

Response Deadline: August 9, 2013 at 4:00 p.m.
Hearing Date and Time: August 20 at 11:00 a.m.

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

In re: Chapter 11
Eastman Kodak Company, et al., Case No. 12-10202 (ALG)
Debtors. (Jointly Administered)

MOTION OF THE BANK OF NEW YORK MELLON, AS QUALIFIED PLAN TRUSTEE, TO ESTIMATE ITS CONTINGENT CLAIMS FOR VOTING PURPOSES ONLY, PURSUANT TO, INTER ALIA, THE ORDER APPROVING DEBTORS' DISCLOSURE STATEMENT AND THE MOTION FOR AN ORDER (I) APPROVING THE DISCLOSURE STATEMENT; (II) ESTABLISHING A VOTING RECORD DATE FOR THE PLAN; (III) APPROVING SOLICITATION PACKAGES AND PROCEDURES FOR THE DISTRIBUTION THEREOF; (IV) APPROVING THE FORMS OF BALLOTS; (V) ESTABLISHING PROCEDURES FOR VOTING ON THE PLAN; (VI) ESTABLISHING NOTICE AND OBJECTION PROCEDURES FOR THE CONFIRMATION OF THE PLAN; AND (VII) ESTABLISHING PROCEDURES FOR THE ASSUMPTION AND/OR ASSIGNMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES UNDER THE PLAN [DOCKET NO. 4167], AND BANKRUPTCY RULE 3018(a)



The Bank of New York Mellon (the “BNY Mellon”), as a trustee under the Qualified Plan Trust Agreements (hereinafter defined), files this Motion to Estimate its Contingent and Unliquidated Claims pursuant to, the Order Approving Debtors’ Disclosure Statement and the Motion for an Order (i) Approving the Disclosure Statement; (ii) Establishing a Voting Record Date for the Plan; (iii) Approving Solicitation Packages and Procedures for the Distribution thereof; (iv) Approving the Forms of Ballots; (v) Establishing Procedures for Voting on the Plan; (vi) Establishing Notice and Objection Procedures for the Confirmation of the Plan; and (vii) Establishing Procedures for the Assumption and/or Assignment of Executory Contracts and Unexpired Leases Under the Plan [Docket No. 4167], and Bankruptcy Rule 3018(a) (“Rule 3018 Estimation Motion”). In support of its Rule 3018 Estimation Motion, BNY Mellon respectfully states as follows:

I. PRELIMINARY STATEMENT

1. The Debtor Eastman Kodak Company is the Plan Sponsor of the Kodak Retirement Income Plan (“KRIP”), and the Eastman Kodak Employees’ Savings and Investment Plan (“SIP”); and the Debtor Qualex Inc. is the Plan Sponsor of the Qualex Inc. DB Pension Plan (“Qualex DB Plan”, and together with the KRIP and SIP, herein referred to as the “Qualified Plans”).

2. As required by Employee Retirement Income Security Act¹ (“ERISA”), the Internal Revenue Code,² and other applicable law, each of the Qualified Plans holds its assets in Trusts formed under respective Trust Agreements: (a) Kodak Retirement Income Plan Trust Agreement (“KRIP Trust Agreement”) effective as of June 9, 1960, restated in June 1996,

¹ 29 U.S.C. § 1001 et seq.

² 26 U.S.C. § 101 et seq.

between Eastman Kodak Company (“Kodak”) and Boston Safe Deposit and Trust Company, predecessor Trustee to BNY Mellon; (b) Eastman Kodak Employees’ Savings and Investment Plan Trust Agreement (“SIP Trust Agreement”) effective as of November 1, 2002, between Eastman Kodak Company and Boston Safe Deposit and Trust Company, predecessor Trustee to BNY Mellon; (c) Qualex Base Pension Plan Trust Agreement (“Qualex Trust Agreement” and with the KRIP Trust Agreement and the SIP Trust Agreement, the “Qualified Plan Trust Agreements”) effective as of January 1, 1999, between Qualex, Inc. and Boston Safe Deposit and Trust Company, predecessor Trustee to BNY Mellon.

