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

FILED
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS

AUG - 9 2002

KENNETH S. GARDNER, CLERK
PS REP. - KG

In re: X
K MART CORPORATION, et al.

Case No. 02-B02474
(Jointly Administered)
Chapter 11
Judge Susan Pierson Sondcrby

Debtors.

X

**FINAL APPLICATION OF ERNST & YOUNG CORPORATE FINANCE LLC AS
FINANCIAL ADVISORS TO THE DEBTORS FOR ALLOWANCE OF
COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM
FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

STATE OF ILLINOIS)

COUNTY OF COOK)

Ernst & Young Corporate Finance LLC ("EYCF" or the "Applicant"), financial advisor to Kmart Corporation, et. al., (the "Debtors"), hereby makes its application (the "Application") for allowance of compensation for services rendered of \$1,112,551 and reimbursement of related expenses of \$110,388 for the period from February 18, 2002 through June 30, 2002 (the "Compensation Period"). Below is a summary of the Applicant's hours, fees and expenses encompassed in this Application:

<u>Application Period</u>	<u>Applied For</u>		
	<u>Hours</u>	<u>Fees</u>	<u>Expenses</u>
February 2002	296.8	\$127,215	\$7,686
March 2002	1,457.1	577,149	54,969
April 2002	984.7	389,943	47,276
May 2002	53.4	14,491	457
June 2002	11.9	3,753	-
Total	2,803.9	\$1,112,551	\$110,388

As a result of EYCF's notice of termination as the Debtor's financial advisor on June 7, 2002, this request is the Applicant's final application to the Court for compensation and reimbursement of expenses. This Application includes the fees and expenses of certain Ernst & Young LLP personnel pursuant to the terms of a subcontract entered into with the Applicant as provided for in the Applicant's retention papers. In support of this Application, EYCF respectfully represents as follows:

BACKGROUND

General

1. On January 22, 2002 (the "Petition Date"), the Debtors commenced their reorganization case by filing a voluntary petition for relief under Chapter 11 of the Bankruptcy Code, 11 U.S.C. §§ 101-1330 (the "Bankruptcy Code").

2. The Debtors are continuing in possession of their properties and are operating and managing their business as Debtors in Possession, pursuant to sections 1107 and 1108 of the Bankruptcy Code.

3. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

EYCF's Retention

4. On February 22, 2002, the Debtors filed their Application for an Order authorizing them to retain and employ EYCF as Financial Advisors, effective February 18, 2002. The Court, having determined that the legal and factual bases set forth in the Retention Application established just cause for the relief, approved the Retention Application on March 6, 2002.

5. Under the Retention Application, EYCF would be compensated on an hourly basis, as detailed and approved therein. The nature of this fee arrangement is consistent with the current practices of EYCF for financial advisory services provided to Debtors in other bankruptcy matters.

6. Pursuant to the terms of a subcontract entered into with the Applicant as provided for in the Applicant's retention papers, fees and expenses of certain Ernst & Young LLP personnel are included in the Application. EYCF has not shared or agreed to share any of its compensation with any other person, other than as permitted under Section 504 of the Bankruptcy Code.

7. On April 22, 2002, EYCF notified the Debtors of their intent to transition their responsibilities as the Debtors' financial advisor to others (See Exhibit E for copy of letter sent April 22, 2002). On June 7, 2002, EYCF submitted to the Debtors an official notice of termination as the Debtors' financial advisor (See Exhibit F for copy of letter sent June 7, 2002). As a result, this request is the Applicant's final application to the Court for compensation and reimbursement of expenses.

RELIEF REQUESTED AND REASONS THEREFOR

Summary of Relief Requested

8. EYCF makes this Application pursuant to the following: (a) sections 330(a) and 331 of the Bankruptcy Code, (b) Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), (c) the Administrative Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, entered by this Court on January 22, 2002 (the "Administrative Order"), (d) the applicable provisions of the Guidelines for Applications for Compensation and Reimbursement

of Expenses of Professionals adopted by the Office of the United States Trustee (the "Guidelines"), and (e) the local rules of this Court (the "Local Rules").

9. EYCF hereby seeks allowance of compensation and reimbursement of expenses for the Compensation Period as follows:

(a) Total compensation of \$1,112,551 for the period February 18, 2002 through June 30, 2002. A summary of hours incurred by each professional is included as Exhibit A and incorporated herein by reference. Additionally, a summary of the total hours incurred for each billing category and the related time detail are attached hereto as Exhibits B and C, and incorporated herein by reference.

(b) Reimbursement of actual and necessary expenses of \$110,388 incurred in connection with EYCF's services. A summary and detailed itemization of expenses is attached hereto as Exhibit D and incorporated herein by reference.

Payments to EYCF

10. EYCF does not hold any retainer with respect to this Chapter 11 case.

11. During the ninety days immediately preceding the Petition Date, the Debtors paid fees totaling \$107,421 to Ernst & Young LLP. During that same period, the Debtors made no payments to EYCF.

12. Pursuant to the Administrative Order entered in this case, EYCF received \$1,094,808, comprising 90% of the hours incurred and 100% of out of pocket expenses for the period February 18, 2002 to April 30, 2002. EYCF has not received any payments for its May or June fees and expenses. EYCF is requesting payment of \$128,132 consisting of \$18,701 in fees and expenses for May and June and holdback of \$109,431 in fees for the period February 18, 2002 to April 30, 2002.

**SUMMARY OF UNPAID FEES AND EXPENSES INCLUDING HOLDBACK
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

<u>BILL PERIOD</u>	<u>HOURS</u>	<u>FEES</u>	<u>EXPENSES</u>	<u>FEES COLLECTED</u>	<u>EXPENSES COLLECTED</u>	<u>AMOUNT DUE</u>
2/18/02 - 2/28/02	296.8	\$ 127,215	\$ 7,686	\$ 114,493	\$ 7,686	\$ 12,722
3/1/02 - 3/31/02	1,457.1	577,149	54,969	519,434	54,969	57,715
4/1/02 - 4/30/02	984.7	389,943	47,276	350,949	47,276	38,994
5/1/02 - 5/31/02	53.4	14,491	457	-	-	14,948
6/1/02 - 6/30/02	11.9	3,753	-	-	-	3,753
	<u>2,803.9</u>	<u>\$ 1,112,551</u>	<u>\$ 110,388</u>	<u>\$ 984,876</u>	<u>\$ 109,931</u>	<u>\$ 128,132</u>

SERVICES RENDERED BY EYCF

13. As described in the attached Exhibits B and C, EYCF professionals and client service associates billed their time to distinct subject matter categories. The following is a summary of the significant activities (generally greater than 15 hours) that were performed by EYCF professionals during the Compensation Period, organized by project code description ("PCD").

PCD 1 – Planning, Supervision, Administration and Review

The Applicant pro-actively managed its personnel in accordance with professional standards and thereby incurred time to coordinate the activities of its professionals in an efficient and cost effective manner. Such activities included periodic teleconferences and meetings related to activities and the status of developed work plans and projects, communications regarding meetings, teleconferences with the Debtors' management, outside professionals and key constituents, and other sharing of pertinent information across professionals. In addition, due to the significant volume of filings and related data, the Applicant has incurred time to manage information and document flow.

PCD 3 – Review Newly Received Documents

EYCF incurred time reviewing and analyzing documentation from the Debtors, as well as documents received from other parties in interest in the case. For the most part, the Applicant identified these activities in specific PCDs, or otherwise included such time herein.

PCD 5 – Preparation and Review of Information Requests and Related Matters

Throughout the course of the project, EYCF was involved in the preparation and review of information that would be provided to creditors and other parties in interest in this matter. The complexity of the Debtors' business warranted a significant amount of diligence by the Committees and their advisors. The requests that have been made, and responded to have been numerous and required considerable time and effort in preparing information for dissemination. Examples of these activities include:

- Review, compilation, and management of the Committees' numerous information requests. Frequently communicated the status (fulfilled or outstanding) of the information requests to Debtors' management and assisted in prioritizing requested items.
- Meetings with Debtors' personnel regarding preparation of analyses and responses to information requests.
- Advising, assisting, and facilitating the Debtors' prompt and appropriate response to information requests.
- Review and analysis of information prior to dissemination to the Committees.

EYCF's involvement in these matters assured timely and accurate information flow and responsiveness to the requests of the numerous parties in interest.

PCD 9 -- Analysis of Long-Term Business Plan and Related Matters

The Applicant incurred time evaluating and documenting the Debtors' internal planning process and assisted in the communication of these plans to the Committees and their advisors.

PCD 10 – Analysis of Current Operating Results and Related Matters

The Applicant incurred time analyzing the Debtors' operating results to understand the business trends and financial issues. These efforts included review, analysis and assisting the Debtors in preparation of monthly cash flow reports, monthly financial statements, comparative store sales, trending and related reports used by management, the Committees and their advisors, in connection with the ongoing business of the Debtors.

PCD 11 – Analysis of Weekly/Monthly Flash Reports

The Applicant incurred time assisting the Debtors in designing, preparing, reviewing and modifying the weekly/monthly flash reports that were distributed to the Committees and their advisors in connection with the pertinent operating and financial data. The Applicant also incurred time working with the Debtors to establish the appropriate process and procedures for the weekly/monthly flash reports.

PCD 12 – Analysis of Bankruptcy Schedules

The Applicant incurred time developing the requisite knowledge of the Debtors' schedules in order to assist management and the Committees in their understanding of the information contained therein. EYCF did not prepare these schedules and there was no duplication of effort with PriceWaterhouseCoopers, a retained professional in this case, who is responsible for the content and preparation of the SOFA's and SOAL's.

PCD 25 – Preparation and Participation in Meetings and Conference Calls with Debtor Representatives and Company Personnel

EYCF participated in numerous, extensive and lengthy meetings and conference calls with the Debtors' management, counsel and other advisors, regarding strategic, financial and operational issues. During these meetings and calls, EYCF provided the Debtors with valuable insights relating to possible strategic alternatives, financing issues, bankruptcy process, retail specific and a variety of operational issues.

PCD 26 – Preparation and Participation in Creditor Committee Meetings and Conference Calls

EYCF had been asked by the Debtors to actively manage and interface with the Committees and their professionals in this matter:

- Facilitating the Committees' and their advisors' access to information and to Company personnel.
- Working with the Committees and their advisors to explain certain operating statistics, business issues, processes, procedures, bankruptcy schedules and related matters.
- Participating in meetings, conference calls, and other related activities with the Debtors, their other advisors, Committee members and their advisors.

PCD 36 – Analyze DIP Facility Matters

The Applicant incurred time reviewing the DIP Agreement to ensure the Debtors' compliance with the terms and conditions contained therein and to establish processes and procedures related to compliance with the specified reporting requirements. Assisted in the design, preparation, and review of required reports.

PCD 43 – Analysis of Exclusivity Matters

The Applicant incurred time researching extension grants of exclusivity in connection with any potential contested hearing matters and as a basis to provide requisite testimony on the Debtors' behalf.

PCD 45 – Firm Retention

The Applicant incurred time conducting the required conflict and other connection and background checks (disclosure in connection with the various parties in interest in the cases), preparing an affidavit of disinterestedness and other required court documents related to the retention of the Applicant. Where possible the Applicant used client service associates or more junior staff at lower hourly charge rates to perform these tasks.

PCD 46 – Preparation of Fee/Expense Applications

EYCF professionals spent time to organize and accurately prepare its Monthly Compensation Statements and the Final Fee Application (the "Fee Application"). The type of services performed in this category include the following:

- Compiling detailed time records related to services performed for which compensation was sought in accordance with the requirements established by the United States Bankruptcy Code.
- Preparing the necessary documents and exhibits related to fee applications.

The Applicant incurred time to prepare its monthly detailed fee and expenses invoices. The Applicant's engagement staff summarized their time detail daily and endeavored to be as efficient as possible in complying with the detailed requirements for fee applications. Where

possible, the Applicant used client service associates and junior level staff at lower hourly charge out rates to carry out these tasks.

PCD 50 – Analysis of Store Closings and Going Out of Business Sales

The Applicant incurred time in analyzing the Store Closing process, working with the Debtors' other advisors in connection with the process and quantification of changes in the business model. At the request of management, the Applicant provided economic analysis related to the liquidation of closing store inventory and worked in conjunction with other advisors to the Debtors during the auction process relative to the liquidation of closing store inventory, the related returns and other economic provisions related to the going out of business contract.

PCD 56 – Liquidity Management Related Matters

The Applicant incurred time in assisting the Debtors in developing a short term cash flow model that measured key elements of liquidity and worked extensively with management and the Debtors' treasury personnel on its implementation and output. Additionally, the Applicant worked extensively to update the cash flow model for actual results, assisted in modifying assumptions if necessary, and prepare actual to forecast variance schedules and explanations for management and Committee advisors.

PCD 57 - Accounts Payable, Vendor Management and Related Matters

The Applicant incurred time in assessing the Debtors' accounts payable process, analyzing opportunities and specific action steps needed to resolve issues surrounding the vendor term database and potential duplicate payments. In addition, the applicant researched issues related to expired consignment vendor agreements and the potential impact on the Debtors.

PCD 74 – Meetings with Professionals to Discuss Case Status and Develop Strategy

The Applicant participated in numerous meetings and conference calls with the cadre of professionals representing all parties in interest to establish workplan and coordinate responsibilities, develop strategies, prepare for court hearings, resolve disputes, and work towards consensual resolution to the numerous and complex issues facing the constituents in a case of this size and complexity.

PCD 79 – Strategic and Operational Assessment Matters

The Applicant devoted significant professional time to the evaluation of the Debtors' business model and the identification of risks, opportunities and strategic issues relative to the development of actionable plans and the development of a strategic plan to be used as the basis for a plan of reorganization. The Applicant worked closely with the CEO, COO and Chief Merchant as well as other senior level operating executives on extremely complex operating, financing and strategic implications of modifications to the operating model.

14. The professional services rendered by EYCF during the Compensation Period required a high degree of professional competence and expertise so that the numerous issues requiring evaluation and response by the Debtors could be addressed with skill and dispatch. The provision of such services, therefore, has required the expenditure of substantial time and effort. EYCF submits that the services rendered to the Debtors were performed efficiently, effectively and economically and that the results obtained thus far have provided a significant benefit to the Debtors.

EXPENSES INCURRED BY EYCF

15. Section 330 of the Bankruptcy Code authorizes “reimbursement for actual, necessary expenses” incurred by professionals employed in a Chapter 11 case. Accordingly, EYCF seeks reimbursement for expenses incurred while rendering services to the Debtors during the Compensation Period in the amount of \$110,388 (the “Expenses”). Such Expenses were necessary in order to effectively and efficiently perform the services described above and primarily include airfare costs and reasonable lodging. A schedule of the Expenses is attached hereto as Exhibit D.

16. Sections 330(a)(1)(B) and 503(b)(4) of the Bankruptcy Code permit reimbursement for actual, necessary expenses. See *Zolfo Cooper*, 50 F.3d at 258; *White Motor*, 50 B.R. at 891-92. EYCF has already reviewed the Expenses comprehensively and eliminated those Expenses for the Compensation Period that it deemed “not necessary.” Accordingly, those Expenses for which reimbursement is sought in this Application satisfy the standards set forth in section 330(a)(1)(B) of the Bankruptcy Code, the Guidelines, and the Local Rules.

CONCLUSION

17. The nature of EYCF’s fee arrangement, by which payment for services rendered is sought in this Application, is consistent with the current practices of EYCF for financial advisory services provided to Debtors in other bankruptcy matters, and has already been approved by this Court.

18. Those expenses for which reimbursement is sought in this Application satisfy the standards set forth in the Bankruptcy Code, the Guidelines, and the Local Rules.


19. No agreement or understanding exists between EYCF or any third person for the sharing of compensation, except as allowed by section 504(b) of the Bankruptcy Code and

Bankruptcy Rule 2016 with respect to sharing of compensation between and among partners of EYCF.

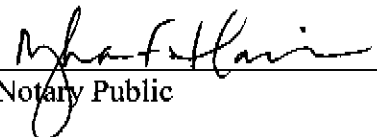
20. All the services for which compensation is requested hereunder were rendered at the request of and solely on behalf of the Debtors, and not on behalf of any other entity.

WHEREFORE, EYCF respectfully requests the Court to enter an order in accordance with the procedures set forth in the Administrative Order (i) awarding EYCF the sum of \$1,112,551 as total compensation for services rendered, and \$110,388 as reimbursement for actual and necessary expenses incurred during the course of EYCF's provision of financial advisory services to the Debtors during the Compensation Period; (ii) authorizing and directing the Debtors to pay EYCF the sum of \$128,132 (representing the total fees and expenses incurred to date less the payments received to date); and (iii) granting such other and further relief as the Court deems appropriate.

Dated: July 22, 2002


Peter M. Schwab
Senior Managing Director
Ernst & Young Corporate Finance LLC

Sworn to and subscribed before
me this 22nd day of July, 2002.


Notary Public

My Commission Expires: 9/19/05



Exhibit A

**KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF HOURLY FEES BY PROFESSIONAL
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

PROFESSIONAL	POSITION	RATE	HOURS	FEES
Schwab, P.	Managing Director	\$ 650	67.0	\$ 43,550
Sweig, D.	Managing Director	625	282.9	176,813
Flowers, M.	Senior Manager	490	193.9	95,011
Spillman, M.	Senior Manager	490	38.8	19,012
Filler, D.	Director	475	330.5	156,988
Grivetti, J.	Director	475	216.8	102,980
Roy, B.	Director	475	63.7	30,258
Izzo, T.	Senior Manager	440	28.2	12,408
Horton, N.	Vice President	375	44.3	16,613
Abdul, S.	Associate	340	311.9	106,046
Johnson, S.	Associate	340	150.4	51,136
Snethkamp, S.	Manager	330	40.9	13,497
Pollock, A.	Associate	320	229.1	73,312
Savron, D.	Manager	320	144.7	46,304
Van Vuren, E.	Associate	320	17.3	5,536
Choquette, A.	Analyst	275	267.4	73,535
Hsu, A.	Analyst	275	185.4	50,985
Krop, A.	Analyst	275	1.0	275
Chasc, K.	Senior Consultant	270	23.8	6,426
Tanner, A.	Senior Consultant	270	55.4	14,958
Peterson, C.	Consultant	175	9.9	1,733
Williams, M.	Consultant	175	31.2	5,460
Gargiulo, R.	CSA	\$ 140	69.4	9,716
Totals:			2,803.9	\$ 1,112,551

Exhibit B

**KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF PROJECT CODES
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

PROJECT CODE	DESCRIPTION	HOURS	FEES
1	Planning, Supervision and Review	193.4	\$ 78,414
3	Review Newly Received Documents	54.3	21,377
5	Preparation and Review of Information Requests and Related Matters	389.9	151,209
7	Liquidation Analysis and Related Matters	0.6	285
9	Analysis of Long-Term Business Plan and Related Matters	68.5	26,580
10	Analysis of Current Operating Results and Related Matters	48.0	21,563
11	Analysis of Weekly/Monthly Flash Reports	71.1	28,818
12	Analysis of Bankruptcy Schedules	16.2	7,646
15	Preparation for and Attendance at Court Hearings	9.4	5,978
16	Analysis of Reclamation Claims	0.8	380
21	Analyze Liabilities Subject to Compromise	1.0	490
25	Preparation/Participation in Meetings/Conference Calls with/Debtor Representative and Company Personnel	480.7	215,587
26	Preparation/Participation in Creditor Committee Meetings and Conference Calls	105.5	54,639
30	Analyze Employee Severance, Pension, Retention and Bonus Programs	1.0	490
33	Analyze Motions to Assume/Reject Real Property Leases	6.0	3,385
36	Analyze DIP Facility Matters	81.8	37,035
43	Analysis of Exclusivity Matters	45.3	14,733
45	Firm Retention	132.6	50,171
46	Preparation of Fee/Expense Applications	188.7	55,302
50	Analysis of Store Closings/Going-Out of Business Sales	61.1	24,963
52	Analysis of Cash Management and Investments	2.7	918

Exhibit B

**KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF PROJECT CODES
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

PROJECT CODE	DESCRIPTION	HOURS	FEEES
55	Preparation of Financial Analyses	2.4	926
56	Liquidity Management Related Matters	209.2	65,839
57	Accounts Payable, Vendor Management and Related Matters	160.5	51,407
58	Analysis of Corporate Structure and Debt Structure for Each Individual Debtor Entity	1.1	658
68	Consultation Regarding Federal, State & Local Tax Matters	1.0	625
73	Analysis of Tax Issues Related to the Sale of Assets	0.3	143
74	Meeting with Professionals Regarding Case Status and Development Strategy	64.9	33,660
76	Analysis & Preparation of Short-term Cash Flow Projections	6.3	3,180
79	Strategic and Operational Assessment Matters	399.6	156,155
Totals:		2,803.9	\$ 1,112,551

Exhibit C

**KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF HOURLY DETAIL BY PROJECT CODE
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	2/18/02	1	Compiled and summarized for the team a list of recent Kmart news	1.8
Abdul, S.	2/18/02	1	Compiled and summarized for the team a list of recent Competitor (Wal-mart and Target) news	1.4
Abdul, S.	2/19/02	1	Print all Kmart bankruptcy related information from Troubled Company Reporter	1.8
Abdul, S.	2/19/02	1	Research E&Y's internal databases for information/ analysis on Kmart	0.9
Abdul, S.	2/20/02	1	Discussion with administrative personnel to discuss setup of procedure for tracking and reporting of time in bankruptcy	1.3
Choquette, A.	2/21/02	1	Engagement database set-up on Lotus Notes	1.6
Filler, D.	2/21/02	1	Case administration and staffing issues	0.5
Abdul, S.	2/22/02	1	Coordination with Sean Mulcahy and Kathy Kaporis re: setup of engagement code	1.6
Abdul, S.	2/22/02	1	Conversation with Barbara Wicks and Sandra Vandergriff re: setup of new members into the engagement database	1.1
Abdul, S.	2/22/02	1	Population of the internal database with a calendar and other tools to track team member schedules	1.3
Choquette, A.	2/22/02	1	Additions of new engagement team members to engagement database	1.8

Exhibit C

**KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF HOURLY DETAIL BY PROJECT CODE
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

NAME	DATE	PCD	DESCRIPTION	HOURS
Choquette, A.	2/22/02	1	Review and compilation of selected filings, articles, and analyst research to engagement database	0.9
Choquette, A.	2/22/02	1	Correction of access issues of EYCF members to engagement database	1.6
Filler, D.	2/22/02	1	Case administration and staffing issues	0.4
Filler, D.	2/22/02	1	Discussions with D. Sweig re: case issues	0.3
Abdul, S.	2/25/02	1	Coordination with Company personnel regarding project administration: access cards, printer set-up, and connectivity	1.8
Abdul, S.	2/25/02	1	Initial setup of internal team communication tool - discussion with EYCF admin personnel	1.0
Choquette, A.	2/25/02	1	ETD engagement database adjustments including movement of filings and review of additional research	1.7
Filler, D.	2/25/02	1	Discussions with D. Sweig, K. Pawlus and others re: case issues, workplan, and team design	0.8
Filler, D.	2/25/02	1	Three phone calls with team in Michigan re: meetings and case status	0.8
Flowers, M.	2/25/02	1	Reading of 2001 Kmart 10K	1.0
Schwab, P.	2/25/02	1	Call with D. Sweig regarding business issues and Committee meetings	0.2

Exhibit C

**KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF HOURLY DETAIL BY PROJECT CODE
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

NAME	DATE	PCD	DESCRIPTION	HOURS
Sweig, D.	2/25/02	1	Call with P. Schwab regarding various issues related to retention, business issues and upcoming Committee meetings	0.5
Choquette, A.	2/26/02	1	Call with B. Haman and L. Bartholemew regarding Intralinks database development	1.1
Filler, D.	2/26/02	1	Discussion with D. Sweig re: case	0.3
Schwab, P.	2/26/02	1	Review of initial transition plan-cost cutting	0.1
Schwab, P.	2/26/02	1	Call with D. Sweig regarding various developments and staffing issues	0.5
Sweig, D.	2/26/02	1	Call with P. Schwab regarding various developments and staffing issues	0.5
Abdul, S.	2/27/02	1	General case administration	0.5
Filler, D.	2/27/02	1	General case administration	0.5
Schwab, P.	2/27/02	1	Telephone call with D. Sweig and D. Filler to update on information concerns and needs of the Committee	0.2
Sweig, D.	2/27/02	1	Call with M. Eisenband regarding Committee meeting and management of issues related therefrom	0.3
Choquette, A.	2/28/02	1	Additions to schedule reflecting Debtors' deadlines to provide statements	1.2

