

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

EOD OCT 8 - 2002

FILED
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS

OCT - 7 2002

KENNETH S. GARDNER, CLERK
TEAM - B

In re:) Chapter 11
)
K MART CORPORATION, et al.,) (Jointly Administered)
)
Debtors) Case No. 02-02474 (SPS)
)

**REPORT BY AP SERVICES, LLC OF
COMPENSATION EARNED AND EXPENSES INCURRED
FOR THE PERIOD OF AUGUST 1, 2002 THROUGH AUGUST 31, 2002**

- Exhibit A – Summary of Additional Temporary Employees and Functions
- Exhibit B – Summary of Expenses
- Exhibit C – Summary of Services

Dated: October 4, 2002

HONIGMAN MILLER SCHWARTZ AND COHN LLP
Attorneys for AP Services, LLC

By: Sheldon S. Toll MB
Sheldon S. Toll (P-21490)

2290 First National Building
Detroit, MI 48226
(313) 465-7582

AP Services, LLC

Summary of Additional Temporary Employees and Functions – Kmart Corporation, et al.
August 1, 2002 through August 31, 2002

Additional Temporary Staff Employees				
Name of Professional	Description of Function	Hourly Rate	Hours Billed	Total Compensation
Thomas A. Morrow	Cash Management, Vendor Management and Advisor Bankruptcy Interface and Planning	\$ 450.00	243.30	\$ 109,485.00
Laurence E. Leonard	Operating Plan Development and Advisor Bankruptcy Interface and Planning	400.00	241.00	96,400.00
Richard R. Vanderbeek	Vendor Management and Advisor Bankruptcy Interface and Planning	340.00	148.30	50,422.00
Michael Hojnacki	Advisor Bankruptcy Interface and Planning	235.00	240.50	56,517.50
Deborah C. Rieger-Paganis	ROTO Productivity	420.00	186.90	78,498.00
David M. Ashcraft	ROTO Productivity	340.00	217.40	73,916.00
Timothy Kreatschman	SG&A Rationalization	340.00	213.50	72,590.00
David McNally	Information Systems Review	520.00	3.70	1,924.00
Meade Monger	Accounts Payable and Claims Processing	520.00	64.60	33,592.00
Erik Post	Accounts Payable and Claims Processing	520.00	174.30	90,636.00
Charles Cipione	Accounts Payable and Claims Processing	400.00	8.80	3,520.00
Cliff Campbell	Accounts Payable and Claims Processing	300.00	153.20	45,960.00
Jason Muskovich	Accounts Payable and Claims Processing	300.00	26.60	7,980.00
Kerri Hook	Accounts Payable and Claims Processing	300.00	201.50	60,450.00
Adam Sanderson	Accounts Payable and Claims Processing	300.00	4.60	1,380.00
Ryan Dalton	Accounts Payable and Claims Processing	235.00	227.20	53,486.00
Michael C. Han	Accounts Payable and Claims Processing	235.00	260.40	61,194.00
Diane Peppers	Accounts Payable and Claims Processing	165.00	51.20	8,448.00
Sarah Sanderson	Accounts Payable and Claims Processing	165.00	49.00	8,085.00
Mysti Newberry	Accounts Payable and Claims Processing	165.00	200.80	33,132.00
			<u>2,916.80</u>	<u>\$ 947,615.50</u>
	<i>Voluntary Fee Accommodation</i>			<u><i>(\$52,119.00)</i></u>

AP Services, LLC
Summary of Additional Temporary Employees and Functions – Kmart Corporation, et al.
August 1, 2002 through August 31, 2002

TOTAL FEES

\$ 895,496.50

AP Services, LLC
Summary of Expenses – Kmart Corporation, et al.
August 1, 2002 through August 31, 2002

Airfare	\$ 56,843.58		
	<table border="1"><thead><tr><th style="text-align: center;">Expense Categories</th><th style="text-align: center;">Amount</th></tr></thead></table>	Expense Categories	Amount
Expense Categories	Amount		
Cab Fare / Ground Transportation	6,389.07		
Other	60.50		
Lodging	30,708.64		
Long Distance Calls	11.07		
Meals & Tips	5,068.01		
Mileage	1,008.62		
Overnight Mail Charges	170.09		
Parking & Tolls	1,122.00		
Rental Car	10,748.27		
Supplies	10.11		
Total	<u>\$112,139.96</u>		

AP Services, LLC
Summary of Services – Kmart Corporation, et al.
August 1, 2002 through August 31, 2002

Cash Management

- Monitored DIP compliance reporting;
- Analyzed new 13 week cash forecast and weekly borrowing base reports;
- Identified balance sheet cash opportunities;
- Monitored cash forecasting and financial reporting;
- Analyzed DIP amendment proposal;
- Prepared forecasting model to evaluate revised DIP covenant levels;
- Analyzed revised DIP budget and related assumptions;

SG&A Rationalization

- Worked with DVP of Accounting Operations to reorganize and downsize AP, AR, and merchandise accounting/inventory reporting departments through automation and process improvement methods;
- Participated in Senior Leadership Team meeting to review proposed cost reductions;
- Developed restructuring initiatives including strategic alternatives for BlueLight;
- Analyzed corporate overhead through the use of a headcount tracking model;

Vendor Management

- Developed presentation for and participated in vendor action team meetings;
- Organized vendor management group to facilitate vendor communications and improve vendor terms;
- Monitored tracking of court approved pre-petition payments;
- Developed agenda and presentation to vendor factors for monthly meeting;
- Analyzed consignment program and developed strategic alternatives to Unsecured Creditors' and Financial Institutions' Committee opposition;
- Addressed issues related to factors, reclamation settlement, PACA, vendor return and consignment programs;

AP Services, LLC
Summary of Services – Kmart Corporation, et al.
August 1, 2002 through August 31, 2002

- Developed metrics on vendor credit limits;
- Led discussions with key vendors and merchants regarding continuing to ship merchandise and potential credit limit issues;

AP and Claim Processing

- Managed tracking system for liens and logistics payments;
- Implemented Utility outsourcing plan;
- Developed systemic procedure to reconcile pre-petition claims including coordination with the company and vendors;
- Developed database system to track settlements of pre-petition claims;
- Reviewed database of executory contracts and investigated methods for identifying contracts to reject as well as calculation of rejection claims;
- Developed process to calculate potential preference claims;
- Assisted company in evaluating pre-petition debit balance claims and formulated method for resolution;

Advisor and Bankruptcy Interface

- Analyzed shrink, revised DIP forecast, reorganization items and other issues raised by Unsecured Creditors' and Financial Institutions' Committees;
- Developed de minimus claims and asset sales procedures;
- Responded to information requests by financial advisors to the Equity, Unsecured Creditors' and Financial Institutions' Committees for a reconciliation between 2002 Budget and revised DIP Budget as well as information on guarantor subsidiary;
- Participated in meetings with and coordinated meetings for financial advisors to the Equity, Unsecured Creditors' and Financial Institutions' Committees to review information provided and respond to questions and issues raised;
- Developed and refined external financial and operational reporting for the financial advisors to the Equity, Unsecured Creditors' and Financial Institutions' Committees;
- Prepared new weekly flash report format with latest financial information for Equity, Unsecured Creditors' and Financial Institutions' Committees;

AP Services, LLC
Summary of Services – Kmart Corporation, et al.
August 1, 2002 through August 31, 2002

- Participated in the Unsecured Creditors' and Financial Institutions' Committees meetings;
- Supervised the preparation of reports required by the Bankruptcy Court;
- Implemented procedures and monitored payments to Ordinary Course Professionals and Retained Professionals;
- Implemented and monitored program for paying US Trustee quarterly fees;
- Prepared analysis in connection with billing and budget for Joint Fee Review Committee presentation;

ROTO Productivity

- Developed reporting format to track ROTO effectiveness;
- Led discussions in cross functional meetings to develop scope and next steps for ROTO project;
- Developed Advertising Planning and Production process;
- Participated in discussions with Design Forum regarding layout of new store;
- Implemented project to automate the Buyers Worksheet for ad item submissions;
- Managed development of planning tools to assist merchants in measuring and forecasting;
- Facilitated development of minimum threshold metrics to eliminate irrelevant ad items;
- Implemented changes in ROTO project including timeline and planning process for 2002 Ad Plan.

AP SERVICES, LLC

2000 Town Center, Suite 2400
Southfield, Michigan 48075
Telephone (248) 358-4420
Fax (248) 358-1969

September 30, 2002

Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48064

Re: Kmart Corporation

Federal Tax ID 38-3622570

For Professional Service: August 1 through August 31, 2002

Current Charges:	Hours	Rate	Amount
Mysti Newberry	200.80	\$ 165.00	\$ 33,132.00
Diane Peppers	51.20	\$ 165.00	\$ 8,448.00
Sarah Sanderson	49.00	\$ 165.00	\$ 8,085.00
Michael C. Han	260.40	\$ 235.00	\$ 61,194.00
Mark Hojnacki	240.50	\$ 235.00	\$ 56,517.50
Ryan Dalton	227.60	\$ 235.00	\$ 53,486.00
Cliff Campbell	153.20	\$ 300.00	\$ 45,960.00
Adam Sanderson	4.60	\$ 300.00	\$ 1,380.00
Jason Muskovich	26.60	\$ 300.00	\$ 7,980.00
Kerri Hook	201.50	\$ 300.00	\$ 60,450.00
David, M Ashcraft	217.40	\$ 340.00	\$ 73,916.00
Timothy Kreatschman	213.50	\$ 340.00	\$ 72,590.00
Richard R. Jr. Vanderbeek	148.30	\$ 340.00	\$ 50,422.00
Laurence E. Leonard	241.00	\$ 400.00	\$ 96,400.00
Charles A Cipione	8.80	\$ 400.00	\$ 3,520.00
Deborah C. Rieger-Paganis	186.90	\$ 420.00	\$ 78,498.00
Thomas A. Morrow	243.30	\$ 450.00	\$ 109,485.00
Erik Post	174.30	\$ 520.00	\$ 90,636.00
Meade Monger	64.60	\$ 520.00	\$ 33,592.00
David McNally	3.70	\$ 520.00	\$ 1,924.00
	-----		-----
Total Hours & Fees	2917.20		947,615.50
Less 50% Travel	(171.95)		(52,119.00)
	-----		-----
	2745.25		895,496.50
Expenses			112,139.96

Total Amount Due			<u>\$1,007,636.46</u>

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Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48084

<u>Project Codes</u>	<u>Description</u>	<u>Amount</u>
1964-00003	Activities related to cash management	8,905.00
1964-00005	General accounting	71,344.00
1964-00006	Financial reporting Information Management	5,560.00
1964-00008	Developing an operating business plan	0.00
1964-00010	Bankruptcy reporting	34,001.00
1964-00011	Travel	104,238.00
1964-00012	Billing	6,525.00
1964-00014	Strategy Planning	5,846.50
1964-00015	Margin & Pricing Improvements	133,994.00
1964-00016	Accounts Payable and Claims Analyses	272,680.00
1964-00017	Executory Contracts	680.00
1964-00018	Vendor Management	86,937.00
1964-00020	Analysis of Store Portfolio & Store Closing	3,600.00
1964-00021	Creditors' Committees and Advisors	147,669.00
1964-00022	Supply Chain, Distribution and Inventor	0.00
1964-00023	Information Systems and Technology	1,924.00
1964-00024	Cost Reductions	63,682.00
1964-00025	Real Estate & Store Leases	0.00
	Total Fees Incurred	947,615.50
Expenses		
Airfare		56,843.58
Cab Fare / Ground Transportation		6,389.07
Lodging		30,708.64
Long Distance Calls		11.07
Meals & Tips		5,068.01
Mileage		1,008.62
Other		60.50
Overnight Mail Charges		170.09
Parking & Tolls		1,122.00
Rental Car		10,748.27
Supplies		10.11
	Total Disbursements	\$ 112,139.96

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Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48084

Invoice # 13454796-1

Re: Activities related to cash management
Client/Matter # 1964-00003

Date	Consultant	Description of Services	Hours
08-01-02	TAM	Review draft 13 week forecast	0.90
08-01-02	TAM	Review daily cash summary report	0.70
08-01-02	TAM	Review 13 week cash forecast	1.10
08-05-02	TAM	Review DIP forecast	1.60
08-06-02	TAM	Reviewed DIP bank presentation	1.40
08-06-02	TAM	Review new DIP bank forecast	1.60
08-07-02	TAM	Review DIP presentation	0.90
08-07-02	TAM	Reviewed DIP compliance for certification checklist	1.30
08-07-02	LEL	Reviewed presentation to DIP lenders regarding amendment proposal.	2.80
08-08-02	TAM	Review DIP bank presentation	1.70
08-12-02	TAM	Review DIP amendment final presentation draft	1.30
08-13-02	TAM	Met with T. Zielecki, K. Andrysiak and T. Stenger re: 13 week cash forecast	1.90
08-21-02	TAM	Review A/R collection opportunities	1.10
08-21-02	TAM	Met with T. Stenger and T. Zielecki re: balance sheet liquidity opportunities	1.80
		Total Hours	----- 20.10 =====

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Mr. James Adamson, Chairman and CEO
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Troy, MI 48084

Invoice # 13454796-1

Re: Activities related to cash management
Client/Matter # 1964-00003

Fee Recap:

Consultant	Hours	Rate	Amount
Laurence E. Leonard	2.80	\$ 400.00	\$ 1,120.00
Thomas A. Morrow	17.30	\$ 450.00	\$ 7,785.00
	-----		-----
Total Hours & Fees	20.10		\$ 8,905.00
	=====		=====

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Mr. James Adamson, Chairman and CEO
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Troy, MI 48084

Invoice # 13454796-2

Re: General accounting
Client/Matter # 1964-00005

Date	Consultant	Description of Services	Hours
08-01-02	EP	Meeting with Scott Gilbert to review additional Accounting Operation changes.	0.70
08-01-02	EP	Meeting with Bob House to review Accounting Operations Claims Reconciliation assistance	1.50
08-01-02	EP	Analysis of requirements for Vendor Metrics tool	0.80
08-01-02	EP	Meeting with Tarek Brantley re: Utility Outsourcing	1.20
08-01-02	EP	Meeting with David Ladd and Utility Team re: Outsourcing status	1.20
08-01-02	EP	Pre-Petition Payment Tracking review	1.80
08-01-02	WP	Claims reconciliation system development	2.40
08-02-02	EP	Claims Reconciliation Review & Development	2.40
08-02-02	EP	Review of the Goldforce claim	0.80
08-02-02	EP	Pre-Petition Payment Tracking review	1.30
08-05-02	EP	Discussions with Bill Archambeau to review data required for Vendor Response Metrics system	1.20
08-05-02	EP	Vendor Response Metrics system development	2.90
08-05-02	EP	Claims reconciliation system development	1.80
08-06-02	EP	Meeting with Bill Archambeau to review data available for Vendor Metrics system	1.30
08-06-02	EP	Pre-Petition Payment Tracking	0.80
08-06-02	EP	Development of Claims Reconciliation System	2.80
08-06-02	EP	Development of Vendor Term Analysis	

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Invoice # 13454796-2

Re: General accounting
Client/Matter # 1964-00005

Date	Consultant	Description of Services	Hours
		Database	2.60
08-06-02	EP	Meeting with Scott Gilbert, Keith Calcagno to Review Accounting Operations being performed at DC's	1.20
08-07-02	EP	Pre petition payment tracking review	1.60
08-07-02	EP	Meeting with Advertising to review SPM responsibilities	0.80
08-07-02	EP	Claims Reconciliation System Development Review	3.30
08-07-02	EP	Preparation of Vendor Term Analysis	1.40
08-07-02	EP	Auditorium General Accounting Operations meeting	0.90
08-08-02	EP	Claims Reconciliation System Review and Development	2.10
08-08-02	EP	Meeting with Ken Andrysiak to review data available for Vendor Analysis	1.20
08-09-02	EP	Preparation of Vendor analysis system and reporting tools	2.30
08-09-02	EP	Review of Claims Reconciliation System and Report Development	3.40
08-12-02	EP	Review of SPM contract	0.80
08-12-02	EP	Preparation of Vendor Analysis Reports	1.70
08-12-02	EP	Meeting with Scott Gilbert to review open Accounting Operation issues.	1.30
08-12-02	EP	Claims Reconciliation System Development & Review	2.70
08-12-02	EP	Meeting with D. Ladd to review Vendor Response Team objectives	0.90
08-13-02	EP	Discussion with Mark Malot re: SPM and process flow	0.40
08-13-02	EP	Review of SPM contract and Process flow	1.40

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Invoice # 13454796-2

Re: General accounting
Client/Matter # 1964-00005

Date	Consultant	Description of Services	Hours
08-13-02	EP	Claims Reconciliation Database Development and System Review	2.70
08-13-02	EP	Discussion with Scott Gilbert re: General Accounting operations	0.80
08-13-02	EP	Development of Reports for Vendor Analysis database	3.10
08-14-02	EP	General Accounting Operations review with Scott to look at Freight Payables	1.30
08-14-02	EP	Meeting with PwC to review status of Reclamation and PACA Claims	0.60
08-14-02	EP	Pre-Petition Payment Tracking	0.70
08-14-02	EP	Vendor Action Team System Development and Report Creation	2.40
08-14-02	EP	Claims Reconciliation Pilot Vendor Review of all data	2.30
08-14-02	EP	CAS and SPM discussion with Deb	1.20
08-14-02	EP	Weekly Accounting Operations Meeting with D. Ladd, S. Gilbert, M. Hamood, G. DeFazio, R. Kent, J. Stehman	0.90
08-15-02	EP	Claims Reconciliation System Review and Development	1.60
08-15-02	EP	Pre-Petition Payment Tracking System Review	1.70
08-15-02	EP	Review of Zip Codes for Closed Stores compared to CAS system.	0.40
08-15-02	EP	Review of Accounting Operations with D. Ladd and Scott Gilbert	1.30
08-15-02	EP	Vendor Action Meeting with Allan Ravas, Tom Zielecki, Ken Andrysiak, Bob House, Ted Stenger	1.40
08-16-02	EP	Vendor Metrics Development	1.60
08-19-02	EP	Vendor Metrics System Development	1.20

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Invoice # 13454796-2

Re: General accounting
Client/Matter # 1964-00005

Date	Consultant	Description of Services	Hours
08-20-02	EP	Call with Factor: Rosenthal & Rosenthal	0.20
08-20-02	EP	Review with Claims Reconciliation Team the current state of all test vendor reconciliations	2.40
08-20-02	EP	Development of Vendor Metrics system: Data Integrity Review	1.10
08-20-02	EP	Meeting with Ken Andrysiak and Tom Zielecki re: Vendor Metrics	1.10
08-20-02	EP	Update with T. Stenger	0.70
08-20-02	EP	Avista Advantage Meeting to demonstrate the Web based system	0.90
08-20-02	EP	Update on current needs in the Accounts Payable Advertising arena.	1.40
08-20-02	EP	Review of pre-petition payments not previously identified with Mysti Newberry	0.70
08-20-02	EP	Claims reconciliation review of American Greeting Data	0.80
08-21-02	EP	Review of PACA claims	0.60
08-21-02	EP	Review with PwC of all documentation and data to be left behind at the end of next week.	0.80
08-21-02	EP	Update with T. Morrow	0.90
08-21-02	EP	Review of Vendor Metrics System	1.10
08-21-02	EP	Weekly Accounting Operations Meeting	0.90
08-21-02	EP	Conference Call with Trumbull service re: Claims register	1.60
08-21-02	EP	Review of Claims Reconciliation System with Team	0.80
08-21-02	EP	Development of Vendor Metrics Reports	0.70
08-21-02	EP	Review and discussion of Kimberly	

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Invoice # 13454796-2

Re: General accounting
Client/Matter # 1964-00005

Date	Consultant	Description of Services	Hours
		Clark claim	0.40
08-21-02	EP	Discussion with D. Ladd and S. Gilbert re: Accounting Operations	0.70
08-21-02	EP	Overview with Eric Logan to develop plan for updating of CAS system	1.40
08-22-02	EP	Conversation re: Outstanding AP balance with S. Gilbert and M. Hamood	0.80
08-22-02	EP	Development of Pre-Petition Liability adjustment report	0.60
08-22-02	EP	Review of Vendor Metrics Data and Reports	1.10
08-22-02	EP	Claims Reconciliation System Development	2.30
08-23-02	EP	Claims reconciliation review of Kimberley Clark data	2.10
08-26-02	EP	Conversation re: Initial Claims Analysis	0.90
08-26-02	EP	Review and Development of Vendor Metrics Reports	1.20
08-26-02	EP	Claims Reconciliation System Review	2.30
08-26-02	EP	Review of Kimberley Clark claim data prior to phone call	0.70
08-26-02	EP	Phone call with PWC, Mona Hamood, Dorothy May and reps from Kimberly Clark re: claim settlement	1.10
08-27-02	EP	Review of Claims Process and current claim status with Jason Muskovich	1.20
08-27-02	EP	Review of store locations for Notice to Insurance Carriers	0.60
08-27-02	EP	Development of Claim Reconciliation Process and Claims Analysis	0.90
08-27-02	EP	Discussion re: Initial Claims	

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Invoice # 13454796-2

Re: General accounting
Client/Matter # 1964-00005

Date	Consultant	Description of Services	Hours
		Analysis	0.70
08-27-02	EP	Review of Kellogg data	0.70
08-27-02	EP	Conversation with D. Libberman re: Anderson News	0.40
08-27-02	EP	Training of J. Gazelle re: Vendor Responses	0.60
08-27-02	EP	Review of Pre-Petition payments with S. Gilbert and L. Lewis	0.80
08-27-02	EP	Review of Report with S. Gilbert	0.70
08-27-02	EP	Meeting with D. Ladd and S. Hamilton re: Claims Reconciliation in the AP group	0.90
08-27-02	EP	Claims Reconciliation analysis for Kimberley Clark	1.60
08-27-02	EP	Review of Pre-Petition Liabilities with Lisa Lewis	0.40
08-27-02	EP	Review of EPA Claims with Phil Renaud	0.70
08-27-02	EP	Vendor payment term discussion with Scott Gilbert	1.10
08-27-02	EP	Review of Claims Analytics with claim team	1.20
08-27-02	EP	Meeting with Karen Aldrich, Allen Ravas, Scott Gilbert, David Jordan to review advertising CAS system	0.40
08-28-02	EP	Development of Initial Claims Presentation	0.80
08-28-02	EP	Development of Vendor Metrics Reports	1.70
08-28-02	EP	Pre-petition liability discussion with Jason M.	0.70
08-28-02	EP	Training to AP personnel on Claims Reconciliation process	0.40

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Invoice # 13454796-2

Re: General accounting
Client/Matter # 1964-00005

Date	Consultant	Description of Services	Hours
08-28-02	EP	Review of Advertising CAS enhancements or replacement options with Team	1.10
08-28-02	EP	Discussion with S. Gilbert re: environmental account codes and historical expenditures	0.40
08-28-02	EP	Prep for Kimberly Clark meeting	0.40
08-28-02	EP	Conversation with Mike Cavanaugh to gather pre-petition personal injury claim data	0.20
08-28-02	EP	Accounting Operations weekly staff meeting	0.90
08-28-02	EP	Meeting with Kimberley Clark, Dorothy May and Mona Hammood re: pre-petition debit balance.	0.60
08-29-02	EP	Review of the initial claims database presentation	2.30
08-30-02	EP	Review of Initial Claims database	2.10
08-30-02	EP	Telephone call with Linda Clash at Euler Group	0.30
		Total Hours	----- 137.20 =====

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Invoice # 13454796-2

Re: General accounting
Client/Matter # 1964-00005

Fee Recap:

Consultant	Hours	Rate	Amount
Erik Post	137.20	\$ 520.00	\$ 71,344.00
	-----		-----
Total Hours & Fees	137.20		\$ 71,344.00
	=====		=====

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Troy, MI 48084

Invoice # 13454796-3

Re: Financial reporting information Management.
Client/Matter # 1964-00006

Date	Consultant	Description of Services	Hours
08-16-02	LEL	Reviewed weekly flash report.	0.80
08-16-02	LEL	Reviewed July financial information.	2.90
08-26-02	LEL	Reviewed weekly CEO report.	0.80
08-27-02	LEL	Reviewed updated Monthly Financial Review report for July.	2.70
08-27-02	LEL	Reviewed data to be provided to JPM collateral review team.	1.20
08-27-02	LEL	Prepared analysis of covenant calculation and Revised DIP plan.	2.50
08-28-02	LEL	Attended meeting with Lockhart, Thomas to discuss reporting of de minimus asset sales.	1.00
08-29-02	LEL	Reviewed July draft balance sheet detail.	2.00
		Total Hours	----- 13.90 =====

AP SERVICES, LLC

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Southfield, Michigan 48075
Telephone (248) 358-4420
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Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48084

Invoice # 13454796-3

Re: Financial reporting Information Management.
Client/Matter # 1964-00006

Fee Recap:

Consultant	Hours	Rate	Amount
Laurence E. Leonard	13.90	\$ 400.00	\$ 5,560.00
	-----		-----
Total Hours & Fees	13.90		\$ 5,560.00
	=====		=====

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Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48084

Invoice # 13454796-4

Re: Bankruptcy reporting
Client/Matter # 1964-00010

Date	Consultant	Description of Services	Hours
08-01-02	TAM	Attended CFO staff meeting	1.90
08-01-02	RRV	Analyzed flash report variances for WTD, MTD and YTD.	2.60
08-01-02	RRV	Reviewed director's retirement plans.	1.40
08-01-02	RRV	Reviewed SOFA for directors comp.	1.30
08-01-02	RRV	Reviewed OCP payment process memo.	1.10
08-01-02	RRV	Reviewed updated OCP master list.	1.10
08-01-02	RRV	Modify and distribute memo regarding Trustee fees.	1.10
08-02-02	RRV	Amended and redistributed flash report.	1.50
08-02-02	RRV	Assembled information regarding directors compensation for J.Kelley, Legal.	2.90
08-02-02	RRV	Prepare for and met with M.Wescott, Accounts Payable, regarding OCP transition.	1.10
08-05-02	RRV	Reviewed OCP and retained professional payment processes.	1.50
08-05-02	RRV	Reviewed protocol and budgets for second fee application period.	2.10
08-05-02	RRV	Reviewed consignment schedule for week 27.	0.90
08-05-02	RRV	Reviewed updated OCP master list and July/Aug. payments.	1.40
08-05-02	RRV	Follow up on retained professional check error.	0.60
08-05-02	RRV	Reviewed retained professional spending for July.	1.10
08-06-02	RRV	Drafted email regarding professional payment process and discussed same with T.Morrow.	0.60

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Invoice # 13454796-4

Re: Bankruptcy reporting
Client/Matter # 1964-00010

Date	Consultant	Description of Services	Hours
08-06-02	RRV	Discussions with M.Wescott, AP and B.Shires, Legal regarding professional payment process.	1.10
08-07-02	RRV	Analyzed pre-petition payments to advertising vendors.	1.60
08-07-02	RRV	Prepared factor flash report for Week 26.	0.60
08-07-02	RRV	Reviewed and modified pre-petition payments schedule with support for flash report.	1.80
08-07-02	RRV	Prepared the flash report for week ended July 31, 2002.	2.90
08-07-02	RRV	Reviewed first day orders relating to vendors.	1.40
08-08-02	RRV	Researched and responded to OCP question from B.Shires, Legal.	1.20
08-08-02	RRV	Compared final critical vendor payment list to pre-petition payments schedule.	2.90
08-08-02	RRV	Reviewed pre/post changes in critical vendor terms.	1.60
08-08-02	RRV	Discussion with M.Newberry regarding pre-petition payments.	0.40
08-08-02	RRV	Prepared for and had discussion with M.Mallott, Advertising regarding pre-petition payments to critical vendors.	2.10
08-09-02	RRV	Analyzed critical vendor payment records for advertisers.	2.60
08-09-02	RRV	Analyzed PWC audit report of advertising payments.	1.90
08-12-02	RRV	Compared critical payments for advertisers to PWC database.	2.00

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Troy, MI 48084

Invoice # 13454796-4

Re: Bankruptcy reporting
Client/Matter # 1964-00010

Date	Consultant	Description of Services	Hours
08-12-02	RRV	Reviewed fee applications from retained professionals for first fee application period.	2.10
08-12-02	RRV	Reviewed consignment schedule for week 27.	0.50
08-12-02	RRV	Compared professional fees YTD July 2002 schedule to earlier draft reviewed changes.	2.20
08-13-02	RRV	Reviewed executory contracts portion of SOAL.	0.70
08-13-02	RRV	Compared critical payments for advertisers to PWC database.	2.80
08-13-02	RRV	Discussions with M.Newberry regarding critical advertising payments.	0.50
08-13-02	RRV	Compared proposed budgets to professional fees and expenses slides.	1.10
08-13-02	RRV	Reviewed retained professional and OCP spending for August.	1.50
08-13-02	RRV	Prepare for and met with A.Lundquist, Financial Reporting regarding professional fees.	1.60
08-14-02	RRV	Discussion with M.Hojnacki regarding flash report preparation.	0.60
08-14-02	RRV	Prepared factor flash report for Week 27.	0.60
08-14-02	RRV	Reviewed and modified payments schedule with support for flash report.	1.80
08-14-02	RRV	Review updated OCP master list and send email to J.Wharton, Skadden regarding same.	1.10

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Troy, MI 48084

Invoice # 13454796-4

Re: Bankruptcy reporting
Client/Matter # 1964-00010

Date	Consultant	Description of Services	Hours
08-14-02	RRV	Prepared the flash report for week ended August 7, 2002.	2.90
08-14-02	RRV	Modified summary of retained professional fees, expenses, and payments schedules by month.	2.50
08-15-02	RRV	Reviewed advertising payments made pre-petition and sent email regarding to M.Mallott, Advertising.	3.10
08-15-02	RRV	Modified summary of retained professional fees, expenses, and payments schedules by month.	2.50
08-15-02	RRV	Followed up on professional fee payments.	0.70
08-15-02	RRV	Discussion with M.Bennett, HR regarding car lease program.	0.40
08-15-02	RRV	Reviewed all aspects of car lease program.	1.30
08-16-02	TAM	Attend restructuring call with management and professionals	1.20
08-16-02	RRV	Reviewed updated budgets for professional fees and joint fee review protocol.	1.40
08-16-02	RRV	Updated flash report for August cash flow forecast.	1.60
08-26-02	RRV	Compared source information to retained advisor spending for August.	1.40
08-26-02	RRV	Compared OCP spending to matrix.	1.40
08-26-02	RRV	Analyzed OCP master matrix.	2.60
08-26-02	RRV	Reviewed flash report for week 29.	1.10

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Invoice # 13454796-4

Re: Bankruptcy reporting
Client/Matter # 1964-00010

Date	Consultant	Description of Services	Hours
08-27-02	RRV	Reviewed motion regarding settlement of deminimus claims.	0.80
08-27-02	RRV	Analyzed MTD August retained advisor spending.	1.60
08-27-02	RRV	Analyzed MTD OCP spending.	1.50
08-27-02	RRV	Prepare for and participate in meeting with L.Lewis and J.Randall, AP regarding OCP payment process.	2.00
08-27-02	RRV	Discussions with J.Wharton, Skadden regarding OCP process.	0.50
08-28-02	RRV	Discussions with M.Newberry regarding Intermodal payments.	0.50
08-28-02	RRV	Discussions with legal and AP regarding OCP payment process.	1.00
08-28-02	RRV	Discussion with J.Randall, AP regarding OCP payment process.	0.40
08-28-02	RRV	Prepared flash report for week 29.	1.20
		Total Hours	99.00

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Troy, MI 48084

Invoice # 13454796-4

Re: Bankruptcy reporting
Client/Matter # 1964-00010

Fee Recap:

Consultant	Hours	Rate	Amount
Richard R. Jr. Vanderbeek	95.90	\$ 340.00	\$ 32,606.00
Thomas A. Morrow	3.10	\$ 450.00	\$ 1,395.00
	-----		-----
Total Hours & Fees	99.00		\$ 34,001.00
	=====		=====

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Mr. James Adamson, Chairman and CEO
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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Consultant	Description of Services	Hours
08-01-02	RD	Travel from Detroit to Dallas	3.00
08-01-02	MCH	Travel	4.00
08-02-02	KH	Travel from Troy, MI including delays.	5.50
08-02-02	MH		0.50
08-02-02	MN	Travel from Troy, MI to Dallas, TX	5.10
08-02-02	RRV	Travel from Client.	4.00
08-02-02	DMA	Travel to NY	3.50
08-02-02	EP	Travel from Kmart to Home	4.20
08-05-02	CC	Travel from Dallas to K-Mart.	2.60
08-05-02	RD	travel from DFW to Detroit	4.00
08-05-02	KH	Travel to Troy, MI.	4.50
08-05-02	MCH	Travel	5.00
08-05-02	MN	Travel from Dallas to Troy	5.00
08-05-02	RRV	Travel to Client.	4.00
08-05-02	DMA	Travel to Kmart	3.50
08-05-02	DCR	Travel from New York to Detroit.	3.50
08-05-02	EP	Travel from Home to Kmart	4.10
08-08-02	CC	Travel back to Dallas from Detroit.	2.60
08-08-02	RD	travel from Detroit to DFW	2.20
08-08-02	MCH	Travel	4.00
08-08-02	EP	Travel to Home	4.20
08-09-02	KH	Travel from Troy, MI.	4.50
08-09-02	MH	Travel time between DTW and ORD.	2.30
08-09-02	MN	Travel from Troy to Chicago.	4.00
08-09-02	RRV	Travel from Client.	4.00

