HOLDERS OF UNSECURED
NOTES IN CONNECTION WITH THE FIRST AMENDED JOINT CHAPTER 11 PLAN OF
REORGANIZATION OF EASTMAN KODAK COMPANY AND ITS DEBTOR AFFILIATES**

**1145 RIGHTS OFFERING
EXPIRATION DATE**

All 1145 Rights Exercise Forms
must be received by your nominee in sufficient
time to allow your nominee to deliver your
instructions to the Subscription Agent
no later than
5:00 p.m. (Eastern Time) on August 9, 2013
(the "1145 Rights Offering Expiration Date").

These 1145 Rights Offering Procedures have been approved by the Bankruptcy Court pursuant to the Rights Offering Procedures Order.

The 1145 Rights Offering, the distribution of each 1145 Right and the issuance of each 1145 Rights Offering Share are being conducted under the Amended Plan.

Each 1145 Right and 1145 Rights Offering Share is being distributed and issued by the Debtors without registration under the Securities Act, in reliance upon the exemption provided in section 1145 of the Bankruptcy Code.

None of the 1145 Rights distributed in connection with these 1145 Rights Offering Procedures have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and no 1145 Rights may be sold or independently transferred.

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

None of the 1145 Rights Offering Shares have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security.

The 1145 Rights Offering is being conducted in good faith and in compliance with the Bankruptcy Code. In accordance with section 1125(e) of the Bankruptcy Code, a debtor or any of its agents that participates, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the plan, of the debtor, of an affiliate participating in a joint plan with the debtor, or of a newly organized successor to the debtor under the plan, is not liable, on account of such participation, for violation of any applicable law, rule, or regulation governing the offer, issuance, sale, or purchase of securities.

On June 18, 2013, Eastman Kodak Company (“**Kodak**”), together with its affiliated debtors and debtors in possession (collectively, the “**Debtors**”), filed the *First Amended Joint Chapter 11 Plan of Reorganization of Eastman Kodak Company and its Debtor Affiliates* (as may be amended, modified or supplemented from time to time, the “**Amended Plan**”) and on June [●], 2013, the Debtors filed the accompanying *First Amended Disclosure Statement for Debtors’ First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code* (as may be amended, modified or supplemented from time to time, the “**Amended Disclosure Statement**”). Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Amended Plan.

Pursuant to the Amended Plan, each 1145 Eligible Participant (as defined below) has the right, but not the obligation, to purchase all or a portion of its 1145 Available Shares (as defined in the accompanying 1145 Rights Offering Procedures).

An “**1145 Eligible Participant**” means a Person that satisfies the following criteria: (a) such Person is the beneficial owner of an 1145 Eligible Claim as of July 26, 2013 (or such later date as the Debtors may determine in consultation with the Creditors’ Committee and the Requisite Backstop Parties, the “**1145 Claim Determination Date**”) and (b) such Person is the beneficial owner of such 1145 Eligible Claim on the Effective Date.

You have received the attached 1145 Rights Exercise Form because you are an 1145 Eligible Participant.

Please use this 1145 Rights Exercise Form to execute your election. In order to participate in the 1145 Rights Offering, you *must* duly complete, execute and return the attached 1145 Rights Exercise Form to your nominee in sufficient time to allow your nominee to process your instructions and deliver to Kurtzman Carson Consultants (the “**Subscription Agent**”) on or before the 1145 Rights Offering Expiration Date set forth above.

Please refer to Section [●] of the Amended Disclosure Statement and Article 5.8 of the Amended Plan for information regarding the issuance of New Common Stock pursuant to the Amended Plan, including applicable transfer restrictions.

For further information on how to participate in the 1145 Rights Offering, please see the accompanying 1145 Rights Offering Procedures. If you have any questions about the 1145 Rights Exercise Form or the Rights Offering Procedures, please contact the Subscription Agent at (877) 833-4150.

If your 1145 Rights Exercise Form is not properly completed, executed and received by the Subscription Agent by the 1145 Rights Offering Expiration Date, your 1145 Rights will terminate and be cancelled.

To purchase New Common Stock pursuant to the 1145 Rights Offering:

1. **Review** the total amount of your 1145 Eligible Claims as indicated in Item 1. (Note that this may vary from your asserted General Unsecured Claim amount.)
2. **Review** the number of 1145 Available Shares you are eligible to purchase, as calculated in Item 2a.
3. **Complete** Item 2b by entering the whole number of 1145 Available Shares you wish to purchase.
4. **Carefully review, complete and execute** the certification, representations and acknowledgements in Item 3.
5. **Return the 1145 Rights Exercise Form** to your nominee in sufficient time to allow your nominee to process your instructions and deliver to the Subscription Agent on or before the 1145 Rights Offering Expiration Date.
6. **Instruct Your Nominee to Pay the Subscription Purchase Price** to the Subscription Agent by wire transfer of immediately available funds so that it is received by the Subscription Agent on or before the 1145 Rights Offering Expiration Date.

Before electing to participate in the 1145 Rights Offering, all 1145 Eligible Participants should review the Amended Disclosure Statement (including the risk factors described in the section entitled “Additional Factors to be Considered Prior to Voting” and the section entitled “1145 Securities – Subsequent Transfers”), the Amended Plan, in addition to the accompanying 1145 Rights Offering Procedures and the instructions contained herein. You may wish to seek legal advice concerning the 1145 Rights Offering.

**1145 RIGHTS EXERCISE FORM FOR HOLDERS OF UNSECURED NOTES
IN CONNECTION WITH THE FIRST AMENDED JOINT CHAPTER 11 PLAN OF
REORGANIZATION OF EASTMAN KODAK COMPANY AND ITS DEBTOR AFFILIATES**

**1145 RIGHTS OFFERING
EXPIRATION DATE**

All 1145 Rights Exercise Forms
and payments of the Subscription Purchase Price
must be received by your nominee in sufficient time to allow your
nominee to deliver your instructions to the Subscription Agent
no later than
5:00 p.m. (Eastern Time) on August 9, 2013
(the "1145 Rights Offering Expiration Date").

Please refer to Section [●] of the Amended Disclosure Statement and
Article 5.8 of the Debtors' First Amended Joint Chapter 11 Plan of
Reorganization (the "Amended Plan") for information regarding the
issuance of New Common Stock pursuant to the Amended Plan.

Please consult the accompanying 1145 Rights Offering Procedures and
Instructions for additional information with respect to
this 1145 Rights Exercise Form.

Each 1145 Right and 1145 Rights Offering Share is being distributed and issued by the Debtors without registration under the Securities Act, in reliance upon the exemption provided in section 1145 of the Bankruptcy Code.

None of the 1145 Rights distributed in connection with these 1145 Rights Offering Procedures have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and no 1145 Rights may be sold or independently transferred.

None of the 1145 Rights Offering Shares have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security.

The 1145 Rights Offering is being conducted in good faith and in compliance with the Bankruptcy Code. In accordance with section 1125(e) of the Bankruptcy Code, a debtor or any of its agents that participates, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the plan, of the debtor, of an affiliate participating in a joint plan with the debtor, or of a newly organized successor to the debtor under the plan, is not liable, on account of such participation, for violation of any applicable law, rule, or regulation governing the offer, issuance, sale, or purchase of securities.

Item 1. Amount of 1145 Eligible Claims. Pursuant to the Amended Plan, each 1145 Eligible Participant (as defined below) is entitled to participate in the 1145 Rights Offering to the extent of such 1145 Eligible Participant’s “1145 Eligible Claims”.

An “1145 Eligible Participant” means a Person that satisfies the following criteria: (a) such Person is the beneficial owner of an 1145 Eligible Claim as of July 26, 2013 (or such later date as the Debtors may determine in consultation with the Creditors’ Committee and the Requisite Backstop Parties, the “1145 Claim Determination Date”) and (b) such Person is the beneficial owner of such 1145 Eligible Claim on the Effective Date.

For purposes of this 1145 Rights Exercise Form, the total principal amount of your 1145 Eligible Claims is: (If you do not know your principal amount, please contact your nominee immediately.)

\$[_____]¹

Item 2. 1145 Rights. Each 1145 Eligible Participant is entitled to purchase a number of 1145 Available Shares corresponding to the total amount of its 1145 Eligible Claims.

To participate in the 1145 Rights Offering, please review Item 2a below, and read and complete Items 2b and 3 below.

2a. Calculation of Number of 1145 Available Shares. The number of 1145 Available Shares for which you may subscribe pursuant to the 1145 Rights Offering is calculated as follows:²

_____ (Amount of 1145 Eligible Claims from Item 1 above)	X	[•] ³	=	_____ (Maximum Number of 1145 Available Shares, rounded down to nearest whole share)
---	---	------------------	---	---

2b. Exercise Amount. By filling in the following blanks, you are indicating your intention to purchase the number of 1145 Available Shares specified below (please specify a whole number of 1145 Available Shares not greater than the figure in Item 2a), at a Per Share Price of \$11.94, on the terms of and subject to the conditions set forth in the Amended Plan and 1145 Rights Offering Procedures.

_____ (Indicate the number of 1145 Available Shares you elect to purchase)	X	\$11.94 (Per Share Price)	=	\$ _____ Subscription Purchase Price
---	---	------------------------------	---	---

¹ **[1145 Eligible Participant to enter.]** (Note that this may vary from your asserted General Unsecured Claim amount.)

² **[Subscription Agent to enter.]**

³ Amount calculated by dividing six million shares of New Common Stock by the estimated total valid amount of Claims represented by General Unsecured Claims and the Retiree Settlement Unsecured Claim, which amount has been determined in consultation with the Requisite Backstop Parties and Creditors’ Committee in order to ensure compliance with section 1145 of the Bankruptcy Code.

Item 3. Certification. I certify that (i) I am the holder, or the authorized signatory of the holder, of the amount of 1145 Eligible Claims listed under Item 1 above, (ii) I am, or such holder is, entitled to participate in the 1145 Rights Offering to the extent of my, or such holder's, 1145 Eligible Claims as indicated under Item 2a above, (iii) I have received and reviewed a copy of the Amended Plan, the Amended Disclosure Statement (including the risk factors described in the section entitled "Additional Factors to be Considered Prior to Voting" and the section entitled "1145 Securities – Subsequent Transfers") and the 1145 Rights Offering Procedures and (iv) I understand that my participation in the 1145 Rights Offering is subject to all of the terms and conditions set forth in the Amended Plan and 1145 Rights Offering Procedures. This certification is not an admission as to the ultimate allowed amount of such 1145 Eligible Claims.

I represent and warrant that:

- (a) I am an 1145 Eligible Participant.
- (b) I recognize and understand that the 1145 Rights are not detachable from 1145 Eligible Claims, and may only be exercised by an 1145 Eligible Participant.
- (c) I will not accept a distribution of New Common Stock offered pursuant to the 1145 Rights Offering Procedures with respect to an 1145 Eligible Claim if, at the time of distribution, I do not own such 1145 Eligible Claim.
- (d) By accepting such a distribution of New Common Stock, I will be deemed to be the owner of such 1145 Eligible Claim.
- (e) If I transfer any portion of my 1145 Eligible Claim after the 1145 Claim Determination Date, the corresponding 1145 Rights will be cancelled, and neither I nor the transferee of such 1145 Eligible Claim will receive 1145 Rights Offering Shares in connection with such transferred 1145 Eligible Claim.

As of the Effective Date of the Amended Plan, by virtue of my election to exercise 1145 Rights, I hereby waive and release, to the fullest extent permitted under applicable law, all rights, claims or causes of action against the Debtors, the Reorganized Debtors, the Creditors' Committee, the Backstop Parties and the Subscription Agent, and each of their respective affiliates, officers, directors, counsel and advisors, arising out of or related to the 1145 Rights Offering and the receipt, delivery, disbursements, calculations, transmission or segregation of cash, 1145 Rights and 1145 Rights Offering Shares, except to the extent such rights, claims or causes of action arise from any act of gross negligence or willful or intentional misconduct or fraud.

BEFORE ELECTING TO PARTICIPATE IN THE 1145 RIGHTS OFFERING, YOU SHOULD REVIEW THE AMENDED DISCLOSURE STATEMENT (INCLUDING THE RISK FACTORS DESCRIBED IN THE SECTION ENTITLED "ADDITIONAL FACTORS TO BE CONSIDERED PRIOR TO VOTING"), THE AMENDED PLAN, THE ACCOMPANYING 1145 RIGHTS OFFERING PROCEDURES AND THE INSTRUCTIONS CONTAINED HEREIN. YOU MAY WISH TO SEEK LEGAL ADVICE CONCERNING THE 1145 RIGHTS OFFERING.

I acknowledge that by executing this 1145 Rights Exercise Form the undersigned holder will be bound to pay for the 1145 Rights Offering Shares that it has subscribed for pursuant to the instructions that will be set forth in a separate notice and that the undersigned holder may be liable to the Debtors to the extent of any nonpayment.