Exhibit C

**KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF HOURLY DETAIL BY PROJECT CODE
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Choquette, A.	2/28/02	1	Creation of calendar with Debtor deadlines and scheduled hearings/meetings	1.8
Filler, D.	2/28/02	1	Review of reporting calendar	0.3
Sweig, D.	2/28/02	1	Review of cash flows, operations and issues related to political factors, meetings with D. Filler related thereto	1.2
Abdul, S.	3/1/02	1	Discussions with D. Sweig and D. Filler re: Committee issues, requests for information and cash flows	0.5
Choquette, A.	3/1/02	1	Update filings docket and summary reflecting additions as of 3/1/02	0.6
Filler, D.	3/1/02	1	Call with D. Sweig and S. Abdul re: committee issues, requests for information and cash flows	0.5
Filler, D.	3/1/02	1	Call with P. Schwab and D. Sweig regarding Committee issues, cash flows and store closings	0.3
Filler, D.	3/1/02	1	Call with D. Sweig regarding Committee issues and requests for information and cash flows	0.5
Flowers, M.	3/1/02	1	Administrative meeting of EYCF regarding project	1.0
Schwab, P.	3/1/02	1	Call with D. Sweig and D. Filler regarding Committee issues, cash flows and store closings	0.3
Sweig, D.	3/1/02	1	Call with D. Filler regarding Committee issues and requests for information and cash flows	0.5

Exhibit C

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 ERNST & YOUNG CORPORATE FINANCE LLC
 SUMMARY OF HOURLY DETAIL BY PROJECT CODE
 FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Sweig, D.	3/1/02	1	Call with P. Schwab and D. Filler regarding Committee issues and requests for information, cash flows and store closings	0.3
Sweig, D.	3/1/02	1	Call with D. Filler and S. Abdul regarding Committee issues and requests for information and cash flows	0.5
Choquette, A.	3/4/02	1	Review of new court filings received from P. Chow and posting to engagement database	0.6
Choquette, A.	3/4/02	1	Update of Debtor's bankruptcy court filing docket reflecting new motions/orders filed	0.6
Filler, D.	3/4/02	1	Analysis of key issues currently facing company and development of work plan to address issues	0.9
Filler, D.	3/4/02	1	Discussion among engagement team management re: scope and staffing of current assignments	0.6
Filler, D.	3/4/02	1	Team strategy discussion re: transition of current projects from PWC	0.3
Schwab, P.	3/4/02	1	Teleconference with D. Swig regarding various issues related to upcoming retention hearing as well as transition from PWC issues	0.4
Swig, D.	3/4/02	1	Teleconference with P. Schwab regarding various issues related to upcoming retention hearing as well as transition from PWC issues	0.4
Filler, D.	3/5/02	1	Discussions with Intralinks and management re: use of Intralinks to facilitate information sharing among professionals	0.8
Grivetti, J.	3/5/02	1	Discussions re: staffing requirements and other engagement planning issues	0.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Schwab, P.	3/5/02	1	Call with D. Sweig re: issues related to cash flows, DIP, motions set for hearing, and upcoming meeting with J. Adamson	0.4
Sweig, D.	3/5/02	1	Call with P. Schwab regarding issues related to cash flows, DIP, motions set for hearing, and upcoming meeting with J. Adamson	0.4
Filler, D.	3/6/02	1	Numerous internal discussions and calls re: court hearing developments	0.6
Filler, D.	3/6/02	1	Update of internal workplan re: new assignments and committee requests	0.3
Hsu, A.	3/6/02	1	Internal strategic meeting to discuss roles, responsibilities and deliverables	0.9
Schwab, P.	3/7/02	1	Preparation of draft memo re: future communications facilitation	0.4
Schwab, P.	3/7/02	1	Preparation of draft presentation to R. Hutchison and J. Adamson re: assimilation of strategic issues identified	2.1
Schwab, P.	3/7/02	1	Review and modify work plan and staffing with teams	1.1
Abdul, S.	3/8/02	1	Team meeting regarding open committee issues, financial reporting and related matters	0.6
Filler, D.	3/8/02	1	Team meeting regarding open Committee issues, financial reporting, and other related matters	0.6
Flowers, M.	3/8/02	1	Review staffing of Transaction Support team	0.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Grivetti, J.	3/8/02	1	Team meeting regarding open Committee issues, financial reporting, staffing and related matters	0.6
Sweig, D.	3/8/02	1	Team meeting regarding open Committee issues, financial reporting, staffing and related matters	0.6
Hsu, A.	3/11/02	1	Modification of EYCF team organizational chart for Company	0.5
Abdul, S.	3/12/02	1	Prepared EYCF presentation re: team organization, roles and responsibilities	2.2
Filler, D.	3/12/02	1	Discussions with D. Sweig and J. Grivetti re: role in case and deliverables to R. Hutchison	0.6
Flowers, M.	3/12/02	1	Administrative requirements related to Kmart	1.9
Grivetti, J.	3/12/02	1	Discussions with D. Sweig and D. Filler re: role in case and deliverables to R. Hutchison	0.6
Hsu, A.	3/12/02	1	Amended engagement contact list for additional team members	0.6
Izzo, T.	3/12/02	1	Review status update e-mail to EYCF on AP projects	0.2
Savron, D.	3/12/02	1	Time spent reviewing information and report summaries prepared by other advisors in order to become familiar with the project	2.4
Snethkamp, S.	3/12/02	1	Draft status update e-mail to EYCF on AP Projects	0.8

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NAME	DATE	PCD	DESCRIPTION	HOURS
Snethkamp, S.	3/12/02	1	Development of and team discussion re: project scope, approach, and deliverables	2.0
Swcig, D.	3/12/02	1	Discussions with J. Grivetti and D. Filler re: role in case and deliverables to R. Hutchison	0.6
Tanner, A.	3/12/02	1	Development of detailed project approach for the Vendor Terms and Utilities projects	0.8
Filler, D.	3/13/02	1	Discussion with J. Grivetti re: case strategy and current status	0.6
Flowers, M.	3/13/02	1	Follow up on subcontractor agreement between EYCF and EY	0.5
Grivetti, J.	3/13/02	1	Discussion with D. Filler re: case strategy and current status	0.6
Grivetti, J.	3/13/02	1	Discussions with D. Sweig re: results of the creditor Committee meeting and action items	1.3
Horton, N.	3/13/02	1	Team planning discussion regarding strategic project overview	0.4
Izza, T.	3/13/02	1	Worked with A/P terms team at designing deliverables for project content presentation	1.2
Savron, D.	3/13/02	1	Various administrative matters in ramping up involvement on project including reading and organizing reports prepared and filed prior to my involvement	1.9
Swcig, D.	3/13/02	1	Discussions with J. Grivetti re: results of the creditor Committee meeting and action items	1.3

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Flowers, M.	3/14/02	1	Follow up on subcontractor agreement between EYCF and EY	0.8
Izzo, T.	3/14/02	1	Worked with A/P terms team at designing deliverables for project content presentation	0.4
Schwab, P.	3/14/02	1	Meeting with D. Sweig re: workplan, and strategy review for J. Adamson	0.4
Snethkamp, S.	3/14/02	1	Meeting with A. Tanner to discuss A/P vendor terms effect on working capital and cash flow for use in final deliverable	0.5
Sweig, D.	3/14/02	1	Meeting with P. Schwab re: workplan and strategy review for J. Adamson	0.4
Sweig, D.	3/14/02	1	Preparation of overview of EYCF projects, roles and responsibilities	0.4
Tanner, A.	3/14/02	1	Created project overview presentation to present to R. Hutchison	0.8
Tanner, A.	3/14/02	1	Meeting with S. Snethkamp to discuss A/P vendor terms effect on working capital and cash flow for use in final deliverable	0.5
Filler, D.	3/15/02	1	Calls with J. Grivetti and D. Sweig regarding administrative issues, communications with the Committees and related information, particularly with respect to flash reporting and GOB issues	0.4
Grivetti, J.	3/15/02	1	Calls with D. Sweig and D. Filler regarding administrative issues, communications with the Committees and related information, particularly with respect to flash reporting and GOB issues	0.4
Sweig, D.	3/15/02	1	Calls with J. Grivetti and D. Filler regarding administrative issues, communications with the Committees and related information, particularly with respect to flash reporting and GOB issues	0.4

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Sweig, D.	3/15/02	1	Correspondence to J. Adamson regarding various cultural issues	0.4
Choquette, A.	3/18/02	1	Review of case administration binder distributed by Skadden	0.6
Savron, D.	3/18/02	1	Follow-up on miscellaneous questions posed by M. Moreland	1.1
Tanner, A.	3/18/02	1	Meeting with internal team members to update them on objectives defined by S. Gilbert, and instruct them on the creation of deliverables	0.6
Filler, D.	3/19/02	1	Review of case administration binder prepared by counsel	0.8
Filler, D.	3/19/02	1	Update of internal workplan to reflect accomplishment to date, new committee requests, and new assignments from management	0.3
Grivetti, J.	3/19/02	1	Coordination of Intralinks setup with Skadden	0.5
Hsu, A.	3/19/02	1	Discussion re: status of team deliverables	0.4
Izzo, T.	3/19/02	1	Project update meetings with EYCF	0.6
Savron, D.	3/19/02	1	Update meeting with team members re: committee information requests and team deliverables	0.6
Sneathkamp, S.	3/19/02	1	Project update meetings with EYCF	0.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Tanner, A.	3/19/02	1	Discussions with C. Peterson on working capital database	0.6
Filler, D.	3/20/02	1	Development of workplan re: strategic plan development	0.9
Filler, D.	3/20/02	1	Meeting with operations team to discuss workplan, outline of approach, retail specific issues and dynamics with Company regarding measurement of operating performance	2.1
Flowers, M.	3/20/02	1	Update with D. Savron re: case status	0.6
Grivetti, J.	3/20/02	1	Preparation of subcontract between E&Y I.L.P and EYCF LLC	0.8
Hsu, A.	3/20/02	1	Discussion re: status of team deliverables	0.5
Izzo, T.	3/20/02	1	Detailed review of project deliverables prepared by A/P Vendor Terms team	0.6
Johnson, S.	3/20/02	1	Development of workplan re: strategic plan development including segmentation of duties	1.8
Johnson, S.	3/20/02	1	Meeting with A. Pollock, E. Van Vuren to outline action plan for restructuring and division of responsibilities	0.9
Pollock, A.	3/20/02	1	Meeting with S. Johnson, E. Van Vuren to outline action plan for restructuring and division of responsibilities	0.9
Savron, D.	3/20/02	1	Update with M. Flowers re: case status	0.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Savron, D.	3/20/02	1	Update discussions with M. Flowers	0.6
Sweig, D.	3/20/02	1	Meeting with operations team to discuss workplan, outline of approach, retail specific issues and dynamics with Company regarding measurement of operating performance	2.1
Van Vuren, E.	3/20/02	1	Meeting with S. Johnson, A. Pollock to outline action plan for restructuring and division of responsibilities	0.9
Choquette, A.	3/21/02	1	Review of documents and additions to EYCF database and Inralinks database forwarded by professionals	0.7
Flowers, M.	3/21/02	1	Update with J. Grivetti and D. Savron re: case status and information presented to committees	1.3
Flowers, M.	3/21/02	1	Administration re: third party reporting	0.9
Grivetti, J.	3/21/02	1	Update with M. Flowers and D. Savron re: case status and information presented to committees	1.3
Izzo, T.	3/21/02	1	AP project update discussions with EYCF	1.2
Izzo, T.	3/21/02	1	Project discussions with EYCF personnel	0.5
Pollock, A.	3/21/02	1	Updating Restructuring workplan; coordinating meeting schedules for team and relative Kmart counterparts	1.0
Savron, D.	3/21/02	1	Update with M. Flowers and J. Grivetti re: case status and information presented to committees	1.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Snethkamp, S.	3/21/02	1	AP project update discussions with EYCF	0.3
Snethkamp, S.	3/21/02	1	Project discussions with EYCF personnel	0.2
Snethkamp, S.	3/21/02	1	Update of prior week activities in weekly status report for Scott Gilbert	0.4
Williams, M.	3/21/02	1	Organization of workpapers. All folders needed to be updated with all recent paperwork	1.2
Filler, D.	3/22/02	1	Update of EYCF workplan and preparation for following week	1.2
Izzo, T.	3/22/02	1	Confirm understanding of scope and next steps to transition project	0.5
Johnson, S.	3/22/02	1	Review of meeting notes and coordination of meeting schedule for A. Pollock and E. Van Vuren	0.8
Peterson, C.	3/22/02	1	Reviewed data analysis procedures performed for past week; determined valuable deliverables and analysis procedures and performed detailed formatting for presentation to S. Gilbert	1.1
Pollock, A.	3/22/02	1	Review of meeting notes and coordination of meeting schedule for S. Johnson and E. Van Vuren	0.8
Schwab, P.	3/22/02	1	Call with R. Hutchison re: coordination and case issues	1.4
Tanner, A.	3/22/02	1	Detailed status update presentation including accomplishments, new issues, and goals for following week to be presented to S. Gilbert	0.8

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NAME	DATE	PCD	DESCRIPTION	HOURS
Van Vuren, E.	3/22/02	1	Review of meeting notes and coordination of meeting schedule for S. Johnson and A. Pollock	0.8
Flowers, M.	3/25/02	1	Preparation of requested committee information	1.3
Schwab, P.	3/25/02	1	Meeting with D. Sweig regarding case administration and issues of roles and responsibilities	0.7
Sweig, D.	3/25/02	1	Meeting with P. Schwab regarding case administration and issues of roles and responsibilities	0.7
Filler, D.	3/26/02	1	Created initial draft for strategy presentation with A. Pollock, S. Johnson and E. Van Vuren	2.5
Johnson, S.	3/26/02	1	Working on strategy development of presentation to Adamson with E. Van Vuren and A. Pollock	2.1
Johnson, S.	3/26/02	1	Review of final document for Adamson presentation	0.5
Pollock, A.	3/26/02	1	Working on strategy development of presentation to Adamson with E. Van Vuren and S. Johnson	2.1
Pollock, A.	3/26/02	1	Final revisions on strategy presentation for J. Adamson	1.3
Pollock, A.	3/26/02	1	Presentation revisions based on P. Schwab and D. Sweig's comments	1.5
Schwab, P.	3/26/02	1	Meeting with D. Sweig re: progress in ads and merchandising interviews including analyses re: priorities and roadblocks	0.7

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NAME	DATE	PCD	DESCRIPTION	HOURS
Schwab, P.	3/26/02	1	Review of presentation to CEO/COO re: areas of priority and issues at hand	0.3
Sweig, D.	3/26/02	1	Meeting with P. Schwab re: progress in ads and merchandising interviews including analyses re: priorities and roadblocks	0.7
Van Vuren, E.	3/26/02	1	Working on strategy development of presentation to Adamson with A. Pollock and S. Johnson	2.1
Van Vuren, E.	3/26/02	1	Created initial draft for strategy presentation with A. Pollock and D. Filler	2.1
Flowers, M.	3/27/02	1	Administration re: third party reporting	0.3
Johnson, S.	3/27/02	1	Discussion re: status of team deliverables	0.5
Johnson, S.	3/28/02	1	Discussion re: strategic plan development and status	0.5
Filler, D.	3/29/02	1	Numerous conference calls with D. Sweig and J. Grivetti regarding staffing issues, case roles and assignments and related issues	1.2
Grivetti, J.	3/29/02	1	Numerous conference calls with D. Filler and D. Sweig regarding staffing issues, case roles and assignments and related issues	1.2
Johnson, S.	3/29/02	1	Development of strategy team work plan for up coming week	1.0
Sweig, D.	3/29/02	1	Numerous conference calls with D. Filler and J. Grivetti regarding staffing issues, case roles and assignments and related issues	1.2

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Abdul, S.	4/1/02	1	Team update meeting re: case issues and open items	0.6
Filler, D.	4/1/02	1	Team update meeting re: case issues and open items	0.6
Flowers, M.	4/1/02	1	Project administration including database coordination and file transfer	1.8
Hsu, A.	4/1/02	1	Team update meeting re: case issues and open items	0.6
Johnson, S.	4/1/02	1	Team update meeting re: case issues and open items	0.6
Savron, D.	4/3/02	1	Organization of files provided to Committee advisors in February 2002	0.7
Abdul, S.	4/4/02	1	Workbench database training with B. Becch re: SKU and store data and sales trend information	2.3
Filler, D.	4/4/02	1	Team meeting to review workplan progress and discuss open issues	0.5
Flowers, M.	4/4/02	1	Transfer of files and update of engagement database	0.5
Johnson, S.	4/4/02	1	Development of SKU rationalization and store analysis work plan for initial analysis of Workbench data	1.5
Johnson, S.	4/4/02	1	Discussions with A. Hsu on next analysis to perform using Workbench	0.4

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Johnson, S.	4/4/02	1	Team meeting to review workplan progress and discuss open issues	0.5
Johnson, S.	4/4/02	1	Workbench database training with B. Beech re: SKU and store data and sales trend information	2.3
Pollock, A.	4/4/02	1	Workbench database training with B. Beech re: SKU and store data and sales trend information	2.3
Sweig, D.	4/5/02	1	Calls with D. Filler and J. Grivetti including meeting with P. Schwab regarding ROTO meeting and issues related thereto	0.7
Abdul, S.	4/8/02	1	Training on EIS management tool with M. Cooper re: historical sales, sales projections and regional sales data	1.2
Hsu, A.	4/8/02	1	Training on EIS management tool with M. Cooper re: historical sales, sales projections and regional sales data	1.2
Johnson, S.	4/8/02	1	Coordination of meeting schedules with company personnel	0.4
Johnson, S.	4/8/02	1	Discussion with team regarding work plan and open items for follow-up	0.5
Johnson, S.	4/8/02	1	Training on EIS management tool with M. Cooper re: historical sales, sales projections and regional sales data	1.2
Abdul, S.	4/9/02	1	Meeting with V. Torres regarding access to Kmart information systems	1.3
Filler, D.	4/9/02	1	Team meeting to discuss workplan progress and open issues	0.5

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Grivetti, J.	4/9/02	1	Preparation of fee budget per Company request	0.6
Johnson, S.	4/9/02	1	Team meeting to discuss workplan progress and open issues	0.5
Pollock, A.	4/9/02	1	Team meeting to discuss workplan progress and open issues	0.5
Abdul, S.	4/10/02	1	Discussion with EYCF technology team regarding access to Kmart information systems	1.2
Choquette, A.	4/10/02	1	Meeting with D. Savron re: current process of information gathering and reporting to JP Morgan on DIP information requests	1.3
Savron, D.	4/10/02	1	Meeting with A. Choquette re: current process of information gathering and reporting to JP Morgan on DIP information requests	1.2
Schwab, P.	4/10/02	1	Meeting with D. Sweig regarding creditors' position and Board Meeting results	0.5
Sweig, D.	4/10/02	1	Meeting with P. Schwab regarding creditors' position and Board Meeting results	0.5
Abdul, S.	4/11/02	1	Team meeting to discuss outcome of Committee meeting in New York	0.6
Filler, D.	4/11/02	1	Team meeting to discuss outcome of Committee meeting in New York	0.6
Grivetti, J.	4/11/02	1	Discussions with M.Gluck and B. Shires as to the receipt of wiring instructions from P&M for their fees, forward of e-mail re: same	0.4

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Johnson, S.	4/15/02	1	Team meeting regarding workplan progress and next steps	0.4
Pollock, A.	4/15/02	1	Team meeting regarding workplan progress and next steps	0.4
Roy, B.	4/15/02	1	Team meeting regarding workplan progress and next steps	0.4
Grivetti, J.	4/18/02	1	Organization of client files and other related transition issues	2.8
Horton, N.	4/18/02	1	Meeting with team to discuss work plan and next steps re: transition	0.3
Hsu, A.	4/18/02	1	Prepare for transition of client files to JAA personnel	0.9
Pollock, A.	4/18/02	1	Meeting with team to discuss work plan and next steps re: transition	0.3
Roy, B.	4/18/02	1	Prepare all Fleming documents for transition of responsibilities	2.2
Grivetti, J.	4/19/02	1	Organization of client files and other related transition issues	3.3
Hsu, A.	4/19/02	1	Prepare for transition to JAA personnel	1.2
Johnson, S.	4/19/02	1	Organize materials and begin preparation for transition process	2.5

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Sweig, D.	4/19/02	1	Calls with EYCF team regarding transition of work	0.4
Filler, D.	4/22/02	1	Various phone conversations with team members re: status of case and transition issues	0.7
Choquette, A.	4/23/02	1	Transition of flash reporting processes and methodology to JAA personnel	1.8
Filler, D.	4/23/02	1	Various phone conversations with team members re: status of case and transition issues	0.5
Grivetti, J.	4/23/02	1	Call with L. Leonard regarding transition issues and Committee requests and related accumulation of files	2.1
Flowers, M.	2/27/02	1	Discussed valuation issues of Kmart with EY team personnel	0.5
1 Total				193.4
Filler, D.	2/21/02	3	Review of Company prepared information as contained in Committee presentations and related matters	1.3
Filler, D.	2/21/02	3	Reviewed and analyzed Creditor Committee presentations	0.6
Abdul, S.	2/22/02	3	Review of presentation by D&T re: Kmart's supply chain structure	1.3
Abdul, S.	2/25/2002	3	Review of 1/31/02 Creditor Committee presentations	0.8

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Abdul, S.	2/25/2002	3	Review of 2/7/02 Creditor Committee presentations	0.6
Abdul, S.	2/25/2002	3	Review of 2/27/02 Creditor Committee presentations	0.6
Flowers, M.	2/25/02	3	Review of pleadings and other filings related to first day of case orders	1.0
Filler, D.	2/26/02	3	Review of K-Mart prepared materials related to committee presentation	0.9
Filler, D.	2/26/02	3	Review of Creditor committee presentations to date	1.6
Hsu, A.	2/26/02	3	Review of Company prepared information as contained in Committee presentations and related matters	2.5
Spillman, M.	2/28/02	3	Analysis of information received on vendor lien program	1.2
Choquette, A.	3/1/02	3	Review and analysis of Key Employee Retention Plan	0.8
Choquette, A.	3/4/02	3	Review of current press releases and analyst reports and addition to engagement database	0.7
Grivetti, J.	3/6/02	3	Review of press releases re: court hearings	0.1
Flowers, M.	3/7/02	3	Reviewed and analyzed KERP motion in preparation for Committee requests	0.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Flowers, M.	3/7/02	3	Reviewed results of 3/6/02 court filings	1.7
Choquette, A.	3/8/02	3	Summary of reviewed documents for board meeting	0.8
Flowers, M.	3/8/02	3	Review and analysis of Management's Weekly reporting deck	1.4
Sweig, D.	3/9/02	3	Preliminary review of December operating book provided by Conaway	0.6
Sweig, D.	3/10/02	3	Detailed review and analysis of December operating book to evaluate metrics and measurement tools actively used in connection with review and progress of initiatives	1.1
Grivetti, J.	3/11/02	3	Review press releases and Kmart town hall meeting broadcast	0.5
Filler, D.	3/12/02	3	Review and analysis of upcoming creditor Committee presentation	0.9
Savron, D.	3/12/02	3	Review of information re: recent business results	0.8
Sweig, D.	3/12/02	3	Review of creditor Committee presentation for upcoming meeting	1.1
Horton, N.	3/13/02	3	Analyze inventory report prepared regarding potential inventory liquidation values	0.6
Horton, N.	3/13/02	3	Review and prepare synopsis of key issues raised during recent employee meetings	1.2

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Horton, N.	3/14/02	3	Complete summary of key issues raised during employeec forums	0.7
Choquette, A.	3/18/02	3	Review and analysis of new court motions/orders re: employee bonus structure	1.3
Choquette, A.	3/19/02	3	Review and analysis of new court motions/orders re: employee contracts	1.6
Filler, D.	3/19/02	3	Analysis of February operating performance metrics	0.6
Pollock, A.	3/19/02	3	Review of February operating information	1.5
Savron, D.	3/19/02	3	Review and analysis of 3/13/02 Creditors' Committee presentation	1.2
Flowers, M.	3/20/02	3	Review and analysis of 3/13/02 Creditors' Committee presentation	1.2
Johnson, S.	3/20/02	3	Review and analysis of Kmart current organizational structure	0.8
Choquette, A.	3/21/02	3	Review and analysis of court filings/motions received from P. Chow	1.2
Flowers, M.	3/21/02	3	Review and analysis of February 2002 preliminary financial statements	1.8
Flowers, M.	3/21/02	3	Review and analysis of February 2002 Monthly Operating Report	2.1