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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Consultant	Description of Services	Hours
08-09-02	DMA	Travel to New York	3.10
08-09-02	TK	Travel Detroit to Dallas.	3.50
08-09-02	DCR	Travel from New York to Detroit.	3.50
08-11-02	MCH	Travel	5.00
08-12-02	CC	Travel from Dallas to Kmart.	3.60
08-12-02	RD	travel from DFW to Detroit	5.00
08-12-02	KH	Travel to Troy, MI.	4.50
08-12-02	MH	Travel from ORD to DTW in excess of normal travel time to office.	2.10
08-12-02	MN	Travel from Chicago to Troy.	4.40
08-12-02	RRV	Travel to Client.	4.00
08-12-02	DCR	Travel from New York to Detroit.	3.50
08-12-02	EP	Travel to Kmart	3.80
08-12-02	DMA	Travel to Kmart	3.10
08-12-02	TK	Travel time.	2.00
08-14-02	CC	Travel to Dallas from Kmart.	2.30
08-14-02	RD	travel from Detroit to DFW	3.90
08-14-02	MCH	Travel to Kmart.	5.00
08-15-02	KH	Travel from Troy, MI.	4.50
08-15-02	MN	Travel from Troy to Dallas.	5.20
08-15-02	EP	Travel	4.20
08-16-02	DCR	Travel from Detroit to New York.	4.00
08-16-02	MH	Travel time in excess of normal commute time.	1.00
08-16-02	RRV	Travel from client.	4.00
08-16-02	TK	Travel time.	4.50
08-16-02	DMA	Return travel from Kmart	3.20
08-19-02	DCR	Travel from New York to Detroit.	4.00
08-19-02	RD	Travel from Dallas to Detroit.	5.00
08-19-02	MH	Travel time in excess of normal commute.	1.00
08-19-02	KH	Travel from Troy, MI.	4.50
08-19-02	MN	Travel from Dallas to Troy, MI.	5.20

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Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Consultant	Description of Services	Hours
08-19-02	TK	Travel time.	2.50
08-19-02	EP	Travel to Kmart	4.20
08-19-02	DMA	Travel to Kmart	3.20
08-19-02	MCH	Travel	3.70
08-20-02	CC	Travel to Detroit from Dallas.	3.00
08-22-02	CC	Travel back to Dallas from Kmart.	3.00
08-22-02	EP	Travel from Kmart to Home	4.10
08-22-02	MCH	Travel	3.50
08-23-02	DCR	Travel from Detroit to New York.	3.50
08-23-02	DMA	Return travel from Kmart	3.20
08-23-02	RD	Travel from Detroit.	3.00
08-23-02	MH	Travel time in excess of normal commute time.	2.50
08-23-02	KH	Travel from Troy, MI.	4.50
08-23-02	MN	Travel from Troy, MI to Dallas.	5.10
08-23-02	TK	Travel time.	4.50
08-25-02	RD	Travel returning to Kmart.	5.00
08-26-02	MH	Travel time is excess of normal commute.	3.00
08-26-02	KH	Travel to Troy, MI.	4.50
08-26-02	MN	Travel from Dallas to Troy.	5.10
08-26-02	RRV	Travel to client.	4.00
08-26-02	TK	Travel time.	4.50
08-26-02	EP	Travel to Kmart	4.20
08-26-02	MCH	Travel	4.50
08-26-02	SS	Travel from Dallas to Detroit	4.50
08-28-02	DMA	Travel to Kmart	1.00
08-28-02	RRV	Travel from client.	4.00
08-28-02	EP	Travel from Kmart to Home	4.10
08-29-02	JM		3.00
08-29-02	RD	Travel from Detroit to Dallas.	4.20
08-29-02	MCH	Travel	3.50
08-30-02	DMA	Return travel from Kmart	3.20

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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Consultant	Description of Services	Hours
08-30-02	MH	Travel time in excess of normal commute.	3.00
08-30-02	KH	Travel from Troy, MI.	4.50
08-30-02	TK	Travel time.	4.50
08-30-02	SS	Travel from Detroit to Dallas.	4.50
08-30-02	MN	Travel from Troy.	5.20
		Total Hours	343.90

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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Fee Recap:

Consultant	Hours	Rate	Amount
Mysti Newberry	44.30	\$ 165.00	\$ 7,309.50
Sarah Sanderson	9.00	\$ 165.00	\$ 1,485.00
Michael C. Han	38.20	\$ 235.00	\$ 8,977.00
Mark Hojnacki	15.40	\$ 235.00	\$ 3,619.00
Ryan Dalton	35.30	\$ 235.00	\$ 8,295.50
Cliff Campbell	17.10	\$ 300.00	\$ 5,130.00
Jason Muskovich	3.00	\$ 300.00	\$ 900.00
Kerri Hook	41.50	\$ 300.00	\$ 12,450.00
David, M Ashcraft	27.00	\$ 340.00	\$ 9,180.00
Timothy Kreatschman	26.00	\$ 340.00	\$ 8,840.00
Richard R. Jr. Vanderbeck	28.00	\$ 340.00	\$ 9,520.00
Deborah C. Rieger-Paganis	22.00	\$ 420.00	\$ 9,240.00
Erik Post	37.10	\$ 520.00	\$ 19,292.00
Total Hours & Fees	343.90		\$ 104,238.00
Less 50%	(171.95)		(52,119.00)
Total Hours & Fees	171.95		\$ 52,119.00

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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-05-02	Airfare; T. MORROW - 7/16/02 - DTW-LGA; Bank One - Commercial Card Services	39.50
08-05-02	Airfare; J. DALTON - 7/22-7/26/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	139.40
08-05-02	Airfare; J. DALTON - 7/22-7/26/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,394.00
08-05-02	Airfare; M. HAN - 7/26-7/29/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	105.20
08-05-02	Airfare; M. HAN - 7/26-7/29/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	1,052.00
08-05-02	Airfare; M. HAN - 7/19-7/22/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	144.40
08-05-02	Airfare; M. HAN - 7/19-7/22/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	1,444.00
08-13-02	Cab Fare / Ground Transportation; K. Hook - to EWR Airport 7/10/2002; CRC Management, Inc.	89.89
08-13-02	Cab Fare / Ground Transportation; K. Hook - to airport 7/22/2002; CRC Management, Inc.	59.47
08-13-02	Cab Fare / Ground Transportation; K. Hook - from LGA 7/19/2002; CRC Management, Inc.	55.59
08-13-02	Cab Fare / Ground Transportation; K. Hook - to LGA Airport 7/16/2002; CRC Management, Inc.	51.36
08-13-02	Cab Fare / Ground Transportation; K. Hook - to JFK Airport 7/11/2002; CRC Management, Inc.	72.93
08-13-02	Cab Fare / Ground Transportation; C. Callan - from EWR Airport 7/11/2002; CRC Management, Inc.	96.70

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Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-13-02	Cab Fare / Ground Transportation; K. Hook - to LGA Airport 7/8/2002; CRC Management, Inc.	51.36
08-13-02	Cab Fare / Ground Transportation; C. Callan - from EWR Airport 6/27/2002; CRC Management, Inc.	102.71
08-13-02	Cab Fare / Ground Transportation; C. Callan - from LGA Airport 7/17/2002; CRC Management, Inc.	206.30
08-13-02	Overnight Mail Charges; 1 package from K. Hook to R. Sossman 7/30/2002; Federal Express Corp.	65.86
08-13-02	Overnight Mail Charges; 1 package from K. Hook to R. Sossman 7/30/2002; Federal Express Corp.	65.88
08-13-02	Cab Fare / Ground Transportation; D. Ashcraft - to LGA Airport 7/8/2002; Skyline Credit Ride, Inc.	44.50
08-14-02	Cab Fare / Ground Transportation; D. Ashcraft - from LGA Airport 6/14/2002; Skyline Credit Ride, Inc.	65.50
08-14-02	Cab Fare / Ground Transportation; D. Ashcraft - to LGA Airport 6/3/2002; Skyline Credit Ride, Inc.	38.50
08-14-02	Cab Fare / Ground Transportation; D. Ashcraft - to LGA Airport 6/17/2002; Skyline Credit Ride, Inc.	44.50
08-14-02	Cab Fare / Ground Transportation; C. Cipione - from DFW Airport 6/20/2002; BostonCoach Corporation	87.78
08-14-02	Cab Fare / Ground Transportation; C. Cipione - to DFW Airport 6/24/2002; BostonCoach Corporation	87.78

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Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-14-02	Cab Fare / Ground Transportation; C. Cipione - from DFW Airport 6/27/2002; BostonCoach Corporation	87.78
08-14-02	Cab Fare / Ground Transportation; C. Cipione - to DFW Airport 7/1/2002; BostonCoach Corporation	92.78
08-14-02	Cab Fare / Ground Transportation; C. Cipione - from DFW Airport 7/3/2002; BostonCoach Corporation	92.78
08-14-02	Cab Fare / Ground Transportation; E. Post - from LGA Airport 7/10/2002; BostonCoach Corporation	105.22
08-15-02	Lodging; Troy 8/5-7/2002; Cliff Campbell	553.65
08-15-02	Meals & Tips; 8/9/2002; Mark Hojnacki	5.15
08-15-02	Meals & Tips; 8/5/2002; Laurence E. Leonard	4.00
08-15-02	Lodging; Troy 7/30-8/2/2002; Erik S. Post	544.74
08-15-02	Lodging; Troy 8/5-8/2002; Erik S. Post	531.25
08-15-02	Lodging; Troy 8/12-15/2002; Erik S. Post	555.50
08-15-02	Meals & Tips; 8/1/2002; Erik S. Post	4.00
08-15-02	Meals & Tips; 8/2/2002; Erik S. Post	12.50
08-15-02	Meals & Tips; 8/5/2002; Erik S. Post	6.50
08-15-02	Meals & Tips; 8/6/2002; Erik S. Post	4.25
08-15-02	Meals & Tips; 8/12/2002; Mark Hojnacki	4.80
08-15-02	Meals & Tips; 8/7/2002; Erik S. Post	3.25
08-15-02	Meals & Tips; 8/8/2002; Erik S. Post	4.50
08-15-02	Lodging; Troy 8/12-14/2002; Cliff Campbell	492.24
08-15-02	Meals & Tips; 8/6/2002; Laurence E. Leonard	33.00
08-15-02	Meals & Tips; 8/12/2002; Erik S. Post	6.50
08-15-02	Meals & Tips; 8/13/2002; Erik S. Post	3.25
08-15-02	Meals & Tips; 8/14/2002; Erik S. Post	4.00
08-15-02	Meals & Tips; 8/15/2002; Erik S. Post	3.50
08-15-02	Meals & Tips; Tips 8/1/2002; Erik S. Post	5.00
08-15-02	Meals & Tips; Tips 8/2/2002; Erik S. Post	2.00
08-15-02	Meals & Tips; 8/13/2002; Mark Hojnacki	5.79

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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-15-02	Meals & Tips; Tips 8/5/2002; Erik S. Post	18.00
08-15-02	Meals & Tips; Tips 8/6/2002; Erik S. Post	3.00
08-15-02	Meals & Tips; Tips 8/7/2002; Erik S. Post	18.00
08-15-02	Meals & Tips; Tips 8/8/2002; Erik S. Post	3.00
08-15-02	Meals & Tips; 8/7/2002; Laurence E. Leonard	68.00
08-15-02	Meals & Tips; Tips 8/12/2002; Erik S. Post	4.00
08-15-02	Meals & Tips; Tips 8/13/2002; Erik S. Post	4.00
08-15-02	Meals & Tips; Tips 8/14/2002; Erik S. Post	18.00
08-15-02	Meals & Tips; Tips 8/15/2002; Erik S. Post	15.00
08-15-02	Mileage; 8/2/2002; Erik S. Post	178.49
08-15-02	Meals & Tips; 8/6/2002; Ryan Dalton	21.00
08-15-02	Mileage; 8/5/2002; Erik S. Post	125.93
08-15-02	Mileage; 8/8/2002; Erik S. Post	136.88
08-15-02	Mileage; 8/12/2002; Erik S. Post	116.80
08-15-02	Mileage; 8/15/2002; Erik S. Post	124.83
08-15-02	Cab Fare / Ground Transportation; 8/1/2002; Erik S. Post	7.50
08-15-02	Meals & Tips; 8/8/2002; Laurence E. Leonard	19.00
08-15-02	Cab Fare / Ground Transportation; 8/2/2002; Erik S. Post	4.25
08-15-02	Cab Fare / Ground Transportation; 8/6/2002; Erik S. Post	7.50
08-15-02	Cab Fare / Ground Transportation; 8/8/2002; Erik S. Post	8.00
08-15-02	Cab Fare / Ground Transportation; 8/12/2002; Erik S. Post	3.25
08-15-02	Meals & Tips; 8/13/2002; Mark Hojnacki	19.90
08-15-02	Cab Fare / Ground Transportation; 8/14/2002; Erik S. Post	4.50
08-15-02	Cab Fare / Ground Transportation; 8/15/2002; Erik S. Post	8.00
08-15-02	Meals & Tips; RV, TK, DA, MN, KH & EP 8/1/2002; Erik S. Post	238.56

AP SERVICES, LLC

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Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-15-02	Meals & Tips; MN, KH & EP 8/2/2002; Erik S. Post	120.50
08-15-02	Meals & Tips; CC & EP 8/6/2002; Erik S. Post	87.35
08-15-02	Meals & Tips; DRP, DA, RV, MJ & EP 8/14/2002; Erik S. Post	125.84
08-15-02	Meals & Tips; 8/11/2002; Laurence E. Leonard	22.00
08-15-02	Meals & Tips; 8/12/2002; Laurence E. Leonard	77.12
08-15-02	Meals & Tips; 8/14/2002; Laurence E. Leonard	32.00
08-15-02	Rental Car; Detroit 6/28-7/28/2002; Laurence E. Leonard	1,066.01
08-15-02	Meals & Tips; 5/14/2002; Mark Hojnacki	5.10
08-15-02	Rental Car; Detroit 7/28-8/1/2002; Laurence E. Leonard	227.52
08-15-02	Rental Car; Houston 8/1-5/2002; Laurence E. Leonard	183.45
08-15-02	Rental Car; Houston 8/8-11/2002; Laurence E. Leonard	113.05
08-15-02	Meals & Tips; 8/5-7/2002; Cliff Campbell	21.00
08-15-02	Rental Car; Gasoline 8/12/2002; Laurence E. Leonard	20.61
08-15-02	Parking & Tolls; DTW Airport 8/1-5/2002; Laurence E. Leonard	53.00
08-15-02	Parking & Tolls; DTW Airport 8/8-11/2002; Laurence E. Leonard	47.00
08-15-02	Supplies; 8/12/2002; Laurence E. Leonard	10.11
08-15-02	Long Distance Calls; 8/15/2002; Laurence E. Leonard	11.07
08-15-02	Meals & Tips; RV, TK & LL 8/15/2002; Laurence E. Leonard	191.25
08-15-02	Meals & Tips; 8/15/2002; Mark Hojnacki	3.18
08-15-02	Meals & Tips; RV & LL 8/13/2002; Laurence E. Leonard	85.00
08-15-02	Airfare; Coach - DTW/IAH/DTW 8/22-25/2002; Laurence E. Leonard	673.50

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Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-15-02	Mileage; 8/1/2002; David B. McNally	6.57
08-15-02	Lodging; Troy 7/26-8/9/2002; Mysti Newberry	910.00
08-15-02	Meals & Tips; 8/12-14/2002; Cliff Campbell	22.00
08-15-02	Meals & Tips; 8/5/2002; Mysti Newberry	23.00
08-15-02	Meals & Tips; 8/6/2002; Mysti Newberry	16.00
08-15-02	Meals & Tips; 8/8/2002; Mysti Newberry	16.00
08-15-02	Meals & Tips; 8/12/2002; Mysti Newberry	14.25
08-15-02	Meals & Tips; 8/13/2002; Mysti Newberry	19.58
08-15-02	Meals & Tips; 8/15/2002; Mark Hojnacki	15.10
08-15-02	Meals & Tips; Tips 8/6/2002; Mysti Newberry	3.00
08-15-02	Meals & Tips; Tips 8/7/2002; Mysti Newberry	10.00
08-15-02	Meals & Tips; Tips 8/12/2002; Mysti Newberry	4.00
08-15-02	Cab Fare / Ground Transportation; 8/12/2002; Mysti Newberry	25.00
08-15-02	Meals & Tips; Groceries 8/13/2002; Mysti Newberry	25.41
08-15-02	Parking & Tolls; DFW Airport 8/5-7/2002; Cliff Campbell	48.00
08-15-02	Lodging; Troy 7/23-8/14/2002; David Ashcraft	1,587.70
08-15-02	Meals & Tips; 8/16/2002; Mark Hojnacki	4.90
08-15-02	Meals & Tips; 8/1/2002; David Ashcraft	16.23
08-15-02	Meals & Tips; 8/5/2002; David Ashcraft	18.63
08-15-02	Meals & Tips; 8/6/2002; David Ashcraft	14.09
08-15-02	Meals & Tips; 8/8/2002; David Ashcraft	31.73
08-15-02	Meals & Tips; 8/12/2002; David Ashcraft	15.76
08-15-02	Meals & Tips; 8/13/2002; David Ashcraft	22.50
08-15-02	Parking & Tolls; DFW Airport 8/12-14/2002; Cliff Campbell	48.00
08-15-02	Lodging; 8/15/2002; David Ashcraft	18.21
08-15-02	Meals & Tips; 8/1/2002; David Ashcraft	7.23
08-15-02	Meals & Tips; 8/2/2002; David Ashcraft	6.89
08-15-02	Rental Car; Detroit 7/30-8/9/2002; Mark Hojnacki	648.91
08-15-02	Meals & Tips; 8/5/2002; David Ashcraft	7.23

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Date	Disbursement Description	Amount
08-15-02	Meals & Tips; 8/6/2002; David Ashcraft	6.35
08-15-02	Meals & Tips; 8/6/2002; David Ashcraft	9.30
08-15-02	Meals & Tips; 8/7/2002; David Ashcraft	9.30
08-15-02	Meals & Tips; 8/8/2002; David Ashcraft	6.89
08-15-02	Meals & Tips; 8/8/2002; David Ashcraft	7.00
08-15-02	Meals & Tips; 8/9/2002; David Ashcraft	7.00
08-15-02	Meals & Tips; MH & CC 8/2/2002; Charles A. Cipione	39.99
08-15-02	Meals & Tips; 8/12/2002; David Ashcraft	6.23
08-15-02	Meals & Tips; 8/13/2002; David Ashcraft	9.23
08-15-02	Meals & Tips; 8/5/2002; Ryan Dalton	16.17
08-15-02	Cab Fare / Ground Transportation; 8/9/2002; Mark Hojnacki	40.00
08-15-02	Meals & Tips; 8/14/2002; David Ashcraft	7.64
08-15-02	Meals & Tips; 8/15/2002; David Ashcraft	7.26
08-15-02	Rental Car; Detroit 7/29-8/2/2002; David Ashcraft	253.44
08-15-02	Rental Car; Detroit 8/5-10/2002; David Ashcraft	254.13
08-15-02	Meals & Tips; DRP & DA 8/7/2002; David Ashcraft	70.00
08-15-02	Airfare; Economy - DTW/LGA/DTW 8/2-5/2002; David Ashcraft	256.50
08-15-02	Airfare; Economy - DTW/BUF/DTW 8/10-12/2002; David Ashcraft	228.00
08-15-02	Lodging; Troy 8/5-8/2002; Ryan Dalton	609.76
08-15-02	Airfare; Economy - DTW/SFO/DTW 8/16-18/2002; David Ashcraft	398.00
08-15-02	Cab Fare / Ground Transportation; 8/12/2002; Mark Hojnacki	40.00
08-15-02	Lodging; Troy 7/5-8/10/2002; Timothy J. Kreatschman	2,340.00
08-15-02	Meals & Tips; 8/5/2002; Timothy J. Kreatschman	20.00
08-15-02	Meals & Tips; 8/6/2002; Timothy J. Kreatschman	25.00

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Date	Disbursement Description	Amount
08-15-02	Meals & Tips; 8/8/2002; Timothy J. Kreatschman	15.00
08-15-02	Meals & Tips; 8/12/2002; Timothy J. Kreatschman	20.00
08-15-02	Meals & Tips; 8/13/2002; Timothy J. Kreatschman	15.00
08-15-02	Meals & Tips; 8/14/2002; Timothy J. Kreatschman	27.00
08-15-02	Rental Car; Gasoline 8/7/2002; Timothy J. Kreatschman	15.90
08-15-02	Parking & Tolls; DTW Airport 8/9-12/2002; Timothy J. Kreatschman	39.00
08-15-02	Lodging; Troy 8/12-14/2002; Ryan Dalton	<u>390.54</u>
08-15-02	Rental Car; Gasoline 8/8/2002; Mark Hojnacki	10.00
08-15-02	Meals & Tips; RV & TK 8/7/2002; Timothy J. Kreatschman	70.00
08-15-02	Airfare; Coach - DFW/SPK/DTW/DFW 7/16/2002; Meade Monger	3,060.00
08-15-02	Lodging; Troy 7/30-8/2/2002; Mark Hojnacki	505.11
08-15-02	Lodging; Troy 8/4-9/2002; Mark Hojnacki	871.10
08-15-02	Lodging; Troy 8/12-16/2002; Mark Hojnacki	696.08
08-15-02	Meals & Tips; 8/1/2002; Mark Hojnacki	5.25
08-15-02	Meals & Tips; 8/1/2002; Mark Hojnacki	12.98
08-15-02	Meals & Tips; 8/2/2002; Mark Hojnacki	20.13
08-15-02	Meals & Tips; 8/2/2002; Mark Hojnacki	4.29
08-15-02	Meals & Tips; 8/5/2002; Mark Hojnacki	5.19
08-15-02	Other; Laundry 8/16/2002; Mark Hojnacki	27.00
08-15-02	Parking & Tolls; DFW Airport 7/29-8/1/2002; Ryan Dalton	51.00
08-15-02	Meals & Tips; K. Rooney & MJ 8/4/2002; Mark Hojnacki	29.84
08-15-02	Meals & Tips; K. Rooney & MJ 8/12/2002; Mark Hojnacki	34.84
08-15-02	Lodging; Troy 7/26-8/9/2002; Kerri Hook	910.00
08-15-02	Meals & Tips; 8/5/2002; Kerri Hook	14.89

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Date	Disbursement Description	Amount
08-15-02	Meals & Tips; 8/6/2002; Kerri Hook	24.96
08-15-02	Meals & Tips; 8/5/2002; Mark Hojnacki	21.19
08-15-02	Meals & Tips; 8/8/2002; Kerri Hook	19.23
08-15-02	Meals & Tips; 8/12/2002; Kerri Hook	16.89
08-15-02	Meals & Tips; 8/13/2002; Kerri Hook	17.51
08-15-02	Meals & Tips; 8/14/2002; Kerri Hook	23.66
08-15-02	Meals & Tips; 8/15/2002; Kerri Hook	17.95
08-15-02	Parking & Tolls; DFW Airport 8/5-8/2002; Ryan Dalton	49.00
08-15-02	Rental Car; Gasoline 8/2/2002; Kerri Hook	36.00
08-15-02	Parking & Tolls; DTW Airport 8/2-5/2002; Kerri Hook	40.00
08-15-02	Parking & Tolls; DTW Airport 8/9-12/2002; Kerri Hook	39.00
08-15-02	Rental Car; Gasoline 8/13/2002; Kerri Hook	33.75
08-15-02	Meals & Tips; 8/6/2002; Mark Hojnacki	3.25
08-15-02	Airfare; Coach - LGA/DTW/LGA 8/26-9/13/2002; Kerri Hook	220.50
08-15-02	Airfare; Coach - DTW/LGA/DTW 8/30-9/3/2002; Kerri Hook	368.50
08-15-02	Mileage; 8/1/2002; Thomas A. Morrow	8.76
08-15-02	Mileage; 8/2/2002; Thomas A. Morrow	8.76
08-15-02	Mileage; 8/5/2002; Thomas A. Morrow	8.76
08-15-02	Mileage; 8/6/2002; Thomas A. Morrow	8.76
08-15-02	Meals & Tips; Groceries 8/13/2002; Ryan Dalton	9.70
08-15-02	Mileage; 8/7/2002; Thomas A. Morrow	8.76
08-15-02	Mileage; 8/8/2002; Thomas A. Morrow	8.76
08-15-02	Mileage; 8/12/2002; Thomas A. Morrow	8.76
08-15-02	Meals & Tips; 8/6/2002; Mark Hojnacki	13.23
08-15-02	Mileage; 8/13/2002; Thomas A. Morrow	8.76
08-15-02	Mileage; 8/14/2002; Thomas A. Morrow	8.76
08-15-02	Mileage; 8/15/2002; Thomas A. Morrow	8.76
08-15-02	Lodging; Troy 7/30-8/15/2002; Richard Vanderbeek	1,105.00

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Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-15-02	Lodging; Troy 7/29-30/2002; Richard Vanderbeek	65.00
08-15-02	Meals & Tips; 8/5/2002; Richard Vanderbeek	35.16
08-15-02	Meals & Tips; 8/6/2002; Richard Vanderbeek	24.00
08-15-02	Parking & Tolls; DFW Airport 8/5-8/2002; Ryan Dalton	48.00
08-15-02	Meals & Tips; 8/8/2002; Richard Vanderbeek	12.00
08-15-02	Meals & Tips; 8/12/2002; Richard Vanderbeek	33.45
08-15-02	Meals & Tips; 8/1/2002; Mark Hojnacki	6.12
08-15-02	Meals & Tips; Tips 7/30-8/15/2002; Richard Vanderbeek	5.00
08-15-02	Rental Car; Troy 6/3-8/2/2002; Richard Vanderbeek	2,571.48
08-15-02	Cab Fare / Ground Transportation; airport to home 8/2/2002; Richard Vanderbeek	76.37
08-15-02	Cab Fare / Ground Transportation; home to airport 8/5/2002; Richard Vanderbeek	107.37
08-15-02	Cab Fare / Ground Transportation; airport to home 8/9/2002; Richard Vanderbeek	76.37
08-15-02	Cab Fare / Ground Transportation; home to airport 8/12/2002; Richard Vanderbeek	107.37
08-15-02	Parking & Tolls; DTW Airport 8/9-12/2002; Richard Vanderbeek	25.00
08-15-02	Rental Car; Gasoline 8/15/2002; Richard Vanderbeek	13.55
08-15-02	Airfare; Economy - DFW/DTW/DFW 8/12-14/2002; Ryan Dalton	1,085.26
08-15-02	Airfare; Coach - DTW/EWR/DTW 7/29-8/9/2002; Richard Vanderbeek	280.50
08-15-02	Meals & Tips; 8/7/2002; Mark Hojnacki	19.10
08-15-02	Airfare; Coach - EWR/DTW/EWR 8/12-28/2002; Richard Vanderbeek	186.50
08-15-02	Lodging; Troy 8/1/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/2/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/3/2002; Deborah Rieger-Paganis	123.17

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Troy, MI 48064

Invoice # 13454796-5

Re: Travel
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Date	Disbursement Description	Amount
08-15-02	Lodging; Troy 8/4/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/5/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/6/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/7/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/8/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/3-16/2002; Laurence E. Leonard	1,027.95
08-15-02	Meals & Tips; 8/8/2002; Mark Hojnacki	4.80
08-15-02	Lodging; Troy 8/9/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/10/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/11/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/12/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/13/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/14/2002; Deborah Rieger-Paganis	123.17
08-15-02	Lodging; Troy 8/15/2002; Deborah Rieger-Paganis	123.17
08-15-02	Meals & Tips; 8/5/2002; Deborah Rieger-Paganis	11.25
08-15-02	Meals & Tips; 8/6/2002; Deborah Rieger-Paganis	34.26
08-15-02	Meals & Tips; 8/7/2002; Deborah Rieger-Paganis	15.35
08-15-02	Meals & Tips; 8/8/2002; Mark Hojnacki	15.25
08-15-02	Meals & Tips; 8/1/2002; Laurence E. Leonard	14.00
08-15-02	Meals & Tips; 8/8/2002; Deborah Rieger-Paganis	37.44
08-15-02	Meals & Tips; 8/9/2002; Deborah Rieger-Paganis	3.10
08-15-02	Meals & Tips; 8/12/2002; Deborah Rieger-Paganis	24.85
08-15-02	Meals & Tips; 8/13/2002; Deborah Rieger-Paganis	26.12
08-15-02	Meals & Tips; 8/15/2002; Deborah Rieger-Paganis	31.21

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Date	Disbursement Description	Amount
08-15-02	Rental Car; Detroit 8/5-9/2002; Deborah Rieger-Paganis	251.75
08-15-02	Rental Car; Detroit 8/12-16/2002; Deborah Rieger-Paganis	249.69
08-15-02	Airfare; Coach - DTW/HPN/DTW 8/9-12/2002; Deborah Rieger-Paganis	282.00
08-15-02	Airfare; Coach - DTW/HPN/DTW 8/12-16/2002; Deborah Rieger-Paganis	222.00
08-20-02	Airfare; J. DALTON - 7/29-8/2/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,538.40
08-20-02	Airfare; M. NEWBERRY - 7/15-7/19/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,533.40
08-20-02	Airfare; M. NEWBERRY - 7/22-7/26/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,533.40
08-20-02	Airfare; M. NEWBERRY - 7/29-8/2/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,533.40
08-20-02	Airfare; M. NEWBERRY - 8/5-8/15/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	671.00
08-20-02	Airfare; M. HAN - 8/1-8/6/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	1,588.40
08-20-02	Airfare; J. DALTON - 8/5-8/9/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,533.40
08-20-02	Airfare; C. CAMPBELL - 8/5-8/8/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,454.40
08-20-02	Airfare; E. POST; Bank One - Commercial Card Services	10.00

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08-20-02	Airfare; M. HAN - 7/12-7/16/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	1,593.40
08-26-02	Overnight Mail Charges; 1 package to Honigman Miller 8/23/2002; Federal Express Corp.	10.16
08-28-02	Cab Fare / Ground Transportation; T. Stenger - from DTW Airport 7/21/2002; Detroit Limousine Service	78.00
08-28-02	Overnight Mail Charges; 1 package from APLLC to T. Krcatschman 7/16/2002; Federal Express Corp.	8.75
08-28-02	Overnight Mail Charges; 1 package from J. Johnson to K. Lindsey 7/18/2002; Federal Express Corp.	19.44
08-29-02	Airfare; T. GALLAGHER - 8/7/02; Bank One - Commercial Card Services	25.00
08-29-02	Cab Fare / Ground Transportation; M. Newberry - DFW Airport to home 7/12/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; T. Krcatschman - DFW Airport to home 7/13/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; M. Han - home to DFW Airport 7/16/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; M. Han - DFW Airport to home 7/18/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; M. Newberry - DFW Airport to home 7/19/2002; Executive Car Service, Inc.	58.50

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08-29-02	Cab Fare / Ground Transportation; T. Krcatschman - DFW Airport to home 7/19/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; T. Krcatschman - home to DFW Airport 7/20/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; M. Han - home to DFW Airport 7/22/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; M> Newberry - home to DFW Airport 7/22/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; M. Han - DFW Airport to home 7/26/2002; Executive Car Service, Inc.	82.50
08-29-02	Airfare; M. HAN - 8/8-8/12/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	112.88
08-29-02	Cab Fare / Ground Transportation; T. Krcatschman - DFW Airport to home 7/28/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; M. Newberry - home to DFW Airport 7/29/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; M. Han - home to DFW Airport 7/29/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; C. Cipione - home to DFW Airport 7/25/2002; BostonCoach Corporation	92.78
08-29-02	Cab Fare / Ground Transportation; K. Hook - from LGA Airport 7/3/2002; CRC Management, Inc.	51.36
08-29-02	Cab Fare / Ground Transportation; K. Hook - to LGA Airport 6/24/2002; CRC Management, Inc.	63.09

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Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-29-02	Cab Fare / Ground Transportation; K. Hook - from LGA Airport 6/21/2002; CRC Management, Inc.	51.36
08-29-02	Airfare; Travel agent fee - D. Ashcraft - DTW/BOS/DTW 7/26-28/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; Travel agent fee - D. Ashcraft - DTW/SFO/DTW 8/16-18/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; Travel agent fee - D. Ashcraft - DTW/MCI/DTW 7/26-28/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; M. HAN - 8/8-8/12/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	1,128.80
08-29-02	Airfare; Travel agent fee - D. Ashcraft - DTW/LGA/DTW 8/2-5/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; Travel agent fee - D. Ashcraft - DTW/HOF/DTW 8/10-12/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; Travel agent fee - D. Ashcraft - DTW/LGA/DTW 8/2-5/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; Travel agent fee - C. Callan - EWT/DTW/EWR 7/10-11/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; Travel agent fee - C. Callan - EWR/DTW 7/17/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; Travel agent fee - C. Callan - LGA/DTW 7/17/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; Travel agent fee - C. Callan - LGA/DTW/LGA 7/25-26/2002; Valerie Wilson Travel, Inc	50.00

AP SERVICES, LLC

2000 Town Center, Suite 2400
Southfield, Michigan 48075
Telephone (248) 358-4420
Fax (248) 358-1969

Mr. James Adamson, Chairman and CEO
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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-29-02	Airfare; Travel agent fee - D. Rieger-Paganis - DTW/HPN/DTW 8/16-19/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; Travel agent fee - D. Rieger-Paganis - DTW/HPN/DTW 8/9-12/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; Travel agent fee - D. Rieger-Paganis - DTW/HPN/DTW 8/2-5/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; M. HAN - 8/14-8/20/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	49.05
08-29-02	Airfare; Travel agent fee - D. Rieger-Paganis - DTW/HPN/DTW 7/26-29/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; Travel agent fee - D. Rieger-Paganis - DTW/HPN/DTW 7/31-8/5/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Airfare; Travel agent fee - D. Rieger-Paganis - DTW/HPN/DTW 8/23-9/9/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Cab Fare / Ground Transportation; M. Newberry - home to DFW Airport 7/1/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; T. Kreatschman - home to DFW Airport 7/1/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; M. Han - home to DFW Airport 7/1/2002; Executive Car Service, Inc.	58.50
08-29-02	Airfare; M. HAN - 8/8-8/12/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	<493.30>

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Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-29-02	Airfare; J. DALTON - 8/12-8/14/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	98.66
08-29-02	Airfare; M. HOJNACKI - 8/12-8/16/02 - ORD-DTW-ORD; Bank One - Commercial Card Services	44.77
08-29-02	Airfare; M. HOJNACKI - 8/12-8/16/02 - ORD-DTW-ORD; Bank One - Commercial Card Services	447.79
08-29-02	Airfare; M. HAN - 8/14-8/20/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	490.59
08-29-02	Airfare; C. CAMPBELL - 8/12-8/14/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	80.30
08-29-02	Airfare; C. CAMPBELL - 8/12-8/14/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	803.00
08-29-02	Airfare; M. HAN - 8/11-8/12/02 - HOU-DFW-DTW; Bank One - Commercial Card Services	13.66
08-29-02	Airfare; M. HAN - 8/11-8/12/02 - HOU-DFW-DTW; Bank One - Commercial Card Services	40.15
08-29-02	Airfare; M. HAN - 8/11-8/12/02 - HOU-DFW-DTW; Bank One - Commercial Card Services	5.00
08-29-02	Airfare; M. HAN - 8/11-8/12/02 - HOU-DFW-DTW; Bank One - Commercial Card Services	136.63
08-29-02	Airfare; M. HAN - 8/11-8/12/02 - HOU-DFW-DTW; Bank One - Commercial Card Services	401.50