3. On June 26, 2013, this Court entered the Order Approving Debtors’ Disclosure Statement And The Motion For An Order (i) Approving The Disclosure Statement; (ii) Establishing a Voting Record Date for the Plan; (iii) Approving Solicitation Packages and Procedures for the Distribution Thereof; (iv) Approving the Forms of Ballots; (v) Establishing Procedures for Voting on the Plan; (vi) Establishing Notice and Objection Procedures for the Confirmation of the Plan; and (vii) Establishing Procedures for the Assumption and/or Assignment of Executory Contracts and Unexpired Leases under the Plan [Docket No. 4167] (the “Solicitation Order”).

4. The Debtors filed the Joint Chapter 11 Plan of Reorganization of Eastman Kodak Company and its Debtor Affiliates (“Plan”) [Docket No. 4175], which Plan is set for Confirmation Hearing on August 20, 2013.

5. The Solicitation Order establishes Procedures for Temporary Allowance of Claims,³ and further provides that “Holders of Claims and Interests are to file and serve motions

³ Solicitation Order at paragraph 15.

under Bankruptcy Rule 3018(a) by July 19, 2013 at 5:00 p.m. (the “Rule 3018(a) Motion Deadline”).⁴

II. FACTUAL BACKGROUND

6. On January 19, 2012 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code.

7. Kodak Retirement Income Plan (the KRIP) is a qualified defined benefit plan intended to meet the requirements of section 414(j) of the Internal Revenue Code and comprised of a traditional defined benefit pension component and cash balance component. The assets of the KRIP are held in a Trust established pursuant to the KRIP, the related KRIP Trust Agreement, and applicable law. The KRIP administrator is the Kodak Retirement Income Plan Committee (“KRIPCO”).

8. Eastman Kodak Employees’ Savings and Investment Plan (the SIP) is a qualified defined contribution plan intended to meet the requirements of IRC section 401(k), which allows for deductions from compensation and certain matching contributions for eligible employees who also participate in the KRIP cash balance plan. The assets of the SIP are held in a Trust established pursuant to the SIP, the related SIP Trust Agreement and applicable law. The Savings and Investment Plan Committee (“SIPCO”) is the SIP administrator.

9. Qualex Inc. maintains the Qualex Inc. Base Pension Plan (the Qualex DB Plan), which is a qualified defined benefit pension plan intended to meet the requirements of section 414(j) of the IRC for its eligible employees. The assets of the Qualex DB Plan are held in a

⁴ Solicitation Order at paragraph 4.d.

Trust established pursuant to the Qualex DB Plan, the related Qualex Trust Agreement, and applicable law. The Qualex DB Plan administrator is KRIPCO.

10. KRIPCO and SIPCO are fiduciaries under the Qualified Plans. Upon information and belief, the Chairperson of KRIPCO and SIPCO is an officer of the Debtor.

11. BNY Mellon timely filed Proofs of Claim⁵ arising from its role as Trustee under the Qualified Plan Trust Agreements. Each of the Proofs of Claim was filed as “unliquidated and contingent.”

12. In *In re Eastman Kodak ERISA Litigation*, 12-CV-06051 (W.D.N.Y.) (“SIP Litigation”), participants in the SIP (the “SIP Plaintiffs”) assert claims under the Employee Retirement Income Security Act of 1974, as amended (“ERISA”), against numerous defendants, including but not limited to BNY Mellon, SIPCO and its members, in connection with the SIP’s investments in Kodak stock. The SIP Plaintiffs assert, among other things, that ERISA-covered fiduciary duties were breached with respect to the management and control of SIP assets and that the Defendants knew or should have known that Kodak stock was not a suitable and appropriate investment for the SIP because of Kodak’s financial condition during the relevant period. The SIP Plaintiffs purport to bring their claims as representatives of the SIP and on behalf of a putative class of all participants in the SIP for whose individual accounts the SIP invested in Kodak stock beginning in January 2010. The SIP Litigation was commenced after the Petition Date and the Plan Sponsor of the SIP, Debtor Eastman Kodak Company, was not named as a defendant.

⁵ Proof of Claim Docket, 4221, 4222, and 4225.