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Choquette, A.	3/25/02	3	Review of compensation documents received from T. Rogers	1.2
Choquette, A.	3/25/02	3	Review of court motions and orders filed with the court	1.8
Johnson, S.	3/25/02	3	Review and analysis of Enterprise Architecture Planning software	1.9
Johnson, S.	3/25/02	3	Review and analysis of February Monthly Business Review	1.8
Johnson, S.	3/25/02	3	Review and analysis of Kmart retail inventory accounting methodology	0.9
Choquette, A.	3/26/02	3	Review and analysis of court motions/filings from P. Chow	1.4
Choquette, A.	3/26/02	3	Review and analysis of employec related documents from T. Rogers	1.6
Flowers, M.	3/27/02	3	Reviewed and analyzed monthly operating report to bankruptcy trustee	1.5
Johnson, S.	3/27/02	3	Review and analysis of KERP filing	0.8
Flowers, M.	2/26/02	3	Review of motions and docket for case administrative matters	1.8
3 Total				54.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Choquette, A.	2/18/02	5	Review of court filing docket	1.4
Choquette, A.	2/19/02	5	Review and analysis of Court docket and summary of selected filings	1.7
Choquette, A.	2/20/02	5	Court filings download and docket updates	1.2
Choquette, A.	2/20/02	5	Court motion/order summary for EYCF team	2.2
Choquette, A.	2/22/02	5	Selected court filing summary document: additions of new significant filings	1.6
Spillman, M.	2/25/02	5	Preparation of responses to Committee re: various matters	1.8
Choquette, A.	2/26/02	5	Download and review of court filings docket	1.8
Choquette, A.	2/26/02	5	Update selected court filing summary document	1.3
Spillman, M.	2/26/02	5	Preparation of responses to Committee re: various matters	2.2
Choquette, A.	2/27/02	5	Download and review of extension of deadline to file schedules and statements	0.8
Choquette, A.	2/27/02	5	Download and review of motion authorizing continued use of bank accounts, cash management system, and business forms	0.7

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Choquette, A.	2/27/02	5	Download and review of motion establishing procedures for payment and reimbursement of professionals	0.8
Choquette, A.	2/27/02	5	Review of February 7 Skadden presentation to Unsecured Creditors Committee	0.5
Filler, D.	2/27/02	5	Review of information provided to Creditors' Committee and Creditor Committee request lists	1.7
Choquette, A.	2/28/02	5	Review of revised revolving credit and guarantee agreement	0.6
Choquette, A.	2/28/02	5	Review of press release regarding vendor relationships and company management	1.7
Filler, D.	3/1/02	5	Team call re: creditor Committee requests	0.2
Spillman, M.	3/1/02	5	Meeting with DKW to discuss Creditor Committee requests	0.5
Spillman, M.	3/1/02	5	Investigate sources of information for responses to Committee advisors	0.8
Filler, D.	3/4/02	5	Review of KPMG and P&M information requests, including discussions with J. Orr and J. Grivetti	1.9
Grivetti, J.	3/4/02	5	Meeting with KPMG, J. Foster, DKW and other company personnel to discuss 34 stores being closed but questioned by KPMG	2.3
Grivetti, J.	3/4/02	5	Review of KPMG and P&M information requests, including discussions with J. Orr and D. Filler	1.9

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Filler, D.	3/5/02	5	Review and analysis of current management reporting compared to Committee requests	1.8
Filler, D.	3/5/02	5	Calls with P. Schwab and D. Sweig re: Committee requests	0.2
Grivetti, J.	3/5/02	5	Discussion with M. Moreland re: change of meeting with KPMG and related information requests	0.2
Schwab, P.	3/5/02	5	Calls with D. Sweig and D. Filler re: Committee requests	0.2
Spillman, M.	3/5/02	5	Discussions with PWC re: update on Creditor Committee communications	1.0
Spillman, M.	3/5/02	5	Internal discussions re: update on Creditor Committee communications	1.5
Sweig, D.	3/5/02	5	Calls with P. Schwab and D. Filler re: Committee requests	0.2
Filler, D.	3/6/02	5	Reviewed, analyzed and discussed creditor Committee information requests with M. Flowers	1.0
Flowers, M.	3/6/02	5	Reviewed, analyzed and discussed creditor Committee information requests with D. Filler	1.0
Grivetti, J.	3/6/02	5	Review of latest Joint Committee information request list, including comparison to last version and data already provided	1.5
Flowers, M.	3/7/02	5	Analysis of matters related to restructuring charges re: committee requests	1.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Flowers, M.	3/7/02	5	Prepared pro forma creditor flash report format for presentations to Creditor Committee	1.2
Grivetti, J.	3/7/02	5	Review of latest request list and comparison to information already provided by PWC and other sources	1.3
Schwab, P.	3/7/02	5	Preparation for Committee meetings	1.5
Choquette, A.	3/8/02	5	Additions to reviewed document summary table	0.9
Filler, D.	3/8/02	5	Discussions re: Committee requests	0.2
Flowers, M.	3/8/02	5	Communications relating to unsecured creditors with M. Moreland	0.9
Grivetti, J.	3/8/02	5	Discussions with J. Orr, and R. Miller re: current draft the combined creditor Committees' information request list	1.5
Filler, D.	3/11/02	5	Discussions with R. Hutchison re: creditor Committee book and information	0.4
Grivetti, J.	3/11/02	5	Review of latest creditor Committee advisor request list and discussion with EYCF team re: same	0.6
Flowers, M.	3/12/02	5	Discussion with P. Renaud about Letters of Credit relating to workers' comp	0.9
Schwab, P.	3/12/02	5	Review re: Committee book in preparation for committee meeting	0.8

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NAME	DATE	PCD	DESCRIPTION	HOURS
Filler, D.	3/13/02	5	Discussions with EYCF re: creditor Committee meetings and specific requests, key issues raised in meetings	0.9
Filler, D.	3/13/02	5	Preparation of issues document for R. Hutchison addressing issues raised at creditors' Committee meeting	2.2
Filler, D.	3/13/02	5	Review of weekly flash reporting package	0.5
Grivetti, J.	3/13/02	5	Review and modification of latest information request control log and update of status of requests	1.4
Horton, N.	3/13/02	5	Prepare revisions to management presentation to Committees	0.3
Horton, N.	3/13/02	5	Reconciliation of documentation requests from Committees against documents provided	0.2
Savron, D.	3/13/02	5	Organized weekly and month-end inventory reporting package for transmittal and filing into binders	1.9
Grivetti, J.	3/14/02	5	Meeting with representatives from Skadden, DKW, Rockwood and Kmart to discuss coordination between the Kmart restructuring team re: creditor Committee requests	1.1
Grivetti, J.	3/14/02	5	Review of current joint Committee request list and follow-up on items requested	1.4
Horton, N.	3/14/02	5	Discussion with Intralinks regarding set-up of site to facilitate documentation requests	0.2
Savron, D.	3/14/02	5	File maintenance of weekly reporting schedules and organized filing approach	0.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Savron, D.	3/14/02	5	Organization of process re: weekly/monthly reporting	1.3
Savron, D.	3/14/02	5	Organization of process re: organization of reporting schedules required by third parties	0.9
Savron, D.	3/14/02	5	Reviewed example of month-end financials to be submitted to the DIP lender	1.7
Flowers, M.	3/15/02	5	Review and analysis of pro forma balance sheet for January 2002	1.6
Grivetti, J.	3/15/02	5	Created summary of current Committee advisor information request list and status of requests	1.9
Grivetti, J.	3/15/02	5	Discussion with R. Hutchison re: current status of information requests	1.4
Savron, D.	3/15/02	5	Meeting with EY team members to discuss approach in tracking credit Committee requests	0.8
Savron, D.	3/15/02	5	Reviewed listing of requests to date and compared activity to various similar reports that were provided. Modified electronic version to be all inclusive (to date)	2.1
Savron, D.	3/16/02	5	Organization of Committee request log file to track communication between EY and the Committees	1.1
Savron, D.	3/16/02	5	Sent e-mails to team members at Buck and Rockwood to obtain their control logs on Committee communication	0.5
Grivetti, J.	3/17/02	5	Completed summary of current Committee advisor information request list and status of requests and forwarded to R. Hutchison	0.7

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NAME	DATE	PCD	DESCRIPTION	HOURS
Grivetti, J.	3/18/02	5	Created communication to E. Ivester re: status of Committee requests and the implementation of new process to track the request and delivery of information	0.8
Grivetti, J.	3/18/02	5	Discussion with R. Hutchison re: Control log of information requests from the Creditor Committees	0.4
Grivetti, J.	3/18/02	5	Review of latest request list from KPMG re: 3/13 presentation	0.8
Grivetti, J.	3/18/02	5	Updated the information request control log	0.9
Savron, D.	3/18/02	5	Communicated with personnel from Buck and Rockwood to obtain their latest control log data	0.8
Savron, D.	3/18/02	5	Obtained and reviewed inventory receipts data from K. Jelinek	1.3
Savron, D.	3/18/02	5	Organization of Committee request log file to track communication between EY and the Committees	1.9
Schwab, P.	3/18/02	5	Review of information requests fulfilled vs. those not as questioned by the Committees	0.4
Flowers, M.	3/19/02	5	Review and organization of Kmart weekly/monthly reporting process to third parties	1.7
Grivetti, J.	3/19/02	5	Continued review of information request list and discussions with Committee advisors and various Debtor personnel re: capability of fulfilling the requests	2.8
Grivetti, J.	3/19/02	5	Meetings with D. Sweig regarding modifications and preparation for and to the weekly flash reports, Committee requests and related matters	1.1

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NAME	DATE	PCD	DESCRIPTION	HOURS
Savron, D.	3/19/02	5	Working on obtaining and analyzing information pertaining to Committee information requests re: 3/13 Creditor presentation	1.7
Savron, D.	3/19/02	5	Numerous updates made to request control log based on additional requests received on 3/18/02 and based on who we believe will be able to assist us. Work at tracking down applicable individuals and establishing specific times to meet	2.4
Savron, D.	3/19/02	5	Working on obtaining and analyzing additional information pertaining to Committee information requests re: 3/13 Creditor presentation	1.5
Schwab, P.	3/19/02	5	Review re: requests for information from Creditors Committee professionals	0.7
Sweig, D.	3/19/02	5	Meetings with J. Grivetti regarding modifications and preparation for and to the weekly flash reports, Committee requests and related matters	1.1
Choquette, A.	3/20/02	5	Scripting of Intralinks invitation email to be distributed to certain professionals for D. Filler review	1.2
Filler, D.	3/20/02	5	Review of weekly flash reporting package	0.4
Filler, D.	3/20/02	5	Working with A. Choquette to prepare memo re: use of Intralinks	0.7
Grivetti, J.	3/20/02	5	Review of latest information request list from KPMG and accumulation of requests	2.1
Grivetti, J.	3/20/02	5	Discussion with L. Ashe re: KPMG latest information requests	0.9
Savron, D.	3/20/02	5	Prepared weekly submission package to the DIP lender (flash reports) as well as the Factor flash report	1.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Savron, D.	3/20/02	5	Organized weekly inventory reporting package for transmittal and filing into binders	2.1
Savron, D.	3/20/02	5	Followed up with Kmart personnel regarding the status of earlier requests posed by the creditor committee representatives and their expected timing	2.2
Filler, D.	3/21/02	5	Meeting with R. Hutchison to discuss Committee information requests and to discuss case issues	1.1
Filler, D.	3/21/02	5	Review and modification to Committee information request log	0.7
Flowers, M.	3/21/02	5	Follow-up on open items related to March 13, 2002 Creditor Presentation	2.2
Flowers, M.	3/21/02	5	Review of Creditor Committee Agenda for week of 3/25/02	0.5
Savron, D.	3/21/02	5	Analyzed and merged latest creditor committee request log into our main log	2.0
Savron, D.	3/21/02	5	Meticulously scanned updated control log to note any new requests that were received directly by the other advisors. Contacted advisors to discuss nature of new requests	2.7
Savron, D.	3/21/02	5	Revised format of the control log from Word based to Excel based for future tracking efficiency	1.2
Choquette, A.	3/22/02	5	Review and analysis of documents forwarded by certain professionals	1.6
Filler, D.	3/22/02	5	Discussions with D. Sweig and J. Grivetti re: Committee requests	0.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Flowers, M.	3/22/02	5	Preparation of weekly reporting for Creditor Committees for week of 3/25/02	1.9
Grivetti, J.	3/22/02	5	Creation of electronic version of latest weekly flash report and draft of e-mail to the creditor Committee advisors re: same	0.4
Grivetti, J.	3/22/02	5	Discussions with D. Sweig and D. Filler re: Committee requests	0.5
Sweig, D.	3/22/02	5	Discussions with J. Grivetti and D. Filler re: Committee requests	0.5
Flowers, M.	3/25/02	5	Discussion with J. Grivetti and D. Savron re: creditor agenda for week of 3/25/02	0.4
Flowers, M.	3/25/02	5	Discussion with L. Lockhart re: filing dates	1.0
Flowers, M.	3/25/02	5	Discussion with M. Moreland re: filing dates	0.9
Flowers, M.	3/25/02	5	Meeting with J. Grivetti about format of info requests to creditors' Committees	0.7
Grivetti, J.	3/25/02	5	Discussions with D. Savron re: advisors requests and agenda for meeting with advisors	0.9
Grivetti, J.	3/25/02	5	Discussion with J. Grivetti and D. Savron re: creditor agenda for week of 3/25/02	0.4
Grivetti, J.	3/25/02	5	Review of information received re: employee compensation requests from the Committee advisors and discussion with Buck advisors re: same	1.5

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Grivetti, J.	3/25/02	5	Meeting with D. Savron and discussed format for information dissemination to Committee representatives on 3/27/02	0.7
Savron, D.	3/25/02	5	Discussion with J. Grivetti and M. Flowers re: creditor agenda for week of 3/25/02	0.4
Savron, D.	3/25/02	5	Discussions with J. Grivetti re: advisors requests and agenda for meeting with advisors	0.9
Savron, D.	3/25/02	5	Prepared summary of findings relating to follow-up questions posed about the 3/13/02 Committee presentation	2.3
Savron, D.	3/25/02	5	Variety of general tasks relating to fulfilling Committee requests including preparing for 3/27/02 meeting with Committee representatives, following-up with Kmart personnel (S. Thomas, M. Moreland, K. Jelinek)	1.6
Savron, D.	3/25/02	5	Conversed with K. Jelinck regarding inventory related creditor requests	1.2
Savron, D.	3/25/02	5	Meeting with J. Grivetti and discussed format for information dissemination to Committee representatives on 3/27/02	0.7
Flowers, M.	3/26/02	5	Preparation of information re: 3/13 committee information requests	2.1
Flowers, M.	3/26/02	5	Meeting with J. Grivetti and D. Savron re: 3/27/02 agenda for creditors	0.8
Flowers, M.	3/26/02	5	Meeting with L. Lockhart, S. Thomas, and M. Moreland of Treasury and Accounting	1.9
Grivetti, J.	3/26/02	5	Meeting with M. Flowers and D. Savron re: 3/27/02 agenda for creditor Committees' advisors	0.8

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Savron, D.	3/26/02	5	Meeting with M. Flowers and J. Grivetti re: 3/27/02 agenda for creditor Committees' advisors	0.8
Savron, D.	3/26/02	5	Performed continuous follow-up associated with creditor committee requests. Met with M. Moreland and K. Andrysiak regarding treasury related requests	2.5
Savron, D.	3/26/02	5	Prepared information/schedules to be disseminated during 3/27/03 creditor committee meeting	2.2
Filler, D.	3/27/02	5	Follow up on Committee information requests re: fourth quarter results and management reporting	0.6
Flowers, M.	3/27/02	5	Preparation of information requests relating to 3/13/02 presentation	2.9
Grivetti, J.	3/27/02	5	Discussion with R. Hutchison re: update on meetings with the Committee advisors	0.8
Savron, D.	3/27/02	5	Followed up with Kmart personnel regarding additional requests posed by the creditor Committee representatives from today's meeting	1.9
Savron, D.	3/27/02	5	Meeting with K. Andrysiak re: additional requests posed by the creditor Committee	1.6
Savron, D.	3/27/02	5	Gathered additional schedules from Kmart personnel to provide to creditor representatives at the meeting	1.5
Flowers, M.	3/28/02	5	Follow up on DJM store leasing market plan	0.5
Flowers, M.	3/28/02	5	Follow up on other KPMG and Policano creditor Committee requests	1.1

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NAME	DATE	PCD	DESCRIPTION	HOURS
Flowers, M.	3/28/02	5	Review of February 2002 financials sent to JP Morgan (DIP Lenders)	1.6
Flowers, M.	3/28/02	5	Discussions with J. Grivetti and D. Savron re: follow up on information requests made by Committee advisors	1.0
Grivetti, J.	3/28/02	5	Discussions with M. Flowers and D. Savron re: follow up on information requests made by Committee advisors	1.0
Savron, D.	3/28/02	5	Discussions with M. Flowers and J. Grivetti re: follow up on information requests made by Committee advisors	1.0
Savron, D.	3/28/02	5	Filing maintenance of additional information gathered for dissemination to the creditors' Committee	0.6
Savron, D.	3/28/02	5	Meeting with Kmart personnel and researched new with additional requests posed by the creditor Committee representatives at yesterday's meeting and from subsequent e-mail request	2.4
Savron, D.	3/28/02	5	Met with K. Andrysiak regarding requests from the creditor committee	1.9
Savron, D.	3/28/02	5	Follow up on other KPMG and Policano creditor committee requests	2.4
Filler, D.	3/29/02	5	Discussion with C. Kearse re: management reports for purposes of further discussion with Committees	0.4
Filler, D.	3/29/02	5	Discussion with R. Hutchison re: recommendations re: management reports to provide to Committees	0.5
Filler, D.	3/29/02	5	Meeting with I. Scott to discuss management reporting for purposes of further discussion with Committees	0.8

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Filler, D.	3/29/02	5	Meeting with A. Koch re: Committee information requests	0.3
Filler, D.	3/29/02	5	Review of management reports provided by store operations for purposes of further discussion with Committees	1.4
Grivetti, J.	3/29/02	5	Review e-mail from L. Ashe and examine potential technical issues with weekly flash report	0.4
Abdul, S.	4/1/02	5	Meeting with J. Grivetti and D. Filler regarding Committee information requests	1.0
Abdul, S.	4/1/02	5	Review and analysis of DJM store lease marketing budget to be provided to Committee	1.3
Abdul, S.	4/1/02	5	Review and update of Committee request control log for current open items	0.7
Abdul, S.	4/1/02	5	Work with D. Sweig and J. Grivetti on development of materials related to upcoming joint Committee visit, cash flow, management reports and related	1.1
Choquette, A.	4/1/02	5	Review and analysis of court motions/orders received from Skadden and posting to electronic file sharing database	1.9
Filler, D.	4/1/02	5	Meeting with S. Abdul and J. Grivetti regarding Committee operating/reporting packages	1.0
Filler, D.	4/1/02	5	Review and analysis of proposed Committee information operating/ reporting packages	1.3
Flowers, M.	4/1/02	5	Meeting with J. Grivetti re: creditor requests and status of provision of information	0.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Grivetti, J.	4/1/02	5	Meeting with K. Andrysiak re: J.P. Morgan information request	0.4
Grivetti, J.	4/1/02	5	Meeting with S. Abdul and D. Filler regarding Committee operating/ reporting packages	1.0
Grivetti, J.	4/1/02	5	Review of various management reports and discussion with C. Kearse regarding the use of EIS and Makoro reports to manage the business -- in preparation of committee request re: use of management reports	2.1
Grivetti, J.	4/1/02	5	Update with J. Grivetti about creditor requests and status of requests	0.2
Grivetti, J.	4/1/02	5	Work with D. Sweig and S. Abdul on development of materials related to upcoming joint Committee visit, cash flow, management reports and related	1.1
Savron, D.	4/1/02	5	Segregation of request control log for items pertaining to R. Noechel (for his meeting with the creditor representatives)	0.7
Sweig, D.	4/1/02	5	Work with J. Grivetti and S. Abdul on development of materials related to upcoming joint Committee visit, cash flow, management reports and related	1.1
Abdul, S.	4/2/02	5	Review and analysis of merchandising management reports in preparation for distribution to committee advisors	1.7
Abdul, S.	4/2/02	5	Review and analysis of Vendor Consignment contract listing in response to Committee questions	0.8
Abdul, S.	4/2/02	5	Review and analysis of 144 store analysis in preparation for discussion with committee advisors	1.2
Abdul, S.	4/2/02	5	Review of emails and attachments sent by Committee and update of information control log	1.1

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NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	4/2/02	5	Review store closing follow-up information request from the Committee advisors	0.9
Abdul, S.	4/2/02	5	Meeting with L. Lockhart, R. Noechel and S. Thomas to discuss Committee's request on the 4Q financials	1.2
Choquette, A.	4/2/02	5	Review and analysis of court filings received from Skadden and posting of documents to electronic file sharing database	0.8
Filler, D.	4/2/02	5	Meeting with D. Savron and J. Grivetti regarding Committee operating/ reporting packages	1.0
Flowers, M.	4/2/02	5	Meeting with R. Noechel of Kmart regarding 4th quarter financials in response to Committee requests	1.0
Grivetti, J.	4/2/02	5	Discussion with N. Horton regarding Committee advisors' agenda and information requests	0.3
Grivetti, J.	4/2/02	5	Discussion with R. Rathke re: consignment contract to be provided to the committee advisors and the timetable for receipt	0.3
Grivetti, J.	4/2/02	5	Meeting with D. Savron and D. Filler regarding Committee operating/ reporting packages	1.0
Grivetti, J.	4/2/02	5	Discussion with N. Horton and call with R. Noechel to prepare for meeting with Creditor Committee representatives	0.4
Horton, N.	4/2/02	5	Analyze and prepare summary of various financial reports for management use in preparation of committee request re: management reports	0.5
Horton, N.	4/2/02	5	Discussion with J. Grivetti regarding Committee advisors' agenda and financial package requests	0.3

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Horton, N.	4/2/02	5	Update meetings held with D. Savron to discuss strategy for this week's Creditor Committee meetings and the nature of items requested and available for dissemination	1.2
Horton, N.	4/2/02	5	Call with J. Peterson to discuss Committee advisors' request regarding corporation aviation information	0.2
Horton, N.	4/2/02	5	Discussion with J. Grivetti and call with R. Noechel to prepare for meeting with creditor Committee representatives	0.4
Horton, N.	4/2/02	5	Planning meeting with R. Noechel to discuss Committee advisors' meeting	0.8
Savron, D.	4/2/02	5	Discussions with K. Andrysiak re: Committee information request related to cash flows	1.5
Savron, D.	4/2/02	5	Discussions with N. Sinha re: Committee information request related to inventory reports	1.4
Savron, D.	4/2/02	5	Meeting with D. Filler and J. Grivetti re: Committee operating/reporting packages	1.0
Savron, D.	4/2/02	5	Update meetings held with N. Horton to discuss strategy for this week's Creditor Committee meetings and the nature of items requested and available for dissemination	1.2
Swcig, D.	4/2/02	5	Meeting with R. Hutchison regarding Committee communications in advance of upcoming vendor sub-Committee meeting	0.8
Abdul, S.	4/3/02	5	Meeting with team to prepare for daily meetings with creditor Committee representatives	0.5
Abdul, S.	4/3/02	5	Review and analyze DJM Advertising budget write-up in response to Committee questions	0.9

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Abdul, S.	4/3/02	5	Review of management reports provided by store operations in preparation for distribution to committee advisors	1.6
Abdul, S.	4/3/02	5	Review of store closing follow-up information request from the Committee advisors	1.1
Abdul, S.	4/3/02	5	Work with D. Sweig, N. Horton and J. Grivetti regarding upcoming Committee meeting and resolution of open information requests	0.7
Abdul, S.	4/3/02	5	Meeting with L. Lockart and R. Noechel regarding 5 page 4Q, 2001 financials	0.8
Abdul, S.	4/3/02	5	Meeting with T. Stenger regarding items to be provided to Committee	0.5
Filler, D.	4/3/02	5	Review of and discussion regarding open Committee information requests with D. Savron	0.5
Flowers, M.	4/3/02	5	Meeting with J. Poulin re: creditor requests related to claims and schedules	2.1
Flowers, M.	4/3/02	5	Review of DJM marketing plan and budget in response to questions from Committee advisors	1.0
Grivetti, J.	4/3/02	5	Call with D. Sweig and R. Hutchison re: Committee meeting and open information requests	0.9
Grivetti, J.	4/3/02	5	Work with D. Sweig, S. Abdul and N. Horton regarding upcoming Committee meeting and resolution of open information requests	0.7
Horton, N.	4/3/02	5	Follow-up calls to company representatives regarding information and meeting requests	0.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Horton, N.	4/3/02	5	Planning discussion with team regarding Committee agenda status	0.4
Horton, N.	4/3/02	5	Work with D. Sweig, S. Abdul and J. Grivetti regarding upcoming Committee meeting and resolution of open information requests	0.7
Horton, N.	4/3/02	5	Meeting with K. Kaminsky regarding GOB sales information	0.3
Johnson, S.	4/3/02	5	Meeting with team to prepare for daily meetings with creditor Committee representatives	0.5
Savron, D.	4/3/02	5	Review of and discussion regarding open Committee information requests with D. Filler	0.5
Savron, D.	4/3/02	5	Discussion with Committee advisors re: request on specific pre-petition payments	0.9
Savron, D.	4/3/02	5	Discussion and follow up meeting with M. Ghazi re: Committee's request on specific pre-petition payments schedules	1.5
Savron, D.	4/3/02	5	Updated Committee information request control log for current status of Committee questions and requests re: pre-petition payments	0.9
Savron, D.	4/3/02	5	Worked with Company personnel to obtain necessary schedules and data related to specific committee requests	1.6
Sweig, D.	4/3/02	5	Call with J. Grivetti and R. Hutchison re: Committee meeting and open requests	0.9
Sweig, D.	4/3/02	5	Work with J. Grivetti, S. Abdul and N. Horton regarding upcoming Committee meeting and resolution of open information requests	0.7