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Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-29-02	Airfare; Travel agent fee - C. Callan - EWR/DTW 7/17/2002; Valerie Wilson Travel, Inc	50.00
08-29-02	Cab Fare / Ground Transportation; T. Kreatschman - DFW Airport to home 7/3/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; M. Newberry - DFW Airport to home 7/3/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; T. Kreatschman - home to DFW Airport 7/5/2002; Executive Car Service, Inc.	58.50
08-29-02	Cab Fare / Ground Transportation; M. Newberry - home to DFW Airport 7/8/2002; Executive Car Service, Inc.	58.50
08-30-02	Airfare; M. HAN - 8/22-8/27/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	129.78
08-30-02	Airfare; E. LOGAN - 8/21-8/23/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	144.65
08-30-02	Meals & Tips; 8/7/2002; Michael Han	19.43
08-30-02	Meals & Tips; 8/8/2002; Michael Han	9.65
08-30-02	Meals & Tips; 8/14/2002; Michael Han	7.50
08-30-02	Meals & Tips; 8/27/2002; Michael Han	14.25
08-30-02	Meals & Tips; 8/21/2002; Michael Han	19.57
08-30-02	Mileage; 8/26/2002; Michael Han	9.13
08-30-02	Cab Fare / Ground Transportation; T. Kreatschman - Kmart to DTW 7/3/2002; All Star Limousine	79.38
08-30-02	Mileage; 8/29/2002; Michael Han	9.13
08-30-02	Cab Fare / Ground Transportation; 8/11/2002; Michael Han	41.00
08-30-02	Cab Fare / Ground Transportation; 8/12/2002; Michael Han	2.00

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Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Airfare; M. HOJNAKCI - 8/26-8/30/02 - ORD-DTW-ORD; Bank One - Commercial Card Services	30.57
08-30-02	Cab Fare / Ground Transportation; 8/29/2002; Michael Han	10.00
08-30-02	Parking & Tolls; DFW Airport 8/26-29/2002; Michael Han	64.00
08-30-02	Meals & Tips; EL, JM, RD & MH 8/28/2002; Michael Han	107.71
08-30-02	Lodging; Troy 8/18-23/2002; Mark Hojnacki	870.10
08-30-02	Lodging; Troy 8/26-30/2002; Mark Hojnacki	742.28
08-30-02	Meals & Tips; 8/16/2002; Mark Hojnacki	5.12
08-30-02	Meals & Tips; 8/18/2002; Mark Hojnacki	29.01
08-30-02	Cab Fare / Ground Transportation; D. Rieger-Paganis - Kmart to DTW 7/3/2002; All Star Limousine	79.38
08-30-02	Meals & Tips; 8/19/2002; Mark Hojnacki	5.20
08-30-02	Meals & Tips; 8/19/2002; Mark Hojnacki	19.20
08-30-02	Airfare; M. HOJNAKCI - 8/26-8/30/02 - ORD-DTW-ORD; Bank One - Commercial Card Services	14.21
08-30-02	Meals & Tips; 8/20/2002; Mark Hojnacki	4.90
08-30-02	Meals & Tips; 8/20/2002; Mark Hojnacki	20.85
08-30-02	Meals & Tips; 8/21/2002; Mark Hojnacki	19.79
08-30-02	Meals & Tips; 8/21/2002; Mark Hojnacki	5.50
08-30-02	Meals & Tips; 8/22/2002; Mark Hojnacki	4.15
08-30-02	Meals & Tips; 8/22/2002; Mark Hojnacki	17.35
08-30-02	Meals & Tips; 8/23/2002; Mark Hojnacki	6.80
08-30-02	Meals & Tips; 8/23/2002; Mark Hojnacki	10.00
08-30-02	Cab Fare / Ground Transportation; M. Han - DTW to hotel 7/7/2002; All Star Limousine	86.73
08-30-02	Meals & Tips; 8/26/2002; Mark Hojnacki	5.50
08-30-02	Airfare; M. HOJNAKCI - 8/23/02 - DTW-ORD; Bank One - Commercial Card Services	50.00

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2000 Town Center, Suite 2400
Southfield, Michigan 48075
Telephone (248) 358-4420
Fax (248) 358-1969

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Troy, MI 48064

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Meals & Tips; 8/26/2002; Mark Hojnacki	20.76
08-30-02	Meals & Tips; 8/27/2002; Mark Hojnacki	4.80
08-30-02	Meals & Tips; 8/27/2002; Mark Hojnacki	18.60
08-30-02	Meals & Tips; 8/28/2002; Mark Hojnacki	6.20
08-30-02	Meals & Tips; 8/29/2002; Mark Hojnacki	4.18
08-30-02	Meals & Tips; 8/30/2002; Mark Hojnacki	5.78
08-30-02	Rental Car; Detroit 8/12-23/2002; Mark Hojnacki	567.01
08-30-02	Cab Fare / Ground Transportation; 8/23/2002; Mark Hojnacki	40.00
08-30-02	Cab Fare / Ground Transportation; 8/26/2002; Mark Hojnacki	40.00
08-30-02	Cab Fare / Ground Transportation; J. Dalton - DTW to Kmart 7/8/2002; All Star Limousine	86.73
08-30-02	Airfare; M. HOJNAKCI - 8/23/02 - DTW-ORD; Bank One - Commercial Card Services	98.59
08-30-02	Rental Car; Detroit 8/26-30/2002; Mark Hojnacki	221.05
08-30-02	Rental Car; 8/30/2002; Mark Hojnacki	40.00
08-30-02	Other; Laundry 8/23/2002; Mark Hojnacki	11.25
08-30-02	Rental Car; Gasoline 8/17/2002; Mark Hojnacki	17.15
08-30-02	Other; Laundry 8/30/2002; Mark Hojnacki	22.25
08-30-02	Airfare; Coach - ORD/DTW 8/26/2002; Mark Hojnacki	305.73
08-30-02	Airfare; Coach - DTW/ORD 8/30/2002; Mark Hojnacki	142.05
08-30-02	Lodging; Troy 8/9-23/2002; Kerri Hook	910.00
08-30-02	Lodging; Troy 8/23-30/2002; Kerri Hook	455.00
08-30-02	Meals & Tips; 8/19/2002; Kerri Hook	12.47
08-30-02	Airfare; M. HAN - 8/12/02; Bank One - Commercial Card Services	25.00
08-30-02	Meals & Tips; 8/19/2002; Timothy J. Kreatschman	25.00
08-30-02	Meals & Tips; 8/28/2002; Sarah Sanderson	5.35

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Southfield, Michigan 48075
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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Meals & Tips; 8/29/2002; Sarah Sanderson	5.60
08-30-02	Meals & Tips; 8/29/2002; Sarah Sanderson	13.50
08-30-02	Meals & Tips; 8/30/2002; Sarah Sanderson	6.45
08-30-02	Parking & Tolls; DFW Airport 8/26-30/2002; Sarah Sanderson	80.00
08-30-02	Airfare; Coach - DFW/DTW/DFW 8/26-30/2002; Sarah Sanderson	1,326.00
08-30-02	Meals & Tips; 8/20/2002; Timothy J. Kreatschman	20.00
08-30-02	Meals & Tips; 8/21/2002; Timothy J. Kreatschman	15.00
08-30-02	Meals & Tips; 8/26/2002; Timothy J. Kreatschman	20.00
08-30-02	Airfare; M. NEWBERRY - 8/19-9/6/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	129.78
08-30-02	Parking & Tolls; DTW Airport 8/19/2002; Timothy J. Kreatschman	39.00
08-30-02	Rental Car; Gasoline 8/26/2002; Timothy J. Kreatschman	17.55
08-30-02	Parking & Tolls; DTW Airport 8/26/2002; Timothy J. Kreatschman	39.00
08-30-02	Rental Car; Gasoline 8/29/2002; Timothy J. Kreatschman	10.00
08-30-02	Meals & Tips; KH, MH, RD, EL, EM, SG, TK, BA, RK, DRP, DA 8/22/2002; Timothy J. Kreatschman	226.80
08-30-02	Meals & Tips; LL, MH, RV & TK 8/27/2002; Timothy J. Kreatschman	48.00
08-30-02	Airfare; Coach - DTW/DFW/DTW 8/23-26/2002; Timothy J. Kreatschman	1,336.00
08-30-02	Airfare; Coach - DTW/DFW/DTW 8/30-9/2/2002; Timothy J. Kreatschman	1,336.00

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Fax (248) 358-1969

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Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Airfare; Coach - DTW/DFW/DTW 9/6-9/2002; Timothy J. Kreatschman	581.00
08-30-02	Lodging; New York 8/20-21/2002; Laurence E. Leonard	255.02
08-30-02	Cab Fare / Ground Transportation; C. Callan - DTW to Kmart 7/10/2002; All Star Limousine	86.73
08-30-02	Lodging; Troy 8/17-31/2002; Laurence E. Leonard	1,129.10
08-30-02	Meals & Tips; 8/18/2002; Laurence E. Leonard	25.00
08-30-02	Meals & Tips; 8/19/2002; Laurence E. Leonard	38.00
08-30-02	Meals & Tips; 8/20/2002; Laurence E. Leonard	35.00
08-30-02	Meals & Tips; 8/21/2002; Laurence E. Leonard	22.00
08-30-02	Meals & Tips; 8/22/2002; Laurence E. Leonard	8.00
08-30-02	Meals & Tips; 8/25/2002; Laurence E. Leonard	13.00
08-30-02	Meals & Tips; 8/26/2002; Laurence E. Leonard	15.00
08-30-02	Meals & Tips; 8/29/2002; Laurence E. Leonard	25.00
08-30-02	Meals & Tips; Tips 8/21/2002; Laurence E. Leonard	11.00
08-30-02	Meals & Tips; 8/20/2002; Kerri Hook	16.55
08-30-02	Rental Car; Gasoline 8/18/2002; Laurence E. Leonard	20.01
08-30-02	Cab Fare / Ground Transportation; 8/20/2002; Laurence E. Leonard	20.00
08-30-02	Cab Fare / Ground Transportation; 8/21/2002; Laurence E. Leonard	30.00
08-30-02	Rental Car; Houston 8/22-25/2002; Laurence E. Leonard	131.20
08-30-02	Rental Car; Gasoline 8/26/2002; Laurence E. Leonard	18.00
08-30-02	Rental Car; Houston 8/31/2002; Laurence E. Leonard	90.09
08-30-02	Parking & Tolls; 8/18/2002; Laurence E. Leonard	35.00

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Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Parking & Tolls; 8/21/2002; Laurence E. Leonard	23.00
08-30-02	Parking & Tolls; 8/25/2002; Laurence E. Leonard	47.00
08-30-02	Parking & Tolls; 8/29/2002; Laurence E. Leonard	18.00
08-30-02	Meals & Tips; 8/21/2002; Kerri Hook	19.23
08-30-02	Parking & Tolls; 8/31/2002; Laurence E. Leonard	24.00
08-30-02	Meals & Tips; RV, TK, MH, MC & LL 8/27/2002; Laurence E. Leonard	175.00
08-30-02	Meals & Tips; TK, MH & LL 8/27/2002; Laurence E. Leonard	102.92
08-30-02	Airfare; Coach - DTW/LGA/DTW 8/20-21/2002; Laurence E. Leonard	336.50
08-30-02	Airfare; Airfare change charge 8/20-21/2002; Laurence E. Leonard	100.00
08-30-02	Airfare; Coach - DTW/IAH/DTW 8/29-9/2/2002; Laurence E. Leonard	438.50
08-30-02	Airfare; Airfare change charge 9/2/2002; Laurence E. Leonard	100.00
08-30-02	Airfare; Airfare change charge 8/22-24/2002; Laurence E. Leonard	100.00
08-30-02	Airfare; Coach - DTW/MSY/DTW 9/13-15/2002; Laurence E. Leonard	399.00
08-30-02	Airfare; Coach - DTW/ORD/DTW 9/18-23/2002; Laurence E. Leonard	80.00
08-30-02	Airfare; M. NEWBERRY - 8/19-9/6/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,297.83
08-30-02	Meals & Tips; 8/26/2002; Kerri Hook	21.30
08-30-02	Airfare; Coach - DTW/IAH/DTW 9/5-9/2002; Laurence E. Leonard	603.50
08-30-02	Lodging; Troy 8/27-29/2002; Jason V. Muskovich	471.19

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Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Meals & Tips; 8/29/2002; Jason V. Muskovich	17.00
08-30-02	Meals & Tips; Tips 8/27/2002; Jason V. Muskovich	15.00
08-30-02	Meals & Tips; Tips 8/29/2002; Jason V. Muskovich	10.00
08-30-02	Mileage; 8/29/2002; Jason V. Muskovich	14.24
08-30-02	Parking & Tolls; ORD Airport 8/29/2002; Jason V. Muskovich	46.00
08-30-02	Lodging; Troy 8/14-24/2002; Mysti Newberry	975.00
08-30-02	Meals & Tips; 8/20/2002; Mysti Newberry	9.86
08-30-02	Meals & Tips; 8/27/2002; Kerri Hook	14.69
08-30-02	Meals & Tips; 8/21/2002; Mysti Newberry	23.13
08-30-02	Meals & Tips; 8/26/2002; Mysti Newberry	18.66
08-30-02	Meals & Tips; 8/27/2002; Mysti Newberry	12.23
08-30-02	Meals & Tips; 8/28/2002; Mysti Newberry	10.56
08-30-02	Meals & Tips; Tips 8/20/2002; Mysti Newberry	10.00
08-30-02	Meals & Tips; Tips 8/29/2002; Mysti Newberry	10.00
08-30-02	Cab Fare / Ground Transportation; 8/30/2002; Mysti Newberry	25.00
08-30-02	Meals & Tips; Groceries 8/19/2002; Mysti Newberry	63.44
08-30-02	Meals & Tips; Groceries 8/26/2002; Mysti Newberry	24.65
08-30-02	Lodging; Troy 8/20-22/2002; Erik S. Post	551.91
08-30-02	Meals & Tips; 8/28/2002; Kerri Hook	18.55
08-30-02	Lodging; Troy 8/26-28/2002; Erik S. Post	373.68
08-30-02	Meals & Tips; 8/19/2002; Erik S. Post	11.50
08-30-02	Meals & Tips; 8/20/2002; Erik S. Post	3.50
08-30-02	Meals & Tips; 8/21/2002; Erik S. Post	7.00
08-30-02	Meals & Tips; 8/22/2002; Erik S. Post	15.50
08-30-02	Meals & Tips; 8/26/2002; Erik S. Post	3.50
08-30-02	Meals & Tips; 8/27/2002; Erik S. Post	12.00
08-30-02	Meals & Tips; 8/28/2002; Erik S. Post	20.50
08-30-02	Meals & Tips; Tips 8/19/2002; Erik S. Post	6.00

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Fax (248) 358-1969

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Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Meals & Tips; Tips 8/20/2002; Erik S. Post	4.00
08-30-02	Meals & Tips; 9/3/2002; Kerri Hook	20.50
08-30-02	Meals & Tips; Tips 8/21/2002; Erik S. Post	6.00
08-30-02	Meals & Tips; Tips 8/22/2002; Erik S. Post	11.00
08-30-02	Meals & Tips; Tips 8/26/2002; Erik S. Post	12.00
08-30-02	Meals & Tips; Tips 8/27/2002; Erik S. Post	6.00
08-30-02	Meals & Tips; Tips 8/28/2002; Erik S. Post	12.00
08-30-02	Rental Car; Detroit 7/15-18/2002; Erik S. Post	440.26
08-30-02	Lodging; Troy 8/10-30/2002; Timothy J. Kreatschman	1,334.45
08-30-02	Cab Fare / Ground Transportation; 7/17/2002; Erik S. Post	89.00
08-30-02	Rental Car; Troy 8/28/2002; Erik S. Post	147.19
08-30-02	Rental Car; Detroit 8/16-19/2002; Erik S. Post	156.73
08-30-02	Meals & Tips; 9/3/2002; Kerri Hook	12.95
08-30-02	Cab Fare / Ground Transportation; 8/20/2002; Erik S. Post	6.00
08-30-02	Meals & Tips; CC, MH, RD & EP 8/20/2002; Erik S. Post	34.60
08-30-02	Meals & Tips; EL, CC & EP 8/21/2002; Erik S. Post	137.45
08-30-02	Meals & Tips; RD, MH & EP 8/26/2002; Erik S. Post	148.31
08-30-02	Lodging; Troy 8/26-30/2002; Sarah Sanderson	696.44
08-30-02	Meals & Tips; 8/27/2002; Sarah Sanderson	4.50
08-30-02	Meals & Tips; 8/27/2002; Sarah Sanderson	14.88
08-30-02	Airfare; E. LOGAN - 8/27-8/29/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	74.89
08-30-02	Airfare; E. LOGAN - 8/27-8/29/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	673.30

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Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Airfare; E. LOGAN - 8/27-8/29/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	648.92
08-30-02	Rental Car; Detroit 7/11-8/12/2002; Kerri Hook	1,500.96
08-30-02	Airfare; J.R. DALTON - 9/3-9/5/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	129.78
08-30-02	Airfare; J.R. DALTON - 9/3-9/5/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,297.83
08-30-02	Airfare; M. HAN - 8/29-9/3/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	67.33
08-30-02	Airfare; M. HAN - 8/29-9/3/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	64.89
08-30-02	Airfare; M. HAN - 8/29-9/3/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	678.30
08-30-02	Airfare; M. HAN - 8/29-9/3/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	648.92
08-30-02	Airfare; J. MUSKOVICH - 8/29/02 - DTW-ORD; Bank One - Commercial Card Services	503.50
08-30-02	Airfare; M. HOJNACKI - 9/3-9/6/02 - ORD-DTW-ORD; Bank One - Commercial Card Services	28.41
08-30-02	Airfare; M. HOJNACKI - 9/3-9/6/02 - ORD-DTW-ORD; Bank One - Commercial Card Services	284.11
08-30-02	Airfare; C. CAMPBELL - 9/3-9/5/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	139.78
08-30-02	Parking & Tolls; DTW Airport 8/15-19/2002; Kerri Hook	52.00
08-30-02	Airfare; C. CAMPBELL - 9/3-9/5/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,297.83

AP SERVICES, LLC

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Southfield, Michigan 48075
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Fax (248) 358-1969

Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Airfare; S. SANDERSON - 9/3-9/6/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	129.78
08-30-02	Airfare; S. SANDERSON - 9/3-9/6/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,297.83
08-30-02	Airfare; E. LOGAN - 8/27-8/29/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	67.33
08-30-02	Airfare; T. GALLAGHER - 6/17-6/21/02 - MHT-DTW-YYZ-DTW-MHT; Bank One - Commercial Card Services	<891.74>
08-30-02	Parking & Tolls; DTW Airport 8/23-26/2002; Kerri Hook	39.00
08-30-02	Cab Fare / Ground Transportation; K. Hook - hotel to DTW 7/10/2002; All Star Limousine	79.38
08-30-02	Parking & Tolls; DTW Airport 8/30-9/3/2002; Kerri Hook	33.00
08-30-02	Airfare; M. NEWBERRY - 8/23-8/26/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	56.87
08-30-02	Rental Car; Gasoline 9/3/2002; Kerri Hook	25.53
08-30-02	Airfare; Coach - DTW/DFW/DTW 9/6-8/2002; Kerri Hook	295.00
08-30-02	Airfare; Coach - LGA/DTW/LGA 9/16-24/2002; Kerri Hook	300.50
08-30-02	Airfare; Coach - DTW/ORD/DTW 9/18-22/2002; Kerri Hook	80.00
08-30-02	Mileage; 8/16/2002; Thomas A. Morrow	8.76
08-30-02	Mileage; 8/19/2002; Thomas A. Morrow	8.76
08-30-02	Mileage; 8/20/2002; Thomas A. Morrow	8.76
08-30-02	Mileage; 8/21/2002; Thomas A. Morrow	8.76
08-30-02	Mileage; 8/22/2002; Thomas A. Morrow	8.76

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Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Cab Fare / Ground Transportation; E. Post - Kmart to DTW 7/10/2002; All Star Limousine	79.38
08-30-02	Airfare; M. NEWBERRY - 8/23-8/26/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	568.70
08-30-02	Mileage; 8/23/2002; Thomas A. Morrow	8.76
08-30-02	Mileage; 8/26/2002; Thomas A. Morrow	8.76
08-30-02	Mileage; 8/27/2002; Thomas A. Morrow	8.76
08-30-02	Mileage; 8/28/2002; Thomas A. Morrow	8.76
08-30-02	Mileage; 8/29/2002; Thomas A. Morrow	8.76
08-30-02	Mileage; 8/30/2002; Thomas A. Morrow	8.76
08-30-02	Lodging; 6/7/2002; Chuck Callan	21.50
08-30-02	Meals & Tips; 4/22/2002; Chuck Callan	27.20
08-30-02	Airfare; Coach - DTW/LGA 6/21/2002; Chuck Callan	385.00
08-30-02	Airfare; Coach - DTW/LGA 6/14-17/2002; Chuck Callan	280.00
08-30-02	Airfare; J. DALTON - 8/19-8/30/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	129.78
08-30-02	Cab Fare / Ground Transportation; C. Callan - APLLC to DTW 7/11/2002; All Star Limousine	61.74
08-30-02	Airfare; exchanged ticket using above plus difference in full fare; Chuck Callan	569.00
08-30-02	Airfare; Airfare change charge 6/14-17/2002; Chuck Callan	100.00
08-30-02	Airfare; Coach - LGA/DTW 7/17/2002; Chuck Callan	393.50
08-30-02	Airfare; Coach - LGA/DTW/LGA 7/25/2002; Chuck Callan	1,060.50
08-30-02	Airfare; Coach - NYC/DTW/NYC 5/28-29/2002; Chuck Callan	1,010.50
08-30-02	Cab Fare / Ground Transportation; C. Callan - Kmart to APLLC 7/11/2002; All Star Limousine	61.74

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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Cab Fare / Ground Transportation; J. Dalton - hotel to Kmart - 7/16/2002; All Star Limousine	61.74
08-30-02	Cab Fare / Ground Transportation; M. Han - DTW to Kmart 7/16/2002; All Star Limousine	86.73
08-30-02	Cab Fare / Ground Transportation; K. Hook - DTW to hotel 7/16/2002; All Star Limousine	86.73
08-30-02	Airfare; J. DALTON - 8/19-8/30/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,297.83
08-30-02	Cab Fare / Ground Transportation; K. Hook - DTW to hotel to Kmart 7/16/2002; All Star Limousine	79.38
08-30-02	Cab Fare / Ground Transportation; T. Morrow - home to DTW 7/16/2002; All Star Limousine	69.30
08-30-02	Cab Fare / Ground Transportation; D. Ashcraft - DTW to Kmart 7/1/2002; All Star Limousine	87.56
08-30-02	Cab Fare / Ground Transportation; C. Callan - DTW to Kmart 7/17/2002; All Star Limousine	87.55
08-30-02	Cab Fare / Ground Transportation; C. Callan - DTW to Kmart 7/17/2002; All Star Limousine	87.55
08-30-02	Cab Fare / Ground Transportation; T. Morrow - airport to home 7/17/2002; All Star Limousine	69.96
08-30-02	Cab Fare / Ground Transportation; C. Callan - Kmart to DTW 7/18/2002; All Star Limousine	80.13
08-30-02	Cab Fare / Ground Transportation; M. Monger - Kmart to DTW 7/18/2002; All Star Limousine	80.13
08-30-02	Cab Fare / Ground Transportation; J. Dalton - DTW to hotel 7/23/2002; All Star Limousine	86.73
08-30-02	Cab Fare / Ground Transportation; C. Cipione - DTW to Kmart 7/25/2002; All Star Limousine	86.73

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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Airfare; C. CAMPBELL - 8/20-8/22/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	129.78
08-30-02	Cab Fare / Ground Transportation; J. Dalton - DTW to hotel 7/30/2002; All Star Limousine	86.73
08-30-02	Lodging; Troy 8/15-31/2002; David Ashcraft	1,040.00
08-30-02	Meals & Tips; 8/19/2002; David Ashcraft	22.20
08-30-02	Cab Fare / Ground Transportation; C. Callan - DTW to Kmart 7/1/2002; All Star Limousine	87.56
08-30-02	Meals & Tips; 8/20/2002; David Ashcraft	18.89
08-30-02	Meals & Tips; 8/21/2002; David Ashcraft	24.94
08-30-02	Meals & Tips; 8/28/2002; David Ashcraft	28.98
08-30-02	Meals & Tips; 8/29/2002; David Ashcraft	14.98
08-30-02	Mileage; 8/23/2002; David Ashcraft	23.73
08-30-02	Mileage; 8/26/2002; David Ashcraft	23.73
08-30-02	Airfare; C. CAMPBELL - 8/20-8/22/02 - DFW-DTW-DFW; Bank One - Commercial Card Services	1,297.83
08-30-02	Rental Car; Detroit 8/12-16/2002; David Ashcraft	257.31
08-30-02	Cab Fare / Ground Transportation; 8/16/2002; David Ashcraft	42.00
08-30-02	Cab Fare / Ground Transportation; 8/18/2002; David Ashcraft	45.00
08-30-02	Rental Car; Detroit 8/19-23/2002; David Ashcraft	254.13
08-30-02	Cab Fare / Ground Transportation; M. Monger - Kmart to DTW 7/2/2002; All Star Limousine	79.38
08-30-02	Rental Car; Detroit 8/28-30/2002; David Ashcraft	130.97
08-30-02	Airfare; Economy - DTW/MCI 8/23/2002; David Ashcraft	223.25
08-30-02	Airfare; Economy - DTW/LGA/DTW 8/30-9/2/2002; David Ashcraft	468.50

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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Lodging; Troy 8/19-23/2002; Ryan Dalton	992.00
08-30-02	Lodging; Troy 8/25-29/2002; Ryan Dalton	1,000.52
08-30-02	Airfare; M. HAN - 8/22-8/27/02 - DTW-DFW-DTW; Bank One - Commercial Card Services	1,297.83
08-30-02	Meals & Tips; 8/19/2002; Ryan Dalton	26.89
08-30-02	Meals & Tips; 8/27/2002; Ryan Dalton	20.00
08-30-02	Cab Fare / Ground Transportation; Cab from Kmart to DTW 8/29/2002; Ryan Dalton	75.00
08-30-02	Airfare; Coach - DTW/BNA/DTW 8/23-25/2002; Ryan Dalton	307.00
08-30-02	Lodging; Troy 8/5-8/2002; Michael Han	532.01
08-30-02	Cab Fare / Ground Transportation; C. Cipione - hotel to DTW 7/3/2002; All Star Limousine	79.38
08-30-02	Lodging; Troy 8/11-14/2002; Michael Han	670.56
08-30-02	Lodging; Troy 8/19-22/2002; Michael Han	541.96
08-30-02	Lodging; Troy 8/26-29/2002; Michael Han	704.46
08-30-02	Meals & Tips; 8/6/2002; Michael Han	23.75
08-30-02	Meals & Tips; 8/26/2002; Richard Vanderbeek	32.00
08-30-02	Meals & Tips; Tips 8/26-27/2002; Richard Vanderbeek	1.00
08-30-02	Rental Car; Detroit 8/5-16/2002; Richard Vanderbeek	513.56
08-30-02	Cab Fare / Ground Transportation; 8/16/2002; Richard Vanderbeek	76.37
08-30-02	Cab Fare / Ground Transportation; 8/26/2002; Richard Vanderbeek	107.37
08-30-02	Rental Car; Detroit 8/26-28/2002; Richard Vanderbeek	240.33
08-30-02	Cab Fare / Ground Transportation; 8/28/2002; Richard Vanderbeek	76.37
08-30-02	Airfare; Coach - DTW/EWR/DTW 8/12-28/2002; Richard Vanderbeek	196.50
08-30-02	Lodging; Troy 8/26-27/2002; Richard Vanderbeek	142.36

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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Date	Disbursement Description	Amount
08-30-02	Lodging; Troy 8/21-23/2002; Eric T. Logan	354.40
08-30-02	Lodging; Troy 8/27-29/2002; Eric T. Logan	383.32
08-30-02	Meals & Tips; 8/21/2002; Eric T. Logan	7.85
08-30-02	Meals & Tips; 8/22/2002; Eric T. Logan	8.85
08-30-02	Meals & Tips; 8/23/2002; Eric T. Logan	8.98
08-30-02	Meals & Tips; 8/27/2002; Eric T. Logan	9.56
08-30-02	Meals & Tips; 8/28/2002; Eric T. Logan	7.50
08-30-02	Meals & Tips; 8/29/2002; Eric T. Logan	17.89
08-30-02	Meals & Tips; Tips 8/23/2002; Eric T. Logan	1.00
08-30-02	Mileage; 8/21/2002; Eric T. Logan	13.80
08-30-02	Mileage; 8/23/2002; Eric T. Logan	13.80
08-30-02	Mileage; 8/27/2002; Eric T. Logan	13.80
08-30-02	Mileage; 8/29/2002; Eric T. Logan	13.80
08-30-02	Parking & Tolls; DFW Airport 8/21-23/2002; Eric T. Logan	48.00
08-30-02	Parking & Tolls; DFW Airport 8/27-29/2002; Eric T. Logan	48.00
08-30-02	Airfare; Coach - DFW/DTW/DFW 8/21-23/2002; Eric T. Logan	1,346.59
	Total Disbursements	\$ 112,139.96

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Fax (248) 358-1969

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Troy, MI 48084

Invoice # 13454796-5

Re: Travel
Client/Matter # 1964-00011

Disbursement Recap:
Description

	Amount
Airfare	56,843.58
Cab Fare / Ground Transportation	6,389.07
Lodging	30,708.64
Long Distance Calls	11.07
Meals & Tips	5,068.01
Mileage	1,008.62
Other	60.50
Overnight Mail Charges	170.09
Parking & Tolls	1,122.00
Rental Car	10,748.27
Supplies	10.11

Total Disbursements	\$ 112,139.96
	=====

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Fax (248) 358-1969

Mr. James Adamson, Chairman and CEO
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Troy, MI 48084

Invoice # 13454796-6

Re: Billing
Client/Matter # 1964-00012

Date	Consultant	Description of Services	Hours
08-01-02	TAM	Review draft June bill	1.20
08-01-02	RRV	Modified Exhibits A and B to June bill.	0.90
08-05-02	RRV	Review changes made to June bill.	0.40
08-05-02	RRV	Discussions with T.Morrow and R.Irean regarding changes to June bill.	1.00
08-06-02	RRV	Reviewed and modified Exhibits A and B of June bill.	0.50
08-06-02	RRV	Drafted and modified summary of work for June bill.	2.50
08-08-02	RRV	Modified Exhibits A and B to June bill for M.Macik and K.Austin.	0.40
08-08-02	RRV	Modified cover letters to June bill.	0.40
08-12-02	TAM	Review July bill	0.80
08-13-02	TAM	Review June Bill	0.70
08-16-02	RRV	Reviewed and resolved errors in July bill.	2.50
08-21-02	TAM	Review July Bill	0.80
08-26-02	RRV	Modified Exhibits A and B to July bill for M.Macik and K.Austin.	0.40
08-26-02	RRV	Modified cover letters to July bill.	0.40
08-26-02	RRV	Review changes made to July bill.	0.70
08-27-02	RRV	Drafted and modified summary of work for July bill.	2.50
08-27-02	TK	Met with HR VP to discuss June billing matters.	0.20
08-28-02	TAM	Review June bill	0.80
08-28-02	RRV	Reviewed and modified Exhibits A and B of July bill.	0.70
		Total Hours	17.80

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Troy, MI 48084

Invoice # 13454796-6

Re: Billing
Client/Matter # 1964-00012

Fee Recap:

Consultant	Hours	Rate	Amount
Timothy Kreatschman	0.20	\$ 340.00	\$ 68.00
Richard R. Jr. Vanderbeek	13.30	\$ 340.00	\$ 4,522.00
Thomas A. Morrow	4.30	\$ 450.00	\$ 1,935.00
	-----		-----
Total Hours & Fees	17.80		\$ 6,525.00
	=====		=====

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Mr. James Adamson, Chairman and CEO
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Troy, MI 48084

Invoice # 13454796-7

Re: Strategy Planning
Client/Matter # 1964-00014

Date	Consultant	Description of Services	Hours
08-05-02	LEL	Telephone call with Kress to discuss DC operations and edibles.	0.50
08-16-02	LEL	Teleconference with DKW, CRO, Skadden to discuss case strategy.	1.00
08-20-02	LEL	Attended meeting with Treasurer, Gooch to discuss strategic model.	0.50
08-21-02	MH	Model revised 2002 P&L to show declining sales to assist with evaluating revised DIP covenants.	2.80
08-21-02	MH	Prepare June and July historical variance page to incorporate in model to evaluate revised DIP covenant levels.	1.50
08-23-02	LEL	Begin to prepare sensitivity forecast on revised DIP Plan.	2.10
08-26-02	LEL	Analyzed revised DIP budget and associated assumptions.	3.70
08-27-02	MH	Attend Kmart CEO Forum to hear CEO J. Adamson (Kmart) discuss the changing conditions at the company.	1.40
08-27-02	LEL	Attend CEO forum.	1.00
08-29-02	MH	Discuss other options for location the Feb 1985 and Mar 1991 bond prospectuses with K. Rooney (Skadden).	1.60
08-29-02	MH	Place various telephone calls to individuals at Kmart, AlixPartners and Skadden Arps looking for a copy of the Feb 1985 and March 1991 bond prospectuses.	2.60
		Total Hours	18.70

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Invoice # 13454796-7

Re: Strategy Planning
Client/Matter # 1964-00014

Fee Recap:

Consultant	Hours	Rate	Amount
Mark Hojnacki	9.90	\$ 235.00	\$ 2,326.50
Laurence E. Leonard	8.80	\$ 400.00	\$ 3,520.00
Total Hours & Fees	18.70		\$ 5,846.50