Date: _____, 2013

Name of 1145 Eligible Participant: _____

(Print or Type)

Social Security or Federal Tax I.D. No.: _____

(Optional)

Signature: _____

Name of Person Signing: _____

(If other than as given above)

Title (if corporation, partnership or LLC): _____

Street Address: _____

City, State, Zip Code: _____

Telephone Number: _____

Email: _____

PLEASE NOTE: NO EXERCISE OF 1145 RIGHTS WILL BE VALID UNLESS A PROPERLY COMPLETED AND SIGNED 1145 RIGHTS EXERCISE FORM, TOGETHER WITH YOUR FULL PAYMENT FOR THE EXERCISE OF SUCH RIGHTS, IS RECEIVED BY THE SUBSCRIPTION AGENT ON OR BEFORE 5:00 P.M. EASTERN TIME, ON THE 1145 RIGHTS OFFERING EXPIRATION DATE.

The 1145 Rights Offering Shares will be registered only in the name of the 1145 Eligible Participant. Please indicate on the lines provided below the 1145 Eligible Participant's name and address as you would like it to be reflected in the transfer agent's records for registration of the 1145 Rights Offering Shares.

Registration Line 1: _____

Registration Line 2: _____

(if needed)

Address 1: _____

Address 2: _____

Address 3: _____

Address 4: _____

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

In re:

EASTMAN KODAK COMPANY, *et al.*,¹

Debtors.

)
) Chapter 11

)
) Case No. 12-10202 (ALG)

)
) (Jointly Administered)

**MASTER 1145 RIGHTS EXERCISE FORM IN CONNECTION WITH
THE FIRST AMENDED JOINT CHAPTER 11 PLAN OF REORGANIZATION
OF EASTMAN KODAK COMPANY AND ITS DEBTOR AFFILIATES**

UNSECURED NOTES CLAIMS

YOUR MASTER 1145 RIGHTS EXERCISE FORM AND PAYMENTS OF THE SUBSCRIPTION PURCHASE PRICE MUST BE RECEIVED BY THE SUBSCRIPTION AGENT, BY 5:00 P.M., EASTERN TIME, ON AUGUST 9, 2013, THE EXPIRATION DATE FOR EXERCISE OF 1145 RIGHTS (THE "1145 RIGHTS OFFERING EXPIRATION DATE"), OR THE ELECTIONS REPRESENTED BY YOUR MASTER 1145 RIGHTS EXERCISE FORM WILL NOT BE COUNTED.

Each 1145 Right and 1145 Rights Offering Share is being distributed and issued by the Debtors without registration under the Securities Act, in reliance upon the exemption provided in section 1145 of the Bankruptcy Code.

None of the 1145 Rights distributed in connection with these 1145 Rights Offering Procedures have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and no 1145 Rights may be sold or independently transferred.

None of the 1145 Rights Offering Shares have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security.

The 1145 Rights Offering is being conducted in good faith and in compliance with the Bankruptcy Code. In accordance with section 1125(e) of the Bankruptcy Code, a debtor or any of its agents that participates, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security,

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

offered or sold under the plan, of the debtor, of an affiliate participating in a joint plan with the debtor, or of a newly organized successor to the debtor under the plan, is not liable, on account of such participation, for violation of any applicable law, rule, or regulation governing the offer, issuance, sale, or purchase of securities.

To Nominees, Banks or Brokers:

On June 18, 2013, Eastman Kodak Company (“**Kodak**”), together with its affiliated debtors and debtors in possession (collectively, the “**Debtors**”), filed the *First Amended Joint Chapter 11 Plan of Reorganization of Eastman Kodak Company and its Debtor Affiliates* (as may be amended from time to time, the “**Amended Plan**”) and on June [●], 2013, the Debtors filed the accompanying *First Amended Disclosure Statement for Debtors’ First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code* (as may be amended from time to time, the “**Amended Disclosure Statement**”).

Pursuant to the Amended Plan, certain 1145 Eligible Participants are entitled to participate in the 1145 Rights Offering to the extent of such 1145 Eligible Participants’ 1145 Eligible Claims (as defined in the accompanying 1145 Rights Offering Procedures).

The Unsecured Notes consist of the unsecured notes and debentures issued by any Debtor, including (a) the 7.00% Convertible Senior Notes due 2017, (b) the 7.25% Senior Notes due 2013, (c) the 9.20% Debentures due 2021 and (d) the 9.95% Debentures due 2018, as applicable, issued by Kodak pursuant to the Unsecured Notes Indentures.

You have received this Master 1145 Rights Exercise Form because you are a bank, broker or other nominee (each of the foregoing, a “**Nominee**”) for an 1145 Eligible Participant holding an Unsecured Notes Claim. Please utilize this Master 1145 Rights Exercise Form to execute the 1145 Eligible Participant’s 1145 Rights. You are required to deliver an 1145 Rights Exercise Form to the 1145 Eligible Participant holding an Unsecured Notes Claim, and to take any action required to enable the 1145 Eligible Participant to timely elect to participate in the 1145 Rights Offering. To elect to participate in the 1145 Rights Offering, you must complete and deliver this Master 1145 Rights Exercise Form and a copy of the 1145 Rights Exercise Form executed by each 1145 Eligible Participant listed under Item 2 below, together with remittance of full payment for the 1145 Rights exercised by the 1145 Eligible Participants, to the Subscription Agent on or before the 1145 Rights Offering Expiration Date.

Before you transmit such elections, please carefully review the Amended Disclosure Statement, the Amended Plan and the 1145 Rights Offering Procedures. You may obtain copies of the Amended Disclosure Statement, the Amended Plan and the 1145 Rights Offering Procedures by contacting the Debtors’ subscription agent (the “**Subscription Agent**”), Kurtzman Carson Consultants, at (877) 833-4150.

THIS MASTER 1145 RIGHTS EXERCISE FORM RELATES ONLY TO YOUR CUSTOMERS’ RIGHT TO ELECTIONS FOR THE 1145 RIGHTS OFFERING ON ACCOUNT OF THE UNSECURED NOTES YOU HOLD FOR THEIR ACCOUNTS.

NOTHING CONTAINED HEREIN OR IN THE ENCLOSED DOCUMENTS SHALL RENDER YOU OR ANY OTHER PERSON AN AGENT OF ANY OF THE DEBTORS OR THE SUBSCRIPTION AGENT, OR AUTHORIZE YOU OR ANY OTHER PERSON TO USE ANY DOCUMENT OR MAKE ANY STATEMENTS ON BEHALF OF ANY OF THEM WITH RESPECT TO THE AMENDED PLAN.

IMPORTANT

PLEASE READ AND FOLLOW THE ATTACHED INSTRUCTIONS CAREFULLY. COMPLETE, SIGN, DATE AND DELIVER THIS MASTER 1145 RIGHTS EXERCISE FORM, ALONG WITH PHOTOCOPIES OF ALL COMPLETED BENEFICIAL HOLDER 1145 RIGHTS EXERCISE FORMS, TO THE SUBSCRIPTION AGENT ON OR BEFORE THE 1145 RIGHTS OFFERING EXPIRATION DATE. PLEASE DO NOT FAX THIS MASTER 1145 RIGHTS EXERCISE FORM.

DELIVERY OF THIS MASTER 1145 RIGHTS EXERCISE FORM OTHER THAN AS SET FORTH ABOVE WILL NOT CONSTITUTE A VALID DELIVERY. IF THIS MASTER 1145 RIGHTS EXERCISE FORM IS NOT COMPLETED, SIGNED, AND RECEIVED ON OR BEFORE THE 1145 RIGHTS OFFERING EXPIRATION DATE, THE ELECTIONS TRANSMITTED BY THIS MASTER 1145 RIGHTS EXERCISE FORM WILL NOT BE COUNTED.

Before electing to participate in the 1145 Rights Offering, you should instruct the beneficial owners of Unsecured Notes for whom you act as nominee to review the Amended Disclosure Statement (including the risk factors described in the section entitled “Additional Factors to be Considered Prior to Voting”), the Amended Plan, the accompanying 1145 Rights Offering Procedures and the instructions contained herein.

You or the beneficial owners of the Unsecured Notes for whom you are the nominee may wish to seek legal advice concerning the 1145 Rights Offering.

Please refer to Section [●] of the Amended Disclosure Statement and Article 5.8 of the Amended Plan for information regarding the issuance of New Common Stock pursuant to the Amended Plan, including applicable transfer restrictions. For further information on how to participate in the 1145 Rights Offering, please see the accompanying 1145 Rights Offering Procedures.

Unless otherwise defined herein, capitalized terms used but not defined herein shall have the meanings ascribed to them in the Amended Plan.

Item 1. Certification Of Authority To Elect. The undersigned certifies that as of July 26, 2013 (the “1145 Claim Determination Date”), the undersigned (please check applicable box):

- Is a bank, broker, or other Nominee for the 1145 Eligible Participants of the aggregate amount of the Unsecured Notes listed in Item 2 below, and is the registered or record holder of the Unsecured Notes, or
- Is acting under a power of attorney and agency (a copy of which will be provided upon request) granted by a bank, broker, or other Nominee that is the registered or record holder of the aggregate amount of the Unsecured Notes listed in Item 2 below, or
- Has been granted a proxy (an original of which is annexed hereto) from a bank, broker, or other Nominee, or an 1145 Eligible Participant, that is the registered or record holder of the aggregate amount of the Unsecured Notes listed in Item 2 below, and accordingly, has full power to participate in the 1145 Rights Offering on behalf of the 1145 Eligible Participants of the Unsecured Notes Claims described in Item 2.

Item 2. Participation in 1145 Rights Offering:

1145 Eligible Participants are eligible to elect to participate in the 1145 Rights Offering if:

- (i) the undersigned as Nominee for the 1145 Eligible Participants, as indicated in the table below, has received an 1145 Rights Exercise Form from the 1145 Eligible Participant (a copy of each form should accompany this Master 1145 Rights Exercise Form), and
- (ii) the undersigned as Nominee for the 1145 Eligible Participants, as indicated in the table below, agrees to send a wire transfer so that it is received by the Subscription Agent prior to the 1145 Rights Offering Expiration Date (or such later date as may be specified pursuant to the 1145 Rights Offering Procedures) pursuant to the instructions set forth in the 1145 Rights Offering Procedures, and that the undersigned will be liable to the Debtors to the extent of any nonpayment.

The undersigned certifies that as of the 1145 Claim Determination Date, the following beneficial owners of the Unsecured Notes, as identified by their respective customer account numbers, were beneficial owners of the Unsecured Notes in the following principal amount (upon stated maturity) (insert amount in the boxes below) that wish to make the following elections with regard to the 1145 Rights Offering. For purposes of this Master 1145 Rights Exercise Form, do not adjust the principal amount for any accrued or unmatured interest or any accretion factor.

Customer Name or Account Number for Beneficial Owner	Principal Amount Held as of the 1145 Claim Determination Date	X [Factor] ² =	Number of 1145 Available Shares (Round down to nearest whole number)	Number of 1145 Available Shares Beneficial Owner Elects to Purchase	Total Subscription Purchase Price
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
TOTALS					

IF YOU ARE ACTING AS A NOMINEE FOR MORE THAN TEN BENEFICIAL OWNERS OF UNSECURED NOTES, PLEASE ATTACH ADDITIONAL SHEETS, AS NECESSARY.

² Amount calculated by dividing six million shares of New Common Stock by the estimated total valid amount of Claims represented by General Unsecured Claims and the Retiree Settlement Unsecured Claim, which amount has been determined in consultation with the Requisite Backstop Parties and Creditors' Committee in order to ensure compliance with section 1145 of the Bankruptcy Code.

Item 3. Certification. By signing this Master 1145 Rights Exercise Form, the undersigned certifies that (i) each beneficial owner of Unsecured Notes listed in Item 2, above, has been provided with a copy of the 1145 Rights Offering Procedures, the Amended Disclosure Statement and the Amended Plan, (ii) each account listed in Item 2 owns at least \$10,000 principal amount of Unsecured Notes and no aggregation of accounts has occurred to meet the minimum threshold and (iii) it understands that the right to elections for the 1145 Rights Offering is subject to all the terms and conditions set forth in the 1145 Rights Offering Procedures, the Amended Disclosure Statement and the Amended Plan.

Name of Broker, Bank or other Nominee:

(Print or Type)

Participant Number: _____

Name of Proxy Holder or Agent for Broker,
Bank or Other Nominee (if applicable):

(Print or Type)
Social Security or Federal Tax I.D. No.: _____
(If Applicable)

Signature: _____

Print Name: _____

Title: _____
(If Appropriate)

Facsimile Number:

Email Address:

Street
Address: _____

City, State, Zip Code: _____

Telephone Number: () _____

Date Completed: _____

THIS MASTER 1145 RIGHTS EXERCISE FORM AND PAYMENTS OF THE SUBSCRIPTION PURCHASE PRICE MUST BE RECEIVED BY THE SUBSCRIPTION AGENT AT THE ADDRESS LISTED BELOW ON OR BEFORE THE 1145 RIGHTS OFFERING EXPIRATION DATE, OR THE 1145 RIGHTS WILL NOT BE EXERCISED HEREBY.