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Abdul, S.	4/4/02	5	Review of Committee information request control log for outstanding questions and requests re: store analysis	0.8
Abdul, S.	4/4/02	5	Discussion with DKW to obtain information provided to Committee advisors re: store analysis	0.8
Abdul, S.	4/4/02	5	Review of Committee information request control log to identify outstanding questions arising from February 27, 2002 Committee presentation and follow up meetings with Company personnel to obtain answers	1.9
Abdul, S.	4/4/02	5	Update Committee information request control log to include items regarding DIP plan	0.8
Abdul, S.	4/4/02	5	Review and analysis of 1/31/02 Committee presentation in response to Committee questions on various issues	0.9
Abdul, S.	4/4/02	5	Discussion with DKW on Starter Contract analysis	0.8
Abdul, S.	4/4/02	5	Meeting with R. Hutchison regarding update on Committee's on-site visit	0.8
Flowers, M.	4/4/02	5	Discussion with T. Rogers of Buck consulting regarding J. Adamson's contract in response to committee request	1.9
Flowers, M.	4/4/02	5	Follow up on additional requests including outstanding vendor requests related to secured status of certain consigned vendors	1.5
Flowers, M.	4/4/02	5	Research and analysis re: Company's cash tracking system in response to committee requests	1.0
Flowers, M.	4/4/02	5	Meeting with K. Andrysiak regarding DIP reporting requirements	0.3

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Grivetti, J.	4/4/02	5	Review and edit of creditor Committee presentation	1.8
Grivetti, J.	4/4/02	5	Review and edit of latest control log including all of the recent committee advisor requests	0.4
Horton, N.	4/4/02	5	Discussion with company representatives regarding DIP lender GOB information request	0.3
Horton, N.	4/4/02	5	Follow-up regarding Committee advisor's request regarding corporate aviation information	0.8
Horton, N.	4/4/02	5	Follow-up with company representatives regarding Committee advisors' open items	0.3
Horton, N.	4/4/02	5	Planning meeting to discuss status of Committee advisors' request and agenda	0.4
Horton, N.	4/4/02	5	Review status of reporting requirements and weekly flash report, DIP lender requests, and GOB sales information	0.9
Horton, N.	4/4/02	5	Meeting with J. Peterson to request additional information regarding corporate aviation	0.5
Horton, N.	4/4/02	5	Meeting with R. Hutchison regarding status of Committee advisors' agenda and information requests	0.3
Horton, N.	4/4/02	5	Meeting with R. Vanderbeek to discuss corporate aviation information provided by J. Peterson re Committee request	0.3
Savron, D.	4/4/02	5	Discussion with team regarding work plan and open items for follow-up	0.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Savron, D.	4/4/02	5	Follow up on questions from committee members related to recent financial performance	1.2
Savron, D.	4/4/02	5	Meeting with K. Andrysiak re: Committee questions on consolidation of cash balance in the February operating report	1.3
Savron, D.	4/4/02	5	Meeting with N. Sinha re: Committee questions on inventory presentation in stock numbers	1.1
Savron, D.	4/4/02	5	Modification and update to information request control log to allow for more efficient request/dissemination control process	1.0
Savron, D.	4/4/02	5	Organization of current week's items disseminated to creditors for subsequent distribution to R. Hutchison	0.9
Abdul, S.	4/5/02	5	Changes to format of the Committee information request control log to include new requests	0.9
Abdul, S.	4/5/02	5	Prepared a list of questions from the Committee regarding DIP plan and planning process and sent file to L. Leonard	1.1
Abdul, S.	4/5/02	5	Prepared a list of items provided to the Committee advisors by DKW	1.3
Abdul, S.	4/5/02	5	Reviewed Committee information request control log to identify all open items	1.2
Abdul, S.	4/5/02	5	Updated the Committee information request control log for items provided to the Committee in February	1.1
Flowers, M.	4/5/02	5	Follow up on outstanding creditor requests pertaining to Company's accounting methodology for internal vs. external reporting	0.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Flowers, M.	4/5/02	5	Meeting with K. Andrysiak to discuss GOB reporting format	0.7
Flowers, M.	4/5/02	5	Meeting with T. Piorkowski regarding GOB reporting format	0.5
Grivetti, J.	4/5/02	5	Prepared of summary of return to vendor programs sent to the committee advisors	1.6
Horton, N.	4/5/02	5	Meeting with various company representatives regarding preparation of reporting requirements	1.0
Savron, D.	4/5/02	5	Modified and revised information request control log to account for recent information provided to committees	1.2
Swcig, D.	4/5/02	5	Call with R. Hutchison regarding creditor Committee communications	0.3
Horton, N.	4/7/02	5	Review open items on Committee request lists/e-mails	0.4
Abdul, S.	4/8/02	5	Discussion with Committee advisors re: Universal Music pre-petition claim and subsequent follow-up with M. Ghazi to obtain data from the EIS system	2.0
Abdul, S.	4/8/02	5	Review of February financial results in response to Creditor Committee questions	0.9
Abdul, S.	4/8/02	5	Conversation with PwC regarding Vendor database in EIS and Universal Music pre-petition claim	0.7
Choquette, A.	4/8/02	5	Review and analysis of court motions/orders received from Skadden and posting to electronic file sharing database	1.8

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NAME	DATE	PCD	DESCRIPTION	HOURS
Choquette, A.	4/8/02	5	Review and setup of publications within the electronic file sharing database	1.9
Grivetti, J.	4/8/02	5	Calls with D. Sweig regarding management presentation materials for upcoming Committee meeting and related issues	0.4
Grivetti, J.	4/8/02	5	Review of Navigator sub-lease data to be provided to the committee advisors	0.6
Grivetti, J.	4/8/02	5	Review of committee information control log and continue research of items re: pre-petition claims	1.6
Horton, N.	4/8/02	5	Discussion with team regarding work plan and open items for follow-up	0.5
Horton, N.	4/8/02	5	Call with L. Lockhart regarding cash report questions from Committee advisors	0.1
Schwab, P.	4/8/02	5	Review of creditor presentation to statutory committees	0.8
Sweig, D.	4/8/02	5	Calls with J. Grivetti regarding management presentation materials for upcoming Committee meeting and related issues	0.4
Abdul, S.	4/9/02	5	Review of Committee information request log and update for request regarding finance and operations	1.8
Abdul, S.	4/9/02	5	Review and posting of DJM marketing budget to electronic file sharing database	0.7
Abdul, S.	4/9/02	5	Review and posting (includes setup of proper access controls for each publication) of Committee advisors agenda and related documents for the week of 3/25 and 4/1 to the electronic file sharing database	1.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	4/9/02	5	Review and posting (includes setup of proper access controls for each publication) of Committee advisors agenda and related documents for the week of 3/6 to the electronic file sharing database	1.2
Choquette, A.	4/9/02	5	Review and update of control log referenced to information distributed to Committees for the month of March	1.9
Choquette, A.	4/9/02	5	Setup of new members and updates within the electronic file sharing database	1.6
Choquette, A.	4/9/02	5	Review and analysis of documents posted by DKW onto the electronic file sharing database	1.4
Filler, D.	4/9/02	5	Case supervision regarding creditor Committee communications	0.4
Grivetti, J.	4/9/02	5	Review of final presentation to the Creditor's committee in order to identify issues and anticipate updates to their requests	1.8
Horton, N.	4/9/02	5	Additional follow-up regarding Committee advisors' cash balance questions	0.7
Horton, N.	4/9/02	5	Follow-up regarding Committee advisor's cash-related questions	0.1
Savron, D.	4/9/02	5	Meeting with L. Lockhart re: committee questions on EBITDA reconciliations	1.3
Savron, D.	4/9/02	5	Meeting with company personnel re: committee questions on March 13, 2002 committee presentation	1.2
Savron, D.	4/9/02	5	Review electronic file sharing database for items provided to the advisors but not included in the database	1.1

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NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	4/10/02	5	Review and update Committee information request log for Vendor related requests	1.8
Abdul, S.	4/10/02	5	Review and posting of weekly factor flash report for fiscal weeks 4, 5 and 6 onto the electronic file sharing database	1.4
Abdul, S.	4/10/02	5	Review and posting of weekly factor flash reports for fiscal weeks 7, 8 and 9 onto the electronic file sharing database	1.1
Choquette, A.	4/10/02	5	Organization of information distributed to Committees between February and April	1.2
Choquette, A.	4/10/02	5	Reconciliation of control log/request list with distributions to Statutory Committees	1.6
Choquette, A.	4/10/02	5	Review of court motions/orders received from Skadden and posting to electronic file sharing database	0.9
Grivetti, J.	4/10/02	5	Review of committee information requests and electronic file sharing database	1.9
Grivetti, J.	4/10/02	5	Research committee advisor request re: inventory balances	1.8
Grivetti, J.	4/10/02	5	Management of Committee information requests and electronic file sharing database	2.7
Horton, N.	4/10/02	5	Meeting with T. Piorkowski to discuss use of electronic file sharing database and other logistics for on-line distribution of weekly DIP reporting requirements, follow-up conversation with L. Capetto	0.4
Savron, D.	4/10/02	5	Review and posting of files, provided to JP Morgan in February 2002, onto the electronic file sharing database	0.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Savron, D.	4/10/02	5	Review and posting of files, provided to Factors, onto the electronic file sharing database	1.2
Savron, D.	4/10/02	5	Review and posting of files, provided to Committee advisors, onto the electronic file sharing database	1.1
Abdul, S.	4/11/02	5	Review and analysis of documents provided by Buck Consultants re: compensation and retention plans	1.2
Abdul, S.	4/11/02	5	Review and analyze 8k filed in March in response to Creditor Committee questions	1.8
Abdul, S.	4/11/02	5	Review and setup of "Court filings" section in the electronic file sharing database including setup of proper participant access code for each publication	0.9
Abdul, S.	4/11/02	5	Review and setup of "Distributed to Statutory Committees" section of the electronic file sharing database including setup of proper participant access code for each publication	1.1
Abdul, S.	4/11/02	5	Review and setup of "Weekly Flash" section in the electronic file sharing database including setup of proper participant access code for each publication	1.2
Choquette, A.	4/11/02	5	Analysis of merchandising information received from management in response to creditor information requests	1.1
Choquette, A.	4/11/02	5	Meeting with N. Horton and D. Savron to discuss weekly flash reporting, DIP requirements, and revisions to process, including use of electronic file sharing database	1.6
Horton, N.	4/11/02	5	Meeting with D. Savron and A. Choquette to discuss weekly flash reporting, DIP requirements, and revisions to process, including use of electronic file sharing database	1.6
Savron, D.	4/11/02	5	Discussed Committee follow-up questions with L. Lockhart pertaining to the 3/13/02 presentation to Creditors' Committee	1.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Savron, D.	4/11/02	5	Meeting with N. Horton and A. Choquette to discuss weekly flash reporting, DIP requirements, and revisions to process, including use of electronic file sharing database	1.6
Abdul, S.	4/12/02	5	Review and analyze DJM Marketing budget in response to Creditor Committee questions	1.0
Abdul, S.	4/12/02	5	Review and analyze list of Consignment vendor agreements for expired contracts - communication with R. Rathke and L. Ashe (KPMG)	1.4
Abdul, S.	4/12/02	5	Review and analyze Penske location list in response to Creditor Committee questions	1.1
Abdul, S.	4/12/02	5	Review and analyze Penske store closing cost schedule in response to Creditor Committee questions	0.9
Abdul, S.	4/12/02	5	Review and analyze Vendor - Consignment schedule in response to Creditor Committee questions	0.7
Abdul, S.	4/12/02	5	Review and analyze Vendor Secured Inventory Trade credit program in response to Creditor Committee questions	0.9
Abdul, S.	4/12/02	5	Review and analysis of 2/7/02 Committee presentation in response to Committee questions on various issues	0.8
Choquette, A.	4/12/02	5	Additions and revisions to control log pertaining to information requested by statutory Committees	1.7
Choquette, A.	4/12/02	5	Organization of documents distributed to Statutory Committees for the month of March	1.6
Abdul, S.	4/15/02	5	Call with L. Ashe regarding status of open request items	0.7

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NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	4/15/02	5	Follow-up with Buck regarding Committee request open items	0.9
Abdul, S.	4/15/02	5	Meeting with DJM, Inc. regarding timeline and deliverables of their marketing project	0.7
Abdul, S.	4/15/02	5	Follow-up with Rockwood regarding Committee requests	0.9
Abdul, S.	4/15/02	5	Follow-up with C. Sage regarding DIP reporting calendar	0.7
Abdul, S.	4/15/02	5	Follow-up with L. Lockhart regarding March financial results	0.7
Abdul, S.	4/15/02	5	Follow-up with PwC regarding SOFAs and SOALs	0.6
Horton, N.	4/15/02	5	Update bankruptcy calendar for filing information received from Skadden	0.5
Horton, N.	4/15/02	5	Call with K. Andrysiak to discuss status of GOB sales information, and follow-up call with DIP lender to advise of same	0.2
Horton, N.	4/15/02	5	Call with M. Moreland to discuss the weekly flash reports, adjustments to the reports, and various cash-related issues	0.3
Horton, N.	4/15/02	5	Discussion with C. Sage regarding updates to the DIP reporting requirements calendar	0.1
Horton, N.	4/15/02	5	Follow-up with K. Kaminsky regarding status of GOB sales information requests	0.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	4/16/02	5	Meeting with DKW regarding Committee request open items	1.2
Abdul, S.	4/16/02	5	Review and analyze SOFA & SOALs : Kmart Consolidated SOFA in response to Creditor Committee questions	1.2
Grivetti, J.	4/16/02	5	Draft memo re: latest request list from the Committee advisors	1.2
Grivetti, J.	4/16/02	5	Review latest request list from the Committee advisors and research status, availability and other related issues and draft memo re: same	1.7
Grivetti, J.	4/16/02	5	Review and analyze SOFA & SOALs : Kmart Consolidated SOFA in response to Creditor Committee questions	1.8
Horton, N.	4/16/02	5	Complete revisions to bankruptcy calendar based on additional information received	1.6
Horton, N.	4/16/02	5	Finalize and distribute bankruptcy calendar to various internal parties	0.3
Horton, N.	4/16/02	5	Finalize revisions to bankruptcy calendar, pending final information from Skadden	0.2
Horton, N.	4/16/02	5	Prepare revisions to bankruptcy calendar for various internal parties as requested	0.7
Horton, N.	4/16/02	5	Review additional case administration documents received from Skadden to confirm bankruptcy calendar updates and follow-up with Skadden re: same	0.6
Horton, N.	4/16/02	5	Call with S. Thomas to discuss MOR and updated bankruptcy calendar	0.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	4/17/02	5	Review and analysis of 2/27/02 Committee presentation in response to Committee questions on various issues	0.7
Abdul, S.	4/17/02	5	Follow-up with Company personnel re: Committee questions on level of cosmetics inventory	0.8
Abdul, S.	4/17/02	5	Follow-up with Company personnel re: Committee questions on vendor packet	0.9
Abdul, S.	4/17/02	5	Follow-up with Company personnel re: request on updated organizational charts	0.6
Abdul, S.	4/17/02	5	Follow-up with K. Andrysiak re: latest 13-week cash flow forecast	1.5
Abdul, S.	4/17/02	5	Review and analyze SOFA & SOALs : Kmart Corp Schedules in response to Creditor Committee questions	1.3
Abdul, S.	4/17/02	5	Discussion with DKW re: posting of store closing documents to the electronic file sharing database	0.9
Abdul, S.	4/17/02	5	Review of all store closing documents posted to the electronic file sharing database for proper access control	0.9
Choquette, A.	4/17/02	5	Analysis of documents posted by DKW to electronic file sharing database re: reconciliation to control log/request list	1.9
Choquette, A.	4/17/02	5	Meeting with K. Askins regarding cash balances and weekly flash report, with N. Horton	0.3
Grivetti, J.	4/17/02	5	Draft of memo and subsequent meeting with R. Hutchison re: committee advisors	2.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Grivetti, J.	4/17/02	5	Review and analyze SOFA & SOALs : Kmart Corp Schedules in response to Creditor Committee questions	1.3
Horton, N.	4/17/02	5	Calls with Company personnel to discuss scheduling availability for creditor Committee advisor meetings	0.3
Horton, N.	4/17/02	5	Compile information related to unsecured creditor Committee advisor's proposed agenda and request list	0.3
Horton, N.	4/17/02	5	Call with M. Moreland to discuss revisions to the weekly flash report and vendor report	0.2
Horton, N.	4/17/02	5	Discussion with DKW regarding additional store information request from creditor Committee advisors	0.2
Horton, N.	4/17/02	5	Meeting with K. Askins regarding cash balances and weekly flash report, with A. Choquette	0.3
Horton, N.	4/17/02	5	Meeting with K. Kaminsky and I. Scott to discuss status of GOB sales information	0.3
Horton, N.	4/17/02	5	Follow-up with Skadden regarding the timing of MOR filing requirements for bankruptcy calendar update	0.4
Choquette, A.	4/18/02	5	Adjustments to electronic file sharing database regarding DKW documents posted	1.2
Choquette, A.	4/18/02	5	Organization of binders including documents distributed to Committees by control log category	1.2
Choquette, A.	4/18/02	5	Review and analyze SOFA & SOALs : Kmart Corp Schedules in response to Creditor Committee questions	1.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Choquette, A.	4/18/02	5	Posting of flash reports and borrowing base certificate to the electronic file sharing database	0.6
Horton, N.	4/18/02	5	Follow-up conversations with company personnel regarding GOB sales information and Committee advisors' information requests	0.5
Horton, N.	4/18/02	5	Prepare for and attend meeting to discuss GOB sales information with Abacus and company representatives, including I. Scott and K. Kaminsky	1.2
Choquette, A.	4/19/02	5	Additions to DIP lender binder of documents distributed to Committee for the month of April	1.3
Choquette, A.	4/19/02	5	Organization of binders including information distributed to Committees by control log category	1.6
Choquette, A.	4/22/02	5	Reconciliation of DKW request control log with master control log	1.4
Choquette, A.	4/22/02	5	Review of SOFA/SOALs and subsequent posting of all publications to the electronic file sharing database	1.9
Horton, N.	4/23/02	5	Calls with various personnel regarding status of GOB sales and bankruptcy calendar	0.3
Horton, N.	4/23/02	5	Prepare update to bankruptcy calendar, compile flash report data, and provide to J. Alix	0.6
Horton, N.	4/24/02	5	Call with K. Kaminsky regarding GOB sales status	0.1
Horton, N.	4/24/02	5	Follow-up conversations with K. Andrysiak and DIP lender representative regarding GOB sales information request	0.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Horton, N.	4/24/02	5	Further follow-up regarding GOB sales information related to DIP lender requests, including calls with K. Kaminsky, calls to L. Leonard, and conversation with DIP lender representative (J. Schick) regarding status	0.8
Flowers, M.	4/25/02	5	Follow up on creditor committees' requests related to financial reporting	1.0
Flowers, M.	2/26/02	5	Reviewed creditor requests for information	1.5
Flowers, M.	2/26/02	5	Analyzed presentations to Creditor Committees for reporting dates and issues	2.0
Flowers, M.	4/2/2002	5	Review and analyze 4Q, 2001 financial results in response to Creditor Committee questions	1.5
5 Total				389.9
Filler, D.	2/27/02	7	Review of inventory valuation report	0.6
7 Total				0.6
Filler, D.	3/1/02	9	Due diligence meeting re: financial planning process and current projections	1.1
Abdul, S.	3/4/02	9	Review and analysis of Internal FY 2002 Budget as of January 15, 2002	2.1
Abdul, S.	3/6/02	9	Initial preparation of presentation to Committee advisors re: Company's internal planning process	2.4

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NAME	DATE	PCD	DESCRIPTION	HOURS
Filler, D.	3/6/02	9	Review, analyze, and begin preparation of document re: internal financial planning process	0.9
Abdul, S.	3/7/02	9	Preparation for and meeting with J. Gooch to discuss financial planning process	2.4
Filler, D.	3/7/02	9	Review Analysis of current I.T business plans - DIP and 2/8/02 projections	1.9
Filler, D.	3/7/02	9	Preparation for and meeting with J. Gooch to discuss financial planning process	2.4
Abdul, S.	3/8/02	9	Meeting with J. Gooch to discuss 2002 plan buildup and schedules prepared by company on the 2002 plan	1.6
Abdul, S.	3/8/02	9	Begin analysis of variances between DIP plan and February 2002 plan	1.2
Abdul, S.	3/8/02	9	Analysis of the financial projections and discussions with D. Filler, J. Orr and J. Grivetti re: the same	2.1
Abdul, S.	3/8/02	9	Meeting with PWC to discuss the bankruptcy modeling assumptions in the DIP plan	2.4
Filler, D.	3/8/02	9	Analysis of the financial projections and discussions with J. Grivetti, J. Orr and S. Abdul re: the same	2.1
Filler, D.	3/8/02	9	Review and analysis of DIP planning process	1.7
Flowers, M.	3/8/02	9	Review and analysis of Long-Term Kmart Internal Plan	1.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Grivetti, J.	3/8/02	9	Analysis of the financial projections and discussions with D. Filler, J. Orr and S. Abdul re: the same	2.1
Abdul, S.	3/10/02	9	Prepared analyses reconciling the Company's 2002 internal plan to the DIP plan	2.3
Abdul, S.	3/10/02	9	Analyzed and modeled timeline of planning process among functional areas	1.4
Abdul, S.	3/11/02	9	Working with D. Filler to analyze financial planning process	1.4
Abdul, S.	3/11/02	9	Reviewed and updated the "Planning" section of Planning presentation including work with D. Filler	2.2
Filler, D.	3/11/02	9	Working with S. Abdul to analyze financial planning process	1.4
Abdul, S.	3/12/02	9	Working with D. Filler re: analysis of internal financial plans	1.8
Filler, D.	3/12/02	9	Working with S. Abdul re: analysis of internal financial plans	1.8
Abdul, S.	3/13/02	9	Prepared a section in the planning presentation re: bank plan build-up	1.4
Abdul, S.	3/13/02	9	Prepared a section in the planning presentation re: financial planning function	1.2
Horton, N.	3/13/02	9	Analyzed three-year financial projections	0.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	3/14/02	9	Preparation for and meeting with J. Gooch and L. Leonard re: Bank Plan buildup reconciliation	2.2
Abdul, S.	3/14/02	9	Prepared a section in the planning presentation re: merchandising organization structure	2.4
Abdul, S.	3/14/02	9	Prepared a section in the planning presentation re: store operations function	1.9
Abdul, S.	3/14/02	9	Prepared a section in the planning presentation re: systems and reporting	0.8
Abdul, S.	3/14/02	9	Working with D. Filler re: reconciliation of financial plans model	1.1
Filler, D.	3/14/02	9	Preparation for and meeting with J. Gooch and L. Leonard re: reconciliation of bank plan	2.2
Filler, D.	3/14/02	9	Working with S. Abdul re: reconciliation of financial plans model	1.1
Abdul, S.	3/17/02	9	Revised section in planning presentation re: merchandising planning process	1.9
Abdul, S.	3/18/02	9	Reconciliation of 2/5 internal rollup of merchandise plan to the DIP plan	2.3
Abdul, S.	3/18/02	9	Reconciliation of the original internal plan to the final bank plan	2.2
Abdul, S.	3/18/02	9	Prepared a section of the planning presentation re: overview of the clearance process	1.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Filler, D.	3/18/02	9	Review and modification to internal planning process document prepared by EYCF	0.5
Abdul, S.	3/20/02	9	Meeting with J. Gooch to discuss current planning process for the 2/18 plan roll-up	1.7
Filler, D.	3/20/02	9	Meeting with J. Gooch to discuss current planning process for the 2/18 plan roll-up	1.8
Filler, D.	3/21/02	9	Review and reconciliation of internal business plans to DIP plan	1.8
9 Total				68.5
Sweig, D.	3/2/02	10	Review of December BOD presentations	0.9
Sweig, D.	3/2/02	10	Review of September BOD presentations	1.1
Hsu, A.	3/4/02	10	Preparation of store performance by MSAs with proposed store closings	0.9
Grivetti, J.	3/5/02	10	Review and analysis of current draft of January 2002 financial statement results	1.1
Flowers, M.	3/7/02	10	Analysis of January 2002 operating results	1.6
Grivetti, J.	3/7/02	10	Discussion with K. Jelinek re: in stock and DC demand calculation/statistics and draft of definitions to send to Committees	0.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Filler, D.	3/12/02	10	Review and analysis of financial package on metrics provided by Conaway, meetings with D. Sweig regarding same	1.9
Sweig, D.	3/12/02	10	Review and analysis of financial package on metrics provided by Conaway, meetings with D. Filler regarding same	1.9
Filler, D.	3/15/02	10	Analyzed pro-forma balance sheet for January 2002	0.5
Schwab, P.	3/19/02	10	Review re: analyses and reports given to Company re: positioning and other cash flow items	1.6
Schwab, P.	3/19/02	10	Review re: weekly and monthly packages for period ending 2/27/02 including analyses and comments	2.8
Filler, D.	3/20/02	10	Detailed analysis of 2/27/02 operating results	2.9
Grivetti, J.	3/20/02	10	Review of February 2002 financial results package	1.1
Pollock, A.	3/20/02	10	Review of January/February operating results in advance of strategy meeting	1.5
Pollock, A.	3/26/02	10	Review and analysis of divisional productivity analysis prepared by Capital Planning Group	0.5
Schwab, P.	3/26/02	10	Review re: monthly operating report for Court	0.7
Flowers, M.	3/27/02	10	Worked with Company re: metric and inventory receipt matters	2.1