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Invoice # 13454796-8

Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
08-01-02	DMA	Met with C. Malek regarding Forecasting Model savings analysis	0.40
08-01-02	DMA	Reviewed supporting documentation for Forecasting Model CPR	1.30
08-01-02	DMA	Reviewed Buyer Worksheet development status and evaluated resource requirements	2.60
08-01-02	DMA	Met with C. Allen regarding BWS development resources	0.50
08-01-02	DMA		0.60
08-01-02	DMA	Followed up on Nov/Dec item explosion process delays	1.30
08-01-02	DMA	Attended Advertising Touchbase Meeting regarding Ad Planning Process Roll-out Strategy	1.50
08-01-02	DMA	Met with C. Allen regarding ROI Planning	1.70
08-02-02	DMA	Mapped BWS interface possibilities to allow cut-level reporting	1.20
08-02-02	DMA	Reviewed and analyzed Ad Forecasting Savings Projections	1.60
08-02-02	DMA	Attended Buyers Worksheet Development meeting	2.60
08-02-02	DMA	Discussed CO55 and Promo History data sources with L. Brickner	0.60
08-05-02	DCR	Preparation of Thanksgiving Day offers analysis - TY v. LY.	3.60
08-05-02	DCR	Meeting with Chris Treganowan to discuss Thanksgiving Day offers.	0.70
08-05-02	DCR	Meeting with Gina Krolkowski to discuss Thanksgiving Day offers.	0.80
08-05-02	DCR	Analysis of prior week sales.	0.80
08-05-02	DCR	Project status update with David	

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Invoice # 13454796-8

Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
		Ashcraft.	1.20
08-05-02	DCR	Preparation for Tuesday ad meeting.	1.10
08-05-02	DCR	Meeting with Allen Ravas to discuss weekly financial package to be reviewed at ad meeting.	1.00
08-05-02	DCR	Meeting with Meridian and Shawn Hearn to discuss new advertising process and meeting cadence.	3.00
08-05-02	DMA	Reviewed Planning Process training documentation	0.70
08-05-02	DMA	Prepared for Ad Effectiveness Update Meeting	1.50
08-05-02	DMA	Followed up with Ad Directors on Nov Ad item Analysis	1.20
08-05-02	DMA	Met with K. Stephan regarding project status update	0.60
08-05-02	DMA	Followed up on Nov/Dec item explosion process delays	0.90
08-05-02	DMA	Consolidated and reviewed Holiday Ad Submissions	1.60
08-05-02	DMA	Met with C. Allen regarding historical data request	0.90
08-06-02	DCR	Preparation of analysis for Thanksgiving sales.	3.00
08-06-02	DCR	Meeting with Barb Firment regarding 10, 20, 30 cost reduction meeting and analysis of Thanksgiving ad items.	2.10
08-06-02	DCR	Participation in ad meeting regarding October 6 ad.	4.50
08-06-02	DCR	Preparation for meeting regarding October 6 and October 13 ads.	1.00
08-06-02	DCR	Meeting with Allen Ravas regarding weekly financial package for GMM ad	

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Invoice # 13454796-8

Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
		meetings.	1.00
08-06-02	DCR	Meeting with Laura Shampine to discuss progress and obstacles in IT work regarding ad effectiveness project.	0.90
08-06-02	DCR	Meeting with Rone Luczynski to discuss roll-out of ad planning process to GMMs.	1.20
08-06-02	DCR	Meeting with Leon Bruer to discuss issues with forecast project.	1.00
08-06-02	DMA	Reviewed and refined BWS proposed business requirements	2.00
08-06-02	DMA	Prepared for Item Explosion Focus Group Meeting	1.80
08-06-02	DMA	Reviewed Ad Effectiveness CPR supporting documentation	0.70
08-06-02	DMA	Met with D. Rieger-Paganis regarding Planning Process roll-out	0.60
08-06-02	DMA	Followed up on issues delaying Holiday Ad Item Forecasting	0.90
08-06-02	DMA	Met with Meridian to discuss EFS connectivity issues	0.60
08-06-02	DMA	Met with Forecasting team to resolve Nov/Dec forecasting roadblocks	2.10
08-06-02	DMA	Met with A. Kehoe and B. Luczynski regarding Proposed Event Process	1.40
08-07-02	DCR	Preparation of Thanksgiving ad analysis.	4.50
08-07-02	DCR	Meeting with Eric Post regarding work to be done in connection with SPM and circulation initiative.	1.00
08-07-02	DCR	Meeting with David Ashcraft to review details of his work plan.	1.00

AP SERVICES, LLC

2000 Town Center, Suite 2400
Southfield, Michigan 48075
Telephone (248) 358-4420
Fax (248) 358-1969

Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48084

Invoice # 13454796-8

Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
08-07-02	DCR	Meeting with Leon Bruer and Cindy Allen to discuss issues with forecasting for Holiday season.	1.00
08-07-02	DCR	Weekly status update meeting with IT and process re-engineering group to review detailed project plan.	1.70
08-07-02	DCR	Meeting with Jason Bobel and Barb Luczynski to discuss roll out of new ad process to GMMs.	1.00
08-07-02	DMA	Manipulated SKI Rationalization database for metrics analysis	2.30
08-07-02	DMA	Met with B. Lacasse, G. Krolikowski, C. Aniel, and C. Treganowan regarding status of Nov COS submissions	0.90
08-07-02	DMA	Reviewed Nov COOS entries and prepared data for forecasting requirements	2.10
08-07-02	DMA	Met with D. Rieger-Paganis regarding project priorities	0.50
08-07-02	DMA	Met with L. Truer, CD. Allen and D. Rieger-Paganis to discuss Nov/Dec Roto Item forecast	1.00
08-07-02	DMA	Attended weekly Ad Effectiveness Update meeting	1.70
08-07-02	DMA	Met with Ed. Wiener regarding using SKI Rationalization database for Item Selection Metrics analysis	0.60
08-07-02	DMA	Attended meeting on Event Planning Process roll-out with Jo. Bob el, B. Luczynski, D. Rieger-Paganis	0.90
08-07-02	DMA	Attended focus group meeting to discuss Item Explosion process	

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Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
		improvements	2.10
08-07-02	DCR	Meeting with Tim Kreatschman to discuss deliverables required regarding cost reductions from ad budget.	1.00
08-08-02	DCR	Preparation of Thanksgiving Day sale events analysis.	8.00
08-08-02	DCR	Obtained and distributed top 100 list for third quarter.	0.50
08-08-02	DCR	Discussion with Barb Luczynski to discuss process for Super K food items and related <u>systems and</u> timelines.	0.80
08-08-02	DCR	Discussion with Barb Luczynski to discuss training calendar for buyer worksheet.	1.00
08-08-02	DCR	Meeting with Bill LaCasse, Larry Tolep and Allen Ravas to review Pfizer promotion.	0.60
08-08-02	DCR	Participated in meeting to review October 13 roto.	2.00
08-08-02	DMA	Strategized methodology for building BWS at offer level instead of item level	2.30
08-08-02	DMA	Met with D. Rieger-Paganis regarding Thanksgiving Item Analysis	0.60
08-08-02	DMA	Met with A. Kota to define COS submission process for Dec items	0.60
08-08-02	DMA	Met with J. Bobel regarding delay of BWS roll-out	0.30
08-08-02	DMA	Reviewed automatic feeds to EFS detail with C. Allen	0.40
08-08-02	DMA	Spoke with Meridian regarding	

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Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
08-08-02	DMA	automatic feeds from BWS to SFS	0.60
08-08-02	DMA	Manipulated SKU Rationalization database for metrics analysis	1.40
08-08-02	DMA	Reviewed and updated Nov COS entries and prepared data for forecasting requirements	1.80
08-08-02	DMA	Formatted and analyzed historical sales data for Roto reporting	1.20
08-08-02	DMA	Met with GMMs and DVPs to identify candidates for the BWS development team	0.90
08-08-02	DMA	Met with Ad Directors regarding status of Nov COS submissions	0.80
08-09-02	DCR	Preparation of Thanksgiving sales item analysis.	3.70
08-09-02	DCR	Phone conversation with Barb Luczynski regarding changes to process.	0.40
08-09-02	DCR	Meeting with Barb Firment and Shawn Hearn to discuss roll-out of new process time line to organization.	3.20
08-09-02	DMA	Compiled, analyzed and validated historical Thanksgiving Roto performance	5.60
08-09-02	DMA	Analyzed and formatted 2002 Holiday COS submissions for reporting	0.80
08-09-02	DMA	Met with C. Allen regarding pulling required Promo History data	0.60
08-09-02	DMA	Met with D. Riegler-Paganis regarding Thanksgiving reporting development	0.70
08-09-02	DMA	Strategized escalation process for incomplete COS submissions	0.50
08-09-02	DMA	Followed up on progress of Holiday	

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Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
		and December COS submissions	0.90
08-09-02	DMA	Discussed BWS development options with C. Allen	0.60
08-09-02	DMA	Attended update meeting with Planning regarding Forecasting model savings projections	0.70
08-09-02	DMA	Attended Progressive Review Meeting for Forecasting and Reporting	1.30
08-11-02	DCR	Preparation and review of Thanksgiving ad item analysis.	4.00
08-12-02	DCR	Review of Thanksgiving item analysis.	9.50
08-12-02	DMA	Resolved issues surrounding data transfer integrity of Holiday items to enable forecasting	0.50
08-12-02	DMA	Prepared analysis of Holiday Ad Item selection	5.90
08-12-02	DMA	Met with R. Attebury regarding Soft Lines Forecasting model	0.70
08-12-02	DMA	Attended meeting on BWS development at Offer level	2.70
08-13-02	DCR	Worked with ad directors to reconcile Thanksgiving items ad analysis with check off sheet system entries.	10.20
08-13-02	DCR	Participated in meeting for October 20 ad.	2.70
08-13-02	DMA	Developed BWS business requirements	1.50
08-13-02	DMA	Formatted and analyzed Ad Item Holiday report	2.30
08-13-02	DMA	Met with C. Allen regarding data request for historical store count.	0.30
08-13-02	DMA	Met with C. Allen regarding BWS	

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2000 Town Center, Suite 2400
Southfield, Michigan 48075
Telephone (248) 358-4420
Fax (248) 358-1969

Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48064

Invoice # 13454796-8

Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
		resource requirements	0.70
08-13-02	DMA	Compiled historical Holiday reporting analysis	5.30
08-13-02	DMA	Met with D. Rieger-Paganis regarding Holiday analysis	0.80
08-14-02	DCR	Preparation and review of Thanksgiving sales offer reports.	11.50
08-14-02	DMA	Formatted and analyzed Thanksgiving Ad report	3.20
08-14-02	DMA	Compiled Holiday reporting analysis	3.40
08-14-02	DMA	Attended BWS Development meeting	2.80
08-14-02	DMA	Met with L. Bruer, C. Allen and D. Rieger-Paganis regarding Thanksgiving Day forecasting data issues	0.80
08-14-02	DMA	Attended weekly Ad Effectiveness Update meeting	1.30
08-15-02	DCR	Meetings with ad directors to verify analysis of Thanksgiving sales estimates.	9.40
08-15-02	DCR	Meeting with IT regarding project plan status.	1.20
08-15-02	DCR	Meeting with Leon Bruer and Sue White regarding forecast for Thanksgiving sale items.	1.50
08-15-02	DMA	Factored historical store-count into Holiday Ad Item Analysis	3.60
08-15-02	DMA	Compiled Thanksgiving Thursday Sales historical analysis	3.80
08-15-02	DMA	Met with B. Hewes regarding Ad Savings Projections analysis	0.60
08-15-02	DMA	Updated Thanksgiving Thursday Sales report	1.20

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Invoice # 13454796-8

Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
08-15-02	DMA	Attended BWS Development meeting	3.20
08-16-02	DCR	Meeting with Barb Firment and updates to Thanksgiving sales analysis.	6.50
08-16-02	DCR	Meeting with Karl Stephan, Doug Philips and IT regarding metric matrix for ad items.	1.00
08-16-02	DMA	Updated Thanksgiving Ad Item Submissions	1.20
08-16-02	DMA	Attended Buyers Worksheet Development Meeting	3.20
08-16-02	DMA	Developed analysis for Three-day sale	3.30
08-16-02	DMA	Updated Holiday Ad Item Submission analysis	3.60
08-19-02	DCR	Preparation and review of Thanksgiving ad analysis.	9.00
08-19-02	DMA	Met with S. White and C. Allen regarding BWS business requirements	1.20
08-19-02	DMA	Developed Friday Special Item report	2.30
08-19-02	DMA	Developed Ad reporting for GMM meeting	3.50
08-19-02	DMA	Attended Buyers Worksheet Development Meeting	3.50
08-20-02	DCR	Meeting with Jason Bobel regarding buyer worksheet development status and other project related issues.	1.00
08-20-02	DCR	Completion and distribution of Thanksgiving Day analysis.	6.00
08-20-02	DCR	Participation in weekly GMM ad meeting to review October 27 ad.	2.60
08-20-02	DCR	Review of CPR document for ad effectiveness project.	1.50

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Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
08-20-02	DCR	Meeting with Karl Stephan, Doug Phillips and Cindy Allen to review matrix metrics criteria formulas and requests for data from IT.	1.20
08-20-02	DMA	Created summary reporting for GMM meeting	1.20
08-20-02	DMA	Updated Holiday Ad Submission analysis and prepared for presentation	3.20
08-20-02	DMA	Met with Ad Directors, Ad Managers and Ad Coordinators to review Holiday submission changes	2.40
08-20-02	DMA	Met with C. Allen and R. Zamiski regarding data discrepancies in Kmart historical databases	1.30
08-20-02	DMA	Attended Buyer Worksheet Development meeting	3.20
08-20-02	DMA	Met with C. Tait regarding root cause analysis of extensive Ad Submission corrections	1.30
08-20-02	DMA	Review meeting for Ad Effectiveness CPR	0.90
08-21-02	DCR	Meeting with Rone Luczynski to discuss issues facing core team working on advertising effectiveness project.	1.50
08-21-02	DCR	Prepare for Thursday advertising meeting regarding November 2002 and Thanksgiving.	5.00
08-21-02	DCR	Respond to client e-mails.	2.00
08-21-02	DCR	Meeting with Barb Firment to obstacle to moving the ad effectiveness project forward.	1.60

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Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
08-21-02	DCR	Meeting with David Jordan, Barb Firment and analyst Keith to discuss come back coupon offer.	1.00
08-21-02	DCR	Meeting with David Jordan and Barb Firment to transition budgeting and analysis to David Jordan's group.	1.00
08-21-02	DMA	Reviewed buyer involvement in allocation and replenishment and Strategized methods for incorporating into BWS	1.30
08-21-02	DMA	Finalized Holiday Submission reporting and generated final reports	1.20
08-21-02	DMA	Updated Ad Effectiveness project worksheets	0.60
08-21-02	DMA	Updated weekly review schedule and organized new location	0.40
08-21-02	DMA	Met with R. Attebury regarding discrepancies in KMW and CO55 data sources	1.00
08-21-02	DMA	Followed up on updates to GMM reports	2.50
08-21-02	DMA	Attended Buyers Worksheet Development meeting	3.10
08-22-02	DCR	Final revisions to Thanksgiving ad item analysis.	2.50
08-22-02	DCR	Participation in Thanksgiving items ad review meeting with GMMs, etc.	3.50
08-22-02	DCR	Weekly status update meeting on ad forecasting project with cross-functional team.	1.50
08-22-02	DCR	Meeting with Kevin Yost to review the November financial package.	1.20

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Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
08-22-02	DMA	Prepared for Ad Effectiveness presentation with T. Stenger	1.00
08-22-02	DMA	Compared BWS data structure with COS and EFS data structures to ensure all required is being captured in the new system	1.20
08-22-02	DMA	Reviewed GMM reporting requirements with J. Rashid	0.80
08-22-02	DMA	Met with J. Bulas regarding EFS field structure and usage	0.70
08-22-02	DMA	Met with T. Whalen regarding COS structure and field usage	1.20
08-22-02	DMA	Attended Buyer Worksheet Development meeting	2.70
08-22-02	DMA	Generated and distributed Ad Effectiveness minutes and assignments	0.70
08-22-02	DMA	Prepared for and attended weekly Ad Effectiveness update meeting	1.70
08-22-02	DMA	Met with team regarding project priorities and activities	0.60
08-23-02	DCR	Respond to client e-mails.	1.00
08-23-02	DCR	Review of Non-Roto Offer Testing report and related commentary.	0.50
08-23-02	DCR	Meeting with Barb Firment to update on project and review next steps.	2.20
08-23-02	DCR	Meeting with Jason Bobel and Shawn Hearn to discuss planning process prior to GMM meetings.	1.20
08-23-02	DCR	Meeting with training and accounts receivable on new VATs form and process to be trained in September.	1.10
08-23-02	DCR	Meeting with Leon Bruer & Sue White	

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Invoice # 13454796-8

Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Date	Consultant	Description of Services	Hours
		to discuss priorities and data feeds for forecasting model.	1.00
08-23-02	DMA	Prepared BWS presentation for buyer group meeting	2.40
08-23-02	DMA	Met with D. Guzek regarding buyer worksheet project scope confirmation	1.70
08-23-02	DMA	Met with J. Bobel regarding event planning process updates	1.20
08-23-02	DMA	Met with L. Bruer regarding forecasting application planning	1.10
08-28-02	DMA	Prepared for buyer review meeting of buyers worksheet	2.60
08-29-02	DMA	Developed buyer worksheet presentation for GMM meeting	2.40
08-29-02	DMA	Developed project plan for review of Ad Coordinator process	1.80
08-29-02	DMA	Attended Event Planning Roles and Responsibilities meeting	2.10
08-29-02	DMA	Prepared for review meeting with T. Stenger	1.30
08-29-02	DMA	Attended Buyers worksheet development meeting with buyer group	1.20
08-30-02	DMA	Reviewed COS input process manuals and documentation	1.30
08-30-02	DMA	Reviewed D. Guzek's requirements document for ad submission process	1.40
08-30-02	DMA	Met with C. Allen regarding development architecture for CPR projects	1.20
		Total Hours	355.30

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Re: Margin & Pricing Improvements
Client/Matter # 1964-00015

Fee Recap:

Consultant	Hours	Rate	Amount
David, M Ashcraft	190.40	\$ 340.00	\$ 64,736.00
Deborah C. Rieger-Paganis	164.90	\$ 420.00	\$ 69,258.00
	-----		-----
Total Hours & Fees	355.30		\$ 133,994.00
	=====		=====

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Telephone (248) 358-4420
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Troy, MI 48084

Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Date	Consultant	Description of Services	Hours
07-25-02	MCH	Upload global live files received from AP	1.10
07-30-02	MCH	Meeting with Jeff Brobroski reL softlines transactions	1.00
08-01-02	MM	Data mining of all pre-petition claims received to date to begin Initial Claims Analysis.	3.80
08-01-02	MM	Various discussions with client and staff regarding reconciliation of certain vendor claims and other matters.	2.10
08-01-02	CC	Parsed into our format new download of claims data from Trumbull and manually updated 1500 split claims to put into proper filed amount category.	3.80
08-01-02	RD	building detail reports in Access	0.90
08-01-02	RD	extracts from Mainframe system (CR Gibson)	1.20
08-01-02	RD	burned files to prepare for work in Dallas office	1.10
08-01-02	RD	reviewed theory examples to better understand reconciliation process	0.60
08-01-02	RD	Responded to emails and calls from claims hotline	0.70
08-01-02	RD	created example of Mike's matching theory	0.90
08-01-02	RD	meeting with Mike and Erik to discuss reconciliation - make sure we are on the right track	0.70
08-01-02	RD	analyzed PricewaterHouse scheduled data	1.40
08-01-02	RD	documentation of contacts	0.20

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Troy, MI 48064

Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Date	Consultant	Description of Services	Hours
08-01-02	KH	Compiled flat files for Commonwealth Edison and Southern California Edison and forwarded to Ragan Sossaman, including discussions with Michelle Borowski.	0.50
08-01-02	KH	Compiled lists of active accounts and listing of DBA/parent companies and forwarded to Ragan Sossaman at Avista.	2.10
08-01-02	KH	Reviewed and responded to email from Ragan Sossaman regarding outstanding issues related to implementation.	0.70
08-01-02	KH	Researched various payments for prepetition liabilities using Workbench system.	0.30
08-01-02	KH	Received email from Kurt Ramlo regarding recent orders entered and updated summary of requests for adequate assurance and listing of scheduled payments.	0.80
08-01-02	KH	Researched natural gas costs in prior year and prepared comparison to current year, including discussions with David Ladd.	1.40
08-01-02	KH	Received security deposit receipts from various utilities and updated listing.	1.30
08-01-02	KH	Prepared for and attended meeting with Kmart team to address initial questions regarding implementation process and deliverables.	1.50
08-01-02	KH	Discussions with Ann Carey of Avista and David Ladd regarding examples of	

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Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Date	Consultant	Description of Services	Hours
		cost savings for other Avista clients. Prepared listing of such examples in preparation for meeting with Kmart outsourcing implementation team.	0.70
08-01-02	KH	Discussions with JoAnn Phenegar and Alan Gocha regarding status of payment to Comfort Systems for prepetition liabilities.	0.80
08-01-02	KH	Discussions with Janet Kelly regarding processing payments for prepetition liabilities. Added Tracy Maxwell to distribution list for weekly summary report.	0.40
08-01-02	KH	Received fax from AEP regarding termination of services for several accounts and updated list of utility accounts to be closed.	0.50
08-01-02	MCH	System form development	2.30
08-01-02	MCH	Claim reconciliation	3.60
08-01-02	MCH	Clean vendor data	1.40
08-01-02	MCH	Data extraction	1.20
08-01-02	MCH	Reconciliation report creation	2.30
08-01-02	MN	Researched yearly variances in billed gas prices.	1.20
08-01-02	MN	Continued preparation of lien and logistics summary report, including discussions with Dave VanAcker and APLLC team member.	3.70
08-01-02	MN	Reviewed status of payments of pre-petition liabilities.	1.30
08-01-02	MN	Attended utility update meeting.	1.10
08-01-02	MN	Discussions with JoAnn Phenegar,	

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Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Date	Consultant	Description of Services	Hours
		Margie Spitzer, and APLLC team member regarding Comfort Systems USA pre-petition liability payment request.	0.80
08-01-02	MN	Reviewed pre-petition liability payment requests, including discussions with various Kmart personnel regarding approval.	1.60
08-02-02	MCH	Orientation of new team member	1.70
08-02-02	CAC	Met with the claims team to discuss reconciliation methodology.	2.50
08-02-02	MM	Discussions with staff regarding procedures for reconciling claims.	1.40
08-02-02	CC	Claims team meeting to discuss current status and detailed review of claims recon approach.	1.80
08-02-02	RD	organized data onto CD-RW	0.80
08-02-02	RD	getting Fruit of the Loom scheduled data	1.90
08-02-02	RD	meeting with Cliff, Charles, and Mike to see where we need to go	1.70
08-02-02	RD	formatting excel spreadsheet comparing Fruit of the Loom and Kmart data	2.40
08-02-02	RD	analyzed Offline Voucher top 26 data	1.10
08-02-02	KH	Discussion with Bill Archambeau regarding accounting for previous balances under the new outsourcing process.	0.30
08-02-02	KH	Reviewed water & sewer invoices for store #9698 and prepared summary of potential overpayments, including discussions with Daryl Hurley and	

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Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Date	Consultant	Description of Services	Hours
08-02-02	KH	Jim Saviano. Continued research and comparison of prior year natural gas costs, including preparation of summary and discussions with David Ladd.	1.70 1.00
08-02-02	KH	Met with Matt Wescott, Crystal Chalker, and Julie Randall to discuss processing of payments for ordinary course professionals.	0.50
08-02-02	MCH	Automated reconciliation system development	2.50
08-02-02	MCH	Create process to check duns list from vendor to client	1.40
08-02-02	MCH	Tie mainframe data to global live summary	1.80
08-02-02	MCH	Build check sum queries	1.00
08-02-02	MN	Discussions with AP/LLC team member regarding implementation with Avista Advantage.	0.60
08-02-02	MN	Updated pre-petition payment request database and status report.	1.20
08-02-02	MN	Reviewed pre-petition payment requests, and the status of pre-petition payments.	1.90
08-03-02	CC	Worked on design of Claims Recon System and created all update queries that populate match status for both vendor and client data.	3.20
08-03-02	MCH	Load vendor data into system	0.80
08-03-02	MCH	Load Client Data	0.80
08-03-02	MCH	Clean vendor data	1.60
08-05-02	CC	Created new download report from Trumbulls website to download all	

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Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Date	Consultant	Description of Services	Hours
		claims with. Downloaded and started updating for uploading into claims analysis database.	1.20
08-05-02	CC	Claims team status meeting and workplan for this week.	1.10
08-05-02	RD	formatting Sony Computer data	1.10
08-05-02	RD	met with Mike discussing new reconciliation database	0.70
08-05-02	RD	documentation of claims reconciliation process	1.00
08-05-02	RD	Gold Force claims reconciliation (went through entire steps)	2.20
08-05-02	RD	sent emails requesting data from vendors that we have not heard from	0.80
08-05-02	RD	responded to Claims Reconciliation mailbox and hotline	0.90
08-05-02	RD	met with Cliff and Mike regarding Kmart	1.20
08-05-02	RD	Fruit of the Loom reconciliation	1.60
08-05-02	KH	Reviewed Access database of tables imported from EQ system and discussion with Crystal Chalker regarding 2002 report of gas costs by vendor.	0.80
08-05-02	KH	Explored Facility IQ webdemo and sampled various reports to help gain further understanding of outsourcing process.	0.50
08-05-02	KH	Made telephone calls to several utilities requesting termination of services for closed stores, including revisions to listing of accounts to be closed.	2.00

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3100 West Big Beaver Road
Troy, MI 48084

Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Date	Consultant	Description of Services	Hours
08-05-02	KH	Prepared for and attended utility update meeting.	0.60
08-05-02	KH	Prepared for and participated in conference call with Ragan Sossaman to discuss issues related to implementation and reconciliation of consolidation report and GL file.	1.20
08-05-02	KH	Researched and continued discussions with Scott Gilbert regarding comparison of prior year gas prices and accuracy of July month end accrual for utilities.	0.60
08-05-02	KH	Reviewed additional utility invoices for store #9698 and updated summary of potential overpayments. Discussed lease negotiations with Jim Saviano.	1.60
08-05-02	MCH	Claim reconciliation	4.10
08-05-02	MCH	Load client data	1.50
08-05-02	MCH	Clean vendor data	1.70
08-05-02	MCH	Load vendor data into system	1.60
08-05-02	MN	Discussions with Daryl Hurley and APLLC team member regarding assumed leases.	0.60
08-05-02	MN	Contacted utility companies regarding closed stores and service termination dates.	2.40
08-05-02	MN	Conference call with Avista Advantage.	1.10
08-05-02	MN	Discussion with Bill Archambeau regarding Avista Advantage implementation.	0.30
08-05-02	MN	Prepared for and attended utility update meeting.	0.60

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Date	Consultant	Description of Services	Hours
08-05-02	MN	Reviewed pre-petition payment requests, including discussions with Kmart personnel.	1.60
08-06-02	CC	Created 2 additional reports that show vendor spending by quarter and flags vendors with potential risk due to terms restrictions.	5.40
08-06-02	CC	Various meetings to discuss claims and A/P analysis.	1.90
08-06-02	CC	Created 2 reports by vendor by month that summarized spending for the fiscal year.	3.30
08-06-02	RD	formatting of extractions and vendor files for reconciliation	0.80
08-06-02	RD	went through Claims Reconciliation Database with Mike	0.90
08-06-02	RD	inventory system - documentation	0.90
08-06-02	RD	extracts (Coke, Kellogg, Fruit of the Loom, CR Gibson)	0.80
08-06-02	RD	formatting of Combine's data for reconciliation	0.30
08-06-02	RD	spoke with Sony Computer regarding the file that they sent over and its format	0.70
08-06-02	RD	setting up Duns file for Fruit of the Loom extract and actual extractions - with some troubleshooting	3.40
08-06-02	RD	responding to claims hotline and emails	0.80
08-06-02	RD	created queries and a report to show status of vendors	1.60
08-06-02	KH	Discussions with Ragan Sossaman	

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		regarding edit resolutions and consolidation reports.	0.40
08-06-02	KH	Made telephone calls to several utilities to confirm and/or request termination of services for closed stores.	2.80
08-06-02	KH	Discussions with Victoria Birov and Rebecca Girsch of Skadden and Daryl Hurley regarding accounting treatment of LaSalle Bank mortgage payments for distribution center located in Ocala, Florida.	0.80
08-06-02	KH	Discussions with Bill Archambeau regarding specs and formatting of GL file and reconciliation to consolidation report.	0.60
08-06-02	KH	Prepared fax requests to terminate services and sent to several utilities, including updates to listing of accounts to be closed.	1.40
08-06-02	KH	Received several security deposit receipts and updated listing.	1.10
08-06-02	KH	Left voicemail for Kurt Ramlo regarding security deposit lookback adjustment for Florida Power & Light.	0.10
08-06-02	KH	Discussions with Matt Wescott, Mary Kay Thursom and Eric Meier regarding letter of credit drawn upon by Consumers.	0.50
08-06-02	KH	Met with David Ladd to discuss Avista outsourcing and implementation workplan.	1.50

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Date	Consultant	Description of Services	Hours
08-06-02	MCH	Reconcile vendor claims	2.50
08-06-02	MCH	Vendor communication	1.00
08-06-02	MCH	Vendor data manipulation	2.80
08-06-02	MCH	Reconciliation report development	3.40
08-06-02	MN	Prepared for and facilitated conference call with Ragan Sossaman regarding Avista implementation.	0.70
08-06-02	MN	Contacted utility vendors regarding closed stores and service termination dates.	3.60
08-06-02	MN	Met with David Ladd and APLLC team member regarding Avista implementation.	1.40
08-06-02	MN	Updated database for pre-petition payments over \$100,000.	0.70
08-06-02	MN	Discussions with APLLC team member regarding status of utility accounts.	0.90
08-06-02	MN	Researched and updated pre-petition payment status report.	1.20
08-06-02	MN	Contacted AEP and Avista regarding electronic invoices sent to Avista before live date.	0.40
08-07-02	CC	Various meeting to discuss claims and A/P reporting status.	1.80
08-07-02	CC	Started working on new report to show critical vendors who have changed terms.	2.80
08-07-02	CC	Finished up Vendor Terms / Payables report although still waiting on some data.	2.10
08-07-02	CC	Created a master vendor name table that rolls up by duns # vendors into	

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08-07-02	RD	one common and also worked with Open payables file and receivers file to incorporate into report. 3.20	
08-07-02	RD	met with Cliff, Erik, and Mike to discuss the entire AP request / hotline issue	1.10
08-07-02	RD	spoke with Black and Decker. She was seeking information and explanations relating to the reconciliation process	0.80
08-07-02	RD	Spoke with representative for Pepsi. Documented call in database and sent him a follow-up email.	0.40
08-07-02	RD	Kellogg manual reconciliation	0.60
08-07-02	RD	met with Cliff Campbell to discuss the Kmart Mainframe systems	0.70
08-07-02	RD	Sony and Universal imports into the database. Prepared them for Mike to run reconciliation	1.30
08-07-02	RD	researched PwC scheduled data to link their "Person ID" to Kmart's Duns number	1.10
08-07-02	RD	Met with Dottie May in A/R regarding Kellogg and Coke receivables	1.20
08-07-02	RD	met with Kathi Askins in Treasury regarding the cancelled check number database / documentation of the meeting	1.20
08-07-02	RD	Researching Great Plains Coca-Cola's setoff in accounts payable	0.70
08-07-02	RD	Preparing two databases imported, formatted, and burned to CD for Erik Post	1.40

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Date	Consultant	Description of Services	Hours
08-07-02	RD	Responded to claims mailbox and hotline / documentation of all correspondence	0.60
08-07-02	KH	Reviewed lists of store statuses and combined in order to generate master store list, including discussions and emails with Glen Staton, Jim Saviano and Daryl Hurley.	2.40
08-07-02	KH	Received email from Ragan Sossaman regarding listing of invoices with invalid site numbers. Researched accounts.	1.10
08-07-02	KH	Emails to and from Michelle Gluck, Sam Ory and Sara Mutart regarding LaSalle mortgage on Ocala, FL distribution center.	0.50
08-07-02	KH	Telephone discussions with various utilities to request termination of services for closed stores.	3.30
08-07-02	KH	Prepared for and attended meeting with Randy Kent, Karnie Brinker and David Ladd to discuss GL file and questions regarding implementation.	0.70
08-07-02	MCH	Run procedures to reconcile vendor claim	3.20
08-07-02	MCH	Meeting with Kathi Askins re: Check Recon	0.50
08-07-02	MCH	Load vendor data	1.10
08-07-02	MCH	Research Coke and Kellogg offset claim	2.30
08-07-02	MCH	Database maintenance	1.20
08-07-02	MCH	Export prototype data from LiveImportation.mdb to archive	

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Date	Consultant	Description of Services	Hours
		dbases	1.00
08-07-02	MN	Discussion with Dieter Fugman regarding security deposits and look back periods.	0.30
08-07-02	MN	Discussion with APLLC team member regarding pre-petition payments for advertising and DIP limits.	0.30
08-07-02	MN	Conference call with Ragan Sossaman regarding implementation with Avista Advantage.	0.70
08-07-02	MN	Prepared for and attended outsourcing update meeting.	1.30
08-07-02	MN	Updated and distributed pre-petition payment status report to various Kmart personnel, including discussions with Dave VanAcker regarding payment status for US Express and Intermodal Sales.	3.60
08-07-02	MN	Updated pre-petition summary with detail report, including discussions with APLLC team member regarding report.	0.80
08-07-02	MN	Reviewed pre-petition payment requests and updated summary report, including distribution of summary report to various Kmart personnel.	2.20
08-08-02	CC	Finished up critical vendor report for to show which vendors have changed terms since filing.	3.10
08-08-02	CC	Participated in meeting with Treasury to discuss creating more reports by vendor.	1.90
08-08-02	CC	Reviewed claims recon reporting and	