**Kurtzman Carson Consultants
599 Lexington Avenue, 39th Floor
New York, NY 10022
(877) 833-4150**

NOTE REGARDING PAYMENT

Payment for the New Common Stock is due by wire transfer prior to the 1145 Rights Offering Expiration Date. An 1145 Eligible Participant shall be deemed to have relinquished and waived all rights to participate in the 1145 Rights Offering if the Subscription Agent for any reason does not receive from an 1145 Eligible Participant or its Subscription Nominee, on or before the 1145 Rights Offering Expiration Date, (i) a duly completed 1145 Rights Exercise Form and (ii) payment of the Subscription Purchase Price by or on behalf of such 1145 Eligible Participant.

Account Name: Computershare Inc AAF for KCC Client Funding Eastman Kodak
Account No.: 4426855327
ABA/Routing No.: 026009593
Bank Name: Bank of America
Bank Address: New York, New York
Ref: Funding for Eastman Kodak Rights Offering

**INSTRUCTIONS FOR COMPLETING THE
MASTER 1145 RIGHTS EXERCISE FORM**

1145 RIGHTS OFFERING EXPIRATION DATE & SUBSCRIPTION AGENT:

The expiration date for the exercise of 1145 Rights is 5:00 p.m. (Eastern Time) on August 9, 2013 (the “1145 Rights Offering Expiration Date”). To elect to participate in the 1145 Rights Offering, you must complete, sign, and return this Master 1145 Rights Exercise Form so that it is received by the Subscription Agent at the following address no later than the 1145 Rights Offering Expiration Date:

**Kurtzman Carson Consultants
599 Lexington Avenue, 39th Floor
New York, NY 10022
(877) 833-4150**

In order to effect a subscription on behalf of any beneficial owner of Unsecured Notes, you must take the following steps:

- a. Review and complete the certification in Item 1;
- b. In Item 2 of the accompanying Master 1145 Rights Exercise Form, indicate the principal amount of Unsecured Notes held by beneficial owners of the Unsecured Notes held by you as a nominee or in a fiduciary capacity and the number of 1145 Rights Offering Shares to be purchased by such beneficial owners pursuant to the 1145 Rights Offering, as transmitted to you by such beneficial owners. To identify such beneficial owners without disclosing their names, please use the customer account number assigned by you to each such beneficial owner, or if no such customer account number exists, please assign a number to each account (making sure to retain a separate list of each beneficial owner and the assigned number). Please include information on the principal amount held, the number of 1145 Available Shares for which the account is eligible to subscribe and the number of 1145 Available Shares the account elects to purchase;
- c. If additional space is required to respond to Item 2 on the Master 1145 Rights Exercise Form, please provide the requested information on additional pages;
- d. Review the certification in Item 3 of the Master 1145 Rights Exercise Form;
- e. In Item 3, sign and date the Master 1145 Rights Exercise Form, and provide the information requested;
- f. Contact the Subscription Agent to arrange for delivery of the completed Master 1145 Rights Exercise Form to its offices;
- g. Deliver the completed, executed Master 1145 Rights Exercise Form, along with photocopies of all completed beneficial holder 1145 Rights Exercise Forms, so as to be *received* by the Subscription Agent before the 1145 Rights Offering Expiration Date; and

- h. Deliver the Subscription Purchase Price paid by each beneficial owner of the Unsecured Notes, as indicated on Item 2 of the Master 1145 Rights Exercise Form, so as to be *received* by the Subscription Agent on or before the 1145 Rights Offering Expiration Date. If, for any reason, the Subscription Agent does not receive both a duly-completed 1145 Rights Exercise Form and payment of the Subscription Purchase Price on or before the 1145 Rights Offering Expiration Date from or on behalf of an 1145 Eligible Participant, such 1145 Eligible Participant shall be deemed to have relinquished and waived its right to participate in the 1145 Rights Offering.

PLEASE NOTE:

No 1145 Rights Exercise Form or Master 1145 Rights Exercise Form shall constitute or be deemed to be a proof of Claim or equity interest or an assertion of a Claim or equity interest.

No fees, commissions, or other remuneration will be payable to any broker, bank, dealer, nominee, or other person for soliciting elections to participate in the 1145 Rights Offering. The Debtors will, however, upon request, reimburse you for customary mailing and handling expenses incurred by you in forwarding the 1145 Rights Exercise Form and other enclosed materials to the beneficial owners of the Unsecured Notes held by you as a nominee or in a fiduciary capacity.

Please refer to Section [●] of the Amended Disclosure Statement and Article 5.8 of the Amended Plan for information regarding the issuance of New Common Stock pursuant to the Amended Plan, including applicable transfer restrictions. For further information on how to participate in the 1145 Rights Offering, please see the accompanying 1145 Rights Offering Procedures.

IF YOU HAVE ANY QUESTIONS REGARDING THIS MASTER 1145 RIGHTS EXERCISE FORM OR THE 1145 RIGHTS OFFERING PROCEDURES, OR IF YOU NEED ADDITIONAL COPIES OF THE MASTER 1145 RIGHTS EXERCISE FORM, 1145 RIGHTS EXERCISE FORM, THE AMENDED PLAN, AMENDED DISCLOSURE STATEMENT, 1145 RIGHTS OFFERING PROCEDURES, OR OTHER RELATED MATERIALS, PLEASE CALL THE SUBSCRIPTION AGENT, KURTZMAN CARSON CONSULTANTS, AT (877) 833-4150.

EXHIBIT 4

4(2) Rights Offering Forms

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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

**INSTRUCTIONS TO 4(2) RIGHTS EXERCISE FORM
IN CONNECTION WITH THE FIRST AMENDED JOINT CHAPTER 11 PLAN OF
REORGANIZATION OF EASTMAN KODAK COMPANY AND ITS DEBTOR AFFILIATES**

4(2) RIGHTS OFFERING EXPIRATION DATE

All 4(2) Rights Exercise Forms and payments of the Subscription Purchase Price must be received by the Subscription Agent no later than 5:00 p.m. (Eastern Time) on August 9, 2013 (the “4(2) Rights Offering Expiration Date”).

These 4(2) Rights Offering Procedures have been approved by the Bankruptcy Court pursuant to the Rights Offerings Procedures Order.

The 4(2) Rights Offering, the distribution of each 4(2) Right and the issuance of each 4(2) Rights Offering Share are being conducted under the Amended Plan.

Each 4(2) Right and 4(2) Rights Offering Share is being distributed and issued by the Debtors without registration under the Securities Act, in reliance upon the exemption provided in section 4(2) thereof and/or Regulation D thereunder.

None of the 4(2) Rights distributed in connection with these 4(2) Rights Offering Procedures have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and no 4(2) Rights may be sold or transferred.

None of the 4(2) Rights Offering Shares have been registered or (except with respect to the Backstop Parties) will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and (except with respect to the

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

Backstop Parties) no 4(2) Rights Offering Shares may be sold or transferred except pursuant to the exemption from registration under the Securities Act provided by Rule 144 thereunder, when available.

Except with respect to the Backstop Parties, each 4(2) Rights Offering Share issued upon exercise of a 4(2) Right, and each certificate issued in exchange for or upon the transfer, sale or assignment of any such 4(2) Rights Offering Share, shall be stamped or otherwise imprinted with a legend in substantially the following form:

“THE SECURITIES REPRESENTED BY THIS CERTIFICATE WERE ORIGINALLY ISSUED ON [ISSUANCE DATE], AND HAVE NOT BEEN AND WILL NOT BE REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE “ACT”), OR ANY OTHER APPLICABLE STATE SECURITIES LAWS, AND MAY NOT BE SOLD OR TRANSFERRED EXCEPT PURSUANT TO THE EXEMPTION FROM REGISTRATION UNDER THE ACT PROVIDED BY RULE 144 THEREUNDER, WHEN AVAILABLE.”

The 4(2) Rights Offering is being conducted in good faith and in compliance with the Bankruptcy Code. In accordance with section 1125(e) of the Bankruptcy Code, a debtor or any of its agents that participates, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the plan, of the debtor, of an affiliate participating in a joint plan with the debtor, or of a newly organized successor to the debtor under the plan, is not liable, on account of such participation, for violation of any applicable law, rule, or regulation governing the offer, issuance, sale, or purchase of securities.

On June 18, 2013, Eastman Kodak Company (“**Kodak**”), together with its affiliated debtors and debtors in possession (collectively, the “**Debtors**”), filed the *First Amended Joint Chapter 11 Plan of Reorganization of Eastman Kodak Company and its Debtor Affiliates* (as may be amended, modified or supplemented from time to time, the “**Amended Plan**”) and on June [●], 2013, the Debtors filed the accompanying *First Amended Disclosure Statement for Debtors’ First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code* (as may be amended, modified or supplemented from time to time, the “**Amended Disclosure Statement**”). Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Amended Plan.

Pursuant to the Amended Plan, each 4(2) Eligible Participant (as defined below) has the right, but not the obligation, to purchase all or a portion of its 4(2) Primary Shares (as defined in the accompanying 4(2) Rights Offering Procedures), subject to the 4(2) Reallocation (as defined in the accompanying 4(2) Rights Offering Procedures).

In addition, in accordance with the Overallotment Procedures (as defined in the 4(2) Rights Offering Procedures), (x) each Backstop Party that has duly subscribed for and purchased 100 percent of its 4(2) Primary Shares has the right, but not the obligation, to duly subscribe for Backstop Party Overallotment Shares (as defined in the 4(2) Rights Offering Procedures) and (y) each 4(2) Eligible Participant that duly subscribes for all of its 4(2) Primary Shares also has the right, but not the obligation, to duly subscribe for 4(2) Overallotment Shares (as defined in the 4(2) Rights Offering Procedures).

A “**4(2) Eligible Participant**” means a Person that (a)(x) is a Backstop Party or (y) duly completes and timely delivers the 4(2) Certification Form (as defined in the 4(2) Rights Offering Procedures) to the Subscription

Agent on or before the 4(2) Certification Date (as defined in the 4(2) Rights Offering Procedures) and (b) is the beneficial owner of a 4(2) Eligible Claim on the Effective Date.

You have received the attached 4(2) Rights Exercise Form because you are a 4(2) Eligible Participant.

Please use this 4(2) Rights Exercise Form to execute your election. In order to participate in the 4(2) Rights Offering, you **must** duly complete, execute and return the attached 4(2) Rights Exercise Form, together with your full payment for the exercise of your 4(2) Rights, to Kurtzman Carson Consultants (the “**Subscription Agent**”) on or before the 4(2) Rights Offering Expiration Date set forth above.

Please refer to Section [●] of the Amended Disclosure Statement and Article 5.8 of the Amended Plan for information regarding the issuance of New Common Stock pursuant to the Amended Plan, including applicable transfer restrictions.

For further information on how to participate in the 4(2) Rights Offering, please see the accompanying 4(2) Rights Offering Procedures. If you have any questions about the 4(2) Rights Exercise Form or the 4(2) Rights Offering Procedures, please contact the Subscription Agent at (877) 833-4150.

If your 4(2) Rights Exercise Form is not properly completed, executed and received by the Subscription Agent by the 4(2) Rights Offering Expiration Date, your 4(2) Rights will terminate and be cancelled.

To purchase New Common Stock pursuant to the 4(2) Rights Offering:

1. **Review** the total amount of your 4(2) Eligible Claims as indicated in Item 1. (Note that this may vary from your asserted General Unsecured Claim amount.)
2. **Complete** the calculations in Items 2a through 2e, indicating the whole number of 4(2) Rights Offering Shares you wish to purchase.
3. **Complete** Item 3.
4. **Carefully review, complete and execute** the certification, representations and acknowledgements in Item 4.
5. **Return the 4(2) Rights Exercise Form** in the enclosed pre-addressed envelope so that it is received by the Subscription Agent on or before the 4(2) Rights Offering Expiration Date. You may also deliver your completed 4(2) Rights Exercise Form to the Subscription Agent via email at kodakinfo@kccllc.com or via facsimile at (212) 702-0864.
6. **Pay the Subscription Purchase Price** to the Subscription Agent by wire transfer of immediately available funds so that it is received by the Subscription Agent on or before the 4(2) Rights Offering Expiration Date. Call the Subscription Agent, Kurtzman Carson Consultants, at (877) 833-4150, to confirm receipt of payment.

Before electing to participate in the 4(2) Rights Offering, all 4(2) Eligible Participants should review the Amended Disclosure Statement (including the risk factors described in the section entitled “Additional Factors to be Considered Prior to Voting” and the section entitled “4(2) Securities – Subsequent Transfers”) and the Amended Plan in addition to the accompanying 4(2) Rights Offering Procedures and the instructions contained herein. You may wish to seek legal advice concerning the 4(2) Rights Offering.

4(2) RIGHTS EXERCISE FORM
IN CONNECTION WITH THE FIRST AMENDED JOINT CHAPTER 11 PLAN OF
REORGANIZATION OF EASTMAN KODAK COMPANY AND ITS DEBTOR AFFILIATES

4(2) RIGHTS OFFERING EXPIRATION DATE

All 4(2) Rights Exercise Forms and payments of the Subscription
Purchase Price must be received by the
Subscription Agent no later than
5:00 p.m. (Eastern Time) on August 9, 2013
(the "4(2) Rights Offering Expiration Date").

Please refer to Section [●] of the Amended Disclosure Statement and
Article 5.8 of the Debtors' First Amended Joint Chapter 11 Plan of
Reorganization (the "Amended Plan") for information regarding the
issuance of New Common Stock pursuant to the Amended Plan,
including applicable transfer restrictions.