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	3/27/02	10	Request for and review of data re: historical Monthly Business Reports	1.1
Pollock, A.	3/27/02	10	Review and analysis of Business Update and Monthly Business Report	1.4
Grivetti, J.	4/2/02	10	Review and analysis of financial reports to be provided to the creditor committee advisors re: February results	1.7
Grivetti, J.	4/12/02	10	Review of preliminary draft of March monthly operating report	1.0
Abdul, S.	4/15/02	10	Review and analyze 4Q, 2001 financial results in response to Creditor Committee questions	1.4
Abdul, S.	4/15/02	10	Review and analyze February 2002 financial results - statement of operations and related variances	0.8
Abdul, S.	4/16/02	10	Review and analyze 4Q, 2001 EBITDA bridge in response to Creditor Committee questions	1.2
Abdul, S.	4/16/02	10	Review and analyze February 2002 financial results - balance sheet and cash flow statement in response to Creditor Committee questions	1.1
Abdul, S.	4/16/02	10	Review and analyze February 2002 financial results - comparable sales trend in response to Creditor Committee questions	0.8
Abdul, S.	4/16/02	10	Review and analyze February 2002 financial results - gross margin variance composition in response to Creditor Committee questions	1.7
Grivetti, J.	4/16/02	10	Review and analyze 4Q, 2001 financial results in response to Committee requests	1.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	4/17/02	10	Review and analyze March financial results - statement of operations and related variances in response to Creditor Committee requests	0.9
Grivetti, J.	4/17/02	10	Review second draft of March MOR	0.5
Horton, N.	4/17/02	10	Review March financial reporting package	0.3
Horton, N.	4/17/02	10	Review of draft March MOR for comments	0.3
Abdul, S.	4/18/02	10	Review and analyze March 2002 financial results - balance sheet and cash flow statement in response to Creditor Committee requests	1.1
Abdul, S.	4/18/02	10	Review and analyze March 2002 financial results - comparable sales trend in response to Creditor Committee requests	1.2
Abdul, S.	4/18/02	10	Review and analyze March 2002 financial results - competitive intelligence section in response to Creditor Committee requests	0.9
Abdul, S.	4/18/02	10	Review and analyze March 2002 financial results - gross margin variance composition in response to Creditor Committee requests	1.2
Abdul, S.	4/18/02	10	Review and analyze March 2002 financial results - monthly business review section in response to Creditor Committee requests	1.5
Flowers, M.	4/2/2002	10	Analysis of February Business Review in response to Creditor Committee requests	2.0
10 Total				48.0

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Flowers, M.	2/25/02	11	Reading of PwC Flash Reports	2.0
Spillman, M.	2/26/02	11	Read Creditor Committees draft reports	1.0
Grivetti, J.	3/4/02	11	Review of current flash report format and other potential information to be included	0.5
Filler, D.	3/5/02	11	Discussion and review of weekly flash report template	0.5
Flowers, M.	3/5/02	11	Prepared proposed template for weekly flash reports	2.4
Grivetti, J.	3/5/02	11	Review and analysis of proposed weekly flash report and supporting detail in advance of meeting with KPMG re: same	0.4
Filler, D.	3/6/02	11	Review of weekly flash report	0.6
Flowers, M.	3/6/02	11	Prepared weekly flash reports for factors and creditor Committees	2.4
Flowers, M.	3/7/02	11	Reviewed weekly flash reports	1.2
Swcig, D.	3/12/02	11	Review of proposed flash report modifications by P&M and KPMG	0.4
Flowers, M.	3/13/02	11	Reviewed borrowing base certificate for inclusion in weekly reporting package	0.9

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Flowers, M.	3/13/02	11	Assisted preparation of and reviewed weekly creditors' report for Committees	1.5
Flowers, M.	3/13/02	11	Assisted preparation of and reviewed weekly vendors' report for Committees	1.2
Flowers, M.	3/14/02	11	Prepared copies of weekly flash report for DKW	0.3
Flowers, M.	3/14/02	11	Discussion with K. Andrysiak re: DIP reporting	0.9
Flowers, M.	3/14/02	11	Preparation of Borrowing Base Certificate report	0.7
Grivetti, J.	3/14/02	11	Discussions with R. Hutchison re: weekly flash report format	0.7
Flowers, M.	3/15/02	11	Meeting with K. Andrysiak of Kmart about GMM comp sales	0.7
Flowers, M.	3/15/02	11	Meeting with K. Jelinek of Kmart about weekly metrics re: weekly flash reports	0.9
Grivetti, J.	3/15/02	11	Creation of latest weekly flash report format and draft of e-mail to the creditor Committee advisors re: same	2.3
Grivetti, J.	3/19/02	11	Review and edit of latest weekly flash reports	0.8
Flowers, M.	3/20/02	11	Prepare Weekly Borrowing Base Certificate reports	1.1

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NAME	DATE	PCD	DESCRIPTION	HOURS
Flowers, M.	3/20/02	11	Prepare and review Weekly Creditor Flash reports	1.4
Flowers, M.	3/20/02	11	Prepare and review Weekly Factor Flash reports	1.1
Filler, D.	3/21/02	11	Review of cash flow variances from prior week flash reports	1.2
Filler, D.	3/27/02	11	Review of weekly flash reporting documents	0.4
Flowers, M.	3/27/02	11	Prepare and review Weekly Creditor Flash reports	1.2
Flowers, M.	3/27/02	11	Prepare and review Weekly Flash to Vendors	1.1
Savron, D.	3/27/02	11	Gathering applicable data, populating, and dissemination of the weekly flash reports	2.1
Sweig, D.	3/27/02	11	Review of draft weekly flash reports	0.4
Abdul, S.	4/1/02	11	Review and analyze week 5 Flash report	0.9
Abdul, S.	4/2/02	11	Review and analyze week 6 Flash report	0.8
Flowers, M.	4/3/02	11	Preparation, review, and edits to weekly flash reports sent to creditors	1.5

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Flowers, M.	4/3/02	11	Preparation, review, and edits to weekly flash reports sent to factors	1.5
Savron, D.	4/3/02	11	Completed preparation of weekly flash reports and circulated to appropriate parties for review	1.7
Savron, D.	4/3/02	11	Requested and obtained necessary schedules to prepare the weekly flash reports	1.7
Savron, D.	4/4/02	11	Organization and update of electronic files used in preparing weekly flash reports	1.6
Horton, N.	4/8/02	11	Follow-up on additional questions from Committee advisors concerning cash reports	0.2
Grivetti, J.	4/9/02	11	Discussion with B. Polancic re: weekly flash report definitions and e-mail draft re: same	0.8
Savron, D.	4/9/02	11	Discussions with K. Andrysiak re: preparation of weekly flash reports	0.8
Savron, D.	4/9/02	11	Discussions with K. Clifton re: preparation of weekly flash reports	0.9
Savron, D.	4/9/02	11	Discussions with T. Piorkowski re: preparation of weekly flash reports	1.2
Savron, D.	4/9/02	11	Organization of electronic files and client documents used in preparation of flash reports	0.9
Savron, D.	4/9/02	11	Preparation of schedules related to weekly flash reports	1.6

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Grivetti, J.	4/10/02	11	Review draft weekly flash reports prior to distribution	0.8
Horton, N.	4/10/02	11	Complete review of draft weekly flash report prior to distribution	1.0
Savron, D.	4/10/02	11	Obtained additional schedules needed to populate weekly flash reports (including speaking with K. Andrysiak and L. Cappelto)	1.5
Savron, D.	4/10/02	11	Prepared weekly flash report and circulated applicable reports to respective parties	1.7
Choquette, A.	4/12/02	11	Obtained comparable sales numbers from EIS to input into flash report for week 10	0.8
Choquette, A.	4/16/02	11	Analysis of comparable sales numbers for week 10 creditor and factor flash report	1.2
Choquette, A.	4/16/02	11	Analysis of weekly gross inventory amount for use in creditor flash report	0.4
Choquette, A.	4/16/02	11	Follow-up on weekly inventory presentation for use in weekly flash report	0.4
Choquette, A.	4/16/02	11	Summary of pre-petition payment schedule for use in weekly creditor flash report	1.3
Grivetti, J.	4/16/02	11	Review weekly flash reports prior to completion	0.4
Horton, N.	4/16/02	11	Analyze information received for weekly flash reports and follow-up with company personnel regarding same	0.4

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Horton, N.	4/16/02	11	Review revisions to weekly flash report	0.3
Choquette, A.	4/17/02	11	Analysis of cash account summary schedule from K. Askins for weekly flash reports	0.4
Choquette, A.	4/17/02	11	Preparation of flash reporting support schedule documentation for Week 10 flash reports	1.4
Choquette, A.	4/17/02	11	Preparation of weekly Creditor flash report for dissemination to Committees	1.3
Choquette, A.	4/17/02	11	Preparation of weekly Factor flash report	1.3
Choquette, A.	4/17/02	11	Preparation of weekly vendor report for B. House to distribute	0.7
Horton, N.	4/17/02	11	Discussion with K. Andrysiak regarding finalizing weekly flash report	0.2
Horton, N.	4/17/02	11	Discussion with M. Moreland regarding proposed weekly vendor flash report	0.1
Horton, N.	4/17/02	11	Follow-up regarding inventory report for weekly flash report	0.1
Horton, N.	4/17/02	11	Follow-up with Company personnel regarding inventory report information for flash report	0.3
Horton, N.	4/17/02	11	Review flash report and revisions prior to distribution	0.3

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Choquette, A.	4/18/02	11	Analysis of weekly documents provided to JP Morgan regarding satisfaction of reporting requirements	1.6
Choquette, A.	4/19/02	11	Organization of weekly flash reporting supporting schedules and distributions for months of March and April	1.9
Flowers, M.	2/28/02	11	Reviewed weekly flash reports to Creditors' Committees sent by PwC	2.9
11 Total				71.1
Flowers, M.	3/1/02	12	Third party reporting calendar update for March 2002	0.9
Flowers, M.	3/7/02	12	Reviewed and analyzed revised bankruptcy schedules	2.1
Flowers, M.	3/12/02	12	Telephone Call with K. Rooney about date due of monthly operating report	0.4
Grivetti, J.	3/13/02	12	Review and edit of latest bankruptcy reporting calendar	0.8
Flowers, M.	3/14/02	12	Reviewed proposed format of Monthly Operating Report to Bankruptcy Trustee	0.9
Grivetti, J.	3/14/02	12	Discussion with representatives of PWC re: current status of the SOFA/SOAL process	0.6
Grivetti, J.	3/14/02	12	Discussions with R. Hutchison and D. Walker re: SOFA/SOAL and review of current draft of the reports	0.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Grivetti, J.	3/18/02	12	Attended meeting re: preparation of SOFA and SOAL with L. Poulin, D. Walker, M. Moreland, S. Gilbert, S. Gumbs and various other debtor personnel	1.9
Grivetti, J.	3/18/02	12	Review of Global Notes to the statements and schedule and the consolidating financial list prior to meeting on SOAL and SOFA	1.0
Johnson, S.	3/22/02	12	Participation in schedules update meeting	1.0
Grivetti, J.	3/25/02	12	Attended meeting re: preparation of SOFA and SOAL with representatives of PWC, JAA and other debtor personnel	1.8
Grivetti, J.	3/25/02	12	Review of latest copy of Global Notes to the SOFA/SOAL	0.7
Grivetti, J.	3/26/02	12	Review of draft MOR and participation in meeting re: same with R. Hutchison, R. Noechel, L. Hiestand, S. Thomas and others	1.3
Grivetti, J.	3/27/02	12	Review of latest MOR draft	0.7
Grivetti, J.	3/29/02	12	Review of final 8-K filing with SEC	0.2
Flowers, M.	2/28/02	12	Creation and review of March reporting calendar for all reporting requirements	1.4
12 Total				16.2
Schwab, P.	3/6/02	15	Attendance at hearing on KERP, retentions, and store lease rejections	2.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Schwab, P.	3/6/02	15	Meeting at Skadden re: KERP, retentions and store lease rejections	1.6
Sweig, D.	3/6/02	15	Attend Court hearing on retention motion	2.5
Sweig, D.	3/6/02	15	Meeting at Skadden with Skadden, DKW, PWC, Abacus, Rockwood Gemini and EYCF regarding upcoming retention and related matters for the March 6 docket	2.8
15 Total				9.4
Filler, D.	3/7/02	16	Discussion with J. Grivetti and M. Ghazi re: reclamation claim verification process	0.4
Grivetti, J.	3/7/02	16	Discussion with D. Filler and M. Ghazi re: reclamation claim verification process	0.4
16 Total				0.8
Flowers, M.	2/27/02	21	Preliminary analysis of liabilities subject to compromise	1.0
21 Total				1.0
Filler, D.	2/21/02	25	Meeting with R. Hutchinson, M. Spillman, J. McDonald, J. Kelley, Skadden Arps and PwC re: case transition matters	1.5
Filler, D.	2/21/02	25	Meeting with Skadden, DKW, and several Kmart participants re: project navigator	1.6

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Filler, D.	2/21/02	25	Meeting with R. Hutchinson, P. Schwab and M. Spillman re: cash	1.0
Filler, D.	2/21/02	25	Meeting with R. Hutchinson, J. McDonald and Skadden to discuss 2/27 Creditor Committee meeting	1.1
Spillman, M.	2/21/02	25	Meeting with R. Hutchison, P. Schwab and D. Filler for introduction/cash discussion	1.0
Spillman, M.	2/21/02	25	Meeting with R. Hutchison, P. Schwab, D. Filler, J. McDonald, J. Kelley, Skadden Arps counsel and PWC to discuss transition matters	1.5
Spillman, M.	2/21/02	25	Meeting with Skadden, DKW and several Kmart participants to discuss project Navigator	1.6
Spillman, M.	2/21/02	25	Meeting with J. McDonald, R. Hutchison and Skadden to discuss 2-27-02 Committee meeting	1.1
Filler, D.	2/22/02	25	Meeting with Kmart, Skadden and DKW re: licensing issues	1.0
Spillman, M.	2/22/02	25	Meeting with M. Moreland, PWC and Committee professionals (KPMG / Policano & Manzo) re: Letters of Credit	1.0
Spillman, M.	2/22/02	25	Meeting with C. Conaway, DKW and Skadden to re: licensing matters	1.0
Sweig, D.	2/23/02	25	Engagement team meeting regarding staffing and related issues	1.1
Spillman, M.	2/25/02	25	Meeting with Committee advisors and P. Renaud re: letters of credit	0.8

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NAME	DATE	PCD	DESCRIPTION	HOURS
Sweig, D.	2/25/02	25	Meeting with D. Filler and K. Pawlus regarding staffing	0.8
Abdul, S.	2/26/02	25	Team meeting re: review of committee meeting	1.2
Abdul, S.	2/26/02	25	Team meeting regarding development of analyses, work flow, disclosure issues and related matters	2.0
Abdul, S.	2/26/02	25	Meeting with J. Orr and B. Schlater regarding creditor committee requests	1.0
Abdul, S.	2/26/02	25	Initial meeting with J. Gooch re: creditor committee requests and cash flow issues	1.5
Abdul, S.	2/26/02	25	Subsequent meeting with Ben Schlater re: 13-week cash flow model	1.3
Filler, D.	2/26/02	25	Team meeting re: case and review of Company and Committee meetings	0.9
Filler, D.	2/26/02	25	Meetings with D. Sweig and key Company personnel re: strategy	0.6
Filler, D.	2/26/02	25	Meeting with Company personnel re: reporting requirement	1.0
Spillman, M.	2/26/02	25	Meeting with M. Gluck and PWC re: ordinary course professional fees	0.5
Spillman, M.	2/26/02	25	Meeting with C. White re: Vendor Lien program participants	0.3

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Sweig, D.	2/26/02	25	Meetings with D. Filler, S. Abdul, M. Flowers and M. Spillman regarding development of analyses, work flow, disclosure issues and related matters	2.0
Sweig, D.	2/26/02	25	Meeting with M. Moreland re: cash flow	0.7
Abdul, S.	2/27/02	25	Internal meeting regarding reporting requirements	0.6
Abdul, S.	2/27/02	25	Discussion of meetings with PWC, Kcn Andrysiack, and Jim Gooch	1.7
Abdul, S.	2/27/02	25	Meeting with J. Gooch, J. Orr, Policano & Manzo, KPMG re: SGA reduction analysis	2.0
Abdul, S.	2/27/02	25	Meeting with J. Gooch re: Kmart's business planning process	2.0
Abdul, S.	2/27/02	25	Meeting with T. Zielecki re: balance sheet modeling process	2.5
Filler, D.	2/27/02	25	Discussion with team re: meetings they have participated in	0.4
Filler, D.	2/27/02	25	Internal meeting re: reporting requirements	0.6
Filler, D.	2/27/02	25	Meeting with C. Rperjcsy re: forecast P&L modeling process	0.2
Filler, D.	2/27/02	25	Meeting with J. Gooch re: Kmart's business planning process	1.3

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Filler, D.	2/27/02	25	Meeting with T. Zielecki re: balance sheet modeling process	0.5
Schwab, P.	2/27/02	25	Telephone call with R. Hutchinson re: workplan	0.2
Spillman, M.	2/27/02	25	Meeting with J. Gooch and Committee Advisors to discuss projected cost savings	0.5
Spillman, M.	2/27/02	25	Meeting with J. Rosch re: IT logistics	0.4
Spillman, M.	2/27/02	25	Meeting with M. Moreland re: reporting issues	0.3
Spillman, M.	2/27/02	25	Meeting with J. Foster re: project Navigator issues	1.0
Spillman, M.	2/27/02	25	Meeting with J. Gooch re: projected cost savings	0.1
Spillman, M.	2/27/02	25	Meeting with P. Renaud re: surety issues	0.8
Sweig, D.	2/27/02	25	Meeting with J. Adamson re: various issues including development of strategic business plan	1.3
Sweig, D.	2/27/02	25	Meeting with M. Moreland re: review of draft document of final DIP agreement	1.0
Sweig, D.	2/27/02	25	Meeting with D. Rotts re: DC rationalization and other cost reduction initiatives	0.8

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NAME	DATE	PCD	DESCRIPTION	HOURS
Sweig, D.	2/27/02	25	Meeting with R. Allen regarding various strategic issues and review of previous consultant reports issued	1.4
Abdul, S.	2/28/02	25	Meeting with B. Schlater (PwC) re: the assumptions behind the 13 week cash flow model	3.6
Abdul, S.	2/28/02	25	Meeting with M. Moreland, K. Andrysiack and B. Schlater re: changes to the 13 week cash flow model	3.0
Filler, D.	2/28/02	25	Due diligence meeting with J. McDonald re: historical operating performance	1.7
Filler, D.	2/28/02	25	Meeting with internal counsel and director of tax planning re: tax status of various legal entities	0.9
Filler, D.	2/28/02	25	Meeting with R. Hutchison re: case issues and strategy	1.7
Spillman, M.	2/28/02	25	Meeting with D. Somers re: information technology matters	0.4
Spillman, M.	2/28/02	25	Meeting with R. House re: vendor lien program	0.2
Sweig, D.	2/28/02	25	Meetings with R. Hutchison regarding various issues and staffing, Committee issues and related	1.7
Sweig, D.	2/28/02	25	Meeting with Cohen and Kress, as well as McDonald regarding events leading up to filing and review of information related to upcoming creditor presentations	1.8
Sweig, D.	2/28/02	25	Meeting with M. Moreland re: review of DIP and issues related to modifications of terms and reporting	0.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	3/1/02	25	Meeting with M. Moreland, J. McDonald, PWC and D. Filler re: review of the March 2002 13-week cash flow to be given to the Creditors Committee	2.3
Filler, D.	3/1/02	25	Meeting with M. Moreland, J. McDonald, PWC and S. Abdul re: review of the March 2002 13-week cash flow to be given to the Creditors Committee	2.3
Filler, D.	3/1/02	25	Weekly Restructuring meeting with Senior Management	1.1
Flowers, M.	3/1/02	25	Meeting with S. Thomas and L. Lockhart re: DIP Reporting Calendar	1.6
Schwab, P.	3/1/02	25	Call with R. Hutchison regarding Committee requests for business plan build-up to the DIP and the bridge created to detail	0.5
Filler, D.	3/4/02	25	Meeting with R. Hutchison, D. Sweig, K. Kress, J. Grivetti to discuss case strategy and status	1.1
Grivetti, J.	3/4/02	25	Meeting with R. Hutchison, D. Sweig, K. Kress, D. Filler to discuss case strategy and status	1.1
Sweig, D.	3/4/02	25	Meeting with R. Hutchison, J. Grivetti, K. Kress, D. Filler to discuss case strategy and status	1.1
Sweig, D.	3/4/02	25	Meeting with CRO, DKW and Ivester regarding various legal and administrative issues	0.8
Sweig, D.	3/4/02	25	Meeting with D. Rots regarding D&T meeting on cost reductions	0.4
Sweig, D.	3/4/02	25	Meeting with S. Fueling regarding marketing related issues	1.7

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NAME	DATE	PCD	DESCRIPTION	HOURS
Sw eig, D.	3/5/02	25	Call with DKW, McDonald, R. Hutchison and regarding upcoming hearing and issues related to upcoming Committee meetings	0.4
Sw eig, D.	3/5/02	25	Meeting with D. Rots and D&T regarding historic consulting relationships and potential future work around cost reduction initiatives	1.8
Sw eig, D.	3/5/02	25	Meeting with D. Rots regarding follow up from D&T meetings as well as establish process related to operating review and cost actions	0.6
Sw eig, D.	3/5/02	25	Meeting with J. Adamson regarding store closing issues and relation to SMA reduction	0.2
Sw eig, D.	3/5/02	25	Meeting with S. Fueling regarding marketing initiatives, skew of core customer and related issues, review new advertising as well as other general information related to his operating Blue Light	1.2
Flowers, M.	3/6/02	25	Meeting with S. Thomas about bankruptcy reporting	1.6
Filler, D.	3/7/02	25	Discussion with S. Gilbert, J. Grivetti, and M. Ghazi re: accounts payable department status and potential restructuring projects	1.4
Grivetti, J.	3/7/02	25	Discussion with R. Hutchison, J. Prince, J. McDonald, P. Schwab and J. Kelley re: 3/8 press release and the effect of the internal accounting investigation on the status of the external financial audit	0.7
Grivetti, J.	3/7/02	25	Discussion with S. Gilbert, D. Filler, and M. Ghazi re: accounts payable department status and potential restructuring projects	1.4
Grivetti, J.	3/7/02	25	Discussions with R. Hutchison re: Committee requests and case strategy	1.1
Schwab, P.	3/7/02	25	Discussion with R. Hutchison re: press release on adjustments to capital and Committee responses	0.4

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Schwab, P.	3/7/02	25	Meeting with C. Conaway on operational issues	0.5
Schwab, P.	3/7/02	25	Meeting with J. Adamson and R. Hutchison to go through assimilation data on past consulting to avoid duplication from past two years	1.6
Sweig, D.	3/7/02	25	Meeting with J. Adamson and R. Hutchison regarding presentation of initial findings and resolution of key issues, timing, resource allocation and related issues with respect to the development of the strategic restructuring plan	1.6
Filler, D.	3/8/02	25	Discussion with R. Hutchison re: Creditor issues	0.1
Filler, D.	3/8/02	25	Meeting with R. Hutchison and DKW to discuss Penske Auto LLC situation	0.7
Flowers, M.	3/8/02	25	Discussion with L. Lockhart about sales systems	1.1
Schwab, P.	3/8/02	25	Call with J. Adamson re: week-end communications, if any, from Board Meeting with advisors	0.2
Sweig, D.	3/8/02	25	Attend Friday restructuring meeting among Senior management	1.3
Sweig, D.	3/8/02	25	Meeting with C. Conaway regarding operational issues and review of materials presented to J. Adamson	0.6
Sweig, D.	3/9/02	25	Conference call with DIP lenders regarding DIP draw down and related operating issues	0.8
Sweig, D.	3/9/02	25	Meetings with D. Rots and D&T consulting re: cost cutting programs and work historically performed	2.1