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Date	Consultant	Description of Services	Hours
08-08-02	RD	met with Recon Team to discuss issues and changes.	2.20
08-08-02	RD	imported vendor data into vendor database (formatting, importing, queries)	2.00
08-08-02	RD	talked to Mike about importing vendor data into the Vendor Database	0.80
08-08-02	RD	met with Dottie in AR again to look further into Kellogg's setoff; needing more back-up	0.80
08-08-02	RD	met with Mike to discuss reconciliation procedures	0.60
08-08-02	RD	Returned claims hotline responses and provided documentation	1.40
08-08-02	RD	met with Mike, Erik, and Cliff discussing AP procedures, designing a new database for AP, and new procedures for answering the hotline.	1.60
08-08-02	RD	Summing of Kellogg and Coke prepetition amounts; met with Erik to discuss the results	0.80
08-08-02	RD	importing of Kellogg and Coke's data in the live database; documentation of process along the way	1.70
08-08-02	RD	Universal's data received - reviewed format and responded to the vendor	0.40
08-08-02	RD	met with Dottie and Bill Archaubeau regarding deductions and the type of back-up/support that Kmart provides vendors	0.60
08-08-02	RD	met with Mike regarding hotline procedures	0.50

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Date	Consultant	Description of Services	Hours
08-08-02	KH	Updated log of security deposit receipts.	0.70
08-08-02	KH	Discussion with Paul Bialy regarding utility security deposits and adjustments.	0.30
08-08-02	KH	Preparation of master list of open and closed store locations, including discussions with Glen Staton, Jim Saviano and Daryl Hurley.	2.80
08-08-02	KH	Discussions with Ragan Sossaman regarding sample GL file, consolidation report and edit resolution report and corresponding invoices.	1.30
08-08-02	KH	Discussion with Terry Poole in IT Deployment regarding utility outsourcing and impact on telecom invoices.	0.30
08-08-02	KH	Telephone discussions with various utilities to request and/or confirm termination of services on closed stores.	4.60
08-08-02	KH	Prepared for and attended utility update meeting.	1.10
08-08-02	KH	Refreshed EQ database and ran report calculating adjusted security deposit for Florida Power & Light. Scheduled reminders for other adjustments in August and September.	1.20
08-08-02	MCH	Vendor data manipulation	2.80
08-08-02	MCH	Reconcile vendor claims	2.50
08-08-02	MCH	Vendor communication	1.00

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Date	Consultant	Description of Services	Hours
08-08-02	MCH	Build detailed reconciliation reports	3.40
08-08-02	MN	Prepared for and facilitated conference call with Ragan Sossaman regarding Avista implementation.	0.70
08-08-02	MN	Contacted utility companies regarding closed stores and service termination dates.	3.60
08-08-02	MN	Prepared for and attended utility update meeting.	1.20
08-08-02	MN	Discussion with Crystal Chalker regarding US Express pre-petition balance and payment request.	0.30
08-08-02	MN	Discussions with Margie Spitzer and Dave Blosser regarding pre-petition lien payment for Harco Services.	0.40
08-08-02	MN	Updated pre-petition liability payment status report.	1.30
08-08-02	MN	Reviewed pre-petition payment requests and updated database.	2.10
08-09-02	MM	Discussions with staff regarding claims reconciliation status.	2.00
08-09-02	RD	importing of client data into database; run through all cleaning queries (Sony, Universal, Combine, Tom Nelson)	5.70
08-09-02	RD	building the detail reports for reconciliation	0.80
08-09-02	RD	responded to claims hotline and email mailbox / documentation	1.10
08-09-02	KH	Prepared listing of corporate overhead locations and sent to Ragan Sossaman, including discussions with	

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Date	Consultant	Description of Services	Hours
08-09-02	KH	Julie Randall. Discussions with Susan McLaren and Bill Archambeau regarding GL account hierarchy and valid overhead departments.	1.00 0.40
08-09-02	KH	Prepared listing of all closed stores with invoice bill dates in July 2002 for 8/12/02 meeting with Jim Saviano, including discussions with Crystal Chalker.	1.60
08-09-02	KH	Drafted letter to Florida Power & Light regarding security deposit lookback adjustment.	0.50
08-09-02	MCH	Develop reconciliation reports	2.00
08-09-02	MCH	Reconcile vendor claim	2.00
08-09-02	MCH	Format and upload new vendor data	2.80
08-09-02	MCH	Vendor Communications	1.30
08-09-02	MN	Discussion with Eileen Fandino regarding pre-petition summary report as of 7/31/02.	0.20
08-09-02	MN	Contacted utility companies regarding service termination dates.	1.20
08-09-02	MN	Discussion with APLLC team member regarding Monday conference call with Avista.	0.20
08-09-02	MN	Reviewed and updated status report of pre-petition payments, including discussions with Crystal Chalker.	1.80
08-09-02	MN	Reviewed pre-petition payment requests and updated summary report.	1.40
08-10-02	MCH	Load vendor data and run reconciliation reports	2.50
08-11-02	MCH	Reconcile vendor claim	1.00

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08-12-02	CC	Designed new report for A/P Vendor analysis to look at projected receipts and impact to A/P Balance and credit limits.	1.80
08-12-02	CC	Worked with claims team on reviewing all detail reports we now have working that support claims recon summary.	1.00
08-12-02	CC	Designed new claims recon high / low report.	1.80
08-12-02	CC	Various meetings to discuss data requirements for vendor downloads.	1.50
08-12-02	RD	trying to make sense of Samsung's data. It arrived in format different from requested. Determining if we need to have them resend it.	2.80
08-12-02	RD	formatting of Samsung International's received data	4.00
08-12-02	RD	responded to claims hotline and mailbox / documentation	0.80
08-12-02	KH	Researched listing received from Ragan Sossaman regarding utility accounts with invalid site addresses, including discussions and emails with Glen Staton and Jim Saviano.	1.40
08-12-02	KH	Telephone discussions with various utilities to request termination of services for closed stores.	2.70
08-12-02	KH	Telephone conference call with Ragan Sossaman of Avista Advantage and Randy Kent, David Ladd and Julie Randall to discuss issues regarding	

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		implementation and documentation needed.	1.10
08-12-02	KH	Telephone/web conference call with Ann Carey from Avista Advantage and David Ladd, Randy Kent, Julie Randall, Glen Staton and Karnie Brinker to review functionality of Facility IQ.	1.70
08-12-02	KH	Prepared for and met with Jim Saviano to discuss termination of services on utility accounts for closed stores.	0.60
08-12-02	MCH	Reprocess vendor data and provide vendor with list of PODs	2.90
08-12-02	MCH	Meeting with reconciliation re: methodology and staffing	1.00
08-12-02	MCH	Process new vendor data	2.50
08-12-02	MCH	Create supporting reports	3.00
08-12-02	MCH	Archive claims processed with initial reconciliation system	1.20
08-12-02	MN	Attended utility update meeting.	0.90
08-12-02	MN	Conference call with Ann Carey from Avista Advantage regarding their online services.	1.30
08-12-02	MN	Reconciled pre-petition payments and requests for Advertising, including discussions with APLLC team member.	3.10
08-12-02	MN	Reviewed payment status for pre-petition payment requests, and updated status report.	0.60
08-12-02	MN	Discussion with APLLC team member regarding AGI's pre-petition payment request.	0.20

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08-12-02	MN	Reviewed pre-petition payment requests and updated summary report accordingly.	1.60
08-13-02	MM	Continued analysis of proofs of claim and data mining in order to prepare initial claims analysis.	2.40
08-13-02	CC	Various meetings to discuss receipt data and reviewed data files received.	1.80
08-13-02	CC	Created new report for A/P forecasting by vendor by department that now includes Makoro receipt data.	3.80
08-13-02	CC	Pulled new claims download down from Trumbull and uploaded to claims analysis system.	1.60
08-13-02	CC	Meeting with Ken to discuss in detail all downloads and reporting he currently does for Treasury Forecasting.	2.00
08-13-02	CC	Began working with Ken files and compared to A/P summary data I had already received from Bill and noted exceptions and worked on following up with respective groups.	2.30
08-13-02	RD	put together a Pepsi contact log for Skadden	0.30
08-13-02	RD	documentation of reconciliation procedures in database	1.00
08-13-02	RD	Sleep Innovations reconciliation: received, formatted, and run their data versus Kmart's	1.60
08-13-02	RD	met with Cliff, Erik, and Mike	

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08-13-02	RD	regarding Samsung and Anchor Bay running Samsung's numbers through reconciliation databases	0.40 1.20
08-13-02	RD	responded to claims hotline and inbox	0.40
08-13-02	RD	reformatting Samsung's data	5.30
08-13-02	KH	Discussion with Kurt Ramlo regarding letter to FP&L requesting security deposit adjustment pursuant to the lookback provision contained in the order.	0.20
08-13-02	KH	Continued to prepare master site listing, including discussions with Glen Staton, Jim Saviano and Randy Kent. Prepared reconciliation among various systems.	3.20
08-13-02	KH	Discussions with Julie Randall and Ragan Sossaman regarding treatment of previous balances and credit balances.	1.20
08-13-02	KH	Telephone discussions with various utilities to request termination of services on closed stores.	2.90
08-13-02	KH	Resolved issue regarding store #9446 and Baltimore Gas & Electric, including discussions with Eunice Brown and Mark Stranathan.	0.50
08-13-02	KH	Discussions with Maryam Ghazi regarding correspondence received relating to PACA claims.	0.30
08-13-02	MCH	Meeting with Bill Archambeau re: data sets	0.70
08-13-02	MCH	Reconciliation reporting	0.80

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08-13-02	MCH	Process Sleep Innovation data and upload to system	2.10
08-13-02	MCH	Conference call with Anchor Bay	1.00
08-13-02	MCH	Conference call with Ethan Kim at Samsung	0.90
08-13-02	MCH	Format vendor data received	3.00
08-13-02	MN	Reviewed pre-petition payment requests and updated summary report.	1.70
08-13-02	MN	Continued reconciling advertising pre-petition payments and requests.	2.70
08-13-02	MN	Researching payment status on outstanding pre-petition payment requests.	3.60
08-13-02	MN	Discussions with APLLC team member regarding advertising pre-petition payments and requests.	0.60
08-13-02	MN	Discussion with Kathi Askins regarding ACH payments and utility bank account.	0.20
08-13-02	MN	Discussions with Kmart personnel regarding pre-petition payments and requests.	1.30
08-13-02	AS	Prepared analysis and Notice of Dispute in connection with DataStar mechanic's liens. Sent to their attorney Michelle Mendez.	1.20
08-13-02	AS	Telephone conversation with Michelle Mendez regarding the resolution of DataStar mechanic's liens.	0.40
08-13-02	AS	Telephone discussion with Josh Burrow and Glenn Insana regarding DataStarUSA mechanics liens.	0.30
08-14-02	MM	Continued data mining and	

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		preparation of Initial Claims Analysis.	4.50
08-14-02	MM	Conversations with staff regarding claims reconciliation status and specific vendor claims.	1.80
08-14-02	CC	Worked with vendor AP forecasting team to go over different systems and what data was available for this project and coordinated with different IT groups to start the process of requesting various financial data.	2.40
08-14-02	CC	Put package together of what reports we have developed for vendor AP forecasting tool including a draft document describing project and what data elements are currently required.	3.20
08-14-02	CC	Downloaded latest claims data from Trumbull and updated database.	2.10
08-14-02	RD	met with various individuals in AP trying to get back-up (post audit and recreated receivers)	1.50
08-14-02	RD	met with Dottie in AR about and Coke and Kellogg and who can provide back-up for certain deductions	0.80
08-14-02	RD	Thomas Nelson and CR Gibson: formatting data and importing into reconciliation databases	1.10
08-14-02	RD	manual reconciliation of Kellogg	0.80
08-14-02	RD	Great Plains Coke: research their credits that they owe Kmart	0.60
08-14-02	KH	Continued preparation of master site	

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08-14-02	KH	listing and compared to listing provided to Ragan Sossaman on 7/30/02.	3.30
08-14-02	KH	Reviewed notes from calls made by utility team to request termination of services on closed stores and updated listing of accounts to close.	1.40
08-14-02	KH	Researched payment terms for Arden Corporation.	0.60
08-14-02	KH	Discussions with Randy Kent regarding sample GL files and supporting invoices. Reviewed related consolidation report and edit resolution report.	0.90
08-14-02	KH	Worked with David Ladd to revise letter to Florida Power & Light, compiled attachments and arranged for delivery to FP&L and counsel.	1.00
08-14-02	MCH	Research vendor offset claims	1.80
08-14-02	MCH	Meeting with A/P re: documentation of credits taken and access to recreated receiver reports	1.00
08-14-02	MCH	Review and format Bank Recon Dbase received from Treasury	2.50
08-14-02	MCH	Meeting with A/R re: documentation supporting allowances and deductions	0.80
08-14-02	MN	Reviewed GL, edit resolution, and consolidation files from Avista, including discussions with APLLC team member.	2.40
08-14-02	MN	Updated summary with detail report and distributed to APLLC team	

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2000 Town Center, Suite 2400
Southfield, Michigan 48075
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Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Date	Consultant	Description of Services	Hours
		member.	0.70
08-14-02	MN	Updated pre-petition summary and status reports, and distributed to various Kmart personnel.	3.10
08-14-02	MN	Reviewed pre-petition payment requests and payment status.	1.60
08-14-02	MN	Discussion with Kathi Askins regarding ACH payments.	0.10
08-14-02	MN	Discussions with Kathi Askins, Matt Wescott, Crystal Chalker, Michelle Borowski, and Bill Archambeau regarding utility bank account used for auto debit.	0.40
08-14-02	AS	Received phone message from Drew Lucas regarding the Notice of Dispute in connection with the DataStar case. Return phone call to Drew indicating that Notice of Dispute was sent to attorney Michelle Mendez in connection with the lien.	0.50
08-15-02	MM	Meeting with staff regarding status of claims reconciliation and call with CRO regarding same.	2.10
08-15-02	CC	Prepared for claims recon team meeting. Met with team to go over in detail with Meade each claim that has been reconciled so far and some of the detailed reporting we have and are going to need to design.	2.30
08-15-02	CC	Reviewed claims analysis.	0.80
08-15-02	RD	analysis of why Sony is not matching at all (result was that they sent	

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Date	Consultant	Description of Services	Hours
08-15-02	RD	incorrect information) prepared for and had meeting with Cliff, Meade, and Mike to discuss reconciliation progress	0.40 1.80
08-15-02	KH	Discussion with Eric Meier regarding payment to Door Doctor for postpetition services categorized incorrectly under prepetition.	0.20
08-15-02	KH	Revised master site list pursuant to discussions with Glen Staton and Jim Saviano. Reviewed file of DC's from Erica Johnson and updated master listing.	1.80
08-15-02	KH	Discussion with David Ladd regarding status of implementation project and tasks required after 8/29/02.	0.50
08-15-02	KH	Compiled additional invoices for Kimco-designated stores and forwarded to Ragan Sossaman.	1.50
08-15-02	KH	Prepared for and teleconferenced with Ragan Sossaman to discuss status of implementation project and questions regarding edit resolution report.	0.50
08-15-02	MCH	Meeting with Jenny Johnston in Treasury to discuss bank recon dbase	0.70
08-15-02	MCH	Vendor communication	1.00
08-15-02	MCH	Meeting with reconciliation team	2.00
08-15-02	MN	Conference call with Ragan Sossaman from Avista Advantage regarding our implementation.	0.70
08-15-02	MN	Met with David Ladd and APLLC team member regarding our status in the	

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Date	Consultant	Description of Services	Hours
08-15-02	MN	Avista implementation. Discussion with APLLC team member regarding credit to Advertising's pre-petition payments.	0.80 0.20
08-15-02	MN	Discussions with Crystal Chalker and Darlene Donahue regarding duplicate pre-petition payment request.	0.20
08-15-02	MN	Reviewed pre-petition payment requests and status of payments, and updated pre-petition database.	1.20
08-15-02	DP	Phone conversation with Cliff Campbell regarding the issues on Kmart and what was upcoming.	0.20
08-15-02	DP	Time spent learning the internet system created by Trumbull on their claims data.	1.30
08-15-02	DP	Started on the research of the unliquidated claims for K-Mart.	0.90
08-16-02	CC	Planning meeting to discuss upcoming key dates and staffing requirements.	1.00
08-16-02	RD	Contacting prototype vendors to see if they will send in data and when that will occur.	1.40
08-16-02	MN	Reviewed pre-petition liability payments.	0.70
08-16-02	MN	Reviewed pre-petition liability payments made without our knowledge.	0.90
08-16-02	MN	Reviewed cure claims, including discussions with APLLC team member.	0.70
08-16-02	MN	Telephone discussions with Kmart personnel regarding pre-petition liabilities.	0.80
08-16-02	MCH	Conference call with Ethan Kim	

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Date	Consultant	Description of Services	Hours
08-17-02	MCH	(Samsung International) re: recon Replicate team contact list to master dbase	1.30 1.60
08-17-02	MCH	Query bank recon for check status	0.50
08-18-02	MCH	Methodology for manual recon	0.80
08-18-02	MCH	Manual recon table structure development	1.00
08-18-02	MCH	Manual recon review system	4.50
08-18-02	MCH	Manual adjustment entry forms	1.30
08-18-02	MCH	Develop manual recon reports	1.50
08-19-02	CC	Continued working with latest claims download from Trumbull. Prepared spreadsheet for Meade to review claims filed since his last review on 08/01/2002.	1.40
08-19-02	CC	Pulled down all claims from Trumbull now that all have been keyed in. Reformatted and pulled into Claims Analysis database.	1.20
08-19-02	RD	Conference call with Samsung International to review all of the files that he has sent.	2.00
08-19-02	RD	Analyzed Sony Music and Sony Computer's data to see why they are not matching client's data.	0.60
08-19-02	RD	Met with Mike and Dianne Peppers to discuss Dianne's role in the manual reconciliation process and make sure she understands the system.	1.20
08-19-02	RD	Met with members of the claims team to discuss manual reconciliation process.	0.50
08-19-02	RD	Received new Pepsi data and went	

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08-19-02	RD	through it to make sure it is in the correct format.	0.70
08-19-02	RD	Received new data from Samsung International. Went through all files to make sure I understood what was sent. Spoke with representative from them to arrange conference call to review our questions.	4.10
08-19-02	RD	Met with Mike to learn about new manual reconciliation database.	0.60
08-19-02	KH	Updated listing of security deposit receipts.	0.50
08-19-02	KH	Refined site listing for corporate/overhead locations.	1.20
08-19-02	KH	Responded to various emails from PECO and San Diego Gas & Electric regarding status of EDI/EFT implementation.	0.50
08-19-02	KH	Reviewed spreadsheet received from Scott Daily regarding calls made to utilities to terminate services.	0.70
08-19-02	KH	Updated master call log.	0.70
08-19-02	KH	Discussions with Kurt Ramlo regarding store #3536 and delinquent amounts owed for water service.	0.80
08-19-02	KH	Drafted email to Amy Noora.	1.60
08-19-02	MN	Prepared for and attended utility update meeting.	0.40
08-19-02	MN	Discussions with Daryl Hurley regarding cure claims.	0.40
08-19-02	MN	Discussion with APLLC team member regarding Avista Advantage implementation.	0.60

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08-19-02	MN	prepared for and attended utility update meeting.	1.10
08-19-02	MN	Reviewed pre-petition liability payment requests and status of payments, including discussions with Kmart personnel regarding approval.	2.80
08-19-02	MCH	Instruct recon team how to use manual recon system	1.30
08-19-02	MCH	Build out search functionality of manual recon system (Invoice Sum and Unmatch Search buttons)	3.50
08-19-02	MCH	Review 8 new Samsung claims data files received to understand claim	2.30
08-19-02	MCH	Conference call with Ethan Kim (Samsung International) re: data submitted	2.00
08-19-02	DP	Familiarized with the claim reconciliation database for manual reconciliations.	2.10
08-19-02	DP	Met with Michael and Ryan regarding manual reconciliations on Kmart.	1.10
08-20-02	DP	Worked on Reconciliation of Gold Force	1.50
08-20-02	DP	Worked on Unliquidated claims	2.40
08-20-02	CC	Continued working on Vendor Terms Impact Analysis and reporting system.	2.30
08-20-02	CC	Finished researching missing dunn # for second lien vendors. Updated database and sent Ken a new spreadsheet with many of his missing vendors terms filled in.	1.60
08-20-02	CC	Continued working on vendor terms	

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Date	Consultant	Description of Services	Hours
08-20-02	CC	project. Met with Various groups to discuss data problems.	2.60
08-20-02	RD	Created new report that pulls in second lien information by vendor and created spreadsheet for Ken to use and started researching why many second lien vendors were missing due to Duns # issue.	3.80
08-20-02	RD	Importing of American Greetings data into the live file database for reconciliation.	1.00
08-20-02	RD	Sony Computer and Sony Music - Analyzing to see what data we are missing to complete reconciliations.	1.10
08-20-02	RD	Brainstorming with claims team to find a way to account for Samsung unmatched deductions.	0.60
08-20-02	RD	Going through Pepsi's data to pull all of the duns numbers and format the data. After compiling the list of duns, performed extractions from Mainframe systems.	2.70
08-20-02	RD	Conference call with Ethan from Samsung again to discuss the new files that he sent.	0.50
08-20-02	RD	Formatting and running American Greetings data extractions.	0.60
08-20-02	RD	Met with two representatives from A/P to discuss getting backup for deductions and producing recreated receivers.	0.70
08-20-02	RD	Met with Virgil and Susan in post audit to research Kellogg's post	

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		audit claims.	1.80
08-20-02	RD	Analyzed new Samsung data to see if it is in the correct format or in a format that we understand.	2.90
08-20-02	KH	Refined site listing and drafted email to Ragan Sossaman with additional sites and also sites to delete from listings sent previously.	3.10
08-20-02	KH	Reviewed invoices to be sent to Avista for creation of templates and arranged for delivery.	0.80
08-20-02	KH	Attended implementation meeting led by Ann Carey and Keith Bass of Avista.	3.00
08-20-02	KH	Discussions with Daryl Hurley, Jim Saviano and Glen Staten regarding Kimco-designated stores and status of lease rejections.	0.50
08-20-02	KH	Reviewed closed account listing and verified that accounts are closed in EQ system.	2.70
08-20-02	KH	Created reconciliation report for Avista's daily transactions.	0.90
08-20-02	MN	Research and discussions with David Ladd, Matt Wescott, APLLC team members regarding pre-petition payment requests paid without our knowledge.	2.30
08-20-02	MN	Designed flow chart depicting everyday processes after Avista implementation, including discussions with APLLC team member.	1.40

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08-20-02	MN	Reviewed status of payments for pre-petition liabilities.	0.90
08-20-02	MN	Reviewed pre-petition payment requests, including discussions with various Kmart personnel regarding pre-petition liabilities.	2.60
08-20-02	MN	Attended meeting with Ann Carey and Keith Bass from Avista Advantage.	2.20
08-20-02	MCH	Manual recon system development	2.80
08-20-02	MCH	Meeting with Bill Archambeau and Janice Chase re: recreated receivers	0.70
08-20-02	MCH	Claims team meeting: recon status	0.50
08-20-02	MCH	Review new Samsung data received	1.00
08-20-02	MCH	Conference call with Ethan Kim (Samsung International)	2.30
08-20-02	MCH	Extract American Greetings data	0.50
08-20-02	MCH	Work with Jenny Johnson to identify voided, pending, canceled checks to vendors	0.50
08-20-02	MCH	Perform initial recon for Sony Computer	1.50
08-20-02	CC	Reviewed notes and prepared agenda for the week.	0.50
08-21-02	DP	Various calls to Mike Han regarding Manual Recon	0.30
08-21-02	DP	Manual Reconciliation of Gold Force	4.80
08-21-02	DP	Worked on Unliquidated Claims for Cliff Campbell	3.40
08-21-02	CC	Reviewed Diane's review of a sample population of unliquidated claims and based on sample we need Trumbull to review all unliquidated claims.	1.20
08-21-02	CC	Finished up Qtr 3 and Qtr 4	

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Date	Consultant	Description of Services	Hours
08-21-02	CC	projections by vendor and designed 2 new reports by vendor and by Division showing projections and potential impact. Finished up second lien vendor report for terms change analysis. Started qtr 3 and qtr 4 projections by vendor using Makoro data by division.	2.10 4.30
08-21-02	CC	Continued working on vendor working group projects for metrics reporting and met with Ken A. to discuss specific report needed for Second Lien Vendors program.	3.10
08-21-02	CC	Claims Team conference call with Trumbull to discuss status and website capabilities and created new download for all claims and reviewed results.	2.70
08-21-02	RD	Importing of Universal, American Greetings, and Pepsi into all databases simultaneously on 3 different computers.	4.20
08-21-02	RD	Spoke with Tamara at Sony Computer trying to get their data in the correct requested format.	0.50
08-21-02	RD	Importing American Greetings vendor data and client data into their respective databases and running queries to perform reconciliation.	3.30
08-21-02	RD	Meeting with Steve Hamilton in A/P to discuss what they have done for American Greetings reconciliation	

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		and Samsung.	1.20
08-21-02	RD	Formatting American Greetings data prior to meeting with A/P to discuss their data.	0.70
08-21-02	RD	Importing Pepsi into live file database and running through all of the cleaning queries to continue reconciliation.	3.10
08-21-02	KH	Revised flowchart documenting processes for outsourcing utility payables under Avista.	1.10
08-21-02	KH	Discussions with Bill Archambeau and Kathi Askins regarding ACH setup and processing steps for payments to Avista.	0.80
08-21-02	KH	Refined site listing including discussions with Jim Saviano regarding status of stores excluded by Kimco.	2.40
08-21-02	KH	Researched Avista's relationship with Ocala Electric and discussed invoice handling with Sue Wardach at DC #8292, including discussions with Matt Wescott and Erica Johnson.	0.60
08-21-02	KH	Continued discussions with Kurt Ramlo regarding store #3536 and payment history for water and sewer services.	0.80
08-21-02	KH	Researched cap on logistics and transportation spending, including discussions with Kraig Fridley.	0.50
08-21-02	KH	Discussions with Erica Johnson regarding invoices that are keyed	

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		directly by the DC's. Requested copies of these invoices from the DC's.	0.50
08-21-02	KH	Discussions with and emails to and from Kurt Ramlo regarding Alabama Power and closed accounts.	0.70
08-21-02	KH	Reviewed listing of unknown sites received from Ragan Sossaman and discussed store statuses with Glen Staten and Jim Saviano.	2.20
08-21-02	MN	Prepared pre-petition summary report, including description of changes made to report due to reclassifications of pre-petition liabilities.	1.60
08-21-02	MN	Prepared and distributed pre-petition liability summary with detail report.	0.80
08-21-02	MN	Researched and reconciled inconsistencies in pre-petition liability database.	4.90
08-21-02	MN	Reviewed pre-petition liability payment requests, and the status of payments on pre-petition liabilities.	2.70
08-21-02	MCH	Review AP's recon analysis of American Greetings team	1.50
08-21-02	MCH	Review data extraction with claims team	1.00
08-21-02	MCH	Review files received from Samsung for John Bohntinsky meeting	1.00
08-21-02	MCH	Meeting with Steve Hamilton, Lily P., and Janice re: American	

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08-21-02	MCH	Greetings recon AP performed	1.30
08-21-02	MCH	Meeting with John Bohntinsky re: Samsung status and strategy	1.00
08-21-02	MCH	Review Sony Computer data received	0.50
08-21-02	MCH	Conference with Sony Computer to ensure valid data submission	0.80
08-21-02	MCH	Discuss Gold Force manual recon with team	0.50
08-21-02	MCH	"Clean" American Greetings vendor data	0.90
08-21-02	MCH	Work with utilities team on utilities reporting	1.00
08-21-02	MCH	American greetings recon	2.10
08-21-02	MCH	Universal Music & Video recon	2.00
08-22-02	DP	Worked on manual recon of Gold Force at night	2.30
08-22-02	DP	Continued manual reconciliation of Gold Force	4.10
08-22-02	CC	Worked on Fleming Switchback analysis and finished initial report and sent to Erik for review.	3.10
08-22-02	CC	Meeting with I.T. group in charge of merchandising system to request PO information by vendor.	1.50
08-22-02	CC	Conference call with Trumbull to discuss unliquidated claims and what we can do to have those claims reviewed by Trumbull to make sure there really are unliquidated.	1.00
08-22-02	CC	Updated second lien vendor report with additional information.	1.40
08-22-02	RD	Formatting individual Pepsi data files so they can be appended	

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		together.	3.60
08-22-02	RD	Finishing Pepsi hardline processing through live file database.	1.90
08-22-02	RD	Formatting and processing Sony Computer's vendor data.	1.40
08-22-02	RD	Extracting Pepsi's softline data from Mainframe system.	0.70
08-22-02	RD	Importing Pepsi's softlines data into LiveFile Database.	1.70
08-22-02	KH	Compiled invoices received directly from DC's and arranged for delivery to Avista, including discussions with Erica Johnson.	0.60
08-22-02	KH	Discussions with Matt Wescott, Erica Johnson and Sue Wardach (of #8292) regarding payment to Ocala utility.	0.50
08-22-02	KH	Prepared for and attended utility update meeting including conference call with Ragan Sossaman of Avista.	2.30
08-22-02	KH	Reviewed listing of properties with pending rejections and discussed payment of utilities with Jim Saviano.	1.10
08-22-02	KH	Received signed orders from Kurt Ramlo regarding Walnutport and Huntsville utilities and revised summary of requests for adequate assurance.	0.70
08-22-02	KH	Reviewed listing of terminated accounts and verified that they are closed in the EQ system.	2.30
08-22-02	KH	Discussions with Kurt Ramlo and Glen Staton regarding Alabama Power and	

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		terms of contract.	0.80
08-22-02	MN	Reviewed Facility IQ site.	0.90
08-22-02	MN	Discussion with APLLC team member regarding Avista implementation workplan.	0.70
08-22-02	MN	Attended utility update meeting.	1.10
08-22-02	MN	Prepared pre-petition payment status report and distributed to various Kmart personnel.	2.30
08-22-02	MN	Reviewed pre-petition payment liability payment requests, including discussions with Kmart personnel.	2.40
08-22-02	MN	Continued reconciliation of pre-petition database.	1.20
08-22-02	MCH	Build out match criteria 4 and ensure matches not due to null fields	3.80
08-22-02	MCH	Meeting with Lily P. and Janice in AP to discuss errors found in American Greetings data submitted	0.50
08-22-02	MCH	Add recon status to system forms/reports	1.40
08-22-02	MCH	Work with team on understanding new matching procedures	2.00
08-22-02	MCH	Reload vendor data to test new matching procedures	1.20
08-22-02	MCH	Vendor communication reporting	0.80
08-22-02	MM	Continued analyzing proof of claim data and assignment of codes for development of Initial Claims Analysis.	5.20
08-23-02	CC	Started working with analysis work	

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08-23-02	CC	Meade did and updated Trumbull download to include superseded claims.	1.60
08-23-02	RD	Spent time updating APLLC network for copies of all schedules and sofas, term info database.	1.40
08-23-02	RD	Running Pepsi's data through the vendor database.	2.00
08-23-02	RD	Tallying Pepsi's total claim from submitted bottler files.	0.70
08-23-02	RD	Conference call with Sony Music to discuss the format of their data and possibility of receiving it in a new format.	0.80
08-23-02	RD	Prepared spreadsheets showing status of prototype vendors.	0.60
08-23-02	RD	Documentation of inventory tracking system.	0.40
08-23-02	RD	Processing Mattel's vendor data in the vendor database.	1.00
08-23-02	KH	Researched proofs of claim filed by City of Cleveland and County of Summit relating to store #3536 and discussed with Kurt Ramlo.	0.50
08-23-02	KH	Met with Scott Gilbert and Bill Archanbeau to discuss accounting treatment for outsourced utility payments.	0.80
08-23-02	KH	Created summary of accounting treatment for utility processes.	1.10
08-23-02	KH	Discussions with Carol Zinnie regarding GL account to be used for Avista payments.	1.20

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08-23-02	MN	Discussion with Dave VanAcker regarding Intermodal Sales and Roadway Express pre-petition liability payments.	0.30
08-23-02	MN	Discussion with APLLC team member regarding Avista and team roles.	1.10
08-23-02	MN	Discussion with Daryl Hurley regarding cure claims.	0.20
08-23-02	MN	Reviewed payment requests and status of payments for pre-petition liabilities.	1.60
08-23-02	MCH	Research AP request types	0.70
08-23-02	MCH	Build status and contact form/reports	1.70
08-23-02	MCH	Build macros to automate procedures	1.80
08-23-02	MCH	Meeting with team to discuss development of advertising system for buyers	1.00
08-23-02	MCH	Conference call with American Greetings, Steve Hamilton, Lily P. re: recon	0.60
08-23-02	MCH	American Greetings data request	0.50
08-23-02	MCH	Create manual recon for Anchor Bay	1.40
08-23-02	MM	Continued analyzing proofs of claim and assignments of coding for purposes of the Initial Claims Analysis.	5.40
08-24-02	CC	Worked on claims database for Initial Claims Analysis and used matched table from Trumbull to update database. Pulled in Meade's objection work and updated status.	4.30
08-25-02	CC	Finished up matching table and	

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2000 Town Center, Suite 2400
Southfield, Michigan 48075
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Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Date	Consultant	Description of Services	Hours
		updates received from Dan. Created new spreadsheet that included matching information for Meade so he can continue his process. Had to send in 2 files due to size.	2.30
08-25-02	MCH	Build AP Request and Tracking System	2.50
08-25-02	MCH	Create reports for AP Request Dbase	1.00
08-26-02	DP	Reconciliation of Anchor Bay	6.20
08-26-02	AS	Discussion with Drew Lucas regarding the settlement of DataStar lien. Researched amounts of lien resolved. Emailed summary of settlement	0.70
08-26-02	CC	Worked on reconciling detailed scheduled information with actual schedules that were filed with the courts and got to balance for all 10 entities.	2.30
08-26-02	CC	Worked on claims analysis reports and determined which claims Meade was still missing, sent Meade a new file for further objection analysis on about 8000 claims.	2.10
08-26-02	CC	Created new cash report to analysis working capital if we stopped taking cash discount by vendor.	1.30
08-26-02	CC	Continued working on claims database by building categories table and assigning a category to all filed and scheduled claims. Also started reviewing claims analysis reporting to update as needed. Worked on summary report first.	3.10
08-26-02	RD	Updated contact log and inventory	