Please consult the accompanying 4(2) Rights Offering Procedures and
Instructions for additional information with respect to this 4(2) Rights
Exercise Form.

These 4(2) Rights Offering Procedures have been approved by the Bankruptcy Court pursuant to the Rights Offerings Procedures Order.

The 4(2) Rights Offering, the distribution of each 4(2) Right and the issuance of each 4(2) Rights Offering Share are being conducted under the Amended Plan.

Each 4(2) Right and 4(2) Rights Offering Share is being distributed and issued by the Debtors without registration under the Securities Act, in reliance upon the exemption provided in section 4(2) thereof and/or Regulation D thereunder.

None of the 4(2) Rights distributed in connection with these 4(2) Rights Offering Procedures have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and no 4(2) Rights may be sold or transferred.

None of the 4(2) Rights Offering Shares have been registered or (except with respect to the Backstop Parties) will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and (except with respect to the Backstop Parties) no 4(2) Rights Offering Shares may be sold or transferred except pursuant to the exemption from registration under the Securities Act provided by Rule 144 thereunder, when available.

Except with respect to the Backstop Parties, each 4(2) Rights Offering Share issued upon exercise of a 4(2) Right, and each certificate issued in exchange for or upon the transfer,

sale or assignment of any such 4(2) Rights Offering Share, shall be stamped or otherwise imprinted with a legend in substantially the following form:

“THE SECURITIES REPRESENTED BY THIS CERTIFICATE WERE ORIGINALLY ISSUED ON [ISSUANCE DATE], AND HAVE NOT BEEN AND WILL NOT BE REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE “ACT”), OR ANY OTHER APPLICABLE STATE SECURITIES LAWS, AND MAY NOT BE SOLD OR TRANSFERRED EXCEPT PURSUANT TO THE EXEMPTION FROM REGISTRATION UNDER THE ACT PROVIDED BY RULE 144 THEREUNDER, WHEN AVAILABLE.”

The 4(2) Rights Offering is being conducted in good faith and in compliance with the Bankruptcy Code. In accordance with section 1125(e) of the Bankruptcy Code, a debtor or any of its agents that participates, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the plan, of the debtor, of an affiliate participating in a joint plan with the debtor, or of a newly organized successor to the debtor under the plan, is not liable, on account of such participation, for violation of any applicable law, rule, or regulation governing the offer, issuance, sale, or purchase of securities.

Item 1. Amount of 4(2) Eligible Claims. Pursuant to the Amended Plan, each 4(2) Eligible Participant (as defined below) is entitled to participate in the 4(2) Rights Offering to the extent of such Holder’s **“4(2) Primary Shares”**.

For the purposes of the attached 4(2) Rights Exercise Form and the accompanying 4(2) Rights Offering Procedures, a **“4(2) Eligible Participant”** means a Person that (a)(x) is a Backstop Party or (y) duly completes and timely delivers the 4(2) Certification Form (as defined in the 4(2) Rights Offering Procedures) to the Subscription Agent on or before the 4(2) Certification Date (as defined in the 4(2) Rights Offering Procedures) and (b) is the beneficial owner of a 4(2) Eligible Claim on the Effective Date.

For purposes of this 4(2) Rights Exercise Form, the total amount of your 4(2) Eligible Claims is:

\$[_____]¹

Item 2. 4(2) Rights. Each 4(2) Eligible Participant is entitled to purchase a number of 4(2) Primary Shares corresponding to the total amount of its 4(2) Eligible Claims.

To participate in the 4(2) Rights Offering, please complete Items 2a, 2b, 2c, 2d and 2e below, review Item 3 below and read and complete Item 4 below.

2a. Calculation of Number of 4(2) Primary Shares. (Required). The number of 4(2) Primary Shares for which you may subscribe pursuant to the 4(2) Rights Offering is calculated as follows. **Please note that your number of 4(2) Primary Shares is subject to adjustment.**

¹ [Subscription Agent to enter.] (Note that this may vary from your asserted General Unsecured Claim amount.)

	X	[•] ²	=	
(Amount of 4(2) Eligible Claims from Item 1 above)				(Maximum number of 4(2) Primary Shares, rounded down to nearest whole share)

2b. 4(2) Primary Shares Exercise Amount. (Required). By filling in the following blanks, you are indicating your intention to purchase the number of 4(2) Primary Shares specified below (please specify a whole number of 4(2) Primary Shares not greater than the figure in Item 2a), at a Per Share Price of \$11.94, on the terms of and subject to the conditions set forth in the Amended Plan and 4(2) Rights Offering Procedures.

	X	\$11.94 (Per Share Price)	=	
(Indicate the number of 4(2) Primary Shares you elect to purchase)				\$ _____ Purchase Price of 4(2) Primary Shares

2c. Backstop Party Overallotment Shares Exercise Amount. (To be completed only by Backstop Parties that have duly subscribed for and purchased 100 percent of their respective 4(2) Primary Shares). If you are a Backstop Party and have duly subscribed for and purchased 100 percent of your 4(2) Primary Shares as indicated in 2b above, you are eligible to subscribe for Backstop Party Overallotment Shares (as defined in the 4(2) Rights Offering Procedures).

By filling in the following blanks, you are indicating your intention to purchase the number of Backstop Party Overallotment Shares specified below, at a Per Share Price of \$11.94, on the terms of and subject to the conditions set forth in the Amended Plan and 4(2) Rights Offering Procedures.

	X	\$11.94 (Per Share Price)	=	
(Indicate the number of 4(2) Backstop Party Overallotment Shares you elect to purchase)				\$ _____ Purchase Price of Backstop Party Overallotment Shares

2d. 4(2) Remaining Overallotment Shares Exercise Amount. (Optional). If any 4(2) Rights Offering Shares remain available for subscription after giving effect to the aggregate number of duly subscribed for and purchased 4(2) Primary Shares and Backstop Party Overallotment Shares (as defined in the 4(2) Rights Offering Procedures), each 4(2) Eligible Participant that has duly subscribed for and purchased 100 percent of its 4(2) Primary Shares may also elect to subscribe for and purchase 4(2) Overallotment Shares (as defined in the 4(2) Rights Offering Procedures).

² **[Subscription Agent to enter.]** Amount equal to the resulting quotient of (a) 34 million shares *divided by* (b) \$1.82 billion, the Debtors' good faith estimate, as reasonably consented to by the Creditors' Committee and the Requisite Backstop Parties, of the amount of 4(2) Eligible Claims held by 4(2) Eligible Holders (as determined without regard to whether a Person has duly completed and submitted a 4(2) Certification Form).

By filling in the following blanks, you are indicating your intention to purchase the number of 4(2) Overallotment Shares specified below, at a Per Share Price of \$11.94, on the terms of and subject to the conditions set forth in the Amended Plan and 4(2) Rights Offering Procedures.

_____ (Indicate the number of 4(2) Overallotment Shares you elect to purchase)	X	\$11.94 (Per Share Price)	=	\$ _____ Purchase Price of 4(2) Overallotment Shares
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2e. Subscription Purchase Price. (Required). Calculate the Subscription Purchase Price by adding the Purchase Price from 2b, 2c and 2d.

\$ _____ (Purchase Price of 4(2) Primary Shares)	+	\$ _____ (Purchase Price of Backstop Party Overallotment Shares)	+	\$ _____ (Purchase Price of 4(2) Overallotment Shares)	=	\$ _____ (Subscription Purchase Price)
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Payment of the Subscription Purchase Price indicated above will be due by wire transfer prior to the 4(2) Rights Offering Expiration Date, to be made in accordance with the instructions below. A 4(2) Eligible Participant shall be deemed to have relinquished and waived all rights to participate in the 4(2) Rights Offering if the Subscription Agent for any reason does not receive from a 4(2) Eligible Participant, on or before the 4(2) Rights Offering Expiration Date, (i) a duly completed and executed 4(2) Rights Exercise Form and (ii) payment of the Subscription Purchase Price by or on behalf of such 4(2) Eligible Participant.

Wire Delivery Instructions:

Account Name: Computershare Inc AAF for KCC Client Funding Eastman Kodak
 Account No.: 4426855327
 ABA/Routing No.: 026009593
 Bank Name: Bank of America
 Bank Address: New York, New York
 Ref: Funding for Eastman Kodak Rights Offering

Item 3. In the event that monies funded by you are to be returned pursuant to the accompanying 4(2) Rights Offering Procedures, please provide your wire instructions and address. In the event you do not provide wire instructions, any refund to which you are entitled will be sent to your address:

Street Address: _____

City, State, Zip Code: _____

Wire Transfer Information: _____

Item 4. Certification. I certify that (i) I am the holder, or the authorized signatory of the holder, of the amount of 4(2) Eligible Claims listed under Item 1 above, (ii) I am, or such holder is, entitled to participate in the 4(2) Rights Offering to the extent of my, or such holder's, 4(2) Eligible Claims as indicated under Item 1 above, (iii) I have received and reviewed a copy of the Amended Plan, the Amended Disclosure Statement (including the risk factors described in the section entitled "Additional Factors to be Considered Prior to Voting" and the section entitled "4(2) Securities – Subsequent Transfers") and the 4(2) Rights Offering Procedures and (iii) I understand that my participation in the 4(2) Rights Offering is subject to all of the terms and conditions set forth in the Amended Plan and 4(2) Rights Offering Procedures. This certification is not an admission as to the ultimate allowed amount of such 4(2) Eligible Claims.

I represent and warrant that:

- (a) I am a 4(2) Eligible Participant;
- (b) I recognize and understand that the 4(2) Rights are not transferable or detachable from 4(2) Eligible Claims, and may only be exercised by a 4(2) Eligible Participant;
- (c) I will not accept a distribution of New Common Stock offered pursuant to the 4(2) Rights Offering Procedures with respect to a 4(2) Eligible Claim if, at the time of distribution, I do not own such 4(2) Eligible Claim;
- (d) By accepting such a distribution of New Common Stock, I will be deemed to be the owner of such 4(2) Eligible Claim;
- (e) If I transfer any portion of my 4(2) Eligible Claim, the corresponding 4(2) Rights will be cancelled, and neither I nor the transferee of such 4(2) Eligible Claim will receive 4(2) Rights Offering Shares in connection with such transferred 4(2) Eligible Claim;
- (f) I acknowledge and agree that, except with respect to the Backstop Parties, the 4(2) Rights Offering Shares may not be offered or sold except pursuant to the exemption from registration under the Securities Act provided by Rule 144 thereunder, when available, and I understand that the Debtors expect the Rule 144 exemption will not be available for at least six months after the Effective Date;
- (g) I acknowledge that Rule 144 provides for certain restrictions on the sale of securities of an issuer by "affiliates" of the issuer, as defined therein, including restrictions on the volume of securities sold and the manner of such sale, and the requirement to file notice of certain sales to the Securities and Exchange Commission;
- (h) I acknowledge and agree that the 4(2) Rights Offering Shares will be issued in certificated form and shall bear a restrictive legend, and that the Reorganized Debtors reserve the right to require certification or other evidence of compliance with Rule 144 as a condition to the removal of such restrictive legend or any transfer of any such 4(2) Rights Offering Shares; and
- (i) I acknowledge and agree that the Reorganized Debtors reserve the right to stop any transfer of 4(2) Rights Offering Shares if such transfer is not in compliance with Rule 144.

As of the Effective Date of the Amended Plan, by virtue of my election to exercise 4(2) Rights, I hereby waive and release, to the fullest extent permitted under applicable law, all rights, claims or causes of action against the Debtors, the Reorganized Debtors, the Creditors' Committee, the Backstop Parties and the Subscription Agent, and each of their respective affiliates, officers, directors, counsel and advisors, arising out of or related to the 4(2) Rights Offering and the receipt, delivery, disbursements, calculations, transmission or segregation of cash, 4(2) Rights and 4(2) Rights Offering Shares, except to the extent such rights, claims or causes of action arise from any act of gross negligence or willful or intentional misconduct or fraud.

BEFORE ELECTING TO PARTICIPATE IN THE 4(2) RIGHTS OFFERING, ALL 4(2) ELIGIBLE PARTICIPANTS SHOULD REVIEW THE AMENDED DISCLOSURE STATEMENT (INCLUDING THE RISK FACTORS DESCRIBED IN THE SECTION ENTITLED “ADDITIONAL FACTORS TO BE CONSIDERED PRIOR TO VOTING” AND THE SECTION ENTITLED “4(2) SECURITIES – SUBSEQUENT TRANSFERS”) AND THE AMENDED PLAN IN ADDITION TO THE ACCOMPANYING 4(2) RIGHTS OFFERING PROCEDURES AND THE INSTRUCTIONS CONTAINED HEREIN. YOU MAY WISH TO SEEK LEGAL ADVICE CONCERNING THE 4(2) RIGHTS OFFERING.

I acknowledge that by executing this 4(2) Rights Exercise Form the undersigned holder will be bound to pay for the 4(2) Rights Offering Shares that it has subscribed for pursuant to the instructions that will be set forth in a separate notice and that the undersigned holder may be liable to the Debtors to the extent of any nonpayment.