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Filler, D.	3/11/02	25	Meeting with D. Ladd and E&Y TSRS group to discuss work scope of A/P project	1.8
Filler, D.	3/11/02	25	Preparation for and attendance at executive leadership meeting	1.3
Filler, D.	3/11/02	25	Review of current draft of creditor Committee presentation and meetings re: same with R. Hutchison, R. Nochef, J. Gooch and J. Grivetti	2.3
Grivetti, J.	3/11/02	25	Review of current draft of creditor Committee presentation and meetings re: same with R. Hutchison, R. Nochef, J. Gooch and D. Filler	2.3
Izzo, T.	3/11/02	25	Planning meeting with D. Ladd from Accounts Payable to discuss Accounts Payable analysis projects	1.8
Snethkamp, S.	3/11/02	25	Planning meeting with D. Ladd from Accounts Payable to discuss Accounts Payable analysis projects	1.8
Sweig, D.	3/11/02	25	Attend SLT meeting regarding new management and related actions	1.1
Sweig, D.	3/11/02	25	Attend town hall meeting	0.9
Sweig, D.	3/11/02	25	Meeting with D. Rots on cost reduction and HR related issues	0.8
Sweig, D.	3/11/02	25	Meeting with J. Adamson regarding various issues related to management changes and plan development	0.4
Sweig, D.	3/11/02	25	Meeting with J. Day regarding operating plan and identified issues	1.0

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Sweig, D.	3/11/02	25	Meeting with R. Hutchison regarding GOB process as well as related financial issues	0.5
Sweig, D.	3/11/02	25	Meeting with T. D'Onfrino regarding various supply chain issues and implication on restructuring plans as well as issues related to receiving and inventory management	2.1
Abdul, S.	3/12/02	25	Meeting with J. Gooch re: creditor Committee presentation	1.4
Filler, D.	3/12/02	25	Meeting with J. Gooch re: creditor Committee presentation	1.4
Grivetti, J.	3/12/02	25	Review and edit of the Creditor Committee presentation	2.1
Grivetti, J.	3/12/02	25	Numerous discussions with J. Gooch, L. Lockhart, R. Miller and S. Welch re: edits of the Creditor Committee presentation	1.6
Izzo, T.	3/12/02	25	Planning meeting with D. Ladd and J. Muzaro to discuss Vendor Terms related projects	1.9
Izzo, T.	3/12/02	25	Planning meeting with D. Ladd and M. Wescott to discuss Utilities related projects	1.8
Pollock, A.	3/12/02	25	Preparation for meeting with M. Congdon re: Data Center Outsourcing Proposal	0.5
Schwab, P.	3/12/02	25	Attendance at Board meeting	3.4
Snethkamp, S.	3/12/02	25	Planning meeting with D. Ladd and J. Muzaro to discuss Vendor Terms related projects	1.9

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Snethkamp, S.	3/12/02	25	Planning meeting with D. Ladd and M. Wescott to discuss Utilities related projects	1.8
Sw eig, D.	3/12/02	25	Meeting with D. Rots and subsequent meeting with AT Kearney regarding IT outsourcing and related cost reduction pitch	1.6
Sw eig, D.	3/12/02	25	Meeting with M. Congdon regarding Project Sunrise and related matters concerning IT	1.2
Flowers, M.	3/13/02	25	Meeting with K. Jelinek (Sr. VP Inventory Management) to discuss metrics for flash reports	1.4
Grivetti, J.	3/13/02	25	Discussions with D. Sweig re: results of the Creditor Committee meeting and action items	1.3
Horton, N.	3/13/02	25	Meeting with company, other professionals, and Trumbull to discuss claims process	1.4
Izzo, T.	3/13/02	25	Meeting with S. Gilbert and D. Ladd re: project scope and related issues	2.0
Savron, D.	3/13/02	25	Meeting with K. Jelinek (Sr. VP Inventory Management)	0.9
Schwab, P.	3/13/02	25	Discussion with D. Sweig and J. Day re: go-forward plan and inventory issues	0.6
Snethkamp, S.	3/13/02	25	Meeting with S. Gilbert and D. Ladd re: project scope and related issues	2.0
Snethkamp, S.	3/13/02	25	Meeting with M. Moreland, A. Tanner and A. Hsu to discuss treasury's involvement in vendor term changes, and to provide overview of our project	1.0

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Swcig, D.	3/13/02	25	Discussions with J. Grivetti re: results of the Creditor Committee meeting and action items	1.3
Sweig, D.	3/13/02	25	Discussion with P. Schwab and J. Day re: go-forward plan and inventory issues	0.6
Tanner, A.	3/13/02	25	Meeting with J. Mezaros and K. Bunton to discuss process and system related activities surrounding a new terms request	2.0
Tanner, A.	3/13/02	25	Meeting with M. Moreland, S. Snethkamp and A. Hsu to discuss treasury's involvement in vendor term changes, and to provide overview of our project	1.0
Filler, D.	3/14/02	25	Conference call with R. Hutchison regarding various issues related to management changes as well as proposed EYCF roles	0.6
Filler, D.	3/14/02	25	Conference call with R. Hutchison, Skadden, and DKW regarding follow up to Committee meeting	1.4
Flowers, M.	3/14/02	25	Team Update of discussion with R. Hutchison	0.4
Grivetti, J.	3/14/02	25	Conference call with R. Hutchison regarding various issues related to management changes as well as proposed EYCF roles	0.6
Grivetti, J.	3/14/02	25	Conference call with R. Hutchison, Skadden, and DKW regarding follow up to Committee meeting	1.4
Snethkamp, S.	3/14/02	25	Meeting with D. Ladd to discuss next week activities and additional project team space	0.5
Snethkamp, S.	3/14/02	25	Meeting with M. Wescott to discuss setting-up the Utilities process walkthrough and EDI project team supervision	1.6

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Sweig, D.	3/14/02	25	Conference call with R. Hutchison regarding various issues related to management changes as well as proposed EYCF roles	0.6
Sweig, D.	3/14/02	25	Conference call with R. Hutchison, Skadden, and DKW regarding follow up to Committee meeting	1.4
Tanner, A.	3/14/02	25	Meeting with M. Sablowski, and K. Bunton to discuss Hotline request database, and his involvement	1.1
Williams, M.	3/14/02	25	Meeting with M. Sablowski the DVP of Finance to discuss the terms change procedure and who has approval to sign off on the term change	1.1
Filler, D.	3/15/02	25	Discussions with R. Hutchison re: GOB process and creditor Committee requests	0.3
Flowers, M.	3/15/02	25	Meeting with T. Piorkowski of about Inventory Accounting	1.3
Tanner, A.	3/15/02	25	Meeting with M. Chummers and M. Williams to discuss working capital database	1.0
Williams, M.	3/15/02	25	Meeting with M. Chummers and A. Tanner to discuss working capital database	1.0
Sweig, D.	3/18/02	25	Attend weekly executive meeting	1.8
Sweig, D.	3/18/02	25	Meeting with J. Day regarding various issues including store operations and supply chain	0.5
Sweig, D.	3/18/02	25	Meeting with J. Day, Springthorpe, and T. Stenger regarding supply chain issues and the impact of the Amsterdam NY distribution center	1.4

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Swcig, D.	3/18/02	25	Meeting with R. Hutchison regarding various issues on docket for coming hearing, cash flow and Committee requests	0.4
Swcig, D.	3/18/02	25	Meeting with R. Hutchison, J. Adamson, J. Day and K. Salmon and Associates regarding various issues related to brand positioning and supply chain issues	1.2
Swcig, D.	3/18/02	25	Meeting with T. D'Onfrio regarding supply chain issues, particularly reconfiguration issues	0.8
Tanner, A.	3/18/02	25	Meeting with J. Mezaros from the A/P department. Discussion on the process flows, PWC DB, Validation of Dataflow and A/P Systems, establish vendor types by strategic, seasonal, products and talked with her about the error resolution system	1.0
Williams, M.	3/18/02	25	Meeting with J. Mezaros from the A/P department. Discussion on the process flows, PWC DB, Validation of Dataflow and A/P Systems, establish vendor types by strategic, seasonal, products and talked with her about the error resolution system	1.0
Chase, K.	3/19/02	25	Meeting held with Michael Chummers to obtain the "Weekly Terms Update" database	1.0
Savron, D.	3/19/02	25	Meeting with K. Jelinck - discussed follow-up questions posed by Committee on the 3/13/02 presentation made by Skadden to the Committee	0.5
Savron, D.	3/19/02	25	Meeting with M. Morcland, discussed miscellaneous reporting matter	0.8
Savron, D.	3/19/02	25	Meeting with S. Thomas regarding follow-up Committee requests	0.5
Schwab, P.	3/19/02	25	Discussion with R. Hutchison re: accounts payable issues and other Court issues for hearing tomorrow	0.2
Schwab, P.	3/19/02	25	Meeting with J. Adamson to update various bankruptcy and operations issues	0.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Schwab, P.	3/19/02	25	Meeting with J. Day to identify and start store and distribution strategy review with D. Sweig	0.6
Sweig, D.	3/19/02	25	Meeting with D. Rots regarding organizational structure issues and related head count matters	1.2
Sweig, D.	3/19/02	25	Meeting with J. Day regarding process, actions for identified issues and store related issues	0.6
Sweig, D.	3/19/02	25	Meeting with S. Feuling regarding operating strategy, marketing related and various other consumer related issues	2.2
Sweig, D.	3/19/02	25	Meeting with Springthorpe regarding various supply chain and related initiatives	1.3
Chase, K.	3/20/02	25	Meeting with B. Archambeau, J. Mczaros, and L. Lewis to obtain additional information regarding the payment process and related controls. Discussions were also held regarding VDB data files and elements that need to be obtained	1.9
Chase, K.	3/20/02	25	Meeting with M. Chummers, to discuss the logic used in the "Weekly Terms Update" database and to address follow-up questions that were identified during previous review	1.6
Chase, K.	3/20/02	25	Meeting with B. Archambeau, L. Lewis, J. Mezaros, S. Snethkamp, and A. Tanner to discuss system data flow and file exchange	1.5
Izzo, T.	3/20/02	25	Meeting with L. Lewis to review Vendor Terms business process and request data	0.4
Izzo, T.	3/20/02	25	Participation in meeting with S. Gilbert to discuss AP project status including roadblocks	1.3
Johnson, S.	3/20/02	25	Meeting with Springthorpe on supply chain issues	1.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Peterson, C.	3/20/02	25	Attend meeting with M. Chummers, Treasury, in order to discuss his Weekly Terms Update Final ACCESS Database	1.6
Pollock, A.	3/20/02	25	Calls to key company individuals (I. Scott, K. Austin, B. Woodard, J. Stark, etc.) re: development of a restructuring plan	1.0
Savron, D.	3/20/02	25	Meeting with J. Gooch, Financial Planning, discussed Committee requests that pertain to his function	0.5
Savron, D.	3/20/02	25	Meeting with M. Moreland, discussed certain Committee follow-up questions from 3/13/02 presentation	0.6
Savron, D.	3/20/02	25	Meeting with S. Thomas, Financial Reporting, discussed Committee requests	1.0
Schwab, P.	3/20/02	25	Discussion with S. Gilbert re: accounts payable issues and communications-duplicate and late pay-per Committee	1.3
Snethkamp, S.	3/20/02	25	Meeting with L. Lewis to review Vendor Terms business process and request data	0.4
Snethkamp, S.	3/20/02	25	Participation in meeting with S. Gilbert to discuss AP project status including roadblocks	1.3
Snethkamp, S.	3/20/02	25	Meeting with B. Archambeau, L. Lewis, J. Mczaros, A. Tanner, and K. Chase to discuss system data flow and file exchange	1.5
Sweig, D.	3/20/02	25	Meeting with J. Adamson regarding various issues related to branding, store base and inventory	0.4
Sweig, D.	3/20/02	25	Meeting with R. Allen and CEO of Blue Light regarding development of presentation and financial assumption related to forecast and operations for Blue Light	1.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Sweig, D.	3/20/02	25	Numerous calls to various matters of KMART team, Kearse, Springthorpe, D'Onfrio, Foster, Scott, Allen, Stark and other regarding various initiatives composing the Big 4, and setting up meetings to discuss issues further	0.9
Tanner, A.	3/20/02	25	Meeting with B. Archambeau, L. Lewis, J. Mezaros, S. Snethkamp, and K. Chase to discuss system data flow and file exchange	1.5
Chase, K.	3/21/02	25	Meeting to discuss the different attributes of the Hotline Database and monitoring reports that are generated from this database	1.0
Johnson, S.	3/21/02	25	Preliminary discussion meeting with L. Shaupine re: information systems and data collection issues	1.2
Johnson, S.	3/21/02	25	Primary opportunities initial discussion with I. Scott re: store operations	0.8
Johnson, S.	3/21/02	25	Primary opportunities/risks discussion with K. Austin re: information technology	1.4
Peterson, C.	3/21/02	25	Attended data request meeting with L. Lewis in order to discuss our team's data needs from VDB	1.1
Pollock, A.	3/21/02	25	Meeting with K. Austin re: IT initiatives related to corporate restructuring efforts	1.4
Schwab, P.	3/21/02	25	Telephone call with T. Stenger re: payables project and other projects underway	0.3
Snethkamp, S.	3/21/02	25	Attended data request meeting with L. Lewis in order to discuss our team's data needs from VDB	1.1
Snethkamp, S.	3/21/02	25	Phone conversations with S. Gilbert over AP Project status	0.7

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Sweig, D.	3/21/02	25	Conference call with R. Hutchison regarding hearing issues, exclusivity and related court matters	0.8
Sweig, D.	3/21/02	25	Memoranda to J. Day and J. Adamson regarding union issues, inventory metrics and human capital issues	0.7
Tanner, A.	3/21/02	25	Meeting with K. Yost and K. Chase to gain understanding of Hotline database	1.0
Williams, M.	3/21/02	25	Meeting with J. Mezaros in regards to some questions on the data supplied by her. (Needed to discuss some issues on the EFT and Paper Check process, The meaning of specific vendor codes, and the updating of the VDB)	2.0
Filler, D.	3/22/02	25	Participation and attendance at weekly management restructuring meetings	1.1
Flowers, M.	3/22/02	25	Discussion with S. Thomas of Kmart about 3/13/02 Presentation	1.8
Johnson, S.	3/22/02	25	Follow-up meeting with on forecasting methodology with I. Scott re: store operations	0.8
Johnson, S.	3/22/02	25	Preliminary meeting with Cielak re: inventory issues	1.2
Sweig, D.	3/22/02	25	Call with R. Hutchison regarding operating issues, morale and the impact of officer loans	0.4
Sweig, D.	3/22/02	25	Conference call with professionals regarding next steps, Committee meetings, exclusivity, litigation matters and 10K and issues related to investigation	1.6
Filler, D.	3/25/02	25	Meeting with Stenger, Morrow and Leonard regarding roles and responsibilities related to workflow	1.1

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Grivetti, J.	3/25/02	25	Meeting with Stenger, Morrow and Leonard regarding roles and responsibilities related to workflow	1.1
Savron, D.	3/25/02	25	Meeting with K. Jclnck regarding inventory related creditor requests	0.6
Sweig, D.	3/25/02	25	Executive leadership meeting with J. Adamson, J. Day, R. Hutchison, et. al regarding weekly update of operating issues	1.9
Sweig, D.	3/25/02	25	Meeting with D. Rots regarding various cost reduction initiatives and resignation	0.7
Sweig, D.	3/25/02	25	Meeting with K. Jelinek regarding supply chain, inventory management and issues related to more efficient flow of goods and margin achievement	1.5
Sweig, D.	3/25/02	25	Meeting with K. Kress of DKW and T. D'Onfrio regarding supply chain issues	1.0
Sweig, D.	3/25/02	25	Meeting with K. Kress of DKW regarding store closures, related analyses for next round, branding issues, matters related to operating plan as well as valuation matters	1.2
Sweig, D.	3/25/02	25	Meeting with R. Hutchison regarding various issues including cash flow, MORs, roles and responsibilities and issues related thereto	0.4
Sweig, D.	3/25/02	25	Meeting with T. Stenger, T. Morrow and L. Leonard regarding roles and responsibilities related to workflow	1.1
Filler, D.	3/26/02	25	Meeting with R. Hutchison regarding upcoming Committee meeting with FA's and related, Penske and Fleming	0.8
Filler, D.	3/26/02	25	Participation at advertising meeting discussing the ROTO and the planning process	4.5

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Johnson, S.	3/26/02	25	Meeting with G. Treadway and D. Sweig on operations issues/opportunities	1.4
Johnson, S.	3/26/02	25	Meeting with B. Woodard and issues re: various issues involving customer research and buying habits	1.3
Savron, D.	3/26/02	25	Followed-up with L. Lockhart and S. Thomas regarding open requests and expected timing of them	2.2
Savron, D.	3/26/02	25	Followed-up with N. Sinha regarding obtaining inventory data to fulfill creditors' committee request	1.8
Schwab, P.	3/26/02	25	Discussion with DKW re: Meldisco and analyses performed	0.3
Schwab, P.	3/26/02	25	Discussion with R. Hutchison re: preparation for Court hearings and next Committee meeting	0.2
Sweig, D.	3/26/02	25	Development of presentation for J. Adamson regarding roles, responsibilities and issues related to advertising, branding and related	2.8
Sweig, D.	3/26/02	25	Meeting with B. Woodard and S. Johnson regarding various issues involving customer research and buying habits	1.3
Sweig, D.	3/26/02	25	Meeting with G. Treadway and S. Johnson concerning various issues impacting store operations from labor scheduling to split ship and DSD issues	1.4
Sweig, D.	3/26/02	25	Meeting with J. Adamson regarding advertising, roto and related	0.8
Sweig, D.	3/26/02	25	Meeting with R. Hutchison regarding upcoming Committee meeting with FA's and related, Penske and Fleming	0.8

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Johnson, S.	3/27/02	25	Initial discussions with Pifer on pharmacy model	1.0
Johnson, S.	3/27/02	25	Meeting with L. Hruska on pharmacy opportunities and new vendor contract negotiations	1.5
Johnson, S.	3/27/02	25	Meeting with N. Thompson on gaining Workbench access and functionality	1.5
Pollock, A.	3/27/02	25	Arrange meetings with Merchandising SVPs	0.5
Savron, D.	3/27/02	25	Meeting with N. Sinha, Inventory, discussed calculation of DC Demand metric and other inventory receipt matters	0.8
Sweig, D.	3/27/02	25	Meeting with J. Day, J. Adamson and K. Jclinek regarding presentation in stock and modifications to definition and related inventory adjustments	1.1
Sweig, D.	3/27/02	25	Meeting with M. Morcland regarding various cash flow issues, Committee presentations and follow up information related to 13-week cash flow	0.6
Sweig, D.	3/27/02	25	Meeting with R. Hutchison concerning plan development and roles and responsibilities	0.3
Sweig, D.	3/27/02	25	Meeting with J. Stark regarding in stock positions, possible modifications to presentation in stock, impacts of in store work flow, accounting issues related to retail inventory method and unit integrity	1.3
Sweig, D.	3/27/02	25	Meeting with C. Kcarse regarding merchandising and issues impacting in stock positions	0.6
Sweig, D.	3/27/02	25	Meeting with R. Allen regarding BlueLight.com and operating plan	0.8

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Filler, D.	3/28/02	25	Participation in Fleming meeting	1.1
Flowers, M.	3/28/02	25	Follow up on operations reports with G. Treadway and R. Noechel	0.9
Flowers, M.	3/28/02	25	Meeting with D. Jordan of Kmart to discuss nature of reports utilized by operations	0.5
Flowers, M.	3/28/02	25	Meeting with R. Hutchison of Kmart to discuss reports utilized by operations	0.6
Grivetti, J.	3/28/02	25	Telephonic meeting with R. Hutchison of Kmart to discuss reports utilized by operations	0.6
Johnson, S.	3/28/02	25	Meeting with Celick on delivery accuracy and impact on unit integrity issues	0.8
Johnson, S.	3/28/02	25	Meeting with Malek on process and results from delivery audit in Troy	1.5
Pollock, A.	3/28/02	25	Arrange due diligence interviews with Kmart employees re: strategic plan development	0.5
Pollock, A.	3/28/02	25	Meeting with J. Stark re: Pricing strategy and DemandTech Report	1.5
Savron, D.	3/28/02	25	Meeting with D. Jordan - obtained and discussed nature of reports utilized by divisional managers	0.8
Savron, D.	3/28/02	25	Meeting with T. Piorkowski - obtained and discussed reporting of monthly FIFO inventory balances from EIS system	0.7

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Abdul, S.	4/1/02	25	Meeting with C. Kearse regarding merchandising management reports and EIS system	1.2
Filler, D.	4/1/02	25	Due diligence meeting with J. Stark re: McKinsey study of ROTO and discussion of KD1	1.5
Pollock, A.	4/1/02	25	Meeting with P. Paquette regarding Hard, Softline and DIY product strategy	1.5
Sweig, D.	4/1/02	25	Meeting with J. Stark regarding previous ROTO strategy, deployment of McKinsey ideas and issues identified and implemented	1.3
Sweig, D.	4/1/02	25	Meeting with S. Fueling regarding advertising strategy and tie in with ROTO	0.6
Filler, D.	4/2/02	25	Preparation for, attendance at, and participation in weekly advertising/ROTO meeting with Company personnel	3.6
Hsu, A.	4/2/02	25	Meeting with N. Sinha and A. Hsu on methodology/approach and subsequent review of Top 300 SKUs	2.2
Johnson, S.	4/2/02	25	Meeting with N. Sinha and A. Hsu on methodology/approach and subsequent review of Top 300 SKUs	2.2
Johnson, S.	4/2/02	25	Meeting with T. Daniel and D. Sweig on unit integrity project	1.2
Sweig, D.	4/2/02	25	Meeting with T. Daniel and S. Johnson regarding unit integrity studies, supply chain, POS, and systems related issues impacting inventory integrity issues	1.2
Sweig, D.	4/2/02	25	Meeting with J. Adamson regarding various issues surrounding ROTO and changes thereto	0.5

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Sweig, D.	4/2/02	25	Meeting with J. Stark regarding pricing issues and the ROTO	0.6
Sweig, D.	4/2/02	25	Preparation for, attendance at, and participation in weekly advertising meeting with Company personnel	3.8
Filler, D.	4/3/02	25	Due diligence meeting with B. Firment regarding ROTO and ways to improve its effectiveness	2.1
Filler, D.	4/3/02	25	Due diligence meeting with R. Dzahrustus regarding merchandise finance and ROTO	2.0
Pollock, A.	4/3/02	25	Meeting with B. Firment regarding ROTO planning and strategy	2.1
Pollock, A.	4/3/02	25	Meeting with R. Dzahrustus/M. Mallot regarding merchandising finance	2.0
Sweig, D.	4/3/02	25	Meeting with B. Firment regarding various issues related to ROTO program and actions to resolve various operating difficulties related thereto	2.1
Sweig, D.	4/3/02	25	Meeting with M. Condon regarding IT outsourcing and issues related to Court approval for action	0.3
Sweig, D.	4/3/02	25	Teleconference with M. Lauver at the request of J. Adamson regarding strategic issues addressed in letters and response for J. Adamson	1.3
Filler, D.	4/4/02	25	Meeting with J. Moore regarding cultural specific advertising and marketing as it relates to ethnicity and age	1.5
Filler, D.	4/4/02	25	Meeting with L. Nagler regarding ROTO and advertising in conjunction with apparel	1.2

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Filler, D.	4/4/02	25	Meeting with R. Rosenberg re: various issues related to merchandising finance and approach to various issues surrounding ROTO and capital allocation	1.4
Filler, D.	4/4/02	25	Meeting with D. Marsico regarding ROTO activity and the store perspective on its applications	0.8
Johnson, S.	4/4/02	25	Meeting with N. Sinha on strategy for development of Top 300 SKUs	1.1
Pollock, A.	4/4/02	25	Develop meeting agenda and schedule interviews with Kmart employees re: ROTO project	0.5
Pollock, A.	4/4/02	25	Kmart meeting regarding item sell-thru event management; conducted by supply chain implementation team	3.7
Pollock, A.	4/4/02	25	Meeting with J. Moore regarding Multi-Cultural Merchandising	1.5
Sweig, D.	4/4/02	25	Meeting with B. Marquard of Fleming Cos. regarding operational issues and improving working relationships	0.8
Sweig, D.	4/4/02	25	Meeting with D. Marsico regarding ROTO activity and the store perspective on its applications	0.8
Sweig, D.	4/4/02	25	Meeting with J. Adamson and L. Nagler regarding alternative brands that can be joint ventured/bought to be compliments to merchandise mix	0.9
Sweig, D.	4/4/02	25	Meeting with L. Nagler regarding apparel merchandising, the use of the ROTO and related activities	1.2
Sweig, D.	4/4/02	25	Meeting with R. Hutchison and A. Koch regarding roles and responsibilities for various issues being faced by debtor	1.1