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Date	Consultant	Description of Services	Hours
08-26-02	RD	system with all correspondence from past week. This included inventorying Samsung and Pepsi data.	2.20
08-26-02	RD	Updated the new A/P request database to make sure that it has all of the requests we have received thus far.	1.90
08-26-02	RD	Met with claims team to discuss new A/P request database that we are implementing.	0.30
08-26-02	RD	Researching and documenting "Invoice Match Rate" information received from A/P.	0.70
08-26-02	RD	Responding to the claims hotline.	0.30
08-26-02	RD	Formatting Pepsi's data so that it may proceed through the reconciliation system.	0.70
08-26-02	RD	Researching Kimberly Clark's debit balance versus the credit balance that Kmart says they are in.	0.60
08-26-02	RD	Continued tallying Pepsi's total claim from the submitted bottler files.	1.50
08-26-02	RD	Received Samsung's final formatted data. Went through to ensure that it is in the correct format and manipulated it into a format that will run through our system.	2.00
08-26-02	KH	Prepared list of utilities with special treatment for payment, including discussions with Michelle Borowski and Julie Randall.	0.40
08-26-02	KH	Reviewed listing of unknown locations received from Ragan	

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Date	Consultant	Description of Services	Hours
08-26-02	KH	Sossaman, including discussions with Glen Staton and Jim Saviano. Reviewed file received from Randy Kent of all sites in LOCN. Reconciled to sites listings sent to Avista and created database.	1.30 3.10
08-26-02	KH	Prepared for and attended utility update meeting, including discussions with David Ladd.	1.50
08-26-02	KH	Reviewed Avista website and consolidated bills, including discussions with Ragan Sossaman regarding removing test files.	0.60
08-26-02	KH	Compiled deposit receipts received from utilities.	0.50
08-26-02	KH	Received email from Kurt Ramlo regarding orders entered 8/21/02. Updated summary of requests for adequate assurance and listing of scheduled payments.	0.90
08-26-02	MN	Discussion with APLLC team member regarding Avista Advantage implementation issues.	0.60
08-26-02	MN	Attended utility update meeting.	1.10
08-26-02	MN	Reviewed payments for pre-petition liabilities.	0.80
08-26-02	MN	Reviewed pre-petition payment requests, including discussions with David Ladd, Margie Spitzer and Darlene Donahue.	2.70
08-26-02	MN	Prepared for and attended utility update meeting.	1.20
08-26-02	MCH	Research potential Kimberly Clark	

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Re: Accounts Payable and Claims Analyses
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Date	Consultant	Description of Services	Hours
		double-dipping	1.50
08-26-02	MCH	Extract Mattel data	0.60
08-26-02	MCH	Clean Mattel vendor/client data	1.30
08-26-02	MCH	Create macros to execute cleaning queries	1.10
08-26-02	MCH	Execute Mattel initial recon	1.50
08-26-02	MCH	Discuss Anchor Bay manual recon with team	0.50
08-26-02	MCH	Review claims email and voice mail	1.00
08-26-02	MCH	Process and document Samsung International data received	2.50
08-26-02	MM	Continued review of all proofs of claim to complete net filed claims data set for Initial Claims Analysis.	4.20
08-26-02	MM	Review of filed claims to detect issues that need to be addressed including missing claims and unliquidated claims.	2.90
08-26-02	SS	Research utility bills to be sure utilities have been terminated at various store locations.	4.70
08-26-02	SS	Enter utility deposit receipts into spreadsheet.	1.00
08-27-02	JM	Reviewed documents outlining PwC approach, data acquisition and reconciliation filters	1.20
08-27-02	JM	R database tool for a/p reconciliation and associated documentation	1.30
08-27-02	JM	Read ap approach description and related memos	0.40
08-27-02	JM	Prepared for meeting with David Ladd	

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Date	Consultant	Description of Services	Hours
		and Scott Gilbert re short-term analysis planned and staffing for manual recon process	0.30
08-27-02	JM	Z Andersen News proposed settlement analysis	0.30
08-27-02	JM	M Erik Post Re: engagement responsibilities	0.70
08-27-02	JM	Prepared for meeting with AP personnel re: manual reconciliation process	0.80
08-27-02	DP	Finished reconciliation of Anchor Bay.	1.20
08-27-02	AS	Reviewed settlement letter for DataStar	1.50
08-27-02	CC	Finished redesigning Claims Summary report.	0.70
08-27-02	CC	Worked on reconciling detailed scheduled information with actual schedules that were filed with the courts and got to balance for all 10 entities.	3.70
08-27-02	RD	Retrieving hardline and softline duns for Anderson News, formatting and extracting that data from the Mainframe system.	0.80
08-27-02	RD	Researched Hershey's difference between what they sent and Kmart's live data.	0.60
08-27-02	RD	Bringing Samsung raw data files into the vendor database.	1.50
08-27-02	RD	Manual reconciliation of Anchor Bay.	2.10
08-27-02	RD	Kellogg manual reconciliation.	1.50
08-27-02	RD	Performed Combine and Pepsi softline	

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Date	Consultant	Description of Services	Hours
		extractions.	0.50
08-27-02	RD	Combine manual reconciliation.	0.80
08-27-02	RD	Updated contact log and document inventory.	0.50
08-27-02	RD	We received Kimberly Clark's data; acknowledged receipt, entered it into the inventory system and formatted it for processing.	1.10
08-27-02	RD	Analyzed match tables and linking the vendor and client table to the match tables.	0.70
08-27-02	RD	Combine and Pepsi softline extractions.	0.60
08-27-02	RD	Mattel reconciliation.	0.50
08-27-02	RD	Met with Mike to go through Master Claims database and make all of the updates to it.	1.30
08-27-02	KH	Created legend tables and queries for database of site locations.	3.50
08-27-02	KH	Discussion with Scott Daily regarding shutoff notice for Citizens utility.	0.30
08-27-02	KH	Discussions with Ragan Sossaman regarding templates created. Ran reports to understand missing invoices.	0.50
08-27-02	KH	Revised daily reconciliation input sheet for Avista transactions and distributed to team for comments.	0.50
08-27-02	KH	Discussions with Bill Archambeau and Julie Richman regarding ACH vs. wire information. Updated ACH template with Avista bank information.	0.60

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Date	Consultant	Description of Services	Hours
08-27-02	KH	Received signed orders for various utilities from Kurt Ramlo and updated summary of requests for adequate assurance.	0.60
08-27-02	KH	Discussion with Stephanie Miles regarding first day orders for facility maintenance. Researched orders using Pacer online system.	1.00
08-27-02	KH	Prepared reports for Oklahoma Gas & Electric which proposed an adjusted deposit amount based on the 3 month lookback provision. Drafted letter and faxed to utility and counsel, including discussions with David Ladd.	2.20
08-27-02	KH	Received file from Bill Archambeau of utility bills keyed directly into work tracking and compared to listing of closed stores.	0.70
08-27-02	MN	Contacted utility companies and Kmart stores regarding discrepancies of actual service address.	3.30
08-27-02	MN	Discussions with Sandee Tharpe regarding Sun Journal and Olympia Daily.	0.30
08-27-02	MN	Discussion and review of first day orders for facility maintenance with APLLC team member.	0.40
08-27-02	MN	Discussion with Crystal Chalker regarding Intermodal Sales.	0.20
08-27-02	MN	Discussions with Dave VanAcker regarding Intermodal Sales' pre-petition payment request.	0.40

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08-27-02	MN	Discussions with Kyle Smith regarding Piedmont Natural Gas.	0.30
08-27-02	MN	Discussions with APLLC team member regarding pre-petition payment requests over \$100,000.	0.40
08-27-02	MN	Created lien and logistics pre-petition liability payment summary, including discussions with Dieter Fugman.	1.30
08-27-02	MN	Worked with APLLC team member regarding data normalization in pre-petition liability database.	0.40
08-27-02	MN	Reviewed pre-petition liability payment requests and status of payments.	1.80
08-27-02	MCH	Update vendor contact/status logs	1.30
08-27-02	MCH	Trouble shoot Mattel recon	0.80
08-27-02	MCH	Internal team status meeting	1.00
08-27-02	MCH	Create macros to clean mainframe data	3.10
08-27-02	MCH	Work with recon team to begin researching vendors ready for manual recon	0.50
08-27-02	MCH	Meeting with Lisa Lewis and Joe Gazal to discuss AP Request System	0.50
08-27-02	MCH	Meetings with Dottie May and AP personnel to research potential Kimberly Clark double dipping	2.50
08-27-02	MCH	CAS team discussion	0.50
08-27-02	MCH	Review Anderson News claim	0.90
08-27-02	MCH	Bring new team member up to speed on recon	1.30
08-27-02	MCH	Clean Universal Music data	1.60

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Date	Consultant	Description of Services	Hours
08-27-02	MCH	Clean Thomas Nelson client data	1.00
08-27-02	MM	Analyzed filed claims and scheduled claims and identified additional matching of claims.	3.80
08-27-02	SS	Perform research to locate vendor numbers for those on prepetition payment list. Review AP detail to locate check numbers.	6.50
08-27-02	SS	Met with Mysti to learn computer process for looking up vendor numbers and AP detail.	0.50
08-27-02	SS	Research utility bills against closed store list to be sure utility services have been terminated.	4.50
08-28-02	JM	reviewed selection of sample reconciliation accounts.	0.20
08-28-02	JM	Analyzed critical vendor and lien data	0.70
08-28-02	JM	Meet with Yolanda and Jeff (Kmart A/P) to discuss reconciliation of test accounts	0.30
08-28-02	JM	Meet with Scott Gilbert and A/P team to discuss roll-out of reconciliation tool.	0.60
08-28-02	JM	Prepared for meeting with A/P personnel regarding reconciliation tool training.	0.60
08-28-02	JM	Review documentation related to hard line and soft line a/p data downloads.	0.50
08-28-02	JM	Reviewed payment reconciliation data.	0.40
08-28-02	JM	Met with Mysti to discuss status of vendor reconciliation process	0.40

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Date	Consultant	Description of Services	Hours
08-28-02	JM	Prepare for analysis of vendor reconciliation.	0.30
08-28-02	JM	Research poc and scheduled amounts, fdo payments and reconcile variances.	0.90
08-28-02	JM	Discussion with a/p personnel regarding FDO reconciliation questions and observations	0.70
08-28-02	JM	Research schedule and claimed amounts in Trumbull data	0.40
08-28-02	JM	Analyze frozen file payments for Meridian, Fleming and Handleman	0.60
08-28-02	JM	Review large payments made under FDO in comparison to flat and active files	0.70
08-28-02	JM	Analyze comparison of frozen file to live file for first day order vendors	1.20
08-28-02	JM	Reviewed Critical vendor and lien payment reconciliation data files.	1.80
08-28-02	JM	Review PwC documentation of prepetition payment requests	0.80
08-28-02	DP	Worked on assigning unique numbers to the M-Z list	3.20
08-28-02	DP	Worked on assigning unique numbers for the claims on the A - M list	4.30
08-28-02	CC	Continued researching claims report 5 and 6 on why not working and created reports package for reports 1 - 4 and sent to Meade and Erik for review.	2.10
08-28-02	CC	Updated database for all claims matching work Meade and Diane	

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Date	Consultant	Description of Services	Hours
		completed and updated database for some unliquidated claims that really had amounts.	1.80
08-28-02	CC	Researched why exhibits 5 and 6 were not working after reformatting.	1.40
08-28-02	CC	Continued working on reformatting claims analysis reporting to work for Kmart. Finished reports 2, 3 and 4.	4.30
08-28-02	RD	Updated the contact log and inventory system.	0.70
08-28-02	RD	Ran samples of Goldforce reports (entire package with all of the detail reports).	0.60
08-28-02	RD	Formatting Sony Music's revised data so it can be processed.	0.90
08-28-02	RD	Put together presentation for the vendor sub committee meeting	1.20
08-28-02	RD	Spoke with David at Pepsi to give an update and request more information. Then I put together a summary of our conversation and request for David.	1.00
08-28-02	RD	Processing Samsung's data through the reconciliation system.	3.50
08-28-02	RD	Comparing Anderson News data to what Kmart shows in their system.	0.60
08-28-02	RD	Appended the 8 Samsung files to one file for processing including significant formatting.	1.30
08-28-02	RD	Exported Anderson News data and running through reconciliation databases.	0.80
08-28-02	KH	Discussions with California Water	

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Date	Consultant	Description of Services	Hours
08-28-02	KH	Service regarding past due amounts. Researched invoice and payment history.	0.50
08-28-02	KH	Emails to and from Ragan Sossaman regarding revisions to site listing and ideas for handling invoices on closed stores.	1.10
08-28-02	KH	Discussion with Julie Randall regarding human resources issues and team meetings to discuss transition.	0.70
08-28-02	KH	Discussion with Kraig Fridley regarding various prepetition issues.	0.40
08-28-02	KH	Received voicemail from Amy Anger regarding Rock Springs Utilities and past due balances.	0.20
08-28-02	KH	Worked with Cathy Jump and Steve Hamilton to research payments to Hussman Corp.	0.40
08-28-02	KH	Researched payment history to Hussman Corp for Brian Thompson from Skadden, including discussions with Brian.	3.40
08-28-02	KH	Prepared for and attended utility team meeting including discussions with Beverly Jones and Tracy Wehner regarding shutoff notices.	0.60
08-28-02	KH	Received deposit refund from Consumers and discussed with David Ladd. Updated listing of scheduled payments and refunds.	0.40
08-28-02	KH	Emails to and from Glen Staton and Ragan Sossaman regarding DTE and	

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Date	Consultant	Description of Services	Hours
		Commonwealth Edison accounts for closed stores. Sent listing of unknown addresses to Glen Staton for resolution.	0.50
08-28-02	MN	Researched and reviewed payments to Hussman.	1.30
08-28-02	MN	Continued preparation of lien and logistics payment summary.	1.60
08-28-02	MN	Discussions with APLLC team member regarding issues surrounding pre-petition liabilities.	0.70
08-28-02	MN	Prepared pre-petition liability payment summary with detail report, including discussion with APLLC team member.	0.70
08-28-02	MN	Prepared pre-petition liability payment summary report.	1.10
08-28-02	MN	Reviewed pre-petition liability payment requests and status of payments.	2.10
08-28-02	CAC	Assisted claims team with claims system issues.	0.30
08-28-02	MCH	Create manual recon for Combine	1.20
08-28-02	MCH	Conference call with Hershey re: data request	0.50
08-28-02	MCH	Prepare recon system for presentation to Merchandise Payables Team	1.00
08-28-02	MCH	Meeting with Merchandise Payables Team to discuss manual recon	0.80
08-28-02	MCH	Outline presentation for internal team re: claims analysis	1.00
08-28-02	MCH	Meeting with PWC; Reclamation hand	

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Date	Consultant	Description of Services	Hours
		off	1.70
08-28-02	MCH	Samsung International data manipulation	3.00
08-28-02	MM	Continued analysis of claims system and development of programs to develop Initial Claims Analysis.	3.30
08-28-02	SS	Research utility bills at closed stores to be sure service has been terminated.	6.80
08-28-02	SS	Perform internet and telephone research to correct service address discrepancies on utility bills.	2.00
08-28-02	SS	Engage in telephone conversations with utility companies to terminate service at closed stores.	1.00
08-28-02	SS	Engage in telephone conversations with utility companies to correct store numbers on billings.	0.50
08-29-02	JM	Document Meridian questions from Trumbull data.	0.40
08-29-02	JM	Review Intermodal fdo payment documentation.	0.60
08-29-02	JM	Prepare memo and accompanying documentation re: Anderson News	1.30
08-29-02	JM	Prepare form and get picture for facility access	0.30
08-29-02	JM	Prepare analysis of historical payments to Anderson News	0.70
08-29-02	JM	Analyze downloaded a/p data to determine appropriate approach to data queries.	0.70
08-29-02	JM	Review reconciliation data files.	0.20
08-29-02	JM	Analyze proposed settlement doc for	

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Date	Consultant	Description of Services	Hours
		Andersen News	0.80
08-29-02	JM	Review and analyze database queries for fdo payments.	0.70
08-29-02	DP	Started work on reconciliation of Mattel	3.40
08-29-02	CC	Worked on downsizing claims database so I could send to Meade via email and created smaller version with just critical stuff he needed and sent.	1.70
08-29-02	RD	Calculating Pepsi's proof of claim and frozen amount by bottler.	2.40
08-29-02	RD	Compiled live and scheduled amounts for prototype vendors for the presentation.	2.10
08-29-02	RD	Updated the contact log and document inventory.	0.40
08-29-02	RD	Received an A/P request from Aladdin Fragrances. Input their request into our A/P request database.	0.40
08-29-02	RD	Brought Sony Music through the vendor database in order to move to the match database.	0.60
08-29-02	RD	Analyzed new files that Pepsi has sent to the team.	0.60
08-29-02	RD	Built timeline of our processes for presentation on Wednesday.	1.10
08-29-02	RD	Organizing a memo with Pepsi's status to be provided to Skadden.	0.40
08-29-02	RD	Extracting softline data for CR Gibson and Thomas Nelson.	0.30
08-29-02	RD	Formatting and sending Anderson News data to Jason for his analysis.	0.50

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08-29-02	KH	Various discussions with Scott Daily and Glen Staton regarding shutoff and termination issues.	0.40
08-29-02	KH	Worked with Julie Randall to create Quick Reference Guide for Facility IQ to distribute to phone center and stores.	1.60
08-29-02	KH	Prepared for and attended utility update meeting, including conference call with Ragan Sossaman and Sherry Cook of Avista.	1.80
08-29-02	KH	Prepared for and attended utility team meeting to discuss transition plant and outline daily responsibilities.	0.60
08-29-02	KH	Prepared for and attended meeting with phone center to discuss future handling of utility calls.	1.20
08-29-02	KH	Various calls to utilities regarding prepetition past due balances and old/new account numbers.	2.20
08-29-02	KH	Revised site listing to include Yes/No column for Avista Pays and distributed to utility team, including discussion with Julie Randall.	0.60
08-29-02	KH	Various calls to utilities regarding shutoff notices and past due balances.	1.60
08-29-02	MN	Researched pre-petition payments to Superior Dairy.	1.30
08-29-02	MN	Discussions with Dave VanAcker regarding Intermodal Sales.	0.40

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08-29-02	MN	Attended utility update meeting.	1.10
08-29-02	MN	Prepared for and attended meeting with Kmart utility team regarding new roles and responsibilities.	0.70
08-29-02	MN	Prepared for and attended meeting with Call Center regarding their roles during and after utility transition to Avista Advantage.	0.90
08-29-02	MN	Discussions with Michael Daniel, Daniel Lieberman and David Ladd regarding pre-petition payments to Superior Dairy.	0.70
08-29-02	MN	Continued preparation of lien and logistics payment summary report, including discussions with Dieter Fugman.	1.90
08-29-02	MN	Reviewed status of pre-petition payments.	0.60
08-29-02	MN	Discussions with Sandee Tharpe and APLLC team members regarding remaining pre-petition advertising payments.	0.80
08-29-02	CAC	Provided information to claims team for summary level analyses.	1.70
08-29-02	MCH	Up load Thomas Nelson data	1.00
08-29-02	MCH	Create manual recon for Mattel	0.80
08-29-02	MCH	Clean and adjust vendor data	1.50
08-29-02	MCH	Run Samsung International electronic recon	2.50
08-29-02	MCH	Work with Steve Hamilton re: manual recon planning	0.80
08-29-02	MCH	Create presentation for Sept. 3rd internal status meeting	1.50

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2000 Town Center, Suite 2400
Southfield, Michigan 48075
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Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48084

Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Date	Consultant	Description of Services	Hours
08-29-02	MCH	Develop recon reports	1.00
08-29-02	MCH	Sony Music Recon	1.20
08-29-02	MM	Review of first draft of initial claims analysis and identification of areas for further analysis.	2.20
08-29-02	MM	Executed various programs to calculate anomalies and revisions and tests of draft Initial Claims Analysis.	4.60
08-29-02	SS	Perform internet and telephone research to correct service address discrepancies on utility bills.	2.00
08-29-02	SS	Engage in telephone conversations with utility companies to terminate service at closed stores.	2.00
08-29-02	SS	Research utility bills to be sure service has been terminated at closed stores.	5.00
08-30-02	JM	Review draft presentation for 9/3 meeting and reconcile hard line amounts to other materials	0.60
08-30-02	JM	Review general bankruptcy presentation for incorporation into K-Mart meeting materials	1.20
08-30-02	DP	Worked on the claims of Bank of New York, and other bank entities.	6.20
08-30-02	RD	Compiling the detail behind Bank of New York's claim amounts and meeting with Meade and Mike to analyze the differences.	3.70
08-30-02	RD	Matching the schedule database to the schedules produced by PwC.	1.80
08-30-02	RD	Putting together spreadsheet with	

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Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Date	Consultant	Description of Services	Hours
08-30-02	RD	all of their long term debt components with the length of the debt and the interest rate. Researching the long term debt components of Kmart's scheduled liability.	2.60 1.30
08-30-02	KH	Various emails to and from Karnie Brinker and Ragan Sossaman regarding implementation issues and access rights.	0.80
08-30-02	KH	Discussions with Faye of Ameren CIPS regarding payment transfer on account and resulting late fees. Reviewed documentation received from Ameren CIPS.	0.70
08-30-02	KH	Discussions with Ragan Sossaman regarding handling of landlord-billed utilities and sample address change letter.	0.50
08-30-02	KH	Prepared reports for potential recalculation of SCE security deposit, including discussions with Michelle Borowski.	0.80
08-30-02	KII	Discussions with Tracy Wehner regarding daily responsibilities and management of Avista processes.	0.70
08-30-02	MN	Updated flowchart detailing daily utility processes.	0.40
08-30-02	MN	Discussions with Michael Daniel and Kmart personnel regarding pre-petition liability payments.	0.40
08-30-02	MN	Contacted utility vendors regarding termination of accounts.	2.10

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Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Date	Consultant	Description of Services	Hours
08-30-02	MN	Reviewed pre-petition payment requests and status of payments.	1.60
08-30-02	CAC	Modified reporting in claims system in preparation for initial claims analysis meeting.	4.30
08-30-02	MCH	Adjust recon reports to show detail	1.50
08-30-02	MCH	Meeting with team re: claim analysis	2.50
08-30-02	MCH	Work with team to learn claims system	2.00
08-30-02	MCH	Claims analysis and reporting	1.50
08-30-02	MCH	Research pre-petition payments and their effect on frozen/live files	0.70
08-30-02	MCH	Run Sony Computer recon procedures	1.00
08-30-02	MM	Working sessions with staff regarding claims database system, Initial Claims Analysis, and various steps to continue development of Initial Claims Analysis.	5.30
08-30-02	MM	Review of long-term debt in schedules vs. claims filed.	2.20
08-30-02	SS	Research utility bills to be sure service has been terminated at closed stores.	3.50
08-30-02	DF	Worked on reconciliation of Mattel	2.30
08-31-02	MM	Continued to program database and development of Initial Claims Analysis calculating high case and low case claims exposure and identification of primary reconciling claims.	5.40

Total Hours ----- 1059.90 =====

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Invoice # 13454796-9

Re: Accounts Payable and Claims Analyses
Client/Matter # 1964-00016

Fee Recap:

Consultant	Hours	Rate	Amount
Mysti Newberry	156.50	\$ 165.00	\$ 25,822.50
Diane Peppers	51.20	\$ 165.00	\$ 8,448.00
Sarah Sanderson	40.00	\$ 165.00	\$ 6,600.00
Michael C. Han	222.20	\$ 235.00	\$ 52,217.00
Ryan Dalton	192.30	\$ 235.00	\$ 45,190.50
Cliff Campbell	136.10	\$ 300.00	\$ 40,830.00
Adam Sanderson	4.60	\$ 300.00	\$ 1,380.00
Jason Muskovich	23.60	\$ 300.00	\$ 7,080.00
Kerri Hook	160.00	\$ 300.00	\$ 48,000.00
Charles A Cipione	8.80	\$ 400.00	\$ 3,520.00
Meade Monger	64.60	\$ 520.00	\$ 33,592.00
Total Hours & Fees	1059.90		\$ 272,680.00

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Troy, MI 48084

Invoice # 13454796-10

Re: Executory Contracts
Client/Matter # 1964-00017

Date	Consultant	Description of Services	Hours
08-06-02	RRV	Discussions with M.Bennett and A.Vido, HR regarding car lease program.	0.50
08-06-02	RRV	Calculated August invoice per GR amendment to lease program.	1.50
		Total Hours	----- 2.00 =====

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Troy, MI 48084

Invoice # 13454796-10

Re: Executory Contracts
Client/Matter # 1964-00017

Fee Recap:

Consultant	Hours	Rate	Amount
Richard R. Jr. Vanderbeek	2.00	\$ 340.00	\$ 680.00
Total Hours & Fees	2.00		\$ 680.00

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Mr. James Adamson, Chairman and CEO
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Troy, MI 48084

Invoice # 13454796-11

Re: Vendor Management
Client/Matter # 1964-00018

Date	Consultant	Description of Services	Hours
08-01-02	TAM	Phone call with J. Peterson re: PWC workpapers	0.40
08-01-02	TAM	Phone call with S. Gumbs re: PWC workpapers	0.60
08-01-02	TAM	Phone call with L. Hiestan re: PWC workpapers	0.40
08-01-02	TAM	Phone call with J. Bohntinsky re: video vendors	0.60
08-01-02	TAM	Phone call with M. Wescott re: US Trustee payment	0.40
08-01-02	TAM	Phone call with T. Zielecki re: P&G terms	0.30
08-01-02	TAM	Phone call with K. Prasifka re: Trumbull sales	0.40
08-01-02	TAM	Met with J. Mishplon re: property tax rebate	0.60
08-01-02	TAM	Phone call with M. Wescott re: key OCP vendor procedures	0.40
08-01-02	TAM	Phone call with K. Ritter of CIT re: weekly factor flash report	0.40
08-01-02	TAM	Met with J. Buehler, J. Bohntinsky and T. Stenger re: vendor credit limit issues and video vendors	2.10
08-02-02	TAM	Phone call with M. Kriendler re: retained professional fees and OCP vendors	0.80
08-02-02	TAM	Met with K. Andrysiak re: L communications on potential restatement	0.70
08-02-02	TAM	Met with T. Stenger re: L Columbia and Disney negotiations	0.80
08-02-02	TAM	Phone call with C Reining re: GECC factor letter	0.70

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Invoice # 13454796-11

Re: Vendor Management
Client/Matter # 1964-00018

Date	Consultant	Description of Services	Hours
08-02-02	TAM	Phone call with R. Bowring re: Columbia credit limit	0.80
08-02-02	TAM	Phone call with M. Hamood reL collecting A/R balances	0.70
08-02-02	TAM	Met with B. House re: A/P process changes	1.40
08-02-02	TAM	Phone call with D. Ladd re: HSBC meeting	0.60
08-02-02	TAM	Analyzed Disney credit exposure	1.70
08-02-02	TAM	Phone call with R. Hanson re: Disney credit limit	0.80
08-02-02	TAM	Phone call with J. Buehler reL Columbia and Disney	0.60
08-02-02	TAM	Phone call with D. Ladd re: Vtch vendor payments	0.40
08-05-02	TAM	Review status of outstanding vendor issues	1.30
08-05-02	TAM	Phone call with D. Ladd re: factor letter issues	0.70
08-05-02	TAM	Phone call with J. Kelley re: retained professional reports	0.60
08-05-02	TAM	Attended Mom & Baby pre-meeting hosted by R. Allen	1.80
08-05-02	TAM	Phone call with B. house re: claims reconciliation	0.70
08-05-02	TAM	Reviewed OCP spending report	1.10
08-05-02	TAM	Reviewed retained professionals report	1.30
08-05-02	TAM	Review weekly consignment report	1.10
08-05-02	TAM	Prepared analysis of 3M credit exposure	1.20
08-05-02	TAM	Met with J. Bohntinsky re: update on Buena vista and Columbia	0.60

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Re: Vendor Management
Client/Matter # 1964-00018

Date	Consultant	Description of Services	Hours
08-06-02	TAM	Review second lien program participant details	1.40
08-06-02	TAM	Phone call with B. House re: second lien program	0.70
08-06-02	TAM	Phone call with B. Sachs re: Arden vendor issues	0.60
08-06-02	TAM	Phone call with B. Schaub re: Perego vendor concerns	0.60
08-06-02	TAM	Met with E. Post re: developing metrics on vendor credit limits	1.20
08-06-02	TAM	Phone call with D. Adduci re: collection of vendor A/R	0.90
08-06-02	TAM	Phone call with J. Bohntinski re: video vendors	0.80
08-06-02	TAM	Phone call with C. Reiney re: GECC concerns with factor letter	0.40
08-06-02	TAM	Phone call with D. Ladd re: factor letter concerns	0.80
08-06-02	TAM	Phone call with B. Banholzer re: 3M credit proposal	0.70
08-07-02	TAM	Met with K. Andrysiak re: factor issues	0.90
08-07-02	TAM	Phone call with D. Liberman re: PACA and reclamation settlements	0.70
08-07-02	TAM	Phone call with R. Hutchison re: retained professional vendor payments	0.40
08-07-02	TAM	Review advertising vendor pre-petition payments	0.70
08-07-02	TAM	Met with T. Stenger and K. Andrysiak re: vendor metrics	1.80
08-07-02	TAM	Analyzed pre-petition vendor payments	1.40

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Re: Vendor Management
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Date	Consultant	Description of Services	Hours
08-07-02	TAM	Phone call with J. Buehler re: Arden vendor background	0.70
08-07-02	TAM	Met with E. Post re: vendor metrics	1.10
08-07-02	TAM	Phone call with B. Banholzer re: 3M vendor issues	0.70
08-08-02	TAM	Draft memo summarizing individual vendor situations	1.40
08-08-02	TAM	Draft memo on vendor action team	1.60
08-08-02	TAM	Met with J. Buehler re: updates on vendor shipment issues and credit limit issues	1.40
08-08-02	TAM	Met with B. Sachs and J. Cornell of Arden re: credit limit issues	1.90
08-08-02	TAM	Phone call with B. House re: trade group meeting	0.60
08-08-02	TAM	Phone call with J. Buehler re: Buena Vista shipments	0.40
08-08-02	TAM	Met with K. Andrysiak re: Sony Confidentiality Agreement	0.60
08-08-02	TAM	Met with K. Andrysiak and E. Post re: vendor metrics	1.40
08-08-02	TAM	Met with D. Ladd and L. Carson re: factor letters	1.20
08-09-02	TAM	Phone call with A.M. Kehoe re: status of 3M vendor negotiations	0.60
08-09-02	TAM	Phone call with T. Stenger re: changes to and distribution of vendor action team memo	0.40
08-09-02	TAM	Phone call with K. Lindsey re: changes to and distribution of vendor action team memo	0.40
08-09-02	TAM	Phone call with K. Ritter of CIT re: factor issues	0.60

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Re: Vendor Management
Client/Matter # 1964-00018

Date	Consultant	Description of Services	Hours
08-12-02	TAM	Phone call with A. Lundquist re: professional fee reporting	0.30
08-12-02	TAM	Phone call with C. Cato re: consignment vendors	0.30
08-12-02	TAM	Phone call with T. Stenger re: Sony information request	0.40
08-12-02	TAM	Phone call with M. Gluck re: Buena Vista request to allow AIG access to workbench data	0.60
08-12-02	TAM	Review summary schedule of professional fees	1.10
08-12-02	TAM	Phone call with A. Lundquist re: summary schedule of retained professional fees	0.60
08-12-02	TAM	Attended B. Underwood staff meeting and introduced Vendor Action Team	0.90
08-12-02	TAM	Phone call with D. Ladd re: B. Underwood staff meeting	0.30
08-12-02	TAM	Prepare comments for presentation on Vendor Action Team at B. Underwood staff meeting	0.90
08-13-02	TAM	Met with R. Hutchison re: professional fee payments	0.40
08-13-02	TAM	Phone call with R. Bowring re: Columbia Trista vendor agreement	0.30
08-13-02	TAM	Phone call with F. Hirsch re: Panama Jack consignment vendor payment	0.60
08-13-02	TAM	Phone call with L. Heistand re: consignment vendors	0.80
08-13-02	TAM	Phone call with A.M. Kehoe re: 3M credit limits	0.70
08-13-02	TAM	Phone call with B. Banholzer re: 3M credit limits	0.80

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Re: Vendor Management
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Date	Consultant	Description of Services	Hours
08-13-02	TAM	Attended Mom & Baby vendor meeting	2.40
08-14-02	TAM	Analyzed 3M purchase reduction	1.30
08-14-02	TAM	Phone call with J. Bohntinski re: Fox credit limit and terms	0.40
08-14-02	TAM	Phone call with J. Buehler re: Arden vendor issues	0.40
08-14-02	TAM	Met with T. Stenger re: Fox and Arden vendor issues and Vendor Action Teams	2.30
08-14-02	TAM	Phone call with F. Hirsch re: Panama Jack consignment account	0.40
08-14-02	TAM	Phone call with E. Cropper re: Panama Jack consignment account	0.30
08-14-02	TAM	Phone call with J. Barrett re: Fox credit limit and terms	0.40
08-14-02	TAM	Phone call with D. Schenk re: Fox credit limit and terms	0.40
08-14-02	TAM	Phone call with J. Bohntinski re: Fox credit limit and terms	0.40
08-15-02	TAM	Met with R. Hutchison re: IBM payment demands	0.60
08-15-02	TAM	Phone call with P. Lozier re: IBM payment demands	0.40
08-15-02	TAM	Met with B. Mayfair re: IBM payment demands	0.90
08-15-02	TAM	Draft letter to Columbia Trista	1.20
08-15-02	TAM	Phone call with R. Cunningham re: Columbia Trista	0.40
08-15-02	TAM	Attended CFO staff meeting	1.80
08-15-02	TAM	Met with B. House re: meeting with J Burk vendor group	0.60
08-15-02	TAM	Phone call with K. Sitomer re: Alarmex	0.60