Date: _____, 2013

Name of 4(2) Eligible Participant: _____
(Print or Type)
Social Security or Federal Tax I.D. No.: _____
(Optional)
Signature: _____
Name of Person Signing: _____
(If other than as given above)
Title (if corporation, partnership or LLC): _____
Street Address: _____
City, State, Zip Code: _____
Telephone Number: _____
Email: _____

PLEASE NOTE: NO EXERCISE OF 4(2) RIGHTS WILL BE VALID UNLESS A PROPERLY COMPLETED AND SIGNED 4(2) RIGHTS EXERCISE FORM, TOGETHER WITH YOUR FULL PAYMENT FOR THE EXERCISE OF SUCH 4(2) RIGHTS, IS RECEIVED BY THE SUBSCRIPTION AGENT ON OR BEFORE THE 4(2) RIGHTS OFFERING EXPIRATION DATE.

The 4(2) Rights Offering Shares will be registered only in the name of the 4(2) Eligible Participant. Please indicate on the lines provided below the 4(2) Eligible Participant’s name and address as you would like it to be reflected in the transfer agent’s records for registration of the 4(2) Rights Offering Shares:

Registration Line 1: _____
Registration Line 2: _____
(if needed)
Address 1: _____
Address 2: _____
Address 3: _____
Address 4: _____

IMPORTANT – IF YOU ARE AN UNSECURED NOTEHOLDER THAT HOLDS NOTES THROUGH A BANK OR BROKERAGE FIRM, YOU WILL RECEIVE UNDER SEPARATE COVER FROM YOUR NOMINEE OR YOUR NOMINEE’S AGENT, THE AMENDED PLAN VOTING MATERIAL, INCLUDING AN APPROPRIATE BALLOT. PLEASE CLOSELY FOLLOW THE VOTING INSTRUCTIONS CONTAINED IN THE BALLOT AND RETURN YOUR BALLOT TO YOUR NOMINEE OR YOUR NOMINEE’S AGENT TO ENSURE YOUR VOTING INSTRUCTIONS ARE PROPERLY PROCESSED.

EXHIBIT 5

4(2) Certification Form

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

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

CERTIFICATION FORM

On January 19, 2012, Eastman Kodak Company (“**Kodak**”) and its affiliated debtors and debtors in possession (collectively, the “**Debtors**”) each filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the “**Bankruptcy Code**”). On June 18, 2013, the Debtors filed the *First Amended Joint Chapter 11 Plan of Reorganization of Eastman Kodak Company and its Debtor Affiliates* (as may be amended, modified or supplemented from time to time, the “**Amended Plan**”) and on June [●], 2013 the Debtors filed the *First Amended Disclosure Statement for Debtors’ First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code* (as may be amended, modified or supplemented from time to time, the “**Amended Disclosure Statement**”).²

This certification form (this “**4(2) Certification Form**”) is being sent to you pursuant to the order (the “**Rights Offerings Procedures Order**”) entered on June [●], 2013 by the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), approving, among other things, procedures (the “**4(2) Rights Offering Procedures**”) for the conduct of, and participation in, a rights offering contemplated by, and to be implemented by the Debtors pursuant to the Amended Plan (the “**4(2) Rights Offering**”).

Pursuant to the 4(2) Rights Offering Procedures and the Amended Plan, rights (the “**4(2) Rights**”) to purchase shares of New Common Stock (the “**4(2) Rights Offering Shares**”) in the 4(2) Rights Offering will be distributed to the 4(2) Eligible Participants (as defined below) as pre-confirmation distributions under the Amended Plan and in conjunction with the Debtors’ solicitation of votes to accept or reject the Amended Plan.

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

² Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Amended Plan.

This 4(2) Certification Form is not an offer to buy or a solicitation of an offer to purchase any 4(2) Rights or 4(2) Rights Offering Shares. Any such offer will be made solely by means of a 4(2) Rights Exercise Form to be mailed at a future date to 4(2) Eligible Participants.

The 4(2) Rights Offering Procedures have been approved by the Bankruptcy Court pursuant to the Rights Offerings Procedures Order.

The 4(2) Rights Offering, the distribution of each 4(2) Right and the issuance of each 4(2) Rights Offering Share will be conducted under the Amended Plan.

Each 4(2) Right and 4(2) Rights Offering Share will be distributed and issued by the Debtors without registration under the Securities Act of 1933 (as amended from time to time, the "Securities Act"), in reliance upon the exemption provided in section 4(2) thereof and/or Regulation D thereunder.

None of the 4(2) Rights to be distributed in connection with the 4(2) Rights Offering Procedures have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and no 4(2) Rights may be sold or transferred.

None of the 4(2) Rights Offering Shares have been registered or (except with respect to the Backstop Parties) will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and (except with respect to the Backstop Parties) no 4(2) Rights Offering Shares may be sold or transferred except pursuant to the exemption from registration under the Act provided by Rule 144 thereunder, when available.

Except with respect to the Backstop Parties, each 4(2) Rights Offering Share to be issued upon exercise of a 4(2) Right, and each certificate to be issued in exchange for or upon the transfer, sale or assignment of any such 4(2) Rights Offering Share, shall be stamped or otherwise imprinted with a legend in substantially the following form:

"THE SECURITIES REPRESENTED BY THIS CERTIFICATE WERE ORIGINALLY ISSUED ON [ISSUANCE DATE], AND HAVE NOT BEEN AND WILL NOT BE REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE "ACT"), OR ANY OTHER APPLICABLE STATE SECURITIES LAWS, AND MAY NOT BE SOLD OR TRANSFERRED EXCEPT PURSUANT TO THE EXEMPTION FROM REGISTRATION UNDER THE ACT PROVIDED BY RULE 144 THEREUNDER, WHEN AVAILABLE.

The 4(2) Rights Offering will be conducted in good faith and in compliance with the Bankruptcy Code. In accordance with section 1125(e) of the Bankruptcy Code, a debtor or any of its agents that participates, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the plan, of the debtor, of an affiliate participating in a joint plan with the debtor, or of a newly organized successor to the debtor under the plan, is not liable, on account of such participation, for violation of any applicable law, rule, or regulation governing

the offer, issuance, sale, or purchase of securities.

Please refer to Section [●] of the Amended Disclosure Statement and Article 5.8 of the Amended Plan for a more detailed discussion regarding the issuance of New Common Stock pursuant to the Amended Plan, including applicable transfer restrictions.

A “**4(2) Eligible Participant**” means a Person that (a)(x) is a Backstop Party or (y) duly completes and timely delivers this 4(2) Certification Form to the Subscription Agent (as defined below) on or before 5:00 p.m. (Eastern Time) on **July 19, 2013** (the “**4(2) Certification Date**”), certifying that such Person (i) is either a “qualified institutional buyer” or an “accredited investor” within the meaning of Rule 144A or Rule 501(a) of the Securities Act, respectively, and (ii) as of June 17, 2013 and on the 4(2) Certification Date, beneficially owned General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount not less than (1) in the case of a “qualified institutional buyer”, \$100,000 or (2) in the case of an “accredited investor”, \$500,000 and (b) is the beneficial owner of a 4(2) Eligible Claim on the Effective Date.

A “**4(2) Eligible Claim**” means (a) a Retiree Settlement Unsecured Claim, (b) an Unsecured Notes Claim or (c) any other General Unsecured Claim in an amount, determined as of the 4(2) Claim Determination Date (as defined in the 4(2) Rights Offering Procedures), (x) equal to the amount on account of which such Claim is eligible to vote to accept or reject the Amended Plan (as determined in accordance with the Solicitation Procedures Order) or (y) in such other amount as the Debtors, the Creditors’ Committee and the Requisite Backstop Parties may collectively agree.

Each 4(2) Eligible Participant will receive a copy of the 4(2) Rights Offering Procedures and a 4(2) Rights Exercise Form for the purpose of participating in the 4(2) Rights Offering.

IMPORTANT NOTICE

IN ORDER FOR HOLDERS OF GENERAL UNSECURED CLAIMS AND/OR RETIREE SETTLEMENT UNSECURED CLAIMS (OTHER THAN BACKSTOP PARTIES) TO PARTICIPATE IN THE 4(2) RIGHTS OFFERING, SUCH CREDITORS MUST COMPLETE AND RETURN THIS 4(2) CERTIFICATION FORM TO KURTZMAN CARSON CONSULTANTS, LLC, THE SUBSCRIPTION AGENT DESIGNATED BY THE DEBTORS FOR THE 4(2) RIGHTS OFFERING (THE “SUBSCRIPTION AGENT”) AT THE ADDRESS SET FORTH BELOW, CERTIFYING THAT SUCH CREDITOR IS A QUALIFIED INSTITUTIONAL BUYER AND/OR ACCREDITED INVESTOR, AND THAT AS OF JUNE 17, 2013 AND ON THE 4(2) CERTIFICATION DATE, SUCH CREDITOR BENEFICIALLY OWNED GENERAL UNSECURED CLAIMS AND/OR RETIREE SETTLEMENT UNSECURED CLAIMS IN AN AGGREGATE FACE AMOUNT NOT LESS THAN (A) IN THE CASE OF A “QUALIFIED INSTITUTIONAL BUYER”, \$100,000 OR (B) IN THE CASE OF AN “ACCREDITED INVESTOR”, \$500,000.

THIS 4(2) CERTIFICATION FORM MUST BE RECEIVED BY THE SUBSCRIPTION AGENT ON OR BEFORE 5:00 PM (EASTERN TIME) ON JULY 19, 2013.

THE 4(2) RIGHTS ARE NOT TRANSFERABLE, ASSIGNABLE OR DETACHABLE FROM 4(2) ELIGIBLE CLAIMS.

HOLDERS OF CLAIMS AGAINST THE DEBTORS (OTHER THAN BACKSTOP PARTIES) THAT FAIL TO DULY COMPLETE AND TIMELY SUBMIT THIS 4(2) CERTIFICATION FORM BY THE 4(2) CERTIFICATION DATE WILL BE CONCLUSIVELY PRESUMED NOT TO BE 4(2) ELIGIBLE PARTICIPANTS AND WILL NOT BE ELIGIBLE TO PARTICIPATE IN THE 4(2) RIGHTS OFFERING.

THIS 4(2) CERTIFICATION FORM IS NOT AN OFFER WITH RESPECT TO THE NEW COMMON STOCK OR ANY OTHER SECURITY AND DOES NOT CREATE ANY OBLIGATIONS WHATSOEVER ON THE PART OF THE DEBTORS TO MAKE ANY SUCH OFFER OR ON THE PART OF THE RECIPIENT TO ACCEPT ANY SUCH OFFER.

THE DEADLINE FOR SUBMISSION OF THIS 4(2) CERTIFICATION FORM IS:

5:00 PM (EASTERN TIME) ON JULY 19, 2013

Submit this 4(2) Certification Form by First Class, Registered, Certified or Express Mail, or by Overnight Courier, Electronic Mail, or via facsimile to the Subscription Agent at:

**Kurtzman Carson Consultants
599 Lexington Avenue, 39th Floor
New York, NY 10022
Fax: 212-702-0864
Email: Kodakinfo@kccllc.com**

If you have any questions about this 4(2) Certification Form or the procedures described herein, please contact the Subscription Agent at 877-433-4150.

**DELIVERY OF THIS 4(2) CERTIFICATION FORM TO AN ADDRESS
OTHER THAN THE ADDRESS SET FORTH ABOVE WILL NOT
CONSTITUTE A VALID DELIVERY.**

**PLEASE CAREFULLY REVIEW THE ACCOMPANYING
INSTRUCTIONS AND DEFINITIONS.**

DEFINITIONS

As described above, your ability to be deemed a 4(2) Eligible Participant and to participate in the 4(2) Rights Offering requires you to certify on this 4(2) Certification Form that you are either a “qualified institutional buyer” or an “accredited investor” *and* that, as of June 17, 2013 and on the 4(2) Certification Date, you hold General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount no less than (i) in the case of a “qualified institutional buyer”, at least \$100,000 or (ii) in the case of an “accredited investor”, \$500,000.

Please carefully review the definitions below for the purposes of determining whether you are a “qualified institutional buyer” or an “accredited investor”.

Definition of “Qualified Institutional Buyer”

A “qualified institutional buyer” as defined in Rule 144A under the Securities Act means any person who comes within any of the following categories:

- (1) (i) Any of the following entities, acting for its own account or the accounts of other qualified institutional buyers, that in the aggregate owns and invests on a discretionary basis at least \$100 million in securities of issuers that are not affiliated with the entity:
 - (A) any “insurance company” as defined in Section 2(a)(13) of the Securities Act;³
 - (B) any “investment company” registered under the Investment Company Act or any “business development company” as defined in Section 2(a)(48) of the Investment Company Act;
 - (C) any “small business investment company” licensed by the U.S. Small Business Administration under Section 301(c) or (d) of the Small Business Investment Act of 1958;
 - (D) any “plan” established and maintained by a state, its political subdivisions, or any agency or instrumentality of a state or its political subdivisions, for the benefit of its employees;
 - (E) any “employee benefit plan” within the meaning of Title I of the Employee Retirement Income Security Act of 1974;
 - (F) any trust fund whose trustee is a bank or trust company and whose participants are exclusively plans of the types identified in paragraph (D) or (E) above, except trust funds that include as participants individual retirement accounts or H.R. 10 plans;

³ A purchase by an insurance company for one or more of its separate accounts, as defined by Section 2(a)(37) of the Investment Company Act of 1940 (the “**Investment Company Act**”), which is neither registered under Section 8 of the Investment Company Act nor required to be so registered, shall be deemed to be a purchase for the account of such insurance company.