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Sweig, D.	4/4/02	25	Meeting with R. Hutchison regarding follow up to roles and responsibilities of financial advisors meeting	0.4
Sweig, D.	4/4/02	25	Meeting with R. Rosenberg regarding various issues related to merchandising finance and approach to various issues surrounding the ROTO and capital allocation	1.4
Filler, D.	4/5/02	25	Attendance at CEO forum	1.5
Johnson, S.	4/5/02	25	Discussions with Ciclak on procedures used and results of the Fleming audit	0.5
Pollock, A.	4/5/02	25	Meeting with B. Firment re: McKinsey studies	0.3
Filler, D.	4/7/02	25	Meeting with B. Firment and D. Marsico regarding ROTO planning and strategy	1.8
Pollock, A.	4/7/02	25	Prepare and conduct analyses re: ROTO strategy for meeting with B. Firment, D. Marsico	2.3
Filler, D.	4/8/02	25	Meeting session regarding ROTO and analytic tools available to track effectiveness of marketing. Participants included B. Woodard, D. Phillips and A. Pollock	1.4
Johnson, S.	4/8/02	25	Meeting with C. Stephan and B. Woodard on ROTO effectiveness	2.5
Johnson, S.	4/8/02	25	Meeting with Girard and D. Coopridge on SKU rationalization and other supply chain issues	1.8
Pollock, A.	4/8/02	25	Meeting session regarding ROTO and analytic tools available to track effectiveness of marketing. Participants included B. Woodard, D. Phillips and D. Filler	1.4

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Pollock, A.	4/8/02	25	Meeting with B. Firment and D. Marsico regarding ROTO planning and strategy	1.8
Pollock, A.	4/8/02	25	Meeting with B. Firment to review Agenda	0.6
Pollock, A.	4/8/02	25	Meeting with C. Kearsce to review Agenda for ROTO meeting	0.4
Filler, D.	4/9/02	25	Active participation in ROTO meeting with GMMs, EVP of merchandising, and VP of advertising	4.3
Filler, D.	4/9/02	25	Meeting session regarding advertising and market basket analyses with T. Lemke and E. Cox	0.9
Horton, N.	4/9/02	25	Meeting with K. Askins regarding sources of cash balance information for weekly/monthly reports	0.3
Hsu, A.	4/9/02	25	Meeting with D. Pasato regarding top 50 store profiles and SKU information to pull from Kmart internal system	1.1
Johnson, S.	4/9/02	25	Meeting with D. Coopriider on both SKU rationalization and Fleming agreement	3.1
Pollock, A.	4/9/02	25	Meeting with E. Cox and T. Lemke to review Market Basket tools	0.9
Pollock, A.	4/9/02	25	Review and analysis of Ad ROTO Meeting, financial schedules and weekly effectiveness	2.9
Pollock, A.	4/9/02	25	Weekly Ad ROTO Meeting; outlined new strategy to GMMs and divisional heads	4.5

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Roy, B.	4/9/02	25	Meeting with B. Malek to discuss audit process in place for Fleming orders received at Troy, MI store	0.7
Roy, B.	4/9/02	25	Meeting with D. Coopridier to discuss Fleming contract, performance to date, and options going forward	1.6
Roy, B.	4/9/02	25	Meeting with D. Coopridier to discuss SKU rationalization project and initiatives	1.5
Sweig, D.	4/9/02	25	Attend Board of Directors Meeting	5.0
Filler, D.	4/10/02	25	Meeting session with J. Buehler, K. Ross, and C. Treganowan regarding Hardlines use of ROTO and other advertising	1.9
Filler, D.	4/10/02	25	Meeting session with S. Feuling regarding marketing and advertising and positioning of ROTO	2.8
Filler, D.	4/10/02	25	Meeting session with T. Montini (HBA) regarding his use of the ROTO and other advertising	2.1
Filler, D.	4/10/02	25	Further due diligence session with E. Cox regarding market basket	0.9
Filler, D.	4/10/02	25	Working session with A. Pollock regarding notes and findings from due diligence sessions with GIMMs and other meetings	1.4
Hsu, A.	4/10/02	25	Meet and work with B. Beech, N. Thompson regarding extracting SKU information from Merchant Workbench	1.4
Johnson, S.	4/10/02	25	Meeting with E. Cox on information regarding market basket data	1.8

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NAME	DATE	PCD	DESCRIPTION	HOURS
Johnson, S.	4/10/02	25	Meeting with D. Coopriders on Fleming	1.1
Johnson, S.	4/10/02	25	Meeting with K. Jelinek on results of ROTO meeting and prep for SKU optimization meeting	0.6
Pollock, A.	4/10/02	25	Meeting session with J. Buehler, K. Ross, and C. Treganowan regarding Hardlines use of ROTO and other advertising	1.9
Pollock, A.	4/10/02	25	Meeting with E. Cox regarding Market basket data	1.1
Pollock, A.	4/10/02	25	Meeting with K. Jelinek regarding Ad ROTO meeting	0.4
Pollock, A.	4/10/02	25	Meeting with S. Feuling regarding marketing strategy	1.3
Pollock, A.	4/10/02	25	Meeting with T. Montini regarding Drug/Pharmacy ad strategy	2.1
Pollock, A.	4/10/02	25	Working session with D. Filler regarding notes and findings from due diligence sessions with GMMs and other meetings	1.4
Roy, B.	4/10/02	25	Meeting with B. Ragan to discuss Fleming audit process	0.6
Roy, B.	4/10/02	25	Meeting with D. Coopriders to discuss CSC and internal analyses regarding Fleming	1.9
Roy, B.	4/10/02	25	Meeting with M. Frank to discuss Fleming and document comments	1.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	4/11/02	25	Meeting with G. Duncombe regarding Committee open item list for DKW's items and uploading of electronic file sharing database for DKW files	0.8
Filler, D.	4/11/02	25	Meeting session with M. Frank (Grocery) regarding use of ROTO	0.8
Filler, D.	4/11/02	25	Meeting session with P. Paquette (soflines) her use of ROTO and other advertising	1.5
Filler, D.	4/11/02	25	Further meeting sessions with B. Woodard -- detailed conversation regarding current analytic tools used by Company and discussion regarding organizational structured needed to more fully align marketing data analysis	1.1
Filler, D.	4/11/02	25	Participation at Hardline Holiday 2001 advertising effectiveness session led by Meridien	1.6
Horton, N.	4/11/02	25	Discussion with K. Kaminsky regarding status of GOB sales information	0.1
Johnson, S.	4/11/02	25	Meeting with K. Jelinek on Fleming and relationship from inventory perspective	1.6
Johnson, S.	4/11/02	25	Meeting with K. Jelinek regarding current status of Top 300 items and next steps	1.4
Pollock, A.	4/11/02	25	Holiday Ad meeting with Meridien and B. Firmcent	1.6
Pollock, A.	4/11/02	25	Meeting with B. Woodard and K. Stephan regarding ROTO performance data	1.1
Pollock, A.	4/11/02	25	Meeting with M. Frank regarding Food/Grocery ROTO strategy	0.8

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	4/11/02	25	Meeting with P. Paquette regarding Home ROTO strategy	1.5
Roy, B.	4/11/02	25	Meeting with T. Dill to discuss replenishment issues at Fleming	1.2
Roy, B.	4/11/02	25	Preparation for and meeting with K. Jelinek and M. Glover regarding Fleming	1.4
Roy, B.	4/11/02	25	Visit to Troy, MI store to watch Fleming shipment unload and audit. Meeting with B. Ragan and other store personnel regarding stocking issues	3.1
Hsu, A.	4/15/02	25	Meeting with R. Silva and S. Johnson on new store staffing model and testing process	1.5
Hsu, A.	4/15/02	25	Meeting with S. Johnson and R. Brumley regarding store ops involvement on top 300 items	0.9
Johnson, S.	4/15/02	25	Meeting with A. Hsu and R. Brumley on store ops involvement on top 300 items	0.9
Johnson, S.	4/15/02	25	Meeting with A. Hsu and R. Silva on new store staffing model and testing process	1.5
Pollock, A.	4/15/02	25	Attend weekly merchandising meeting with C. Kease	1.3
Pollock, A.	4/15/02	25	Meeting with R. Dzarhustos regarding 3/31 ROTO Performance metrics	1.9
Pollock, A.	4/15/02	25	Phone call with Meridien to review ad cost data	0.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Sweig, D.	4/15/02	25	Meeting with B. Firment for preparation for ROTO meeting	1.7
Sweig, D.	4/15/02	25	Meeting with J. Stark regarding in stock and pricing issues related to ROTO	0.8
Sweig, D.	4/15/02	25	Meeting with M. Condon regarding IT outsourcing issues	0.3
Hsu, A.	4/16/02	25	Information technology update meeting with K. Austin and technology project leaders	1.0
Johnson, S.	4/16/02	25	Meeting with K. Jelinek on potential for SKU rationalization and plan-o-grams	1.0
Johnson, S.	4/16/02	25	Operations modeling meeting with Brumley	1.5
Pollock, A.	4/16/02	25	Attendance and participation at weekly Ad ROTO Meeting; outlined new strategy to GMMs and divisional heads	4.5
Pollock, A.	4/16/02	25	Meeting with A. Kota regarding ROTO check-off system	0.4
Pollock, A.	4/16/02	25	Meeting with B. Firment regarding GMM meeting preparation	0.7
Pollock, A.	4/16/02	25	Meeting with B. Firment, Meridien regarding GMM meeting follow-up	0.6
Pollock, A.	4/16/02	25	Meeting with C. Kearse regarding GMM meeting agenda	1.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	4/16/02	25	Meeting with Meldisco (H. Wansing, M. Starace)	1.2
Pollock, A.	4/16/02	25	Meeting with N. Just regarding Apparel ROTO Strategy	1.1
Roy, B.	4/16/02	25	Coordinate meeting schedules with D. Coopridger, P. Springthorpe and P. Whittsett re: Fleming	0.3
Roy, B.	4/16/02	25	Meeting with C. Kears to discuss Fleming. Documented notes after meeting	1.4
Swcig, D.	4/16/02	25	Attendance and participation at weekly Ad ROTO Meeting; outlined new strategy to GMMs and divisional heads	3.0
Sweig, D.	4/16/02	25	Attendance and participation at weekly Ad ROTO Meeting; outlined new strategy to GMMs and divisional heads	4.5
Sweig, D.	4/16/02	25	Meeting with Footstar/Meldisco representatives regarding relationship, inventory management, ROTO usage, and related activities	1.0
Swcig, D.	4/16/02	25	Meeting with J. Adamson regarding ROTO meeting and issues to address, strategic banding issues and modification to Fleming operating agreements	0.4
Swcig, D.	4/16/02	25	Meeting with J. Day regarding in-stock positions and ROTO usage	0.4
Sweig, D.	4/16/02	25	Pre-meeting with B. Firment regarding ROTO productivity	0.8
Hsu, A.	4/17/02	25	Meeting with A. Pollock, S. Johnson and A. Kota on ROTO development and information available through CO55	2.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Hsu, A.	4/17/02	25	Meeting with E. Cox and S. Johnson on information available in market basket database	1.1
Hsu, A.	4/17/02	25	Meeting with S. Johnson and N. Sinha on current status of top items list and plans for roll-out and testing	1.2
Johnson, S.	4/17/02	25	Meeting with A. Kota, A. Pollock and A. Hsu on ROTO development and info available through CO55	2.2
Johnson, S.	4/17/02	25	Meeting with E. Cox and A. Hsu on information available in market basket database	1.1
Johnson, S.	4/17/02	25	Meeting with N. Sinha and A. Hsu on current status of Top Items list and testing plans	1.2
Johnson, S.	4/17/02	25	Meeting with Woodard on info available for ROTO performance tracking	0.6
Pollock, A.	4/17/02	25	Call with J. Buchler regarding GMM meeting	0.4
Pollock, A.	4/17/02	25	Call with R. Dzarhustos regarding ROTO performance data	0.6
Pollock, A.	4/17/02	25	Meeting with A. Kota, S. Johnson and A. Hsu on ROTO development and info available through CO55	2.2
Pollock, A.	4/17/02	25	Meeting with B. Woodard regarding ROTO data analysis	0.6
Pollock, A.	4/17/02	25	Meeting with E. Cox regarding Market basket data	1.2

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Roy, B.	4/17/02	25	Meeting with J. Schoenfeld to discuss order, forecasting, and replenishment issues at Fleming	1.9
Roy, B.	4/17/02	25	Meeting with P. Springthorpe and D. Coopridier to discuss Fleming. Time documenting notes after the meeting as well	1.7
Grivetti, J.	4/18/02	25	Meeting with R. Hutchison re: status of committee advisors' request and other transition issues	1.6
Pollock, A.	4/18/02	25	Meeting with B. Firment & Meridien- review and analysis of morning presentations	1.4
Pollock, A.	4/18/02	25	Meeting with H. Butler (Meridien) regarding ROTO cost data	0.6
Sweig, D.	4/22/02	25	Calls with K. Kearse and B. Firment regarding planning for upcoming ROTO meeting	0.5
Sweig, D.	4/22/02	25	Call with J. Adamson regarding ROTO and transitional issues	0.3
Sweig, D.	4/23/02	25	Call with B. Firment regarding transition of work and related issues arising from transition	0.3
Sweig, D.	4/23/02	25	Call with C. Kearse regarding ROTO meeting and transition	0.4
Sweig, D.	4/24/02	25	Call with K. Jelinek regarding transition issues	0.4
Sweig, D.	4/25/02	25	Call with J. Stark regarding transition of workflows and related	0.5

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Flowers, M.	2/26/02	25	Team meeting re: development of analysis, work flow, disclosure issues and related matters	2.0
Flowers, M.	2/26/02	25	Meeting with M. Gluck of Kmart re: professional fees	0.5
Flowers, M.	2/27/02	25	Meeting with M. Moreland, R. Noechel, and J. Orr of PwC regarding DIP	0.9
		25 Total		480.7
Filler, D.	2/22/02	26	Meeting with Creditor Committees re: legal entity analysis	1.4
Flowers, M.	2/25/02	26	Meeting with M. Policano and KPMG and P. Renaud re: letters of credit	0.5
Spillman, M.	2/25/02	26	Meeting with Committee advisors and PWC re: open Committee information	1.0
Filler, D.	2/26/02	26	Meeting with Creditor committee representatives re: open Committee information	0.2
Schwab, P.	2/27/02	26	Attendance and participation in meeting of Unsecured Creditors Committee and Finance Committee, including sub-committee meetings and meeting with Company	6.2
Spillman, M.	2/27/02	26	Meeting with Committee Advisors, Skadden and PWC re: certain first day orders issues	1.3
Sweig, D.	2/27/02	26	Meeting with KPMG and M. Policano re: certain issues relating to reclamation process, claims and cash flows. Discussions regarding store closures and related issues	1.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Spillman, M.	2/28/02	26	Conference call with Committee legal and financial advisors, P. Renaud and General Counsel to discuss surety matters	1.1
Spillman, M.	2/28/02	26	Meeting with Committee Advisors and DKW re: Project Navigator	2.8
Filler, D.	3/1/02	26	Meeting with Committees re: legal entities and tax issues	0.9
Spillman, M.	3/1/02	26	Meeting with Creditor Committee advisors, Skadden Arps, KM tax director and internal counsel to discuss corporate entity structure	0.7
Swcig, D.	3/4/02	26	Meeting with KPMG regarding store closures	1.8
Grivetti, J.	3/5/02	26	Discussions with J. Orr and B. Davies re: Trade Committee request for additional information re: projected capital expenditures	1.4
Flowers, M.	3/6/02	26	Discussion with J. Grivetti, L. Lattig and J. Rooney re: potential for inclusion of additional data in the weekly flash reports	0.4
Grivetti, J.	3/6/02	26	Discussion with M. Flowers, L. Lattig and J. Rooney re: potential for inclusion of additional data in the weekly flash reports	0.4
Grivetti, J.	3/6/02	26	Discussion with S. Cunningham and B. Davies re: monthly reporting, key information requests, and schedule	0.4
Flowers, M.	3/7/02	26	Participated in creditor Committee meeting	1.1
Grivetti, J.	3/7/02	26	Discussion with N. Barker re: information requests	0.4

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NAME	DATE	PCD	DESCRIPTION	HOURS
Grivetti, J.	3/11/02	26	Review bid packages re: store closing agents and discussions with R. Miller, B. Davies and J. Rooney re: same	1.7
Grivetti, J.	3/12/02	26	Various discussions with KPMG and P&M re: information requests and review and accumulation of items on the current joint list	1.5
Grivetti, J.	3/13/02	26	Discussions with KPMG re: consignment issues and requests	0.4
Schwab, P.	3/13/02	26	Preparation for and attendance at joint Committee meeting	6.4
Schwab, P.	3/13/02	26	Preparation for joint Committee meeting	1.8
Sweig, D.	3/13/02	26	Attend joint Committee meeting	3.5
Sweig, D.	3/13/02	26	Post joint Committee meeting, various discussions with earnings and members of management regarding cash flows, real estate, operating issues and related matters	1.4
Sweig, D.	3/13/02	26	Post meeting responses from Finance Committee	0.8
Sweig, D.	3/13/02	26	Preparation for joint Committee meeting	1.8
Grivetti, J.	3/14/02	26	Review latest request from J. Rooney re: additions to the weekly flash report and discussion with him re: same	0.5
Grivetti, J.	3/15/02	26	Discussion with B. Davies re: additional information requests and review of e-mail re: same	0.4

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NAME	DATE	PCD	DESCRIPTION	HOURS
Grivetti, J.	3/18/02	26	Discussion with B. Davies re: surety bond issues	0.1
Grivetti, J.	3/18/02	26	Discussion with K. Deane (P&M) re: status of information request list and desired schedule for next week	0.2
Grivetti, J.	3/18/02	26	Discussion with L. Ashe re: schedule next week and status of the information requests	0.2
Flowers, M.	3/19/02	26	Discussion with P. Renaud of Kmart and B. Davies of KPMG re: surety bonds	0.7
Filler, D.	3/21/02	26	Discussions with KPMG, P&M and J. Grivetti. Discussed status of open request list and anticipated timing of receipt	1.1
Flowers, M.	3/21/02	26	Call to K. Rooney of Skadden and J. Rooney of Policano re: Junior Lien	0.7
Flowers, M.	3/21/02	26	Conference Call with L. Ashe of KPMG and S. Cunningham of Policano	1.5
Grivetti, J.	3/21/02	26	Discussions with KPMG, P&M and D. Filler. Discussed status of open request list and anticipated timing of receipt	1.1
Grivetti, J.	3/25/02	26	Discussion with J. Rooney re: information requests and review of latest request for information re: corporate aircraft and Adamson compensation and benefits	0.6
Abdul, S.	3/27/02	26	Meeting with Committee advisors (PTI and KPMG) and M. Moreland re: 13-week cash flow presentation	2.2
Flowers, M.	3/27/02	26	Meeting with KPMG and Policano re: 3/13/02 Creditors' presentation	2.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Grivetti, J.	3/27/02	26	Meeting with the Committees financial advisors re: answers to questions about the previous presentation to the Committee	1.7
Savron, D.	3/27/02	26	Meeting with representatives from KPMG and Policano (including J. Rooney and L. Ashe). Discussed questions resulting from 3/13/02 presentation to the creditors' and financial institutions Committees	2.2
Filler, D.	3/28/02	26	Meeting with R. Hutchison re: Committee requests specific to management reports	0.6
Flowers, M.	3/28/02	26	Meeting with L. Poulin of PWC and KPMG and Policano re: vendor updates	2.1
Grivetti, J.	3/28/02	26	Discussion with J. Rooney re: information requests	0.3
Flowers, M.	3/29/02	26	Conference call with Policano and KPMG re: the week of 4/1 agenda	1.3
Grivetti, J.	3/29/02	26	Review of proposed agenda for Committee advisors visit on 4/3-4 and discussions with J. Rooney and L. Ashe	1.3
Grivetti, J.	4/1/02	26	Discussion with J. Rooney regarding agenda for 4/3 meeting with the Committee advisors	0.6
Grivetti, J.	4/2/02	26	Preparation for the Vendor Subcommittee meeting, including meetings with company personnel in Troy and in Skadden's NY office	4.6
Abdul, S.	4/3/02	26	Meeting with the Creditor Committee to discuss agenda for on-site visit	1.0
Flowers, M.	4/3/02	26	Meeting with Rockwood, KPMG and Policano regarding rejected leases	2.0

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NAME	DATE	PCD	DESCRIPTION	HOURS
Grivetti, J.	4/3/02	26	Preparation for the vendor sub-Committee meeting	2.1
Grivetti, J.	4/3/02	26	Participation in the vendor sub-Committee meeting	4.1
Horton, N.	4/3/02	26	Follow-up discussion with Committee advisors regarding agenda, other meetings, and status of information requests	0.4
Horton, N.	4/3/02	26	Meeting with Committee advisors' representatives and A. Koch, R. Noechel, S. Thomas, et al. to discuss Committee request regarding Q4 results, budget process, February results, restructuring charges, and other information	2.3
Horton, N.	4/3/02	26	Meeting with Committee advisors to provide data requested, including management report, MORs	0.3
Horton, N.	4/3/02	26	Prepare for and participate in conference call with Rockwood concerning lease analysis	2.6
Sweig, D.	4/3/02	26	Meeting with Committees to discuss 4th quarter results as well as to address other issues related to state of the business	2.3
Flowers, M.	4/4/02	26	Discussion of amendments to 13 week cash flow with creditor Committees	0.6
Flowers, M.	4/4/02	26	Follow up meeting with Rockwood and KPMG and Policano regarding rejected leases	1.9
Flowers, M.	4/4/02	26	Presentation of MOR to Creditor Committees	0.5
Flowers, M.	4/4/02	26	Presentation of weekly reporting binder outlining reports and requirements to KPMG and Policano	1.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Horton, N.	4/4/02	26	Follow-up meeting regarding Committee advisors' agenda	0.2
Horton, N.	4/8/02	26	Call with B. Davies of Committee advisors regarding cash report questions	0.1
Horton, N.	4/8/02	26	Review month-end cash reports in response to creditor Committee requests, including calls to Company personnel (L. Lockhart and K. Andrysiak)	0.3
Grivetti, J.	4/9/02	26	Discussion with L. Ashe re: vendor issues and follow-up with company personnel to determine if issues are valid and of concern	0.8
Horton, N.	4/9/02	26	Analyze additional information provided by L. Lockhart regarding cash balance reporting	0.2
Horton, N.	4/9/02	26	Call with B. Davies regarding Committee advisor questions about cash reporting	0.2
Horton, N.	4/9/02	26	Call with B. Davies to discuss reclamation claims status and follow-up discussion with PWC representative regarding same	0.3
Sweig, D.	4/10/02	26	Attend Joint Committee meeting, including pre-meeting and post meetings with financial institutions Committee	7.5
Grivetti, J.	4/11/02	26	Discussion with B. Davies re: Kmart of P.R. and other Kmart corporate entities and legal structure and related research	0.6
Horton, N.	4/15/02	26	Call with L. Ashe representing advisors to unsecured creditors Committee regarding planned visit and information requests	0.3
Grivetti, J.	4/16/02	26	Discussion with L. Ashe re: request list	0.2

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Grivetti, J.	4/17/02	26	Discussion with L. Ashe and related discussions with company personnel re: issues regarding cosmetics inventory	0.8
Grivetti, J.	4/17/02	26	Discussion with P. Arrellano from KPMG re: vendor issues and forward e-mail re: same	0.5
Grivetti, J.	4/18/02	26	Discussion with B. Davies re: electronic copy of the SOFA/SOAI and forward of copies of the Kmart Michigan documents	0.4
Flowers, M.	4/2/2002	26	Conference call with KPMG and Policano regarding requests for operating/reporting package and subsequent follow up on related information request	2.0
		26 Total		105.5
Flowers, M.	2/27/02	30	Review of Key Employee Retention Plan as it relates to Committee issues and Court calendar	1.0
		30 Total		1.0
Choquette, A.	3/1/02	33	Review of motion re: rejection of expired leases and procedures for rejection	0.7
Sweig, D.	3/2/02	33	Conference call with K. Kress regarding store closure procedures and issues related to Committees	1.0
Grivetti, J.	3/11/02	33	Analyze motions to reject/assume leases for the March 20 hearing and discussions with M. Deegan and J. Rooney re: same	1.3
Schwab, P.	3/20/02	33	Review re: strategic documents and reports for plan kick off	1.3

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Schwab, P.	3/20/02	33	Review analyses re: inventory and store performance (balanced scorecard)	1.7
33 Total				6
Swig, D.	2/24/02	36	Review preliminary information provided, DIP agreement, cash flows, committee presentations and related materials	5.0
Filler, D.	2/25/02	36	Review of materials regarding DIP and first day orders	1.1
Filler, D.	2/25/02	36	Review of DIP syndication agreement	1.2
Spillman, M.	2/25/02	36	Review and analysis of AMEX and DIP motions	1.0
Abdul, S.	2/26/02	36	Review of DIP confidential memorandum	2.0
Choquette, A.	2/27/02	36	Download and review of DIP motion	0.7
Sweig, D.	2/27/02	36	Call with P. Schwab and D. Filler regarding DIP and meeting with J. Adamson	0.2
Sweig, D.	2/27/02	36	Review of amended DIP agreement	1.2
Filler, D.	2/28/02	36	Review of draft document of final DIP agreement	0.8