III. LEGAL AUTHORITY

13. The Voting Record Date, as established by the Solicitation Order, was June 25, 2013.⁶

14. In the Debtors' Omnibus Reply in support of the entry of the Solicitation Order [Docket No. 4142], the Debtors state: "The Debtors have informed Bank of New York Mellon that they intend to assume the Qualified Plan Trust Agreements."⁷ If the Debtors assume the Qualified Plan Trust Agreements, then all cure amounts "shall be paid, in cash, or as otherwise as agreed by the parties, on the Effective Date of the Plan."⁸

15. Notwithstanding the above representation, the Debtors have not served the Cure Notices (as defined in the Solicitation Order) on BNY Mellon, as Trustee under the Qualified Plan Trust Agreements.

16. The Solicitation Order provides July 19, 2013 at 5:00 p.m. as the Rule 3018(a) Motion Deadline. Unfortunately, the Solicitation Order provides the deadline for Cure Notices as July 30, 2013.

17. Therefore, this Rule 3018 Estimation Motion may be moot if the Debtors assume, without qualification, the Qualified Plan Trust Agreements.⁹

18. Bankruptcy Rule 3018(a) expressly permits estimation of claims solely for plan voting purposes. Fed. R. Bankr. Proc. 3018.

⁶ Solicitation Order, at decretal paragraph B.4.a, p.5.

⁷ Debtors' Omnibus Reply in support of the entry of the Solicitation Order [Docket No. 4142] at page 22.

⁸ Plan at 8.3 [Docket No. 4140].

⁹ BNY Mellon will oppose any attempt to reject, or to assume with qualifications, the Qualified Plan Trust Agreements, as the Debtors' Plan requires the continuation of the Qualified Plan in accordance with applicable law, including ERISA, and hence the Qualified Plan Trust Agreements must be assumed. Plan at 7.2, 12.6 [Docket No. 4140].

19. This Rule 3018(a) Estimation Motion is filed pursuant to Rule 3018 and the Solicitation Order.

IV. THE ESTIMATION OF THE BNY MELLON QUALIFIED PLAN TRUSTEE CLAIMS

A. ESTIMATION OF THE BNY MELLON KRIP PLAN TRUSTEE CLAIM

20. BNY Mellon filed a Proof of Claim¹⁰ arising from its role as Trustee under the KRIP Plan Trust Agreement (“KRIP Trustee Claim”).

21. The Trustee KRIP Claim included the applicable Trust Agreement, and identified three broad categories of claims: “Funding,”¹¹ “Compensation and Expenses,” and Reimbursement and Indemnification.” The Trustee KRIP Claim was filed as “unliquidated and contingent.”

- a. Funding: Because the Plan states the KRIP will be “assumed and continued in accordance with all applicable law,” and because the Debtors maintain that the KRIP Plan is fully funded, this Motion does not include an estimated amount for Funding.
- b. Compensation and Expenses: The KRIP Trustee estimates the base quarterly fee to be approximately \$471,000.00. The only outstanding prepetition Compensation and Expenses are legal expenses incurred in January 2012 and

¹⁰ Proof of Claim Docket, 4225.

¹¹ “The Trustee shall not be responsible for the administration or the collection of any contributions to, the Plan or for the determination of the amount or frequency of any contribution required by the Plan or applicable law.” KRIP Trust Agreement at 2.01.

prior to the Petition Date.¹² Prepetition legal fees not reimbursed are estimated to be \$2,000.00.

- c. Indemnification and Reimbursement. At this time, the KRIP Trustee is not aware of any amounts outstanding for claims arising under the indemnification and reimbursement obligations of the KRIP Trust Agreement, other than the legal expenses, noted herein, which are not reimbursed at this time.¹³

22. Based on the above, and because the Debtor has not served the Cure Notice effectively assuming, without qualification, the KRIP Trust Agreement, The Bank of New York Mellon as the KRIP Trustee, and solely for purpose of this Rule 3018 Estimation Motion, and without prejudice to the rights with respect to the allowance of such claims for any other purpose, estimates its prepetition claim arising under the KRIP Trust Agreement to be \$2,000.00.