- (G) any “business development company” as defined in Section 202(a)(22) of the Investment Advisers Act of 1940 (the “**Investment Advisers Act**”);
 - (H) any organization described in Section 501(c)(3) of the Internal Revenue Code, corporation (other than a bank as defined in Section 3(a)(2) of the Securities Act or a savings and loan association or other institution referenced in Section 3(a)(5)(A) of the Securities Act or a foreign bank or savings and loan association or equivalent institution), partnership or Massachusetts or similar business trust; and
 - (I) any “investment adviser” registered under the Investment Advisers Act.
- (ii) Any “dealer” registered pursuant to Section 15 of the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), acting for its own account or the accounts of other qualified institutional buyers, that in the aggregate owns and invests on a discretionary basis at least \$10 million of securities of issuers that are not affiliated with the dealer; *provided*, that securities constituting the whole or a part of an unsold allotment to or subscription by a dealer as a participant in a public offering shall not be deemed to be owned by such a dealer;
- (iii) any “dealer” registered pursuant to Section 15 of the Exchange Act acting in a riskless principal transaction on behalf of a qualified institutional buyer;⁴
- (iv) any investment company registered under the Investment Company Act, acting for its own account or for the accounts of other qualified institutional buyers, that is part of a “family of investment companies” which own in the aggregate at least \$100 million in securities of issuers, other than issuers that are affiliated with the investment company or are part of such family of investment companies. “Family of investment companies” means any two or more investment companies registered under the Investment Company Act, except for a unit investment trust whose assets consist solely of shares of one or more registered investment companies, that have the same investment adviser (or, in the case of unit investment trusts, the same depositor), *provided* that, for purposes of this rule:
- (A) each series of a series company (as defined in Rule 18f-2 under the Investment Company Act) shall be deemed to be a separate investment company; and
 - (B) investment companies shall be deemed to have the same adviser (or depositor) if their advisers (or depositors) are majority-owned subsidiaries of the same parent, or if one investment company’s adviser (or depositor) is a majority-owned subsidiary of the other investment company’s adviser (or depositor);
- (v) any entity, all of the equity owners of which are qualified institutional buyers, acting for its own account or the accounts of other qualified institutional buyers; and

⁴ A registered dealer may act as agent, on a non-discretionary basis, in a transaction with a qualified institutional buyer without itself having to be a qualified institutional buyer.

(vi) any “bank” as defined in Section 3(a)(2) of the Securities Act, any savings and loan association or other institution as referenced in Section 3(a)(5)(A) of the Securities Act, or any foreign bank or savings and loan association or equivalent institution, acting for its own account or the accounts of other qualified institutional buyers, that in the aggregate owns and invests on a discretionary basis at least \$100 million in securities of issuers that are not affiliated with it and that has an audited net worth of at least \$25 million as demonstrated in its latest annual financial statements, as of a date not more than 16 months preceding the date of sale under Rule 144A of the Securities Act in the case of a U.S. bank or savings and loan association, and not more than 18 months preceding such date of sale for a foreign bank or savings and loan association or equivalent institution.

(2) In determining the aggregate amount of securities owned and invested on a discretionary basis by an entity, the following instruments and interests shall be excluded: bank deposit notes and certificates of deposit; loan participations; repurchase agreements; securities owned but subject to a repurchase agreement; and currency, interest rate and commodity swaps.

(3) The aggregate value of securities owned and invested on a discretionary basis by an entity shall be the cost of such securities, except where the entity reports its securities holdings in its financial statements on the basis of their market value, and no current information with respect to the cost of those securities has been published. In the latter event, the securities may be valued at market for purposes of this section.

(4) In determining the aggregate amount of securities owned by an entity and invested on a discretionary basis, securities owned by subsidiaries of the entity that are consolidated with the entity in its financial statements prepared in accordance with generally accepted accounting principles may be included if the investments of such subsidiaries are managed under the direction of the entity, except that, unless the entity is a reporting company under Section 13 or 15(d) of the Exchange Act, securities owned by such subsidiaries may not be included if the entity itself is a majority-owned subsidiary that would be included in the consolidated financial statements of another enterprise.

(5) For purposes of this section, “riskless principal transaction” means a transaction in which a dealer buys a security from any person and makes a simultaneous offsetting sale of such security to a qualified institutional buyer, including another dealer acting as riskless principal for a qualified institutional buyer.

(6) For purposes of this definition, “effective conversion premium” means the amount, expressed as a percentage of the security's conversion value, by which the price at issuance of a convertible security exceeds its conversion value.

(7) For purposes of this definition, “effective exercise premium” means the amount, expressed as a percentage of the warrant's exercise value, by which the sum of the price at issuance and the exercise price of a warrant exceeds its exercise value.

Definition of “Accredited Investor”

An “accredited investor” as defined in Rule 501(a) under the Securities Act means any person who comes within any of the following categories:

- (1) any bank as defined in Section 3(a)(2) of the Securities Act, or any savings and loan association or other institution as defined in Section 3(a)(5)(A) of the Securities Act whether acting in its individual or fiduciary capacity; any broker or dealer registered pursuant to Section 15 of the Exchange Act; any insurance company as defined in Section 2(a)(13) of the Securities Act; any investment company registered under the Investment Company Act or a business development company as defined in Section 2(a)(48) of that Act; any Small Business Investment Company licensed by the U.S. Small Business Administration under Section 301(c) or (d) of the Small Business Investment Act of 1958; any plan established and maintained by a state, its political subdivisions, or any agency or instrumentality of a state or its political subdivisions for the benefit of its employees, if such plan has total assets in excess of \$5 million; any employee benefit plan within the meaning of the Employee Retirement Income Security Act of 1974 if the investment decision is made by a plan fiduciary, as defined in Section 3(21) of such act, which is either a bank, savings and loan association, insurance company, or registered investment adviser, or if the employee benefit plan has total assets in excess of \$5 million or, if a self-directed plan, with investment decisions made solely by persons that are accredited investors;
- (2) any private business development company as defined in Section 202(a)(22) of the Investment Advisers Act;
- (3) any organization described in Section 501(c)(3) of the Internal Revenue Code, corporation, Massachusetts or similar business trust, or partnership, not formed for the specific purpose of acquiring the securities offered, with total assets in excess of \$5 million;
- (4) any director, executive officer, or general partner of the issuer of the securities being offered or sold, or any director, executive officer, or general partner of a general partner of that issuer;
- (5) any natural person whose individual net worth, or joint net worth with that person’s spouse, at the time of his purchase exceeds \$1 million;⁵

(IF YOU INDICATE ON THIS 4(2) CERTIFICATION FORM THAT YOU ARE AN “ACCREDITED INVESTOR” SOLELY BY VIRTUE OF SATISFYING CATEGORY (5) OF THIS DEFINITION, YOU MUST ALSO DULY COMPLETE AND TIMELY

⁵ For purposes of calculating net worth, (a) a natural person’s primary residence shall not be included as an asset, (b) indebtedness that is secured by the person’s primary residence, up to the estimated fair market value of the primary residence at the time of the sale of securities, shall not be included as a liability (except that if the amount of such indebtedness outstanding at the time of sale of securities exceeds the amount outstanding 60 days before such time, other than as a result of the acquisition of the primary residence, the amount of such excess shall be included as a liability), and (c) indebtedness that is secured by the person’s primary residence in excess of the estimated fair market value of the primary residence at the time of the sale of securities shall be included as a liability.

**SUBMIT THE NET WORTH ACCREDITED INVESTOR WORKSHEET ATTACHED
HERETO AS EXHIBIT A.)**

(6) any natural person who had an individual income in excess of \$200,000 in each of the two most recent years or joint income with that person's spouse in excess of \$300,000 in each of those years and has a reasonable expectation of reaching the same income level in the current year;

(7) any trust, with total assets in excess of \$5 million, not formed for the specific purpose of acquiring the securities offered, whose purchase is directed by a sophisticated person as described in Rule 506(b)(2)(ii) under the Securities Act; and

(8) any entity in which all of the equity owners are accredited investors.

CERTIFICATION

SECTION 1: Qualified Institutional Buyer

Question 1. Is the holder a “qualified institutional buyer”?

_____ Yes _____ No

Question 2. If the answer to Question 1 above is Yes, did the holder hold General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount not less than \$100,000 as of June 17, 2013?

_____ Yes _____ No

Question 3. If the answer to Question 1 above is Yes, did the holder hold General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount not less than \$100,000 as of the 4(2) Certification Date?

_____ Yes _____ No

SECTION 2: Accredited Investor

Question 4. Is the holder an “accredited investor”?

_____ Yes _____ No

Question 5. If the answer to Question 4 above is Yes, please indicate which category (e.g., (1) through (8)) of the definition of “accredited investor” applies to the holder:

If you are an “accredited investor” solely by virtue of satisfying category (5) of the definition of “accredited investor”, you must also duly complete and timely submit the Net Worth Accredited Investor Worksheet attached hereto as Exhibit A.

Question 6. If the answer to Question 4 above is Yes, did the holder hold General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount not less than \$500,000 as of June 17, 2013?

_____ Yes _____ No

Question 7. If the answer to Question 4 above is Yes, did the holder hold General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount not less than \$500,000 as of the 4(2) Certification Date?

_____ Yes _____ No

IF YOU HAVE NOT (A) ANSWERED YES TO QUESTIONS 1, 2 AND 3 ABOVE AND/OR (B) ANSWERED YES TO QUESTIONS 4, 6 AND 7 ABOVE, THEN YOU ARE NOT ELIGIBLE TO PARTICIPATE IN THE 4(2) RIGHTS OFFERING AND YOU SHOULD NOT SUBMIT THIS 4(2) CERTIFICATION FORM.

SECTION 3: Amount of Qualified Claims

Aggregate face amount of General Unsecured Claims and Retiree Settlement Unsecured Claims against the Debtors held as of June 17, 2013:

\$ _____

Aggregate face amount of General Unsecured Claims and Retiree Settlement Unsecured Claims against the Debtors held as of the 4(2) Certification Date:

\$ _____

SECTION 4: Mailing Instructions

If you have either (a) answered Yes to Questions 1, 2 and 3 above and/or (b) answered Yes to Questions 4, 6 and 7 above and completed question 5 above:

Please complete and return this 4(2) Certification Form to the Subscription Agent at the address below by the applicable deadline.

The method of delivery of this 4(2) Certification Form is at your option and sole risk, and delivery will be considered made only when this 4(2) Certification Form is actually received by the Subscription Agent. If delivery is by mail, the use of registered mail with return receipt requested, properly insured, is encouraged and strongly recommended. In all cases, you should allow sufficient time to ensure timely delivery prior to the 4(2) Certification Date.

**THE DEADLINE FOR SUBMISSION OF THIS 4(2) CERTIFICATION
FORM IS:**

5:00 PM (EASTERN TIME) ON JULY 19, 2013

Submit this 4(2) Certification Form by First Class, Registered, Certified or Express Mail, or by Overnight Courier, Electronic Mail or via facsimile to the Subscription Agent at:

**Kurtzman Carson Consultants
599 Lexington Avenue, 39th Floor
New York, NY 10022
Fax: 212-702-0864
Email: Kodakinfo@kcellc.com**

If you have any questions about this 4(2) Certification Form or the procedures described herein, please contact the Subscription Agent at 877-433-4150.

IN WITNESS WHEREOF, the I certify that I (i) am an authorized signatory of the holder indicated below, (ii) executed this 4(2) Certification Form on the date set forth below and (iii) confirm that this 4(2) Certification Form (x) contains accurate representations with respect to the undersigned and (y) is a certification to the Debtors and to the Bankruptcy Court.

Dated: _____, 2013

Name of Holder: _____
(Please Print or Type)

Signature: _____

By: _____
(Please Print or Type)

Title: _____
(Please Print or Type)

Address: _____

Telephone Number: _____

Fax Number: _____

Email Address: _____

Exhibit A

NET WORTH ACCREDITED INVESTOR WORKSHEET

To be completed by holders who indicate in Question 5 of Section 2 above that they are an “accredited investor” solely by virtue of satisfying category (5) of the definition of “accredited investor”.

Please provide the following information.

A. Your total net worth (or joint net worth with your spouse): \$ _____

Note: Your total assets (including the market value of all properties you own) minus your total liabilities (including all debt secured by a property, even if the amount of the debt exceeds the value of the property it secures and you are not personally liable for the excess)

B. Do you own your primary residence?

1. If yes, proceed to Line C.
2. **If no, then you qualify as an accredited investor if Line A exceeds \$1 million.**

C. Gross value of your primary residence: \$ _____

D. Debt secured by your primary residence:

1. If you acquired your primary residence more than 60 days ago, enter the amount of debt secured by your primary residence that has been *outstanding for more than 60 days*: \$ _____
2. If you acquired your primary residence within the past 60 days, enter the amount of debt secured by your primary residence incurred *in connection with acquiring that residence*: \$ _____

E. Deduct line D.1 or D.2, as applicable, from line C: \$ _____

F. **If line E is a positive number, deduct line E from line A:** \$ _____

G. **If line E is zero or negative, enter the amount from line A:** \$ _____

IF LINE F OR LINE G, AS APPLICABLE, EXCEEDS \$1 MILLION, YOU QUALIFY AS AN “ACCREDITED INVESTOR”.