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Date	Consultant	Description of Services	Hours
08-15-02	TAM	Phone call with E. Cropper re: Panama Jack account	0.40
08-15-02	TAM	Attend vendor action team meeting	1.70
08-15-02	TAM	Review agenda for vendor action team meeting	0.60
08-16-02	TAM	Phone call with R. Hutchison and P. Lozin re: IBM demand for CIA payments	0.60
08-16-02	TAM	Phone call with T. Peterson, R. Hutchison D. Crozier re: IBM demand for CIA payments	0.90
08-16-02	TAM	Phone call with M. McDermott re: changes to consignment motion	0.80
08-16-02	TAM	Review draft court filing on consignment motion	1.30
08-16-02	TAM	Draft letter to Arden responding to request for take or pay contract	1.10
08-16-02	TAM	Phone call with F. Hirsh re: Panama Jack consignment claim	0.30
08-16-02	TAM	Phone call with E. Fost re: vendor metrics	0.60
08-16-02	TAM	Phone call with S. Jacobson, M. Casterline re: Arden letter requesting take or pay contract	0.60
08-16-02	TAM	Phone call with J. Connell re: Arden request for take or pay contract	0.40
08-16-02	TAM	Review pre-petition payments to identify July payments	0.90
08-16-02	TAM	Met with K. Andrysiak re: change in A/P balance in July	0.80
08-16-02	TAM	Phone call with T. Zielecki re: change in A/P balance in July	0.40
08-16-02	TAM	Phone call with A. Koch re: change	

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Re: Vendor Management
Client/Matter # 1964-00018

Date	Consultant	Description of Services	Hours
		in A/P balance in June	0.40
08-19-02	TAM	Met with R. Hutchison re: professional fees	0.70
08-19-02	TAM	Phone call with R. Hutchison re: IBM payment demands	0.60
08-19-02	TAM	Met with K. Andrysiak re: IBM payment demands	0.80
08-19-02	TAM	Phone call with L. Heistand re: Columbia Trista letter	0.60
08-19-02	TAM	Phone call with J. Biddolph re: 3M vendor payments	0.30
08-19-02	TAM	Phone call with B. Banholzer re: 3M vendor agreement	0.70
08-19-02	TAM	Phone call with J. Dillon re: Buena Vista returns	0.70
08-19-02	TAM	Phone call with D. Ladd re: Buena Vista returns	0.80
08-19-02	TAM	Phone call with J. Connell re: Arden letter	0.70
08-20-02	TAM	Met with T. Stenger re: vendor terms	0.40
08-20-02	TAM	Phone call with D. Liberman re: PACA claims	0.30
08-20-02	TAM	Met with A. Lundquist re: professional fees	0.60
08-20-02	TAM	Phone call with T. Zielecki re: JRA vendor shipments	0.40
08-20-02	TAM	Phone call with L. Carson re: CIT non-notice claim information	0.40
08-20-02	TAM	Phone call with E. Cropper re: Panama Jack claim	0.60
08-20-02	TAM	Phone call with B. Mayville re: GECC lease rejection	0.60
08-20-02	TAM	Phone call with M> McDermott re:	

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Date	Consultant	Description of Services	Hours
08-20-02	TAM	GECC lease rejection Phone call with B. Mayville re: GECC POS lease rejection	0.60 0.70
08-20-02	TAM	Phone call with P. Losin re: IBM request for DIP rate	0.40
08-20-02	TAM	Phone call with H. Cruz of GECC re: POS lease rejection	0.60
08-20-02	TAM	Phone call with Ron Cunningham re: Columbia Trista	0.40
08-20-02	TAM	Review memo on JRA shipments	0.40
08-20-02	TAM	Phone call with J. Connell of Arden re: non-cancelable P.O.	0.70
08-20-02	TAM	Draft memo to S. Jacobson, M. Casterline and D. Blume re: Arden	0.40
08-20-02	TAM	Phone call with J. Connell re: Arden vendor concerns	0.60
08-20-02	TAM	Phone call with C. Cato re: Panama Jack merchandise receipts	0.40
08-20-02	TAM	Draft changes to Columbia Trista letter	0.40
08-20-02	TAM	Phone call with J. Dillon re: Buena Vista product returns	0.60
08-20-02	TAM	Phone call with D. Ladd re: 3M payments	0.40
08-20-02	TAM	Phone call with P. Lipnick re: 3M payments	0.40
08-21-02	TAM	Review vendor return motion	0.80
08-21-02	TAM	Met with T. Stenger, T. Zielecki, A. Kavas, K Andrysiak re: efforts to maintain vendor terms	1.90
08-21-02	TAM	Met with D. Ladd, R. Cunningham and S. Rumps re: Buena Vista	1.10
08-21-02	TAM	Phone call with E. Cropper re:	

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Re: Vendor Management
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Date	Consultant	Description of Services	Hours
		Panama Jack payment	0.40
08-21-02	TAM	Phone call with D. Blume re: Arden	0.40
08-21-02	TAM	Phone call with J. Connell re: Arden	0.80
08-21-02	TAM	Phone call with C. Cato re: Panama Jack consignment shipments	0.60
08-21-02	TAM	Phone call with J. Bohntinski re: video vendors	0.30
08-21-02	TAM	Met with E. Post re: vendor terms data and analysis	1.30
08-21-02	TAM	Phone call with A. Lundquist re: professional fees	0.40
08-21-02	TAM	Phone call with R. Cunningham re: Buena Vista	0.60
08-21-02	TAM	Phone call with L. Heistand re: Panama Jack Consignment agreement	0.40
08-22-02	TAM	Phone call with J. Bohntinski re: Columbia Trista letter	0.70
08-22-02	TAM	Phone call with L. Lewis re: new factor letters	0.60
08-22-02	TAM	Phone call with L. Carson re: Columbia Trista letter	0.60
08-22-02	TAM	Phone call with D. Blume re: Arden	0.60
08-22-02	TAM	Phone call with J. Bohntinski re: video vendors	0.60
08-22-02	TAM	Review Vendor Return Program documentation	1.20
08-22-02	TAM	Phone call with K. Clark re: Buena Vista vendor returns	0.90
08-22-02	TAM	Met with R. Cunningham re: Buena Vista vendor returns	0.90
08-22-02	TAM	Phone call with S. Rumps re: data on Buena Vista returns	0.60
08-22-02	TAM	Met with D. Ladd re: Buena Vista	

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Mr. James Adamson, Chairman and CEO
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Troy, MI 48064

Invoice # 13454796-11

Re: Vendor Management
Client/Matter # 1964-00018

Date	Consultant	Description of Services	Hours
		vendor returns	0.90
08-22-02	TAM	Phone call with L. Heistand re: Buena Vista vendor returns	0.40
08-22-02	TAM	Met with A. Buckley re: Buena Vista factor access agreement	0.80
08-22-02	TAM	Phone call with K. Clark re: Buena Vista vendor returns	0.90
08-22-02	TAM	Met with R. Hutchison re: IBM	1.10
08-22-02	TAM	Met with T. Stenger, B. Underwood, A. Koch re: trade credit and liquidity	1.20
08-23-02	TAM	Met with R. Hutchison re: IBM, Fee Review Committee, Trumbull	1.20
08-23-02	TAM	Phone call with R. Cunningham re: video vendors	0.70
08-23-02	TAM	Phone call with D. Blume re: Arden	0.60
08-23-02	TAM	Review monthly factor presentation	1.60
08-23-02	TAM	Phone call with D. Ladd re: GMAC factor issues	0.70
08-23-02	TAM	Met with K. Andrysiak re: GMAC factor issues	0.80
08-23-02	TAM	Draft memo to A. Lipkind re: Buena Vista vendor returns	1.20
08-23-02	TAM	Phone call with K. Clark and A. Lipkind re: Buena Vista vendor returns	0.90
08-23-02	TAM	Phone call with G. Imbrulia re: CIT factors	0.60
08-23-02	TAM	Phone call with M. Barrett re: factor letter	0.60
08-23-02	TAM	Phone call with D. Blume re: JRA meeting	0.70
08-26-02	TAM	Met with T. Stenger re: status on	

AP SERVICES, LLC

2000 Town Center, Suite 2400
Southfield, Michigan 48075
Telephone (248) 358-4420
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Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48084

Invoice # 13454796-11

Re: Vendor Management
Client/Matter # 1964-00018

Date	Consultant	Description of Services	Hours
08-26-02	TAM	vendor situations	1.20
		Phone call with L. Carson re: factor letters	0.60
08-26-02	TAM	Phone call with J. Bohntinski re: Columbia Trista	0.40
08-26-02	TAM	Met with P. Paquette merchant organization re: vendor terms	1.70
08-26-02	TAM	Phone call with L. Lewis re: GMAC	0.60
08-26-02	TAM	Phone call with S. Hamilton re: GMAC	0.60
08-26-02	TAM	Phone call with D. Ladd re: Panama Jack status	0.70
08-26-02	TAM	Reviewed invoice detail for Panama Jack account	0.80
08-26-02	TAM	Phone call with E. Cropper re: Panama Jack	0.40
08-26-02	TAM	Phone call with D. Hunnady Re: Arden	0.60
08-26-02	TAM	Phone call with B. Bahnholzer re: 3M	0.60
08-26-02	TAM	Phone call with J. Bohntinski re: video vendors	0.60
08-26-02	TAM	Phone call with T. Long re: Phillips credit insurance	0.70
08-26-02	TAM	Met with J. Connell, D. Hunnady, M. Casterline re: Arden	1.30
08-26-02	TAM	Met with E. Post re: Fleming working capital analysis	0.70
08-26-02	TAM	Phone call with M. Umanoff re: GMAC factoring	0.60
08-26-02	TAM	Phone call with E. Post re: Trumbull - claims reconciliation	0.60
08-26-02	TAM	Phone call with M. Casterline re: Arden, JRA	0.60
08-27-02	TAM	Prepare follow up tasks from vendor team meeting	0.80

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Re: Vendor Management
Client/Matter # 1964-00018

Date	Consultant	Description of Services	Hours
08-27-02	TAM	Phone call with E. Cropper re: Panama Jack consignment amount	0.40
08-27-02	TAM	Met with E. Fundido and T. Zielecki reL vendor metrics	1.20
08-27-02	TAM	Phone call with R. Cunningham re: Fox video	0.60
08-27-02	TAM	Phone call with M. McDermott re: consignment claims	0.30
08-27-02	TAM	Phone call with M. Gluck re: De Minimus settlements	0.60
08-27-02	TAM	Phone call with D. Liberman re: PACA settlements	0.40
08-27-02	TAM	Phone call with L. Leonard re: De Minimus tracking	0.40
08-27-02	TAM	Phone call with S. Turkish re: Sterling Factors	0.40
08-27-02	TAM	Attended meeting with N. Just and A.M. Kehoe re: credit limits and payment terms	1.80
08-27-02	TAM	Attended meeting with corporate purchasing re: terms and credit limits	1.10
08-27-02	TAM	Attended CEO Forum	1.60
08-27-02	TAM	Phone call with C. Cato re: Panama Jack	0.60
08-27-02	TAM	Phone call with D. Ladd re: Fuji Film	0.70
08-27-02	RRV	Prepared for and participated in meeting with T.Zielecki, Asst Treasurer and others regarding vendor term change model.	1.10
08-28-02	TAM	Prepare vendor metrics materials for vendor team meeting agenda	0.90

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Re: Vendor Management
Client/Matter # 1964-00018

Date	Consultant	Description of Services	Hours
08-28-02	TAM	Met with E. Post re: vendor metrics	0.70
08-28-02	TAM	Met with T. Zielecki, E. Fundido re: vendor metrics	1.20
08-28-02	TAM	Review latest draft of ColumbiaTristar letter agreement	0.80
08-28-02	TAM	Phone call with R. Cunningham re: video vendors	0.60
08-28-02	TAM	Phone call with M. Umanoff re: GMAC factor issues	0.40
08-28-02	TAM	Met with D. Ladd, S. Hamilton, P. Lipnick re: 3M conference call	1.10
08-28-02	TAM	Participated in factor conference call	1.60
08-28-02	TAM	Met with P. Holmes, D. Hunnady, M. Casterline re: JRA	1.20
08-28-02	TAM	Phone call with M. Gluck re: DeMinimus tracking	0.30
08-28-02	TAM	Phone call with J. Kelley re: OCP issues	0.30
08-28-02	TAM	Phone call with K. Ritter re: claims settlement	0.70
08-28-02	TAM	Phone call with S. Turkish re: reclamation claims	0.60
08-28-02	RRV	Reviewed latest vendor term change model.	1.60
08-28-02	RRV	Discussion with E. Fundido, Financial Reporting regarding vendor term change model.	0.60
08-29-02	TAM	Phone call with C. Cato re: Panama Jack consignment program	0.40
08-29-02	TAM	Phone call with M. Umanoff re: GMAC factor issues	0.60
08-29-02	TAM	Met with T. Zielecki, E. Fundido reL	

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Invoice # 13454796-11

Re: Vendor Management
Client/Matter # 1964-00018

Date	Consultant	Description of Services	Hours
		vendor terms model	1.20
08-29-02	TAM	Reviewed draft of Columbia Trista letter	0.90
08-29-02	TAM	Phone call with E. Cropper re: Panama Jack	0.40
08-29-02	TAM	Phone call with L. Lewis re: Panama Jack payments	0.80
08-29-02	TAM	Conference call with Fox re: terms for shipments	1.60
08-29-02	TAM	Phone call with R. Cunningham re: Columbia Trista	0.60
08-29-02	TAM	Review vendor metrics models	1.20
08-29-02	TAM	Vendor Team Meeting	2.20
08-30-02	TAM	Phone call with E. Cropper re: Panama Jack payment	0.60
08-30-02	TAM	Phone call with S. Brandt re: consignment hearing	0.90
08-30-02	TAM	Phone call with R. Cunningham re: status of Columbia letter	0.30
08-30-02	TAM	Phone call with R. Bowring re: Columbia Trista letter	0.80
08-30-02	TAM	Draft memo on vendor team follow up	1.20
08-30-02	TAM	Met with G. Gaiser re: video vendors	0.70
08-30-02	TAM	Phone call with G. Gaiser re: receipt of GMAC claims information	0.60
08-30-02	TAM	Phone call with M. Umanoff re: GMAC claims	0.40
08-30-02	TAM	Phone call with R. Cunningham re: Fox and Columbia	0.80
08-30-02	TAM	Phone call with J. Normand re: conversation with VTech	0.40
08-30-02	TAM	Phone call with M. Olmschenk re: Vtech vendor issues	0.70

Total Hours 194.00

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Invoice # 13454796-11

Re: Vendor Management
Client/Matter # 1964-00018

Fee Recap:

Consultant	Hours	Rate	Amount
Richard R. Jr. Vanderbeek	3.30	\$ 340.00	\$ 1,122.00
Thomas A. Morrow	190.70	\$ 450.00	\$ 85,815.00
	-----		-----
Total Hours & Fees	194.00		\$ 86,937.00
	=====		=====

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Troy, MI 48084

Invoice # 13454796-12

Re: Analysis of Store Portfolio & Store Closures
Client/Matter # 1964-00020

Date	Consultant	Description of Services	Hours
08-07-02	LEL	Reviewed store stratification summaries.	1.70
08-22-02	LEL	Reviewed store portfolio analyses.	2.90
08-22-02	LEL	Attended meeting with Gooch, others to discuss store portfolio.	2.00
08-22-02	LEL	Attended meeting with Gooch to discuss store portfolio analyses.	0.50
08-23-02	LEL	Reviewed store portfolio analyses.	1.90
		Total Hours	9.00

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Invoice # 13454796-12

Re: Analysis of Store Portfolio & Store Closures
Client/Matter # 1964-00020

Fee Recap:

Consultant	Hours	Rate	Amount
Laurence E. Leonard	9.00	\$ 400.00	\$ 3,600.00
Total Hours & Fees	9.00		\$ 3,600.00

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Invoice # 13454796-13

Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
08-01-02	MH	Review various emails forwarded from L. Leonard to better understand previous information requests from committee advisors.	1.70
08-01-02	MH	Review 2002 operating budget to become familiar with Kmart modeling trends.	1.50
08-01-02	MH	Research variances in depreciation and amortization between July balance sheet and cash flow statement.	2.30
08-01-02	MH	Discuss sales trend analysis with L. Leonard (AlixPartners).	0.60
08-01-02	MH	Review and research information request from advisor to the unsecured creditors relating to the accounts payable flow between balance sheet and cash flow statement.	2.20
08-01-02	MH	Prepare model template to track annual comparable sales for all merchandise divisions.	1.30
08-01-02	MH	Conference call with Kmart Merchandise Finance DVPs and members Committee advisors to discuss June variances from budget for each merchandise division.	1.40
08-01-02	LEL	Reviewed depreciation expense schedule detail for Creditors' Committees' advisors.	1.10
08-01-02	LEL	Attended meeting with Losin to discuss IBM motion.	0.80
08-01-02	LEL	Prepared for conference call with	

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Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
		Committees' advisors re: IBM motion.	0.70
08-01-02	LEL	Reviewed DC expense detail for Committees' advisors.	1.70
08-01-02	LEL	Teleconference with Committees' advisors to discuss near term meeting schedule and proposed SG&A reductions.	0.40
08-01-02	LEL	Teleconference with Hruska, Zralka, Rosenberg, Sablowski and Committees' advisors to discuss June and May results.	1.20
08-01-02	LEL	Researched alleged discrepancies in weekly flash report.	1.80
08-01-02	LEL	Prepared analysis and memorandum regarding IBM POS equipment motion.	1.50
08-01-02	LEL	Reviewed and responded to requests from Creditors' and Equity Committees advisors.	2.70
08-01-02	LEL	Reviewed balance sheet and cash flow statement of 2002 Budget in order to answer advisor questions.	1.90
08-02-02	MH	Follow-up discussion with R. Engelman (Kmart) regarding status of data request for sales by division by month analysis; update L. Leonard (Alix Partners) as necessary.	0.80
08-02-02	MH	Review summary of sales by day comp for 2002 plan vs. 2001 actuals.	1.40
08-02-02	MH	Review email data requests from the Advisors for the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee.	1.80

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Re: Creditors' Committees and Advisors
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Date	Consultant	Description of Services	Hours
08-02-02	MH	Review Kmart 2002 budget to determine how specific balance sheet items track to the statement of cash flows at the request of the Advisors for the Unsecured Creditor's Committee.	1.80
08-02-02	MH	Discuss data request for monthly sales by division analysis with R. Engelman (Kmart) to determine the availability of data for future analysis.	1.70
08-02-02	MH	Prepare reconciliation of cash vs. non-cash balance sheet items at the request of advisors to the Unsecured Creditor's Committee.	2.30
08-02-02	LEL	Prepared reconciliation schedule related to returned goods centers and total DC operations 2002 Budget.	2.70
08-02-02	LEL	Reviewed DC operations and productivity results data to be provided to Committees' advisors.	2.30
08-02-02	LEL	Reviewed and responded to requests of P&M.	1.30
08-02-02	LEL	Reviewed and responded to requests of Committees' advisors.	1.50
08-05-02	MH	Discuss July monthly financial reporting package with L. Leonard (AlixPartners).	0.40
08-05-02	MH	Discuss bridge analysis between detailed inventory listing by division and monthly balance sheet total.	1.40
08-05-02	MH	Review email information requests	

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Invoice # 13454796-13

Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
08-05-02	MH	from K. Rooney (Skadden). Review weekly sales analysis to determine if actual sales can be segregated by merchandising division.	1.60 1.60
08-05-02	MH	Review YTD income statement to determine accuracy of data and linkage to historical filings.	2.20
08-05-02	MH	Draft email to the Advisors to the Unsecured Creditor's Committee regarding transition between balance sheet accounts and cash flow statement.	1.30
08-05-02	MH	Prepared for meeting with L. Lockhart (Kmart) regarding balance sheet adjustments for May 2002 and June 2002.	0.60
08-05-02	MH	Research variances between historical balance sheets as reported to the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee.	1.40
08-05-02	LEL	Prepared schedules for Committees' advisors pertaining to recent results and accounts.	2.50
08-05-02	LEL	Reviewed and responded to requests of KPMG.	1.80
08-05-02	LEL	Attended meeting with Treasurer to discuss covenant calculations and Committees' advisors' due diligence schedule.	1.80
08-05-02	LEL	Attended meeting with Hojnacki to	

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Date	Consultant	Description of Services	Hours
		discuss Committees' advisors' requests.	1.10
08-05-02	LEL	Reviewed and responded to requests of P&M.	2.80
08-05-02	LEL	Researched consignment contracts and information previously provided.	1.20
08-05-02	LEL	Telephone call with Liberman to discuss consignment contracts requested by Committees' advisors.	0.50
08-05-02	LEL	Attended meeting with Collinson regarding shrink and Committees' advisors requests.	0.80
08-06-02	TAM	Phone call with L. Ashe re: consignment vendors	0.60
08-06-02	TAM	Phone call with L. Ashe re: video vendors	0.70
08-06-02	MH	Review and file various requests and responses from the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee.	0.40
08-06-02	MH	Review June monthly financial reporting package that was sent to the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee to verify if the July monthly package is expected to be the same.	1.30
08-06-02	MH	Review and discuss June YTD P&L with J. Bellamy (Kmart) at the request of the Advisors to the Financial Institutions Committee.	2.20

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Re: Creditors' Committees and Advisors
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Date	Consultant	Description of Services	Hours
08-06-02	MH	Meeting with T. Fortuna (Kmart) to discuss the YTD cash payments vs. accruals for reorganization items.	1.40
08-06-02	MH	Discuss the preparation of the July monthly reporting package with J. Mikkola (Kmart).	1.10
08-06-02	MH	Discuss variances in the May balance sheet actuals with L. Lockhart (Kmart) to answer questions from the Advisors to the Financial Institutions Committee.	1.60
08-06-02	MH	Research variances between accounts receivable in the May actuals in Kmart May MBR and Kmart June MBR to assist with concerns of the Advisors to the Financial Institutions Committee.	1.60
08-06-02	RRV	Prepare for and have discussion with J. Turbedsky, FTI regarding flash report issues.	1.30
08-06-02	LEL	Reviewed and responded to requests of P&M.	1.50
08-06-02	LEL	Prepared memorandum regarding guarantor sub. data to be provided to Committees' advisors.	2.10
08-06-02	LEL	Attended meeting with Collinson to discuss shrink information to provide to advisors.	0.70
08-06-02	LEL	Reviewed and responded to requests of KPMG.	1.90
08-06-02	LKL	Prepared analysis of DC returned goods center 2002 Budget detail.	1.80
08-06-02	LEL	Attended meeting with Mispion,	

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Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
		Rooney to discuss guarantor sub. data requests.	0.70
08-06-02	LEL	Prepared analysis of DIP borrowing base calculated in 2002 Budget model for KPMG.	2.10
08-07-02	TAM	Review creditor committee flash report	0.80
08-07-02	TAM	Phone call with L. Ashe re: consignment vendors	0.40
08-07-02	TAM	Phone call with J. Rooney re: consignment vendors	0.60
08-07-02	MH	Review and edit weekly sales by division for Advisors to the Unsecured Creditor's Committee.	1.10
08-07-02	MH	Review and reformat YTD June 2002 P&L and prepare for transfer to Advisors to the Unsecured Creditor's Committee and Advisors to the Financial Institutions Committee.	1.30
08-07-02	MH	Research answers to question from Advisors to the Financial Institutions Committee regarding reorganization expenses and liabilities subject to compromise.	1.70
08-07-02	MH	Review P&L calculation of EBIT and Net Income with J. Bellamy (Kmart) to determine if the calculation of the net loss was correct in May 2001.	2.30
08-07-02	MII	Review file provided from L. Lockhart (Kmart) regarding cash used for reorganization items YTD June.	1.60
08-07-02	MH	Draft email responses to questions	

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Re: Creditors' Committees and Advisors
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Date	Consultant	Description of Services	Hours
08-07-02	MH	from Advisors to the Financial Institutions Committee regarding Liabilities subject to compromise and reorganization items.	1.40
08-07-02	LEL	Discuss July monthly financial reporting package with J. Mikkola (Kmart) to determine the best time to send data to Advisors to the Unsecured Creditor's Committee and Advisors to the Financial Institutions Committee.	1.90
08-07-02	LEL	Attended meeting with Hojnacki to discuss reporting requirements to the Committees' advisors.	1.00
08-07-02	LEL	Reviewed and responded to requests of Committees' advisors.	1.90
08-07-02	LEL	Teleconference with Ashe, Kelley to discuss salary continuation payments.	0.70
08-07-02	LEL	Telephone call with Kelley to discuss salary continuation payments schedule.	0.60
08-07-02	LEL	Reviewed salary continuation payments summary.	0.80
08-07-02	LEL	Reviewed analysis by Collinson with shrink example.	1.80
08-08-02	MH	Follow-up on additional questions from Advisors to the Financial Institutions Committee regarding Liabilities Subject to Compromise and reorganization Items.	0.60
08-08-02	MH	Review period 12 briefing book balance sheet trends as provided by	

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Invoice # 13454796-13

Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
08-08-02	MH	L. Leonard (AP). Review and discuss Advisors to the Unsecured Creditor's Committee and Advisors to the Financial Institutions Committee near term agenda with L. Leonard (AP).	2.10 1.50
08-08-02	MH	Discuss analysis of historical shrink rates by division as requested by Advisors to the Unsecured Creditor's Committee and Advisors to the Financial Institutions Committee.	1.10
08-08-02	MH	Teleconference with L. Leonard (AP), D. Collinson (Kmart), and members from Advisors to the Unsecured Creditor's Committee and Advisors to the Financial Institutions Committee regarding shrink.	2.10
08-08-02	MH	Review summary file of shrink accrual and shrink expense prepared by L. Leonard (AP).	1.80
08-08-02	MH	Draft and edit various responses to questions from Advisors to the Unsecured Creditor's Committee and Advisors to the Financial Institutions Committee.	1.50
08-08-02	LEL	Reviewed presentations to provide to Committees' advisors regarding DIP amendment proposal.	2.00
08-08-02	LEL	Prepared schedule of shrink calculation examples for Committees' advisors.	2.10
08-08-02	LEI	Attended meeting with Zielecki,	

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Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
		Andrysiak to discuss reporting for Committees' advisors and new DIP projections.	0.80
08-08-02	LEL	Attended meeting with CRO to discuss Committees' advisors' requests.	0.50
08-08-02	LEL	Teleconference with Committees' advisors and Collinson to discuss shrink.	1.00
08-08-02	LEL	Teleconference with Committees' advisors and Andrysiak to discuss DIP amendment proposal.	0.70
08-08-02	LEL	Prepared additional "shrink 101" schedule for Committees' advisors.	2.50
08-08-02	LEL	Attended meeting with Collinson to discuss shrink information for Committees' advisors.	0.80
08-08-02	LEL	Telephone calls with Miller, Walker to discuss store stratifications.	0.60
08-08-02	LEL	Reviewed and responded to requests of P&M.	1.80
08-09-02	MH	Follow-up with A. Ravas (Kmart) to understand his concerns with the July Sales and Gross Margin Analysis by division.	1.10
08-09-02	MH	Review 2002 revised DIP forecast to identify variances from 2002 budget prepared in May.	1.60
08-09-02	MH	Discuss preparation of a bridge analysis between FY 2002 budget and revised DIP forecast with T. Zielecki (Kmart).	1.20
08-09-02	MH	Review mock monthly shrink analysis prepared by I. Leonard (AP) for	

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Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
08-09-02	MH	clarity and consistency. Follow-up with D. Collinson (Kmart) regarding historical shrink analysis for the Advisors to the Financial Institutions Committee.	1.40 1.30
08-09-02	MH	Review and revise Weekly Sales by Division analysis provided by R. Engleman (Kmart) to add detailed descriptions of each division.	1.50
08-09-02	LEL	Coordinated meetings and information for Committees' advisors.	1.70
08-09-02	LEL	Reviewed new DIP loan amendment presentation and related materials.	1.90
08-09-02	LEL	Reviewed and responded to requests of Committees' advisors.	2.60
08-09-02	LEL	Prepared memorandum to Day regarding Committees' advisors' requests.	1.30
08-12-02	TAM	Review Store of the Future presentation for creditor committee meeting	1.10
08-12-02	TAM	Phone call with J. Smith re: store of the future presentation at creditor committee meeting	0.30
08-12-02	TAM	Phone call with L. Lockhart re: preparing committee presentation	0.40
08-12-02	TAM	Phone call with S. Welch re: preparing committee presentation	0.40
08-12-02	MH	Review Balance Sheet, Cash Flow Statement, and P&L linkage for July Monthly Financial Reporting Package.	1.10
08-12-02	MH	Discuss preparation of notes outlining the variance in Sales and gross margin by division with A.	

AP SERVICES, LLC

2000 Town Center, Suite 2400
Southfield, Michigan 48075
Telephone (248) 358-4420
Fax (248) 358-1969

Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48084

Invoice # 13454796-13

Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
08-12-02	MH	Ravas (Kmart). Review and revise preliminary July Monthly Financial reporting Package prepared by J. Mikkola (Kmart).	1.60 1.10
08-12-02	MH	Discuss July Monthly Financial Reporting package with J. Mikkola (Kmart) to determine which schedules will be available for distribution this week.	1.80
08-12-02	MH	Research YTD expenses for Bluelight.com at the request of the Advisors to the Financial Institutions Committee.	1.20
08-12-02	MH	Teleconference with L. Lockhart (Kmart) and L. Leonard (AlixPartners) to discuss Liabilities Subject to Compromise for June.	1.40
08-12-02	MH	Meeting with L. Lockhart (Kmart) to prepare for conference call with the Advisors to the Financial Institutions Committee to discuss liabilities subject to compromise.	1.10
08-12-02	RRV	Modify professional fees and expenses slides for creditors committee presentation.	2.20
08-12-02	LEL	Reviewed June financial information pertaining to reorganization expenses.	1.70
08-12-02	LEL	Reviewed June financial detail related to liabilities subject to compromise.	1.80
08-12-02	LEL	Telephone call with Kress regarding	

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Date	Consultant	Description of Services	Hours
08-12-02	LEL	Bluelight.com. Telephone call with Tolmie regarding stewardship review and meeting schedule.	0.50 0.40
08-12-02	LEL	Coordinated meeting schedules and meeting materials for Committees' advisors.	0.80
08-12-02	LEL	Telephone call with Turbedsky to discuss Bluelight.com and HQ expenses.	0.70
08-12-02	LEL	Telephone call with Dieghan to discuss information to provide to Committees' advisors.	0.30
08-12-02	LEL	Attended meeting with Bialy to discuss balance sheet detail.	0.80
08-12-02	LEL	Telephone call with CRO regarding information to provide to the Committees' advisors.	0.60
08-12-02	LEL	Teleconference with P&M to discuss June financial information.	1.00
08-12-02	LEL	Reviewed and responded to requests of KPMG regarding balance sheet detail.	2.80
08-13-02	TAM	Met with T. Stenger and A. Koch re: committee presentation	2.10
08-13-02	TAM	Phone call with L. Lockhart re: creditor committee presentation	0.70
08-13-02	TAM	Review creditor committee presentation	1.20
08-13-02	TAM	Phone call with J. Smith re: store of the future presentation to creditors committees	0.40
08-13-02	MH	Prepare major P&L variance summary	

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2000 Town Center, Suite 2400
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Date	Consultant	Description of Services	Hours
		between May 2002 budget and revised DIP projections in preparation for meeting with Advisors to the Financial Institutions Committee and Advisors to the Unsecured Creditor's Committee.	1.80
08-13-02	MH	Prepare summary of major P&L variances between original February DIP projections and revised DIP budget.	1.70
08-13-02	MH	Discuss preparation of strategic forecasting model and coordination with Kmart financial reporting department with L. Leonard (AlixPartners).	1.60
08-13-02	MH	Review Third Amendment to the DIP revolving credit facility and other related forecasting material.	1.40
08-13-02	MH	Organize presentation documents for meeting with Advisors to the Unsecured Creditor's Committee and Advisors to the Financial Institutions Committee.	0.60
08-13-02	MH	Prepare summary of 2000 and 2001 Balance Sheet, P&L, and Cash Flow statement at the request of the Advisors to the Unsecured Creditor's Committee.	1.50
08-13-02	MH	Review and revise third version of July Monthly Financial reporting Package prepared by J. Mikkola (Kmart).	1.20
08-13-02	MH	Review second draft of July Monthly	

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2000 Town Center, Suite 2400
Southfield, Michigan 48075
Telephone (248) 358-4420
Fax (248) 358-1969

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3100 West Big Beaver Road
Troy, MI 48084

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Date	Consultant	Description of Services	Hours
08-13-02	RRV	Financial reporting Package prepared by J. Mikkola (Kmart). Modify professional fees and expenses slides for creditors committee presentation.	1.50 1.80
08-13-02	LEL	Prepared final "shrink 101" schedule for the Committees' advisors based on comments from Collinson.	2.80
08-13-02	LEL	Reviewed new confidentiality agreements for Committees' advisors.	2.00
08-13-02	LEL	Reviewed SG&A reduction presentation information for Committees' advisors.	1.70
08-13-02	LEL	Prepared revisions to DIP amendment presentation for Committees' advisors.	1.20
08-13-02	LEL	Coordinate meeting schedules for Committees' advisors and certain Kmart personnel.	0.80
08-13-02	LEL	Attended meeting with Eperjessy, Gooch regarding SG&A reduction presentation to Committees' advisors.	1.20
08-13-02	LEL	Prepared June balance sheet detail for Committees' advisors.	1.90
08-14-02	TAM	Phone call with L. Lockhart re: creditors committee presentation	0.40
08-14-02	TAM	Phone call with J. Smith re: store of the future presentation to creditors committee	0.30
08-14-02	TAM	Phone call with K. Lindsey re: creditor committee presentation	0.30
08-14-02	TAM	Draft memo re: creditor committee	

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Date	Consultant	Description of Services	Hours
		presentation	1.20
08-14-02	TAM	Phone call with S. Welch re: creditor committee presentation	0.60
08-14-02	TAM	Phone call with R. Hutchison re: Fee Review Committee meeting	0.30
08-14-02	TAM	Phone call with S. Welch re: creditor committee presentation	0.40
08-14-02	TAM	Met with L. Lockhart and T. Stenger re: creditor committee presentation	0.60
08-14-02	TAM	Met with A. Koch, R. Noechel, S. Thomas to review financials for creditors committee presentation	1.10
08-14-02	MH	Follow-up with A. Ravas (Kmart) regarding preparation of schedule to detail the major variances in Sales and Gross Margin by division to determine timing of completion.	1.40
08-14-02	MH	Review prior weeks weekly flash report in preparation for transition meetings with R. Vanderbeek (AlixPartners).	1.40
08-14-02	MH	Discuss July Monthly Financial Reporting Package with J. Mikkola (Kmart) to determine of revise format is available.	1.50
08-14-02	MH	Meeting with Advisors to the Unsecured Creditor's Committee, Advisors to the Financial Institutions Committee and various representatives from Kmart corporation to discuss the SG&A cost reductions.	1.30
08-14-02	MH	Meeting with Advisors to the	