B. ESTIMATION OF THE BNY MELLON QUALEX DB PLAN TRUSTEE CLAIM

23. BNY Mellon filed a Proof of Claim¹⁴ arising from its role as Trustee under the Qualex DB Plan Trust Agreement (“Qualex Trustee Claim”).

24. The Trustee Qualex Claim included the applicable Trust Agreement, and identified three broad categories of claims: “Funding,”¹⁵ “Compensation and Expenses,” and

¹² Post-petition fees and expense of the KRIP Plan Trustee, incurred in connection with the Debtors’ Bankruptcy Cases, are not fully reimbursed at this time. Legal fees incurred in connection with the Bankruptcy Case and which have not been reimbursed are estimated to be approximately \$30,000.00 (through May 31, 2013).

¹³ Whether the outstanding legal fees are covered under the “Compensation and Expense” or the “Indemnification and Reimbursement” provisions of the Trust Agreement will be determined as a later date, if necessary, and BNY Mellon preserves all of its rights with respect thereto.

¹⁴ Proof of Claim Docket, 4222.

¹⁵ “The Trustee shall not be responsible for the administration or the collection of any contributions to, the Plan or for the determination of the amount or frequency of any contribution required by the Plan or applicable law.” Qualex Trust Agreement at 2.03.

Reimbursement and Indemnification.” The Qualex Trustee Claim was filed as “unliquidated and contingent.”

- a. Funding: Because the Plan states the Qualex DB Plan will be “assumed and continued in accordance with all applicable law,” and because the Debtors maintain that the Qualex DB Plan is now fully funded, this Motion does not include an estimated amount for Funding.
- b. Compensation and Expenses: The Qualex Trustee estimates the base quarterly fee to be approximately \$52,000.00. Other than legal expenses incurred in January 2012 and prior to the Petition Date, all prepetition Compensation and Expenses are current.¹⁶ Prepetition legal fees not reimbursed are estimated to be \$2,000.00.
- c. Indemnification and Reimbursement. At this time, the Qualex Trustee is not aware of any amounts outstanding for claims arising under the indemnification and reimbursement obligations of the Qualex DB Plan Trust Agreement, other than the legal expenses, noted above, which are not reimbursed at this time.¹⁷

25. Based on the above, and because the Debtor has not served the Cure Notice effectively assuming, without qualification, the Qualex DB Plan Trust Agreement, The Bank of New York Mellon as the Qualex Trustee, and solely for purpose of this Rule 3018 Estimation Motion, and without prejudice to the rights with respect to the allowance of such claims for any

¹⁶ Post-petition fees and expense of the Qualex Trustee, incurred in connection with the Debtors’ Bankruptcy Cases, are not fully reimbursed at this time. Legal fees incurred in connection with the Bankruptcy Cases and which remain unreimbursed are estimated to be approximately \$30,000.00 (through May 31, 2013).

¹⁷ Whether the outstanding legal fees are covered under the “Compensation and Expense” or the “Indemnification and Reimbursement” provisions of the Trust Agreement will be determined as a later date, if necessary, and BNY Mellon preserves all of its rights with respect thereto.

other purpose, estimates its prepetition claim arising under the Qualex DB Plan Trust Agreement to be \$2,000.00.

C. ESTIMATION OF THE BNY MELLON SIP PLAN TRUSTEE CLAIM

26. BNY Mellon filed a Proof of Claim¹⁸ arising from its role as Trustee under the SIP Trust Agreement (“SIP Trustee Claim”).

27. The Trustee SIP Claim included the applicable Trust Agreement, and identified three broad categories of claims: “Funding,”¹⁹ “Compensation and Expenses,” and Reimbursement and Indemnification.” The SIP Trustee Claim was filed as “unliquidated and contingent.”

- a. Funding: Because the Plan states the SIP Plan will be “assumed and continued in accordance with all applicable law,” and because the Debtors maintain that all contributions to the SIP Plan have been made, this Motion does not include an estimated amount for Funding.
- b. Compensation and Expenses: The SIP Trustee estimates that the base quarterly fee is approximately \$30,000.00. Other than legal expenses incurred in January 2012 and prior to the Petition Date, all prepetition Compensation and Expenses are current. Prepetition legal fees not reimbursed are estimated to be \$2,000.00. Post-petition, the SIP Trustee has incurred legal expenses in connection with the Bankruptcy Case and the SIP Litigation. The legal fees incurred by the SIP Trustee following the Petition Date through May 31, 2013 are estimated as follows: (a) legal fees related to the Bankruptcy Case - \$37,000.00, and (b) legal

¹⁸ Proof of Claim Docket, 4221.