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

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

CERTIFICATION FORM

On January 19, 2012, Eastman Kodak Company (“**Kodak**”) and its affiliated debtors and debtors in possession (collectively, the “**Debtors**”) each filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the “**Bankruptcy Code**”). On June 18, 2013, the Debtors filed the *First Amended Joint Chapter 11 Plan of Reorganization of Eastman Kodak Company and its Debtor Affiliates* (as may be amended, modified or supplemented from time to time, the “**Amended Plan**”) and on June [●], 2013 the Debtors filed the *First Amended Disclosure Statement for Debtors’ First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code* (as may be amended, modified or supplemented from time to time, the “**Amended Disclosure Statement**”).²

You have been identified as the beneficial owner of Unsecured Notes of Kodak. The Unsecured Notes consist of the unsecured notes and debentures issued by any Debtor, including (a) the 7.00% Convertible Senior Notes due 2017, (b) the 7.25% Senior Notes due 2013, (c) the 9.20% Debentures due 2021 and (d) the 9.95% Debentures due 2018, as applicable, issued by Kodak pursuant to the Unsecured Notes Indentures.

This certification form (this “**4(2) Certification Form**”) is being sent to you pursuant to the order (the “**Rights Offerings Procedures Order**”) entered on June [●], 2013 by the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), approving, among other things, procedures (the “**4(2) Rights Offering Procedures**”) for the conduct of, and participation in, a rights offering contemplated by, and to be implemented by the Debtors pursuant to the Amended Plan (the “**4(2) Rights Offering**”).

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

² Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Amended Plan.

Pursuant to the 4(2) Rights Offering Procedures and the Amended Plan, rights (the “**4(2) Rights**”) to purchase shares of New Common Stock in the 4(2) Rights Offering (the “**4(2) Rights Offering Shares**”) will be distributed to the 4(2) Eligible Participants (as defined below) as pre-confirmation distributions under the Amended Plan and in conjunction with the Debtors’ solicitation of votes to accept or reject the Amended Plan.

This 4(2) Certification Form is not an offer to buy or a solicitation of an offer to purchase any 4(2) Rights or 4(2) Rights Offering Shares. Any such offer will be made solely by means of a 4(2) Rights Exercise Form to be mailed at a future date to 4(2) Eligible Participants.

The 4(2) Rights Offering Procedures have been approved by the Bankruptcy Court pursuant to the Rights Offerings Procedures Order.

The 4(2) Rights Offering, the distribution of each 4(2) Right and the issuance of each 4(2) Rights Offering Share will be conducted under the Amended Plan.

Each 4(2) Right and 4(2) Rights Offering Share will be distributed and issued by the Debtors without registration under the Securities Act of 1933 (as amended from time to time, the "Securities Act") in reliance upon the exemption provided in section 4(2) thereof and/or Regulation D thereunder.

None of the 4(2) Rights to be distributed in connection with the 4(2) Rights Offering Procedures have been or will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and no 4(2) Rights may be sold or transferred.

None of the 4(2) Rights Offering Shares have been registered or (except with respect to the Backstop Parties) will be registered under the Securities Act, nor any State or local law requiring registration for offer or sale of a security, and (except with respect to the Backstop Parties) no 4(2) Rights Offering Shares may be sold or transferred except pursuant to the exemption from registration under the Act provided by Rule 144 thereunder, when available.

Except with respect to the Backstop Parties, each 4(2) Rights Offering Share to be issued upon exercise of a 4(2) Right, and each certificate to be issued in exchange for or upon the transfer, sale or assignment of any such 4(2) Rights Offering Share, shall be stamped or otherwise imprinted with a legend in substantially the following form:

"THE SECURITIES REPRESENTED BY THIS CERTIFICATE WERE ORIGINALLY ISSUED ON [ISSUANCE DATE], AND HAVE NOT BEEN AND WILL NOT BE REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE "ACT"), OR ANY OTHER APPLICABLE STATE SECURITIES LAWS, AND MAY NOT BE SOLD OR TRANSFERRED EXCEPT PURSUANT TO THE EXEMPTION FROM REGISTRATION UNDER THE ACT PROVIDED BY RULE 144 THEREUNDER, WHEN AVAILABLE.

The 4(2) Rights Offering will be conducted in good faith and in compliance with the Bankruptcy Code. In accordance with section 1125(e) of the Bankruptcy Code, a debtor, or any of its agents, that participates, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, in the offer, issuance, sale, or purchase of a security, offered or sold under the plan, of the debtor, of an affiliate participating in a joint plan with the debtor, or of a newly organized successor to the debtor under the plan, is not liable, on account of such participation, for violation of any applicable law, rule, or regulation governing the offer, issuance, sale, or purchase of securities.

Please refer to Section [●] of the Amended Disclosure Statement and Article 5.8 of the Amended Plan for a more detailed discussion regarding the issuance of New Common Stock pursuant to the Amended Plan, including applicable transfer restrictions.

A “**4(2) Eligible Participant**” means a Person that (a)(x) is a Backstop Party or (y) duly completes and timely submits this 4(2) Certification Form to its nominee in sufficient time for its nominee to complete the attached nominee confirmation and deliver to the Subscription Agent (as defined below) on or before 5:00 p.m. (Eastern Time) on **July 19, 2013** (the “**4(2) Certification Date**”), certifying that such Person (i) is either a “qualified institutional buyer” or an “accredited investor” within the meaning of Rule 144A or Rule 501(a) of the Securities Act, respectively, and (ii) as of June 17, 2013 and on the 4(2) Certification Date, beneficially owned General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount not less than (1) in the case of a “qualified institutional buyer”, \$100,000 or (2) in the case of an “accredited investor”, \$500,000. and (b) is the beneficial owner of a 4(2) Eligible Claim on the Effective Date.

A “**4(2) Eligible Claim**” means (a) a Retiree Settlement Unsecured Claim, (b) an Unsecured Notes Claim or (c) any other General Unsecured Claim in an amount, determined as of the 4(2) Claim Determination Date (as defined in the 4(2) Rights Offering Procedures), (x) equal to the amount on account of which such Claim is eligible to vote to accept or reject the Amended Plan (as determined in accordance with the Solicitation Procedures Order) or (y) in such other amount as the Debtors, the Creditors’ Committee and the Requisite Backstop Parties may collectively agree.

Each 4(2) Eligible Participant will receive a copy of the 4(2) Rights Offering Procedures and a 4(2) Rights Exercise Form for the purpose of participating in the 4(2) Rights Offering.

IMPORTANT NOTICE

IN ORDER FOR HOLDERS OF GENERAL UNSECURED CLAIMS AND/OR RETIREE SETTLEMENT UNSECURED CLAIMS (OTHER THAN BACKSTOP PARTIES) TO PARTICIPATE IN THE 4(2) RIGHTS OFFERING, SUCH CREDITORS MUST COMPLETE AND RETURN THIS 4(2) CERTIFICATION FORM TO THEIR NOMINEE IN SUFFICIENT TIME FOR THEIR NOMINEE TO COMPLETE THE NOMINEE CERTIFICATION AND DELIVER TO KURTZMAN CARSON CONSULTANTS, LLC, THE SUBSCRIPTION AGENT DESIGNATED BY THE DEBTORS FOR THE 4(2) RIGHTS OFFERING (THE “SUBSCRIPTION AGENT”) AT THE ADDRESS SET FORTH BELOW, CERTIFYING THAT SUCH CREDITOR IS A QUALIFIED INSTITUTIONAL BUYER AND/OR ACCREDITED INVESTOR, AND THAT AS OF JUNE 17, 2013 AND ON THE 4(2) CERTIFICATION DATE, SUCH CREDITOR BENEFICIALLY OWNED GENERAL UNSECURED CLAIMS AND/OR RETIREE SETTLEMENT UNSECURED CLAIMS IN AN AGGREGATE FACE AMOUNT NOT LESS THAN (A) IN THE CASE OF A “QUALIFIED INSTITUTIONAL BUYER”, \$100,000 OR (B) IN THE CASE OF AN “ACCREDITED INVESTOR”, \$500,000.

THIS 4(2) CERTIFICATION FORM MUST BE RECEIVED BY THE SUBSCRIPTION AGENT ON OR BEFORE 5:00 PM (EASTERN TIME) ON JULY 19, 2013.

THE 4(2) RIGHTS ARE NOT TRANSFERABLE, ASSIGNABLE OR DETACHABLE FROM 4(2) ELIGIBLE CLAIMS.

HOLDERS OF CLAIMS AGAINST THE DEBTORS (OTHER THAN BACKSTOP PARTIES) THAT FAIL TO DULY COMPLETE AND TIMELY SUBMIT THIS 4(2) CERTIFICATION FORM BY THE 4(2) CERTIFICATION DATE WILL BE CONCLUSIVELY PRESUMED NOT TO BE 4(2) ELIGIBLE PARTICIPANTS AND WILL NOT BE ELIGIBLE TO PARTICIPATE IN THE 4(2) RIGHTS OFFERING.

THIS 4(2) CERTIFICATION FORM IS NOT AN OFFER WITH RESPECT TO THE NEW COMMON STOCK OR ANY OTHER SECURITY AND DOES NOT CREATE ANY OBLIGATIONS WHATSOEVER ON THE PART OF THE DEBTORS TO MAKE ANY SUCH OFFER OR ON THE PART OF THE RECIPIENT TO ACCEPT ANY SUCH OFFER.

**THE DEADLINE FOR SUBMISSION OF THIS 4(2) CERTIFICATION
FORM IS:**

5:00 PM (EASTERN TIME) ON JULY 19, 2013

*You **MUST** return this 4(2) Certification Form to your nominee in sufficient time for your nominee to complete the nominee certification on your behalf and deliver to the Subscription Agent at:*

**Kurtzman Carson Consultants
599 Lexington Avenue, 39th Floor
New York, NY 10022
Fax: 212-702-0864
Email: Kodakinfo@kccllc.com**

If you have any questions about this 4(2) Certification Form or the procedures described herein, please contact the Subscription Agent at 877-433-4150.

**DELIVERY OF THIS 4(2) CERTIFICATION FORM TO AN ADDRESS
OTHER THAN THE ADDRESS SET FORTH ABOVE WILL NOT
CONSTITUTE A VALID DELIVERY.**

**PLEASE CAREFULLY REVIEW THE ACCOMPANYING
INSTRUCTIONS AND DEFINITIONS.**

DEFINITIONS

As described above, your ability to be deemed a 4(2) Eligible Participant and to participate in the 4(2) Rights Offering requires you to certify on this 4(2) Certification Form that you are either a “qualified institutional buyer” or an “accredited investor” *and* that, as of June 17, 2013 and on the 4(2) Certification Date, you hold General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount no less than (i) in the case of a “qualified institutional buyer”, at least \$100,000 or (ii) in the case of an “accredited investor”, \$500,000.

Please carefully review the definitions below for the purposes of determining whether you are a “qualified institutional buyer” or an “accredited investor”.

Definition of “Qualified Institutional Buyer”

A “qualified institutional buyer” as defined in Rule 144A under the Securities Act means any person who comes within any of the following categories:

- (1) (i) Any of the following entities, acting for its own account or the accounts of other qualified institutional buyers, that in the aggregate owns and invests on a discretionary basis at least \$100 million in securities of issuers that are not affiliated with the entity:
 - (A) any “insurance company” as defined in Section 2(a)(13) of the Securities Act;³
 - (B) any “investment company” registered under the Investment Company Act or any “business development company” as defined in Section 2(a)(48) of the Investment Company Act;
 - (C) any “small business investment company” licensed by the U.S. Small Business Administration under Section 301(c) or (d) of the Small Business Investment Act of 1958;
 - (D) any “plan” established and maintained by a state, its political subdivisions, or any agency or instrumentality of a state or its political subdivisions, for the benefit of its employees;
 - (E) any “employee benefit plan” within the meaning of Title I of the Employee Retirement Income Security Act of 1974;
 - (F) any trust fund whose trustee is a bank or trust company and whose participants are exclusively plans of the types identified in paragraph (D) or (E) above, except trust funds that include as participants individual retirement accounts or H.R. 10 plans;

³ A purchase by an insurance company for one or more of its separate accounts, as defined by Section 2(a)(37) of the Investment Company Act of 1940 (the “**Investment Company Act**”), which is neither registered under Section 8 of the Investment Company Act nor required to be so registered, shall be deemed to be a purchase for the account of such insurance company.