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Date	Consultant	Description of Services	Hours
08-14-02	MH	Unsecured Creditor's Committee, Advisors to the Financial Institutions Committee and various representatives from Kmart Corporation to discuss the revised DIP forecast.	1.70
08-14-02	LEL	Meeting with Advisors to the Unsecured Creditor's Committee, Advisors to the Financial Institutions Committee and various representatives from Kmart Corporations to discuss Bluelight.com and various real estate initiatives.	1.50
08-14-02	LEL	Telephone call with Tolmie to discuss proposed DIP amendment.	0.70
08-14-02	LEL	Attended meeting with CRO and Committees' advisors to discuss recent motions.	0.60
08-14-02	LEL	Reviewed draft July monthly financial review for the Committees' advisors.	2.70
08-14-02	LEL	Attended meeting with Treasurer, Eperjessy, Gooch, and Committees' advisors to discuss SG&A reductions.	2.00
08-14-02	LEL	Attended meeting with CRO, Treasurer, Zielecki, Gooch to discuss DIP amendment proposal.	1.30
08-14-02	LEL	Prepared package of consignment contracts for Committees' advisors.	0.80
08-14-02	LEL	Attended meeting with CRO, Deighan, Waxler and Committees' advisors to discuss real estate issues and de	

AP SERVICES, LLC

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Fax (248) 358-1969

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Troy, MI 48084

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Date	Consultant	Description of Services	Hours
		minus asset sales.	1.70
08-14-02	LEL	Reviewed organization charts for meeting with Equity Committee advisors.	1.00
08-14-02	MH	Meeting with R. Vanderbeek (Kmart) to discuss weekly flash reporting and transition report for upcoming weeks.	2.10
08-15-02	TAM	Review committee presentation	0.40
08-15-02	TAM	Phone call with S. Welch re: committee presentation	0.40
08-15-02	TAM	Phone call with L. Lockhart re: committee presentation	0.60
08-15-02	TAM	Met with committee advisors to discuss assumption of GECC car lease	0.80
08-15-02	TAM	Reviewed GECC car lease program for presentation to creditor advisors	0.80
08-15-02	TAM	Met with A. Koch re: committee presentation	0.30
08-15-02	MH	Discuss flow of cash payments for inventory between cash flow statement and balance sheet with L. Lockhart (Kmart).	1.20
08-15-02	MH	Review final draft of July Monthly Reporting Package prior to meeting with the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee.	1.70
08-15-02	MH	Discuss July Monthly Financial reporting Package with L. Leonard (AlixPartners) and review for clarity and consistency.	1.10

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Southfield, Michigan 48075
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Date	Consultant	Description of Services	Hours
08-15-02	MH	Review draft presentation for the board of directors in preparation for conference call with the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee.	1.40
08-15-02	MH	Discuss Co-op credit accounting and the description of Bravo merchandise with L. Lockhart (Kmart).	1.40
08-15-02	MH	Meeting with the Advisors to the Unsecured Creditor's Committee, Advisors to the Financial Institutions Committee and various representatives from Kmart Corporation to discuss Store and Field Bonus compensation plan.	1.50
08-15-02	MH	Review accounting mechanics for reversal of corporate shrink accrual with J. Mikkola and L. Lockhart (Kmart).	1.50
08-15-02	MH	Prepare one page summary of major variance items in July Monthly Financial Reporting Package for Advisors to the Unsecured Creditor's Committee and Advisors to the Financial Institutions Committee.	1.30
08-15-02	RRV	Reviewed professional fee and expense slides for creditor committee presentation.	0.50
08-15-02	LEL	Reviewed draft monthly financial review report for July to be provided to Committees' advisors.	1.90
08-15-02	LEL	Prepared information for KPMG	

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Date	Consultant	Description of Services	Hours
		regarding 2002 Budget reorganization expenses.	1.80
08-15-02	LEL	Attended meeting with Morrow and Committees' advisors to discuss GE car financing motion.	0.40
08-15-02	LEL	Reviewed guarantor subsidiary data to provide to Committees' advisors.	1.50
08-15-02	LEL	Attended meeting with Andrysiak, Zielecki to discuss 13 week cash flow forecast.	1.00
08-15-02	LEL	Attended meeting with Green, Woodard and Committees' advisors to discuss field incentive bonus plan.	0.60
08-15-02	LEL	Prepared schedule of new DIP forecast vs. 2002 Budget.	2.30
08-15-02	LEL	Telephone call with Rooney to discuss variances between new DIP forecast and 2002 Budget.	0.40
08-16-02	TAM	Phone call with L. Lockhart re: changes to creditor committee presentation	0.40
08-16-02	TAM	Review draft of presentation to creditors committee	0.80
08-16-02	TAM	Phone call with V. Durrer re: committee presentation	0.40
08-16-02	LEL	Teleconference with CFO, Gooch and Committees' advisors to discuss July results.	1.00
08-16-02	LEL	Attended meeting with Koch to discuss July actual information.	0.50
08-16-02	LEL	Prepared information for KPMG regarding stay bonus.	2.10
08-16-02	MH	Research monthly increase to	

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Date	Consultant	Description of Services	Hours
08-16-02	MH	severance at the request of the Advisors to the Financial Institutions Committee. Prepare reconciliation of year-over-year net loss for 2001 to 2002 at the request of the Advisors to the Financial Institutions Committee.	1.10
08-16-02	MH	Review weekly Makoro flash report for changes in Makoro database details.	1.70
08-16-02	MH	Review presentation to the board of directors prior to meeting with the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee.	1.60
08-16-02	MH	Teleconference with A. Koch (Kmart), J. Gooch (Kmart), L. Leonard (AlixPartners) and the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee regarding July actuals.	1.10
08-16-02	MH	Perform final review of July Monthly financial reporting package prior to meeting with A. Koch (Kmart), L. Leonard (AlixPartners) and j. Gooch (Kmart).	1.40
08-16-02	LEL	Prepared information regarding revised forecast of reorganization items for new DIP forecast for KPMG.	2.80
08-18-02	LEL	Reviewed and responded to requests of Committees' advisors.	1.90

AP SERVICES, LLC

2000 Town Center, Suite 2400
Southfield, Michigan 48075
Telephone (248) 358-4420
Fax (248) 358-1969

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3100 West Big Beaver Road
Troy, MI 48084

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Re: Creditors' Committees and Advisors
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Date	Consultant	Description of Services	Hours
08-19-02	TAM	Phone call with E. Meier re: J. Rooney request for information on De Minimus settlement motion	0.30
08-19-02	TAM	Phone call with M. McDermott re: J. Rooney request for information on De Minimus settlement motion	0.40
08-19-02	TAM	Phone call with L. Heistand re: J. Rooney request for information on De Minimus settlement motion	0.40
08-19-02	TAM	Phone call with B. Davies re: GECC car lease	0.30
08-19-02	TAM	Phone call with S. Welch re: committee presentation	0.60
08-19-02	TAM	Phone call with S. Welch re: creditor committee presentation	0.60
08-19-02	TAM	Phone call with A. Koch re: creditor committee presentation	0.30
08-19-02	TAM	Met with T. Stenger re: creditor committee presentation	0.40
08-19-02	TAM	Reviewed creditor committee presentation	1.20
08-19-02	LEL	Reviewed and responded to requests of P&M.	2.10
08-19-02	LEL	Reviewed July balance sheet detail.	2.90
08-19-02	LEL	Attended meeting with Treasurer and P&M to discuss P&M sensitivity analysis.	0.50
08-19-02	LEL	Attended meeting with Treasurer to discuss Joint Committee meeting.	0.40
08-19-02	LEI	Reviewed and responded to requests of KPMG.	1.90
08-19-02	LEL	Prepared actual and forecast reorganization costs summary for	

AP SERVICES, LLC

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Southfield, Michigan 48075
Telephone (248) 358-4420
Fax (248) 358-1969

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Date	Consultant	Description of Services	Hours
08-19-02	MH	Committees' advisors. Discuss and document July shrink adjustment to show the movement from the shrinkage reserve to the accrued shrinkage accounts on the balance sheet.	2.30 1.10
08-19-02	MH	Review July briefing book to prepare for any issues that might be raised by the Advisors to the Unsecured Creditor's Committee the Advisors to the Financial Institutions Committee and the Advisors to the Equity Committee.	1.60
08-19-02	MH	Follow-up with A. Ravas (Kmart) regarding providing details for major variances in Sales and Gross Margin by division for the July Monthly reporting Package.	1.50
08-19-02	MH	Research and address concerns relating to the shrink reserve and the July adjustment to shrink for the Advisors to the Financial Institutions Committee.	1.50
08-19-02	MH	Research and address Advisors to the Unsecured Creditor's Committee and Advisors to the Financial Institutions Committee issues regarding July reductions to co-op credits.	1.20
08-19-02	MH	Research and address variance questions from the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial	

AP SERVICES, LLC

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Southfield, Michigan 48075
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Fax (248) 358-1969

Mr. James Adamson, Chairman and CEO
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Date	Consultant	Description of Services	Hours
08-19-02	MH	Institutions Committee regarding July monthly financials.	2.20
08-20-02	TAM	Review week 27 flash report to verify that all require materials are available for week 28 report.	0.80
08-20-02	TAM	Phone call with J Rooney re: information on de minimus claims settlement.	0.40
08-20-02	TAM	Phone call with E. Meier re: information on de minimus claim settlement for J. Rooney	0.60
08-20-02	TAM	Review GECC car lease analysis responding to request from advisors	0.70
08-20-02	TAM	Phone call with K. Rooney re: information on De Minimus claims settlement responding to J. Rooney	0.40
08-20-02	LEL	Reviewed sales and gross margin variance explanations for July.	1.90
08-20-02	LEL	Reviewed requests of P&M for additional guarantor data.	2.10
08-20-02	LEL	Prepared schedule to potential fees related to new DIP amendment.	2.30
08-20-02	LEL	Prepared information responsive to Committees' advisors' requests pertaining to guarantor subsidiaries.	3.70
08-20-02	MH	Review monthly sales and gross margin analysis and understand the variance descriptions prepared by A. Ravas (Kmart).	1.60
08-20-02	MH	Review GECC car lease rejections summary and address concerns raised by K. Rooney (Skadden).	1.10

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Date	Consultant	Description of Services	Hours
08-20-02	MH	Discuss GECC car lease rejections with K. Rooney (Skadden).	0.60
08-20-02	MH	Review Kmart July actuals book to further understand the roll-up of the P&L and Balance Sheet into the Cash Flow Statement to assist with questions from the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee.	1.40
08-20-02	MH	Discuss gathering of historical shrink reserves with D. Collinson (Kmart) to fill request of the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee.	1.50
08-20-02	MH	Review July financials to address concerns from the Advisors to the Financial Institutions Committee related to year-over-year net loss reconciliation.	1.70
08-20-02	MH	Review electronic files prepared by R. Vanderbeek (AlixPartners) to determine which files represent the value received from the rejection of car leases.	1.60
08-20-02	MH	Discuss GECC car lease rejection with T. Morrow and L. Leonard (AlixPartners).	1.50
08-20-02	MH	Review weekly borrowing base certificate and other materials for preparation of weekly flash report.	1.10
08-20-02	LEL	Travel to NY for meeting with	

AP SERVICES, LLC

2000 Town Center, Suite 2400
Southfield, Michigan 48075
Telephone (248) 358-4420
Fax (248) 358-1969

Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48064

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Re: Creditors' Committees and Advisors
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Date	Consultant	Description of Services	Hours
		Committees' advisors.	1.00
08-21-02	LEL	Reviewed revised July MFR for Committees' advisors.	1.80
08-21-02	LEL	Reviewed and responded to requests of P&M.	0.90
08-21-02	LEL	Reviewed asset sale file.	1.80
08-21-02	LEL	Attended meeting with CFO, CRO to discuss Committees' advisors' requests.	0.50
08-21-02	LEL	Teleconference with JPM to discuss DIP amendment.	1.00
08-21-02	LEL	Attended monthly meeting with Joint Committees.	2.70
08-21-02	LEL	Attended meeting with CFO, CRO to discuss Joint Committee meeting.	0.50
08-21-02	MH	Research if a pre-petition spend cap has been set for transportation and logistic providers.	1.30
08-21-02	MH	Review August 20-21 Committee presentation materials to understand information being given to the Advisors to the Financial Institutions Committee and the Advisors to the Unsecured Creditor's Committee.	1.60
08-21-02	MH	Review and revise week 28 flash report.	0.80
08-21-02	MH	Prepare week 28 flash report and distribute to the Advisors to the Unsecured Creditor's Committee, the Advisors to the Financial Institutions Committee, and the Advisors to the Equity Committee.	1.40
08-21-02	MH	Review historical shrink levels by division prepared by D. Collinson (Kmart) to fill a request by the	

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Date	Consultant	Description of Services	Hours
08-21-02	MH	Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee. Research revised DIP covenant levels to assist with preparation of model to evaluate if Kmart will miss covenants in July.	1.20
08-21-02	MH	Revise DIP model assumptions page based on conversations with L. Leonard (AlixPartners).	1.30
08-21-02	LEL	Travel to Troy from Joint Committee meeting.	0.80
08-22-02	LEL	Telephone call with Davies to discuss KPMG sensitivity.	1.00
08-22-02	LEL	Reviewed sensitivity model prepared by Hojnacki.	0.30
08-22-02	LEL	Prepared memorandum to Noechel regarding guarantor sub. and asset sale information.	2.10
08-22-02	LEL	Researched assets of guarantor subsidiaries.	1.20
08-22-02	LEL	Reviewed and responded to requests of Equity committee advisors.	1.90
08-22-02	TAM	Phone call with A. Koch reL committee presentation on claims reconciliation	3.10
08-22-02	MH	Revised P&L format to better illustrate both historical and projected EBITDA levels.	0.40
08-22-02	MH	Run scenarios on DIP covenant comparison models to test validity of revised DIP covenants.	1.20
08-22-02	MH	Revise week 28 flash report based on	1.60

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Date	Consultant	Description of Services	Hours
08-22-02	MH	conversation with K. Andrysiak (Kmart) and distribute revised report to the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee.	1.30
08-22-02	MH	Prepare YTD monthly P&L with actuals through July and revised forecast format for August through January 2003 for inclusion in DIP covenant comparison model.	1.60
08-22-02	MH	Revise DIP covenant comparison model based on discussions with L. Leonard (AlixPartners).	2.60
08-22-02	MH	Review 2002 DIP budget from February and prepare comparison of original plan to revised DIP budget.	1.90
08-22-02	MH	Review 2001 restated financial statements sent by L. Leonard (AlixPartners).	1.60
08-23-02	MH	Review update case management binder prepared by Skadden Arps to determine revised case scheduling.	0.90
08-23-02	MH	Discuss various monthly variances between June and July actuals in the monthly reporting package with P. Bialy and L. Lockhart (Kmart).	1.90
08-23-02	MH	Review DIP covenants test model based on conversations with L. Leonard (AlixPartners).	1.60
08-23-02	MH	Discuss liabilities subject to compromise breakout schedule with P. Bialy (Kmart) to determine if a more	

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Mr. James Adamson, Chairman and CEO
3100 West Big Beaver Road
Troy, MI 48084

Invoice # 13454796-13

Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
		detail explanation is available for the monthly reporting package.	1.50
08-23-02	MH	Review weekly Makoro hierarchy changes for Kmart accounting system.	1.60
08-23-02	LEL	Telephone call with Davies to discuss KPMG sensitivity analyses.	0.40
08-23-02	LEL	Telephone call with Zielecki to discuss cash flow questions from Committees' advisors.	0.40
08-23-02	LEL	Reviewed and responded to requests of P&M pertaining to corporate cash and cash in stores activity.	1.50
08-23-02	LEL	Reviewed and drafted responses to consolidated request list of prepared by P&M.	1.80
08-25-02	LEL	Reviewed and responded to requests of P&M.	1.20
08-25-02	LEL	Reviewed and responded to requests of Equity Committee advisors.	1.80
08-26-02	MH	Discuss DIP covenant test model prepared by the Advisors to the Unsecured Creditor's Committee with L. Leonard (AlixPartners).	0.50
08-26-02	MH	Review May 2002 budget overview to address concerns raised by the Advisors to the Equity Committee.	0.40
08-26-02	MH	Review August 20 presentation to the Advisors to the Financial Institutions Committee and the Advisors to the Unsecured Creditor's Committee to understand the material that was presented for July.	1.70
08-26-02	MH	Discuss revisions to liabilities	

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Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
08-26-02	MH	subject to compromise detail schedule with D. Fugmann (Kmart). Review weekly CEO budget and compare to prior week flash report for the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee.	1.50
08-26-02	MH	Discuss July financial reporting package with J. Mikkola (Kmart) to determine if any additional changes need to be made to the package prior to distribution.	1.70
08-26-02	MH	Review DIP covenant analysis prepared by the Advisors to the Unsecured Creditor's Committee to determine if analysis is similar to analysis prepared by the debtor.	1.60
08-26-02	LEL	Reviewed and responded to requests of Committees' advisors.	2.20
08-26-02	LEL	Analyzed KMPG sensitivity analysis based on recent results and business plan.	2.50
08-27-02	TAM	Review agenda for hearing on 8/29	4.20
08-27-02	MH	Discuss weekly flash report and review prior weeks report with R. Vanderbeek (AlixPartners).	1.10
08-27-02	MH	Prepared revisions to July monthly reporting package based on discussions with L. Lockhart and C. Eperjessy (Kmart).	1.50
08-27-02	MH	Review July monthly reporting package and test results with L. Leonard (AlixPartners).	1.90
			1.60

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Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
08-27-02	MH	Researched July allowances for the apparel divisions to determine why unbudgeted allowances occurred in July.	1.60
08-27-02	MH	Reviewed documents related to the July monthly reporting package prepared by J. Mikkola (Kmart) for clarity and consistency.	2.30
08-27-02	MH	Attended meeting with P. Bialy (Kmart) to discuss liabilities subject to compromise and changes to the P&L for the July financial reporting package.	1.30
08-27-02	LEL	Attended meeting with Zielecki regarding Equity Committee's advisors requests.	0.40
08-27-02	LEL	Telephone call with Stanford to discuss due diligence issues.	0.20
08-27-02	LEL	Reviewed memoranda from Skadden concerning KMI and requests from Creditors.	1.20
08-28-02	MH	Draft email memo to the Advisors to the Financial Institutions Committee relating to concerns with the July Monthly Reporting Package.	1.60
08-28-02	MH	Research concerns from the Advisors to the Financial Institutions Committee relating to the sales decrease listed in the weekly flash report.	1.80
08-28-02	MH	Discuss weekly DC Demand calculation and preparation of demand numbers for week 30 flash report with N.	

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Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
08-28-02	MH	Sinah (Kmart). Meeting with P. Bialy (Kmart) to discuss revised breakdown of Liabilities Subject to Compromise for July.	1.10 1.30
08-28-02	MH	Draft email response to the Advisors to the Financial Institutions Committee regarding details on the load reserve adjustment for July.	1.20
08-28-02	MH	Prepare final revisions to July Financial Reporting package for the Advisors to the Unsecured Creditor's Committee, the Advisors to the Financial Institutions Committee and the Advisors to the Equity Committee.	1.90
08-28-02	MH	Review prior weeks weekly flash report prepared but the Advisors to the Unsecured Creditor's Committee and the Advisors to the Financial Institutions Committee and gather material for preparation of current weeks flash report.	2.20
08-28-02	LEL	Telephone call with Stanford, others to discuss Saybrook due diligence.	0.80
08-28-02	LEL	Prepared guarantor subsidiary information to provide to K. Rooney.	3.80
08-28-02	LEL	Telephone call with Stanford to discuss due diligence.	0.20
08-28-02	LEL	Reviewed and responded to requests of SAYbrook.	3.90
08-28-02	MH	Prepare weekly factor flash report for K. Andrysiak (Kmart).	0.60

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Date	Consultant	Description of Services	Hours
08-29-02	MH	Review emails send by L. Leonard (AlixPartners) to the Advisors to the Equity Committee regarding DIP budgeting and the original cash plan.	1.60
08-29-02	MH	Discuss July sales and margin variances and average market basket decline with L. Lockhart (Kmart).	1.30
08-29-02	MH	Review week 20 and week 24 weekly flash reports to verify the concerns raised by the Advisors to the Financial Institutions Committee.	1.40
08-29-02	MH	Meeting with P. Bialy (Kmart) to discuss revised Liabilities Subject to Compromise summary for July.	1.30
08-29-02	MH	Research questions and concerns from the Advisors to the Financial Institutions Committee relating to the sales and gross margin decline between week 28 and week 29.	1.30
08-29-02	LEL	Prepared draft agenda for Committees' advisors for the week of 9/9.	1.00
08-29-02	LEL	Reviewed financial information to be provided the Committees' advisors.	2.80
08-29-02	LEL	Reviewed schedules of assets and liabilities for KMI.	1.50
08-29-02	LEL	Attended meeting / conference call with CFO, Mispion and Skadden to discuss KMI issues and Committees' advisors' requests.	0.70
08-29-02	LEL	Telephone call with Tschura to discuss KMI information.	0.40

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Date	Consultant	Description of Services	Hours
08-29-02	LEL	Reviewed and responded to requests of P&M.	1.70
08-29-02	LEL	Reviewed and responded to requests of Saybrook.	1.80
08-29-02	LEL	Telephone call with Rocholl to discuss severance payments related to recent SG&A reduction.	0.20
08-30-02	MH	Draft email responses to the Advisors to the Financial Institutions Committee regarding YTD sales by category and the preparation of the July detail balance sheet.	0.80
08-30-02	MH	Research YTD category sales breakdown and discuss with C. Eperjessy (Kmart) at the request of the Advisors to the Financial Institutions Committee.	1.50
08-30-02	MH	Review week 30 details merchandising flash report send from K. Rothstein (Kmart) to anticipate questions from the Advisors to the Statutory Committees.	1.50
08-30-02	MH	Reviewed documents relating to Liabilities Subject to Compromise prepared by P. Bialy (Kmart).	1.40
08-30-02	LEL	Prepared memorandum and revised draft agenda for Committees' advisors to COO and CRO.	2.70
08-30-02	LEL	Reviewed and responded to requests of Committees' advisors.	0.90
08-30-02	LEL	Reviewed KMI requests by various parties.	1.50

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Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Date	Consultant	Description of Services	Hours
08-30-02	LEL	Reviewed analysis of employees and severance related to SG&A reductions.	3.10
		Total Hours	----- 455.40 =====

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Re: Creditors' Committees and Advisors
Client/Matter # 1964-00021

Fee Recap:

Consultant	Hours	Rate	Amount
Mark Hojnecki	215.20	\$ 235.00	\$ 50,572.00
Richard R. Jr. Vanderbeek	5.80	\$ 340.00	\$ 1,972.00
Laurence E. Leonard	206.50	\$ 400.00	\$ 82,600.00
Thomas A. Morrow	27.90	\$ 450.00	\$ 12,555.00
Total Hours & Fees	455.40		\$ 147,669.00

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Invoice # 13454796-14

Re: Information Systems and Technology
Client/Matter # 1964-00023

Date	Consultant	Description of Services	Hours
08-01-02	DM	Prepared final report on IT Cost reductions and reviewed with Ted Stenger.	3.70
		Total Hours	----- 3.70 =====

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Invoice # 13454796-14

Re: Information Systems and Technology
Client/Matter # 1964-00023

Fee Recap:

Consultant	Hours	Rate	Amount
David McNally	3.70	\$ 520.00	\$ 1,924.00
	-----		-----
Total Hours & Fees	3.70		\$ 1,924.00
	=====		=====

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Fax (248) 358-1969

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Invoice # 13454796-15

Re: Cost Reductions
Client/Matter # 1964-00024

Date	Consultant	Description of Services	Hours
08-01-02	TK	Worked with FP&A to compile revisions to original submissions of cost reduction initiatives.	4.80
08-01-02	TK	Researched availability of comparable 1997 financial information to benchmark revisions to 2002 budget.	1.50
08-02-02	TK	Senior Leadership meeting to review proposed cost reductions, including meeting prep.	9.50
08-05-02	TK	Updated headcount rollforward model.	6.50
08-05-02	TK	Met with Dir Comp Analysis regarding store level benchmarking analysis.	1.00
08-05-02	TK	Followed-up with Asst. Controller on open action items from Senior Leadership Meeting.	0.50
08-05-02	TK	Meeting with Treasurer regarding status of cost reduction initiatives, including meeting prep.	0.70
08-05-02	TK	Meeting with SVP regarding status of stores, dc and advertising initiatives.	0.50
08-06-02	TK	Followed-up on questions surrounding impact of mid-week Roto on Advertising budget.	1.30
08-06-02	TK	Met with Treasurer and SVP Strategic Initiatives regarding Blue Light e-commerce plan and status of negotiations with GSI, including meeting follow-up	2.50
08-06-02	TK	Followed-up with individuals responsible for Pitney Bowes and Aramark contracts.	1.00

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Re: Cost Reductions
Client/Matter # 1964-00024

Date	Consultant	Description of Services	Hours
08-06-02	TK	Prepared follow-up templates for second pass on contractor updates.	2.50
08-06-02	TK	Analyzed cumulative results from headcount contractor updates.	3.30
08-07-02	TK	Met with Treasurer and SVP Strategic Initiatives regarding parameters for negotiations with GSI.	2.20
08-07-02	TK	Compiled new overhead ownership structure and revised 2002 budget headcount for update to headcount tracking model.	1.50
08-07-02	TK	Followed-up with R. Rathke regarding Martha Stewart e-commerce agreement.	0.50
08-07-02	TK	Met with K. Aldrich regarding BlueLight plan and GSI contractual payments.	1.00
08-07-02	TK	Followed-up with BlueLight CEO regarding GSI contract renegotiations.	0.80
08-07-02	TK	Met with Advertising team to determine status of cost reduction initiatives and impact of mid-week Roto on advertising budget.	1.50
08-07-02	TK	Followed-up with EVP and VP of HR regarding status of open issues from Senior Leadership meeting.	0.30
08-07-02	TK	Reviewed 2nd Pass submissions on Active Contractor update exercise.	1.10
08-07-02	TK	Prepared financial analysis of GSI to determine possible areas of flexibility and constraint in connection with Blue Light e-commerce negotiations.	2.40

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Re: Cost Reductions
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Date	Consultant	Description of Services	Hours
08-08-02	TK	Compiled new overhead ownership structure for headcount tracking model.	0.80
08-08-02	TK	Follow-up activities regarding analysis of GSI in preparation for negotiations.	1.30
08-08-02	TK	Met with IT regarding issues surrounding new contractor badge tracking system.	0.70
08-08-02	TK	Met with Steering Committee regarding status of various cost reduction initiatives.	1.50
08-08-02	TK	Met with BlueLight management and counsel to review financial analysis and negotiating strategy, including follow-up and de-briefing with Treasurer.	2.30
08-08-02	TK	Followed-up with BlueLight team regarding analysis for GSI negotiations.	0.50
08-08-02	TK	Met with HR VP to review status of contractor tracking initiative.	0.20
08-08-02	TK	Met with working group to review status of HQ cost reduction initiatives.	0.80
08-08-02	TK	Prepared analysis for dollar constraints to be used in GSI negotiations.	3.00
08-09-02	TK	Reviewed Martha Stewart e-commerce contract.	2.00
08-09-02	TK	Followed-up with R. Rathke regarding GSI.	0.50
08-09-02	TK	Reviewed GSI conference call for	

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Re: Cost Reductions
Client/Matter # 1964-00024

Date	Consultant	Description of Services	Hours
08-09-02	TK	information on Kmart and BlueLight. Met with Treasurer regarding GSI Commerce.	1.40 0.70
08-09-02	TK	Updated overhead ownership for headcount tracking model.	2.00
08-12-02	TK	Met with working group to review proposed DC and Stores SG&A cost reductions, including meeting follow-up.	2.40
08-12-02	TK	Analyzed July changes in headcount.	3.50
08-12-02	TK	Reviewed Martha Stewart e-commerce agreement.	1.20
08-12-02	TK	Reviewed GSI Commerce contract.	1.30
08-13-02	TK	Rationalized discrepancies in data files prepared by IT HR.	2.50
08-13-02	TK	Analyzed headcount information to isolate reconciling differences.	3.30
08-13-02	TK	Prepared summary rollforward of headcount tracking reports noting reconciling differences.	0.70
08-13-02	TK	Met with company counsel, advisors and BlueLight management regarding upcoming meeting with GSI Commerce.	2.20
08-14-02	TK	Analyzed headcount data discrepancies for time period of June 11 to June 30.	2.70
08-14-02	TK	Met with representatives from GSI Commerce regarding e-commerce relationship.	3.50
08-14-02	TK	Analyzed headcount data discrepancies for the time period of May 29 through June 11.	2.00
08-15-02	TK	Reviewed notes from BlueLight	

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Date	Consultant	Description of Services	Hours
		meeting and prepared for conference call with financial advisors.	0.80
08-15-02	TK	Met with engagement team members to discuss plan for cost reduction implementations.	0.50
08-15-02	TK	Met with Treasurer regarding BlueLight abd GSI Commerce meeting.	0.80
08-15-02	TK	Prepared Active Contractor rollforward for 7/31 to 8/15.	1.50
08-15-02	TK	Prepared active Contractor badge walkforward from 7/15 to 7/31, including follow-up with J. Rocholl and M. Macik.	1.80
08-16-02	TK	Programmed test templates for identifying discrepancies in headcount tracking reports.	4.50
08-16-02	TK	Followed up with working group members regarding status of BlueLight evaluation and strategy for negotiations.	0.20
08-16-02	TK	Teleconference with financial advisers regarding strategy for negotiations with GSI and e-commerce due diligence requirements.	0.80
08-16-02	TK	Met with IT HR Director regarding discrepancies found in PeopleSoft tracking report.	0.70
08-19-02	TK	Built model for evaluating BlueLight/GSI scenarios.	3.40
08-19-02	TK	Reconciled changes in 2nd pass return lists with templates distributed.	2.30
08-19-02	TK	Merged confirmed and unconfirmed	

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Re: Cost Reductions
Client/Matter # 1964-00024

Date	Consultant	Description of Services	Hours
		contractor update lists.	3.00
08-20-02	TK	Developed possible counter proposal for GSI negotiations.	2.20
08-20-02	TK	Built dynamic model for evaluating BlueLight / GSI contract scenarios.	3.70
08-20-02	TK	Met with BlueLight financial planning associate to clarify contract terms and provisions.	0.70
08-20-02	TK	Met via telephone with BlueLight CEO regarding status of developing counter proposal and strategy for negotiations.	0.50
08-20-02	TK	Developed financial projections for 2004 -2006 BlueLight e-commerce business.	1.50
08-20-02	TK	Compiled and prepared status report on contractor tracking initiative.	1.10
08-20-02	TK	Reconciled headcount tracking updates with original lists distributed to overhead owners.	2.40
08-21-02	TK	Met with FP&A to review current sales and margin forecast and to discuss open issue from stores SG&A cost reduction review?	0.80
08-21-02	TK	Researched contractor questions for VP HR.	0.80
08-21-02	TK	Built model for use in GSI contract renegotiations.	7.50
08-21-02	TK	Followed-up with HR VP regarding active contractors.	0.20
08-21-02	TK	Drafted cover memo for initial draft of GSI restructuring proposal.	0.50
08-22-02	TK	Met with Treasurer to update on	

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Date	Consultant	Description of Services	Hours
		status of BlueLight and to discuss deal structure issues.	1.50
08-22-02	TK	Compiled data for and followed-up with HR IT regarding updates for identicard system.	1.20
08-22-02	TK	Met with financial advisors regarding strategy for BlueLight negotiations.	0.50
08-22-02	TK	Met with EVP regarding playbook status and revenue generation initiatives.	0.70
08-22-02	TK	Met with HR VP regarding status of contractor project.	0.80
08-22-02	TK	Met with BlueLight management regarding e-commerce valuation issues and GSI negotiations.	1.80
08-22-02	TK	Built model for use in GSI negotiations.	3.20
08-23-02	TK	Prepared updates for headcount tracking model.	3.50
08-23-02	TK	Followed-up with SVP regarding BlueLight initiatives.	0.70
08-26-02	TK	Prepared modifications to BlueLight model.	1.50
08-26-02	TK	Met with Treasurer regarding status on BlueLight GSI negotiations.	1.30
08-26-02	TK	Reviewed BlueLight valuation materials.	1.20
08-26-02	TK	Compiled follow-up lists for active contractor project.	1.50
08-27-02	TK	Compilation of final pass list for verifying unconfirmed contractors.	1.00
08-27-02	TK	Met with T. Morrow to discuss	

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Date	Consultant	Description of Services	Hours
08-27-02	TK	additional cost reduction and liquidity initiatives.	0.50
08-27-02	TK	Met with HR & IT personnel regarding changes to contractor badging system.	1.00
08-27-02	TK	Followed-up on unconfirmed contractors.	0.80
08-27-02	TK	Prepared update summary for contractor badging meeting.	0.50
08-27-02	TK	Attended CEO Forum addressing cost reduction initiatives.	1.10
08-27-02	TK	Met with BlueLight working group to discuss possible deal structures.	1.30
08-27-02	TK	Prepared modifications to BlueLight model.	2.50
08-28-02	TK	Merged service revenue projections and reconstructed financial model for BlueLight analysis.	4.20
08-28-02	TK	Merged and reconciled data for active contractor update	6.50
08-29-02	TK	Prepared revisions to BlueLight financial model.	3.90
08-29-02	TK	Merged and reconciled changes to active contractor update.	6.50
08-30-02	TK	Prepared revisions to BlueLight financial model and developed sensitivity analysis.	6.00
		Total Hours	----- 187.30 =====

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Re: Cost Reductions
Client/Matter # 1964-00024

Fee Recap:

Consultant	Hours	Rate	Amount
Timothy Kreatschman	187.30	\$ 340.00	\$ 63,682.00
Total Hours & Fees	187.30		\$ 63,682.00