¹⁹ The Trustee does not assume any responsibility for the funding or the collection of any contributions to, the Plan.

fees related to the SIP Litigation - \$125,000.00. Additional legal expenses are expected in connection with the Bankruptcy Case and the SIP Litigation.

- c. Indemnification and Reimbursement. As noted above, the Trustee has incurred legal expenses not reimbursed at this time.²⁰ Additional legal expenses are expected in connection with the Bankruptcy Case and the SIP Litigation.

Furthermore, if an award or judgment is entered against the SIP Trustee in the SIP Litigation, then such award shall be a claim that is subject to, *inter alia*, indemnification and reimbursement by the Plan Sponsor. In the SIP Litigation, the SIP Plaintiffs have asserted damages in excess of \$50,000,000.00 (“SIP Damage Claim”). While the SIP Trustee has filed a Motion to Dismiss the SIP Litigation asserting, *inter alia*, that the SIP Trustee is not liable to the SIP Plaintiffs, no decision has been rendered on the Motion to Dismiss. Furthermore, the SIP Trustee asserts that any claim it may have against the Debtors’ Estates relating to the SIP Damage Claim would be a post-petition claim as the SIP Litigation was commenced after the Petition Date.

28. Based on the above, and because the Debtor has not served the Cure Notice effectively assuming, without qualification, the SIP Trust Agreement, The Bank of New York Mellon as the SIP Trustee, and solely for purpose of this Rule 3018 Estimation Motion, and without prejudice to the rights with respect to the allowance of such claims for any other purpose, estimates its prepetition claim arising under the SIP Trust Agreement to be \$2,000.00.

²⁰ Whether the outstanding legal fees are covered under the “Compensation and Expense” or the “Indemnification and Reimbursement” provisions of the Trust Agreement will be determined as a later date, if necessary, and BNY Mellon preserves all of its rights with respect thereto.

V. CONCLUSION

WHEREFORE, The Bank of New York Mellon, as Qualified Plan Trustee, respectfully requests the Court temporally allow, for voting purposes only, and without prejudice to the rights with respect to the allowance of such claims for any other purpose, as follows:

- a. Based on the above, and because the Debtor has not served the Cure Notice effectively assuming the KRIP Trust Agreement, The Bank of New York Mellon, as KRIP Trustee, and solely for purpose of this Rule 3018 Estimation Motion, and without prejudice to the rights with respect to the allowance of such claims for any other purpose, estimates its prepetition claim arising under the KRIP Trust Agreement to be \$2,000.00;
- b. Based on the above, and because the Debtor has not served the Cure Notice effectively assuming the Qualex DB Plan Trust Agreement, The Bank of New York Mellon, as Qualex Trustee, and solely for purpose of this Rule 3018 Estimation Motion, and without prejudice to the rights with respect to the allowance of such claims for any other purpose, estimates its prepetition claim arising under the Qualex DB Plan Trust Agreement to be \$2,000.00;
- c. Based on the above, and because the Debtor has not served the Cure Notice effectively assuming the SIP Trust Agreement, The Bank of New York Mellon, as the SIP Trustee, and solely for purpose of this Rule 3018 Estimation Motion, and without prejudice to the rights with respect to the allowance of such claims for any other purpose, estimates its prepetition claim arising under the SIP Trust Agreement to be \$2,000.00; and

- d. To grant such further relief to BNY Mellon, as Qualified Plan Trustee, as is appropriate.

