

Form of Adherence Letter

November 1, 2005

International Swaps and Derivatives Association, Inc.
Send to: delhiprotocol2@isda.org

Dear Sirs,

Revised 2005 Delphi CDS Index Protocol - Adherence

The purpose of this letter is to confirm our adherence to the Revised 2005 Delphi CDS Index Protocol, as published by the International Swaps and Derivatives Association, Inc. on 28th October, 2005 (the "**Protocol**"). This letter constitutes an "Adherence Letter" as referred to in the Protocol.

The definitions and provisions contained in the Protocol are incorporated into this Adherence Letter, which will supplement and form part of each Covered Index Transaction (now or in the future) between us and each other Adhering Party.

1. Specified Terms

The terms of Schedule 1, Covered Index Transactions, shall apply.

2. Appointment as Agent and Release

We hereby appoint ISDA as our agent for the limited purposes of the Protocol and accordingly we waive, and hereby release ISDA from, any rights, claims, actions or causes of action whatsoever (whether in contract, tort or otherwise) arising out of, or in any way relating to, this Adherence Letter or our adherence to the Protocol or any actions contemplated as being required by ISDA.

3. DTCC Account Number

For purposes of electronic matching and counterparty recognition, our DTCC Account Number is as follows, but you understand and agree that our failure to provide any such details pursuant to this letter will not affect the legal validity and binding nature of the Protocol with respect to us:

DTCC Account Number: 954

4. Contact Details

Our contact details for purposes of this Adherence Letter are:

Name: Courtney Zimmerman
Address: 100 Europa Drive Suite 200 Chapel Hill, NC 27517
Telephone: 919-945-3558
Fax: 919-945-3523
E-mail: czimmerman@smithbredden.com

We consent to the publication of the conformed copy of this letter by ISDA and to the disclosure by ISDA of the contents of this letter.

Yours faithfully,

Kodak Retirement Income Plan Trust N ¹

By:

Name: Marianthe S. Mewkill
Title: Executive Vice President & COO
Signature: Marianthe S. Mewkill

¹ Specify legal name of Adhering Party. A separate Adherence Letter should be lodged for each legal entity that is or may become a party to a Covered Index Transaction and wishes to be bound by the terms of the Protocol.