- (G) any “business development company” as defined in Section 202(a)(22) of the Investment Advisers Act of 1940 (the “**Investment Advisers Act**”);
 - (H) any organization described in Section 501(c)(3) of the Internal Revenue Code, corporation (other than a bank as defined in Section 3(a)(2) of the Securities Act or a savings and loan association or other institution referenced in Section 3(a)(5)(A) of the Securities Act or a foreign bank or savings and loan association or equivalent institution), partnership or Massachusetts or similar business trust; and
 - (I) any “investment adviser” registered under the Investment Advisers Act.
- (ii) Any “dealer” registered pursuant to Section 15 of the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), acting for its own account or the accounts of other qualified institutional buyers, that in the aggregate owns and invests on a discretionary basis at least \$10 million of securities of issuers that are not affiliated with the dealer; *provided*, that securities constituting the whole or a part of an unsold allotment to or subscription by a dealer as a participant in a public offering shall not be deemed to be owned by such a dealer;
- (iii) any “dealer” registered pursuant to Section 15 of the Exchange Act acting in a riskless principal transaction on behalf of a qualified institutional buyer;⁴
- (iv) any investment company registered under the Investment Company Act, acting for its own account or for the accounts of other qualified institutional buyers, that is part of a “family of investment companies” which own in the aggregate at least \$100 million in securities of issuers, other than issuers that are affiliated with the investment company or are part of such family of investment companies. “Family of investment companies” means any two or more investment companies registered under the Investment Company Act, except for a unit investment trust whose assets consist solely of shares of one or more registered investment companies, that have the same investment adviser (or, in the case of unit investment trusts, the same depositor), *provided* that, for purposes of this rule:
- (A) each series of a series company (as defined in Rule 18f-2 under the Investment Company Act) shall be deemed to be a separate investment company; and
 - (B) investment companies shall be deemed to have the same adviser (or depositor) if their advisers (or depositors) are majority-owned subsidiaries of the same parent, or if one investment company’s adviser (or depositor) is a majority-owned subsidiary of the other investment company’s adviser (or depositor);
- (v) any entity, all of the equity owners of which are qualified institutional buyers, acting for its own account or the accounts of other qualified institutional buyers; and

⁴ A registered dealer may act as agent, on a non-discretionary basis, in a transaction with a qualified institutional buyer without itself having to be a qualified institutional buyer.

(vi) any “bank” as defined in Section 3(a)(2) of the Securities Act, any savings and loan association or other institution as referenced in Section 3(a)(5)(A) of the Securities Act, or any foreign bank or savings and loan association or equivalent institution, acting for its own account or the accounts of other qualified institutional buyers, that in the aggregate owns and invests on a discretionary basis at least \$100 million in securities of issuers that are not affiliated with it and that has an audited net worth of at least \$25 million as demonstrated in its latest annual financial statements, as of a date not more than 16 months preceding the date of sale under Rule 144A of the Securities Act in the case of a U.S. bank or savings and loan association, and not more than 18 months preceding such date of sale for a foreign bank or savings and loan association or equivalent institution.

(2) In determining the aggregate amount of securities owned and invested on a discretionary basis by an entity, the following instruments and interests shall be excluded: bank deposit notes and certificates of deposit; loan participations; repurchase agreements; securities owned but subject to a repurchase agreement; and currency, interest rate and commodity swaps.

(3) The aggregate value of securities owned and invested on a discretionary basis by an entity shall be the cost of such securities, except where the entity reports its securities holdings in its financial statements on the basis of their market value, and no current information with respect to the cost of those securities has been published. In the latter event, the securities may be valued at market for purposes of this section.

(4) In determining the aggregate amount of securities owned by an entity and invested on a discretionary basis, securities owned by subsidiaries of the entity that are consolidated with the entity in its financial statements prepared in accordance with generally accepted accounting principles may be included if the investments of such subsidiaries are managed under the direction of the entity, except that, unless the entity is a reporting company under Section 13 or 15(d) of the Exchange Act, securities owned by such subsidiaries may not be included if the entity itself is a majority-owned subsidiary that would be included in the consolidated financial statements of another enterprise.

(5) For purposes of this section, “riskless principal transaction” means a transaction in which a dealer buys a security from any person and makes a simultaneous offsetting sale of such security to a qualified institutional buyer, including another dealer acting as riskless principal for a qualified institutional buyer.

(6) For purposes of this definition, “effective conversion premium” means the amount, expressed as a percentage of the security's conversion value, by which the price at issuance of a convertible security exceeds its conversion value.

(7) For purposes of this definition, “effective exercise premium” means the amount, expressed as a percentage of the warrant's exercise value, by which the sum of the price at issuance and the exercise price of a warrant exceeds its exercise value.

Definition of “Accredited Investor”

An “accredited investor” as defined in Rule 501(a) under the Securities Act means any person who comes within any of the following categories:

- (1) any bank as defined in Section 3(a)(2) of the Securities Act, or any savings and loan association or other institution as defined in Section 3(a)(5)(A) of the Securities Act whether acting in its individual or fiduciary capacity; any broker or dealer registered pursuant to Section 15 of the Exchange Act; any insurance company as defined in Section 2(a)(13) of the Securities Act; any investment company registered under the Investment Company Act or a business development company as defined in Section 2(a)(48) of that Act; any Small Business Investment Company licensed by the U.S. Small Business Administration under Section 301(c) or (d) of the Small Business Investment Act of 1958; any plan established and maintained by a state, its political subdivisions, or any agency or instrumentality of a state or its political subdivisions for the benefit of its employees, if such plan has total assets in excess of \$5 million; any employee benefit plan within the meaning of the Employee Retirement Income Security Act of 1974 if the investment decision is made by a plan fiduciary, as defined in Section 3(21) of such act, which is either a bank, savings and loan association, insurance company, or registered investment adviser, or if the employee benefit plan has total assets in excess of \$5 million or, if a self-directed plan, with investment decisions made solely by persons that are accredited investors;
- (2) any private business development company as defined in Section 202(a)(22) of the Investment Advisers Act;
- (3) any organization described in Section 501(c)(3) of the Internal Revenue Code, corporation, Massachusetts or similar business trust, or partnership, not formed for the specific purpose of acquiring the securities offered, with total assets in excess of \$5 million;
- (4) any director, executive officer, or general partner of the issuer of the securities being offered or sold, or any director, executive officer, or general partner of a general partner of that issuer;
- (5) any natural person whose individual net worth, or joint net worth with that person’s spouse, at the time of his purchase exceeds \$1 million;⁵

(IF YOU INDICATE ON THIS 4(2) CERTIFICATION FORM THAT YOU ARE AN “ACCREDITED INVESTOR” SOLELY BY VIRTUE OF SATISFYING CATEGORY (5) OF THIS DEFINITION, YOU MUST ALSO DULY COMPLETE AND TIMELY

⁵ For purposes of calculating net worth, (a) a natural person’s primary residence shall not be included as an asset, (b) indebtedness that is secured by the person’s primary residence, up to the estimated fair market value of the primary residence at the time of the sale of securities, shall not be included as a liability (except that if the amount of such indebtedness outstanding at the time of sale of securities exceeds the amount outstanding 60 days before such time, other than as a result of the acquisition of the primary residence, the amount of such excess shall be included as a liability), and (c) indebtedness that is secured by the person’s primary residence in excess of the estimated fair market value of the primary residence at the time of the sale of securities shall be included as a liability.

**SUBMIT THE NET WORTH ACCREDITED INVESTOR WORKSHEET ATTACHED
HERETO AS EXHIBIT A.)**

(6) any natural person who had an individual income in excess of \$200,000 in each of the two most recent years or joint income with that person's spouse in excess of \$300,000 in each of those years and has a reasonable expectation of reaching the same income level in the current year;

(7) any trust, with total assets in excess of \$5 million, not formed for the specific purpose of acquiring the securities offered, whose purchase is directed by a sophisticated person as described in Rule 506(b)(2)(ii) under the Securities Act; and

(8) any entity in which all of the equity owners are accredited investors.

CERTIFICATION

SECTION 1: Qualified Institutional Buyer

Question 1. Is the holder a “qualified institutional buyer”?

_____ Yes _____ No

Question 2. If the answer to Question 1 above is Yes, did the holder hold General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount not less than \$100,000 as of June 17, 2013?

_____ Yes _____ No

Question 3. If the answer to Question 1 above is Yes, did the holder hold General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount not less than \$100,000 as of the 4(2) Certification Date?

_____ Yes _____ No

SECTION 2: Accredited Investor

Question 4. Is the holder an “accredited investor”?

_____ Yes _____ No

Question 5. If the answer to Question 4 above is Yes, please indicate which category (e.g., (1) through (8)) of the definition of “accredited investor” applies to the holder:

If you are an “accredited investor” solely by virtue of satisfying category (5) of the definition of “accredited investor”, you must also duly complete and timely submit the Net Worth Accredited Investor Worksheet attached hereto as Exhibit A.

Question 6. If the answer to Question 4 above is Yes, did the holder hold General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount not less than \$500,000 as of June 17, 2013?

_____ Yes _____ No

Question 7. If the answer to Question 4 above is Yes, did the holder hold General Unsecured Claims and/or Retiree Settlement Unsecured Claims in an aggregate face amount not less than \$500,000 as of the 4(2) Certification Date?

_____ Yes _____ No

IF YOU HAVE NOT (A) ANSWERED YES TO QUESTIONS 1, 2 AND 3 ABOVE AND/OR (B) ANSWERED YES TO QUESTIONS 4, 6 AND 7 ABOVE, THEN YOU ARE NOT ELIGIBLE TO PARTICIPATE IN THE 4(2) RIGHTS OFFERING AND YOU SHOULD NOT SUBMIT THIS 4(2) CERTIFICATION FORM.

SECTION 3: Amount of Qualified Claims

Aggregate face amount of General Unsecured Claims and Retiree Settlement Unsecured Claims against the Debtors held as of June 17, 2013:

\$ _____

Aggregate face amount of General Unsecured Claims and Retiree Settlement Unsecured Claims against the Debtors held as of the 4(2) Certification Date:

\$ _____

SECTION 4: Mailing Instructions

If you have either (a) answered Yes to Questions 1, 2 and 3 above and/or (b) answered Yes to Questions 4, 6 and 7 above and completed question 5 above:

Please complete and return this 4(2) Certification Form to your nominee in sufficient time for your nominee to complete the nominee certification on your behalf and deliver to the Subscription Agent at the address below by the applicable deadline.

The method of delivery of this 4(2) Certification Form is at your option and sole risk, and delivery will be considered made only when this 4(2) Certification Form is actually received by the Subscription Agent. If delivery is by mail, the use of registered mail with return receipt requested, properly insured, is encouraged and strongly recommended. In all cases, you should allow sufficient time to ensure timely delivery prior to the 4(2) Certification Date.

**THE DEADLINE FOR SUBMISSION OF THIS 4(2) CERTIFICATION
FORM IS:**

5:00 PM (EASTERN TIME) ON JULY 19, 2013

*You **MUST** return this 4(2) Certification Form to your nominee in sufficient time for your nominee to complete the nominee certification on your behalf and deliver this 4(2) Certification Form to the Subscription Agent at:*

**Kurtzman Carson Consultants
599 Lexington Avenue, 39th Floor
New York, NY 10022
Fax: 212-702-0864
Email: Kodakinfo@kccllc.com**

If you have any questions about this 4(2) Certification Form or the procedures described herein, please contact the Subscription Agent at 877-433-4150.

IN WITNESS WHEREOF, the I certify that I (i) am an authorized signatory of the holder indicated below, (ii) executed this 4(2) Certification Form on the date set forth below and (iii) confirm that this 4(2) Certification Form (x) contains accurate representations with respect to the undersigned and (y) is a certification to the Debtors and to the Bankruptcy Court.

Dated: _____, 2013

Name of Holder: _____
(Please Print or Type)

Signature: _____

By: _____
(Please Print or Type)

Title: _____
(Please Print or Type)

Address: _____

Telephone Number: _____

Fax Number: _____

Email Address: _____

Exhibit A

NET WORTH ACCREDITED INVESTOR WORKSHEET

To be completed by holders who indicate in Question 5 of Section 2 above that they are an “accredited investor” solely by virtue of satisfying category (5) of the definition of “accredited investor”.

Please provide the following information.

A. Your total net worth (or joint net worth with your spouse): \$ _____

Note: Your total assets (including the market value of all properties you own) minus your total liabilities (including all debt secured by a property, even if the amount of the debt exceeds the value of the property it secures and you are not personally liable for the excess)

B. Do you own your primary residence?

1. If yes, proceed to Line C.
2. **If no, then you qualify as an accredited investor if Line A exceeds \$1 million.**

C. Gross value of your primary residence: \$ _____

D. Debt secured by your primary residence:

1. If you acquired your primary residence more than 60 days ago, enter the amount of debt secured by your primary residence that has been *outstanding for more than 60 days*: \$ _____
2. If you acquired your primary residence within the past 60 days, enter the amount of debt secured by your primary residence incurred *in connection with acquiring that residence*: \$ _____

E. Deduct line D.1 or D.2, as applicable, from line C: \$ _____

F. If line E is a positive number, deduct line E from line A: \$ _____

G. If line E is zero or negative, enter the amount from line A: \$ _____

IF LINE F OR LINE G, AS APPLICABLE, EXCEEDS \$1 MILLION, YOU QUALIFY AS AN “ACCREDITED INVESTOR”.