Dated: July 19, 2013
Pittsburgh, Pennsylvania

Respectfully submitted,

REED SMITH LLP

By: /s/ Amy M. Tonti
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	Chapter 11
Eastman Kodak Company, et al., Debtors.	Case No. 12-10202 (ALG) (Jointly Administered)

ORDER GRANTING

MOTION OF THE BANK OF NEW YORK MELLON, AS QUALIFIED PLAN TRUSTEE, TO ESTIMATE ITS CONTINGENT CLAIMS FOR VOTING PURPOSES ONLY, PURSUANT TO, INTER ALIA, THE ORDER APPROVING DEBTORS' DISCLOSURE STATEMENT AND THE MOTION FOR AN ORDER (I) APPROVING THE DISCLOSURE STATEMENT; (II) ESTABLISHING A VOTING RECORD DATE FOR THE PLAN; (III) APPROVING SOLICITATION PACKAGES AND PROCEDURES FOR THE DISTRIBUTION THEREOF; (IV) APPROVING THE FORMS OF BALLOTS; (V) ESTABLISHING PROCEDURES FOR VOTING ON THE PLAN; (VI) ESTABLISHING NOTICE AND OBJECTION PROCEDURES FOR THE CONFIRMATION OF THE PLAN; AND (VII) ESTABLISHING PROCEDURES FOR THE ASSUMPTION AND/OR ASSIGNMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES UNDER THE PLAN [DOCKET NO. 4167], AND BANKRUPTCY RULE 3018(a)

Upon the Motion of The Bank of New York Mellon (the "BNY Mellon"), as a trustee under the Qualified Plan Trust Agreements (hereinafter defined), files this Motion to Estimate its Contingent and Unliquidated Claims pursuant to, the Order Approving Debtors' Disclosure Statement and the Motion for an Order (i) Approving the Disclosure Statement; (ii) Establishing a Voting Record Date for the Plan; (iii) Approving Solicitation Packages and Procedures for the Distribution thereof; (iv) Approving the Forms of Ballots; (v) Establishing Procedures for Voting on the Plan; (vi) Establishing Notice and Objection Procedures for the Confirmation of the Plan; and (vii) Establishing Procedures for the Assumption and/or Assignment of Executory Contracts and Unexpired Leases Under the Plan [Docket No. 4167], and Bankruptcy Rule 3018(a) ("Rule

3018 Estimation Motion”), and a hearing having been held to consider the relief requested in the Rule 3018 Estimation Motion, and all proceeding before this Court:

THE COURT HEREBY MAKES THE FOLLOWING FINDINGS:

A. This Court has jurisdiction to consider the Rule 3018 Estimation Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b).

B. The predicates for relief sought in the Motion include the Solicitation Order¹ and Bankruptcy Rule 3018(a).

C. While the Debtors stated they intend to assume the Qualified Trust Agreements² have not been assumed as of the Voting Record Date of June 25, 2013 as established by the Solicitation Order.

NOW THEREFORE, IT IS:

ORDERED that the Rule 3018 Estimation Motion is granted; and it is further

ORDERED that the Court temporarily allows the following claims of The Bank of New York Mellon, as Qualified Plan Trustee, for voting purposes only, and without prejudice to the rights with respect to the allowance of such claims for any other purpose, as follows:

- a. The KRIP Trustee Claim, arising under the KRIP Trust Agreement, and represented by Proof of Claim filed at Proof of Claim Docket No. 4225, solely for purpose of Rule 3018(a) of the Bankruptcy Code and the Temporary Allowance for Voting as established by the Solicitation Order, and without prejudice to the

¹ Docket No. 4167.

² Capitalized terms not defined herein shall have the meaning ascribed to them in the Rule 3018 Estimation Motion.

rights with respect to the allowance of such claims for any other purpose, shall be an Allowed Temporary Claim for Voting on the Plan in the amount of \$2,000.00.

- b. The Qualex DB Trustee Claim, arising under the Qualex Base Pension Plan Trust Agreement, and represented by Proof of Claim filed at Proof of Claim Docket No. 4222, solely for purpose of Rule 3018(a) of the Bankruptcy Code and the Temporary Allowance for Voting as established by the Solicitation Order, and without prejudice to the rights with respect to the allowance of such claims for any other purpose, shall be an Allowed Temporary Claim for Voting on the Plan in the amount of \$2,000.00.
- c. The SIP Trustee Claim, arising under the Eastman Kodak Employees' Savings and Investment Plan Trust Agreement, and represented by Proof of Claim filed at Proof of Claim Docket No. 4221, solely for purpose of Rule 3018(a) of the Bankruptcy Code and the Temporary Allowance for Voting as established by the Solicitation Order, and without prejudice to the rights with respect to the allowance of such claims for any other purpose, shall be an Allowed Temporary Claim for Voting on the Plan in the amount of \$2,000.00.

ORDERED that the Court shall retain jurisdiction to hear and determine all matters arising from this Order.

Dated: New York, New York

_____, 2013

United States Bankruptcy Judge

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

In re:

Eastman Kodak Company, et al.,
Debtors.

Chapter 11

Case No. 12-10202 (ALG)

(Jointly Administered)

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)


I Stacy L. Lucas being duly sworn, depose and say:

I am not a party to this action, am over eighteen years of age and employed by Reed Smith LLP, 225 Fifth Avenue, Suite 1200, Pittsburgh, PA 15222.

On the 19th day of July, 2013, I served a copy of the *Motion of The Bank of New York Mellon, as Qualified Plan Trustee, to Estimate its Contingent Claims for Voting Purposes Only, Pursuant to, Inter Alia, the Order Approving Debtors' Disclosure Statement and the Motion for an Order (I) Approving the Disclosure Statement; (II) Establishing a Voting Record Date for the Plan; (III) Approving Solicitation Packages and Procedures for the Distribution Thereof; (IV) Approving the Forms of Ballots; (V) Establishing Procedures for Voting on the Plan; (VI) Establishing Notice and Objection Procedures for the Confirmation of the Plan; and (VII) Establishing Procedures for the Assumption and/or Assignment of Executory Contracts and*

Unexpired Leases Under the Plan [Docket No. 4167], and Bankruptcy Rule 3018(A) on the parties listed on the attached Service List in the manners indicated.

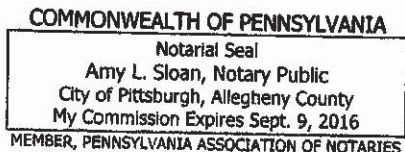
I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.


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SWORN TO AND SUBSCRIBED
BEFORE ME THIS 19th DAY OF

July, 2013

Amy L. Sloan
NOTARY PUBLIC



SERVICE LIST

<p>Andrew G. Dietderich, Esq. John J. Jerome, Esq. Michael H. Torkin, Esq. Mark U. Schneiderman, Esq. Sullivan & Cromwell LLP 125 Broad Street New York NY, 10004-2498 Facsimile: 212-558-3588</p> <p><i>Counsel to the Debtors</i></p> <p>VIA FACSIMILE</p>	<p>Pauline K. Morgan, Esq. Joseph M. Barry, Esq. Young Conaway Stargatt & Taylor, LLP Rockefeller Center 1270 Avenue of the Americas Suite 2210 New York NY, 10020 F: 212-332-8855</p> <p><i>Co-Counsel to the Debtors</i></p> <p>VIA FACSIMILE</p>
<p>Dennis F. Dunne, Esq. Brian Kinney, Esq. Tyson Lomazow, Esq. Milbank, Tweed, Hadley & McCloy LLP 1 Chase Manhattan Plaza New York, NY 10005 Facsimile : (212) 530-5219 Email: ddunne@milbank.com Email: bkinney@milbank.com Email: tlomazow@milbank.com</p> <p><i>Counsel to the Official Committee Of Unsecured Creditors</i></p> <p>VIA FACSIMILE</p>	<p>Steven S. Flores, Esq. Frank A. Oswald, Esq. Togut, Segal & Segal, LLP One Penn Plaza Suite 3335 New York, NY 10119 Facsimile : (212) 967-4258 Email: sflores@teamtogut.com Email: frankoswald@teamtogut.com</p> <p><i>Counsel to the Official Committee Of Unsecured Creditors</i></p> <p>VIA FACSIMILE</p>
<p>The Honorable Judge Allan L. Gropper One Bowling Green Courtroom: 617 New York, NY 10004-1408</p> <p>VIA HAND DELIVERY</p>	