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NAME	DATE	PCD	DESCRIPTION	HOURS
Spillman, M.	2/28/02	36	Read revised DIP agreement	0.5
Sweig, D.	2/28/02	36	Further review of DIP and issues related to modifications of terms and reporting	0.6
Choquette, A.	3/1/02	36	Review and analysis of DIP credit facility information memorandum	1.8
Abdul, S.	3/4/02	36	Review of DIP financial model	2.7
Choquette, A.	3/4/02	36	Review of DIP Credit Facility information memorandum	1.1
Filler, D.	3/5/02	36	Preparation for and attendance at meeting with CFO and others to discuss DIP financing due diligence call	1.7
Filler, D.	3/5/02	36	Review of blacklined copy of DIP	1.1
Grivetti, J.	3/5/02	36	Review of reporting requirements included in the DIP agreement and edit of the schedule of reports to be provided to the Lenders	0.8
Sweig, D.	3/5/02	36	Call with DIP lenders regarding final issues in advance of hearing regarding draw down issues and related	0.8
Sweig, D.	3/5/02	36	Meeting with M. Moreland regarding DIP reporting as well as related reporting issues	0.8
Flowers, M.	3/6/02	36	Analyzed DIP to document reporting requirements and ensure compliance	1.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Grivetti, J.	3/6/02	36	Reviewed DIP facility agreement re: required weekly, monthly and quarterly reporting to determine current responsibilities to fulfill requirements	0.7
Hsu, A.	3/6/02	36	Review DIP plan and analysis of preliminary run-rates re: approve pre-petition payments	0.9
Flowers, M.	3/7/02	36	Analyzed revised DIP facility for reporting dates	1.0
Flowers, M.	3/7/02	36	Prepared financial analysis relating to DIP borrowing base	1.4
Flowers, M.	3/8/02	36	Meeting with T. Piorkowski regarding DIP borrowing base certificate	1.4
Flowers, M.	3/8/02	36	Prepared DIP reporting requirements relating to February month end	1.7
Schwab, P.	3/11/02	36	Review re: strategic plan vs. presented DIP plan and changes proposed thereon	2.6
Flowers, M.	3/12/02	36	Meeting with S. Thomas, T. Piorkowski, and L. Cappetto regarding DIP reporting	1.5
Flowers, M.	3/12/02	36	Update of checklist for DIP requirements	1.1
Flowers, M.	3/12/02	36	Preparation of reporting calendar for revised DIP reporting requirements	2.6
Pollock, A.	3/12/02	36	Review of DIP lending agreement and related financials for project	2.2

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Savron, D.	3/12/02	36	Review of DIP agreement with particular emphasis on reporting requirements	1.0
Flowers, M.	3/13/02	36	Meeting with L. Cappetto regarding reporting of DIP information to JP Morgan Chase, follow up with J. Grivetti	1.4
Flowers, M.	3/13/02	36	Prepared prior month's creditors' response to DIP	0.9
Flowers, M.	3/13/02	36	Reviewed weekly reporting required by DIP	1.9
Flowers, M.	3/13/02	36	Reviewed weekly reporting required by DIP	2.3
Horton, N.	3/13/02	36	Review DIP offering memorandum	1.3
Savron, D.	3/13/02	36	Reviewed inventory components used in borrowing base calculation	1.3
Flowers, M.	3/14/02	36	Review of updated DIP agreement and revised reporting requirements	1.1
Flowers, M.	3/14/02	36	Review of Week 5 DIP Detailed Reports	2.5
Savron, D.	3/14/02	36	Analyzed company's inventory components as provided in borrowing base certificate support	1.2
Savron, D.	3/14/02	36	Further analyzed company's inventory components as provided in borrowing base certificate support	1.4

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Savron, D.	3/14/02	36	Review final draft of the DIP agreement for significant revisions	0.5
Savron, D.	3/15/02	36	Meeting with T. Piorkowski, Inventory Accounting, to obtain understanding of accounting treatment for Kmart's inventory	0.6
Savron, D.	4/2/02	36	Prepare binder of information distributed to committees in March to send to DIP lender as requested by DIP agreement	1.9
Savron, D.	4/2/02	36	Review and analysis of control log and information distributed to committees for purpose of preparing information packet to send to DIP lenders per agreement	1.6
Flowers, M.	4/3/02	36	Met with K. Kaminsky of Kmart regarding GOB sales	0.6
Flowers, M.	4/3/02	36	Researched DIP agreement for GOB reporting	0.5
Savron, D.	4/3/02	36	Further organized information disseminated thus far (relating to March and April) to have available in order to provide to JP Morgan in accordance with the DIP agreement	1.8
Flowers, M.	4/4/02	36	Telephone call to Jason Schick of JP Morgan regarding DIP requests for information	0.3
Flowers, M.	4/4/02	36	Telephone call to T. Piorkowski of Kmart regarding DIP reporting	0.3
Savron, D.	4/5/02	36	Finalized data packets and prepared mailings to send to DIP lender related to information provided to committees	1.9
Horton, N.	4/9/02	36	Call with DIP lender regarding requested GOB sales information status	0.1

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Grivetti, J.	4/17/02	36	Review draft of borrowing base certificate	0.3
Horton, N.	4/17/02	36	Review borrowing base file provided by L. Capetto re: DIP reporting requirements	0.3
Horton, N.	4/24/02	36	Follow-up calls with company representatives regarding transition of GOB sales for DIP lender request	0.2
Flowers, M.	2/27/02	36	Meeting with M. Moreland regarding DIP reporting requirements	3.0
Flowers, M.	2/27/02	36	Reviewed financial model	1.5
Flowers, M.	2/28/02	36	Reading of proposed DIP agreement with summary provided for M. Moreland	2.0
Flowers, M.	2/28/02	36	Reviewed DIP borrowing base certificate components	2.9
Flowers, M.	4/5/2002	36	DIP update re: reporting requirements related to GOB sales	1.8
36 Total				81.8
Choquette, A.	3/1/02	43	Exclusivity extension research on PACER re: retail company extensions	1.4
Choquette, A.	3/21/02	43	Research on exclusivity extensions for retail companies	2.1

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NAME	DATE	PCD	DESCRIPTION	HOURS
Choquette, A.	3/22/02	43	Bankruptcy data research on selected entities for exclusivity analysis through bankruptcydata.com and federal bankruptcy filing system	1.8
Choquette, A.	3/22/02	43	Compilation of movie theater entities who have filed in the last ten years for use in exclusivity analysis	0.8
Choquette, A.	3/22/02	43	Compilation of selected retailers who have filed within the last ten years to be used in exclusivity analysis	1.8
Choquette, A.	3/22/02	43	Compilation of supermarket entities who have filed in the last ten years for use in exclusivity analysis	1.3
Choquette, A.	3/22/02	43	Initial exclusivity research execution regarding retailers, supermarkets, and other entities	1.4
Filler, D.	3/22/02	43	Analysis of exclusivity issues and preliminary research	1.6
Choquette, A.	3/25/02	43	Discussion with D. Filler re: exclusivity analysis research request to Skadden	1.4
Choquette, A.	3/25/02	43	Exclusivity extension research and analysis of major retail cases	1.7
Choquette, A.	3/25/02	43	Review of DKW exclusivity analysis for retail entities to be used in exclusivity analysis for Kmart	0.7
Filler, D.	3/25/02	43	Working with A. Choquette re: exclusivity analysis research request to Skadden	1.4
Choquette, A.	3/27/02	43	Discussion with D. Filler and D. Miller regarding exclusivity engagements	0.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Choquette, A.	3/27/02	43	Discussion with D. Filler re: exclusivity research requests to EYCF engagement partners regarding prior retail engagements	0.5
Choquette, A.	3/27/02	43	Exclusivity extension court filing research for Best Products, Bradlco's, Allied/Federated stores	1.6
Choquette, A.	3/27/02	43	Exclusivity extension research on Montgomery Ward, Service Merchandise	1.8
Filler, D.	3/27/02	43	Discussion with A. Choquette and D. Miller regarding exclusivity engagements	0.6
Filler, D.	3/27/02	43	Discussion with A. Choquette re: exclusivity research requests to EYCF engagement partners regarding prior retail engagements	0.5
Choquette, A.	3/28/02	43	Analysis of exclusivity extensions for supermarkets	1.8
Choquette, A.	3/28/02	43	Discussion with P. Schwab re: exclusivity extension issues in prior retail cases	1.5
Choquette, A.	3/28/02	43	Exclusivity extension research on bankruptcydata.com re: retail company cases	1.9
Choquette, A.	3/28/02	43	Exclusivity extension research on Revco, Weiner's Stores, and Payless Cashways	1.6
Filler, D.	3/28/02	43	Conference calls with P. Schwab and D. Sweig regarding exclusivity and related matters	0.6
Schwab, P.	3/28/02	43	Conference calls with D. Filler and D. Sweig regarding exclusivity and related matters	1.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Schwab, P.	3/28/02	43	Review exclusivity extension criteria in various cases and discussion with A. Choquette re: same	1.5
Sweig, D.	3/28/02	43	Conference calls with P. Schwab and D. Filler regarding exclusivity and related matters	0.6
Choquette, A.	3/29/02	43	Exclusivity extension research on retail companies	1.6
Choquette, A.	4/1/02	43	Exclusivity extension research on Amcs and Caldor retail companies	1.9
Choquette, A.	4/2/02	43	Exclusivity extension research on Montgomery Ward and Bradlees Inc	1.3
Choquette, A.	4/2/02	43	Exclusivity extension research regarding Carmike Cinemas and Silver Cinemas	0.9
Choquette, A.	4/3/02	43	Exclusivity research on Service Merchandise	1.3
Choquette, A.	4/15/02	43	Research on exclusivity extensions for Federated Department Stores	1.3
Choquette, A.	4/15/02	43	Research on exclusivity requests and extensions for drugstores (Revco and Pharmor)	1.8
Choquette, A.	4/19/02	43	Exclusivity extension analysis for major retail companies within the last 10 years	1.2
43 Total				45.3

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Abdul, S.	2/18/02	45	Analyze and input results of connections check	1.9
Abdul, S.	2/18/02	45	Review and edit EYCF Letter of Understanding	0.9
Choquette, A.	2/18/02	45	Revise Exhibits B and C of affidavit	1.8
Choquette, A.	2/18/02	45	Input results of connections check re: additional responses	2.3
Filler, D.	2/18/02	45	Review and analyze results of connections check	1.8
Filler, D.	2/18/02	45	Discussions with internal and external counsel re: Letter of Understanding	1.2
Filler, D.	2/18/02	45	Review and modification of Letter of Understanding	1.5
Abdul, S.	2/19/02	45	Review and modification of affidavit disclosure language re: professionals that have connection with EYCF/E&Y	1.2
Abdul, S.	2/19/02	45	Review and analyze current Kmart Open engagements	0.7
Abdul, S.	2/19/02	45	Call with T. Koempel re: outstanding balance for a tax engagement to be disclosed in the affidavit	0.8
Abdul, S.	2/19/02	45	Review and analyze affidavit re: disclosure language for work done by EYCF in San Juan	0.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	2/19/02	45	Review and analyze affidavit re: disclosure language for non-audit services provided by EYCF to Skadden	0.7
Abdul, S.	2/19/02	45	Review and analyze affidavit re: disclosure language for EYCF services provided in UK	0.5
Abdul, S.	2/19/02	45	Review and analyze affidavit re: disclosure language for EY services provided to John Hancock	0.8
Abdul, S.	2/19/02	45	Review and analyze affidavit re: disclosure language for internal audit services provided to Fleming	0.4
Abdul, S.	2/19/02	45	Review and analyze affidavit re: disclosure language for audit services provided to American Greetings	0.8
Abdul, S.	2/19/02	45	Review and analyze affidavit re: disclosure language for audit services provided to Footstar	0.3
Choquette, A.	2/19/02	45	Modification and amendments of Exhibits B and C of affidavit	1.8
Choquette, A.	2/19/02	45	Review and revisions to Letter of Understanding	2.2
Choquette, A.	2/19/02	45	Revisions to Exhibit B re: LAS engagement check results	1.7
Choquette, A.	2/19/02	45	Summary of Kmart engagements from San Juan office	0.6
Filler, D.	2/19/02	45	Review and analyze connections check schedule and results	1.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Filler, D.	2/19/02	45	Discussions with internal and external counsel re: Affidavit	0.3
Filler, D.	2/19/02	45	Discussions with internal and external counsel re: Affidavit	0.8
Filler, D.	2/19/02	45	Review and modification of Affidavit based on comments from counsel	2.1
Abdul, S.	2/20/02	45	Email to and corresponding discussion with EYCF's General Counsel re: changes to paragraph 14 and 30 of the Affidavit	0.8
Abdul, S.	2/20/02	45	Review of Exhibit C of the Affidavit	0.7
Abdul, S.	2/20/02	45	Email to and corresponding discussion with A. Smith re: Canadian connections check	0.7
Abdul, S.	2/20/02	45	Review and analyze affidavit re: disclosure language for services provided by EYCF to Mattel	0.9
Abdul, S.	2/20/02	45	Review of the connections check matrix back to the correspondence received from various engagement partners / managing directors	2.6
Choquette, A.	2/20/02	45	Revisions to Exhibit B and C of affidavit	1.5
Choquette, A.	2/20/02	45	Revisions to affidavit re: disclosure language for services provided to Fleming / American Greetings	1.8
Choquette, A.	2/20/02	45	Revisions to affidavit in preparation of filing	2.4

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NAME	DATE	PCD	DESCRIPTION	HOURS
Filler, D.	2/20/02	45	Review and documentation of connections check process	2.3
Filler, D.	2/20/02	45	Review and comments on retention order and court motion	1.6
Filler, D.	2/20/02	45	Internal discussions re: Affidavit, Retention Order and Court motion	0.8
Filler, D.	2/20/02	45	Discussion with tax group re: prepetition tax work and waiver of pre-petition obligation	0.4
Filler, D.	2/20/02	45	Discussion with internal and external counsel re: retention papers and modifications	0.3
Filler, D.	2/20/02	45	Finalization of Affidavit	1.1
Abdul, S.	2/21/02	45	Review and analyze EYCF Order sent by Skadden	1.2
Abdul, S.	2/21/02	45	Email to and corresponding discussion with EYCF's General Counsel re: revisions to Exhibit B and C	1.7
Abdul, S.	2/21/02	45	Incorporate changes to Exhibit B and C of the affidavit based on comments from General Counsel	1.1
Abdul, S.	2/21/02	45	Review of updated EYCF order sent by Skadden	1.2
Abdul, S.	2/21/02	45	Review of the final version of the Exhibit B of the affidavit	2.1

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Abdul, S.	2/21/02	45	Review of Final version of the affidavit	1.7
Choquette, A.	2/21/02	45	Delivery of signature pages to M. Jones of Skadden	1.7
Choquette, A.	2/21/02	45	Revisions to Exhibit B and affidavit verbiage in preparation of filing	1.3
Abdul, S.	2/22/02	45	Email and follow-up conversation with Skadden re: Final Affidavit, Exhibit B and C	1.7
Sweig, D.	2/22/02	45	Completion of affidavit, review and calls with D. Filler regarding status and related issues	3.1
Schwab, P.	2/25/02	45	Call with D. Sweig regarding various issues related to retention	0.3
Choquette, A.	2/26/02	45	Discussion with G. Ferrano regarding Canadian connections check	0.2
Choquette, A.	2/27/02	45	Initiation of connections check amendment including search through master service list and ordinary course professionals	1.8
Choquette, A.	3/4/02	45	Input of Master Service list members to supplemental connections check document	1.3
Choquette, A.	3/4/02	45	Review of PWC supplemental affidavit for supplemental connections check	0.6
Choquette, A.	3/5/02	45	BERT research on supplemental connections check parties-in-interest referenced from affidavit	1.7

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Choquette, A.	3/5/02	45	Research on ordinary course professionals for supplemental connections check	1.9
Choquette, A.	3/6/02	45	Discussion with D. Filler re: update of connections check	0.7
Choquette, A.	3/6/02	45	Emails to engagement partners of supplemental parties in interest for supplemental connections check	1.8
Choquette, A.	3/6/02	45	Input of ordinary course professionals research into supplemental connections check matrix	1.3
Choquette, A.	3/6/02	45	Input of supplemental parties-in-interest to supplemental connections check matrix referenced off affidavit	1.2
Filler, D.	3/6/02	45	Working with A. Choquette re: update of connections check	0.7
Choquette, A.	3/7/02	45	Emails to engagement partners of ordinary course professional engagements for supplemental connections check	1.8
Choquette, A.	3/7/02	45	New correspondence with referred engagement partners for supplemental connections check and supplemental affidavit	0.8
Choquette, A.	3/7/02	45	Processing of responses from engagement parties regarding supplemental connections check	1.4
Choquette, A.	3/7/02	45	Supplemental connections check BERT research for supplemental affidavit	1.8
Gargiulo, R.	3/7/02	45	Correspondence with engagement partners re: results of litigation portion of connection check	2.1

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Gargiulo, R.	3/7/02	45	Research on litigation portion of connections check.	1.5
Choquette, A.	3/8/02	45	Processing of responses from connections check engagement partners	1.7
Choquette, A.	3/8/02	45	Processing of supplemental connection check responses for supplemental affidavit	1.9
Choquette, A.	3/8/02	45	Supplemental connections check list to R. Gargiulo to perform litigation check on parties-in-interest	0.4
Gargiulo, R.	3/8/02	45	Correspondence with engagement partners re: results of litigation portion of connection check	2.5
Gargiulo, R.	3/8/02	45	Research on litigation portion of connections check.	1.9
Choquette, A.	3/11/02	45	Processing of engagement partner responses to supplemental connection checks	1.6
Choquette, A.	3/14/02	45	Discussion with D. Filler re: update of connections check and engagement database management	0.5
Choquette, A.	3/14/02	45	LAS engagement partner emails for supplemental connections check with research from R. Gargiulo and discussion with D. Filler re: update of connections check	1.8
Choquette, A.	3/14/02	45	Processing of LAS engagement partner responses including distribution of new emails to engagement partners for supplemental connections check	1.6
Filler, D.	3/14/02	45	Working with A. Choquette re: update of connections check and engagement database management	0.5

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Choquette, A.	3/15/02	45	Processing of responses from engagement partners regarding supplemental connections check, LAS	1.9
Choquette, A.	3/15/02	45	Review of CANADA connections check return for use in supplemental connections check	1.7
Choquette, A.	3/18/02	45	Additional supplemental connection check research regarding additional partners named in search	1.6
Choquette, A.	3/18/02	45	Input of Canadian connections check engagement partners into supplemental connections check matrix	0.6
Choquette, A.	3/19/02	45	Additional research on connections check engagement partners including processing responses	0.9
Choquette, A.	3/19/02	45	Processing of connections check supplemental engagement partner responses to project emails	0.6
Schwab, P.	4/16/02	45	Redacted	0.4
Sweig, D.	4/16/02	45	Redacted	0.4
Grivetti, J.	4/17/02	45	Redacted	0.2
Schwab, P.	4/17/02	45	Redacted	0.3
Sweig, D.	4/17/02	45	Redacted	0.3

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Sweig, D.	4/17/02	45	Redacted	1.8
Sweig, D.	4/17/02	45	Redacted	2.2
Sweig, D.	4/17/02	45	Redacted	1.0
Sweig, D.	4/17/02	45	Redacted	0.8
Schwab, P.	4/18/02	45	Redacted	0.4
Sweig, D.	4/18/02	45	Redacted	0.9
Sweig, D.	4/18/02	45	Redacted	1.7
Sweig, D.	4/18/02	45	Redacted	1.7
Sweig, D.	4/18/02	45	Redacted	1.1
Schwab, P.	4/19/02	45	Redacted	0.9
Sweig, D.	4/19/02	45	Redacted	0.9

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Sweig, D.	4/19/02	45	Redacted	1.2
Sweig, D.	4/19/02	45	Redacted	0.8
Sweig, D.	4/19/02	45	Redacted	0.6
Sweig, D.	4/19/02	45	Redacted	0.3
Sweig, D.	4/19/02	45	Redacted	0.4
Schwab, P.	4/22/02	45	Redacted	0.2
Sweig, D.	4/22/02	45	Redacted	0.8
Sweig, D.	4/22/02	45	Redacted	1.2
Sweig, D.	4/22/02	45	Redacted	0.8
Sweig, D.	4/23/02	45	Redacted	0.4
Sweig, D.	4/23/02	45	Redacted	1.8

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Swieg, D.	4/26/02	45	Redacted	0.4
Swieg, D.	4/29/02	45	Redacted	0.2
Swieg, D.	4/29/02	45	Redacted	0.3
		<u>45 Total</u>		<u>132.6</u>
Filler, D.	2/22/02	46	Review and modification of time details for first monthly statement preparation	0.3
Gargiulo, R.	2/25/02	46	Pre-retention billing instruction to engagement team with respect to billing instructions and gathering of data in preparation for first invoice	1.0
Gargiulo, R.	2/26/02	46	Preparation of first invoice	1.0
Gargiulo, R.	2/28/02	46	Preparation of first invoice	1.5
Abdul, S.	3/4/02	46	Input of time and expense detail for the previous week	1.5
Gargiulo, R.	3/4/02	46	Preparation of February monthly statement	1.3
Gargiulo, R.	3/5/02	46	Preparation of February monthly statement	1.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Flowers, M.	3/6/02	46	Administrative time and expense reporting	0.5
Gargiulo, R.	3/6/02	46	Preparation of February monthly statement	0.7
Abdul, S.	3/7/02	46	Preparation of time and expense entries for the 4 days ending 3/7/02	1.7
Filler, D.	3/8/02	46	Preparation of time detail	0.6
Hsu, A.	3/11/02	46	Preparation of time detail	0.8
Grivetti, J.	3/13/02	46	Preparation of time detail for the previous two weeks	1.5
Choquette, A.	3/14/02	46	Collection of hours detail for LLC and LLP members for period Feb 18 - Feb 28	1.3
Flowers, M.	3/14/02	46	Administrative Time and Expense Reporting	1.0
Choquette, A.	3/15/02	46	Coordination of billing collection for Feb 28 invoice with R. Gargiulo and S. Mulcahy	1.8
Savron, D.	3/15/02	46	Preparation of detailed time summary	0.5
Pollock, A.	3/17/02	46	Preparation of time and expenses	1.0

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Gargiulo, R.	3/18/02	46	Preparation of February monthly statement	0.8
Grivetti, J.	3/18/02	46	Complete fec app detail for the previous week	1.1
Choquette, A.	3/19/02	46	Preparation of February time and expense detail for February 18 - 28th	1.1
Hsu, A.	3/19/02	46	Preparation of time detail	1.1
Filler, D.	3/20/02	46	Preparation of time detail	0.5
Gargiulo, R.	3/20/02	46	Preparation of February monthly statement	2.4
Savron, D.	3/20/02	46	Time spent updating time summary	0.3
Gargiulo, R.	3/22/02	46	Preparation of February monthly statement	1.3
Savron, D.	3/22/02	46	Time spent detailing weekly expenses	0.5
Johnson, S.	3/23/02	46	Time review and administrative actions	0.6
Choquette, A.	3/25/02	46	Review of LLP and LLC hours from R. Gargiulo for February invoice	1.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Filler, D.	3/25/02	46	Review of preliminary February invoice	0.7
Gargiulo, R.	3/25/02	46	Preparation of February monthly statement	2.4
Johnson, S.	3/25/02	46	Completion of week of 3/22 T&E	0.5
Johnson, S.	3/25/02	46	Preparation of T&E detail	0.5
Choquette, A.	3/26/02	46	Preparation of March fee estimate for LLC and LLP fees and expenses	2.3
Pollock, A.	3/26/02	46	Updating time and expense records	0.3
Filler, D.	3/27/02	46	Review and edits to February invoice	1.2
Gargiulo, R.	3/27/02	46	Preparation of February monthly statement	1.5
Sweig, D.	3/27/02	46	Review and modification of February bill	1.1
Abdul, S.	3/28/02	46	Review of February 2002 Fee submissions	2.1
Abdul, S.	3/28/02	46	Update of February 2002 Fee submissions and processing accordingly	2.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Choquette, A.	3/28/02	46	Requests and incorporation of additional detail for February invoice	1.6
Choquette, A.	3/28/02	46	Revisions to fee application detail for February invoice	2.3
Flowers, M.	3/28/02	46	Kmart time and expense summary	1.0
Gargiulo, R.	3/28/02	46	Early preparation of March monthly statement	1.5
Pollock, A.	3/28/02	46	Updating time and expense records	0.3
Savron, D.	3/28/02	46	Time incurred summarizing time and expenses	0.6
Choquette, A.	3/29/02	46	Distribution of February invoice to service list	0.6
Choquette, A.	3/29/02	46	Final revisions to February invoice	2.1
Choquette, A.	3/29/02	46	Preparation of electronic invoice version for February	1.2
Choquette, A.	3/29/02	46	Revisions to February invoice detail workbook for invoice	1.4
Flowers, M.	3/29/02	46	Billing for February	0.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Sweig, D.	3/29/02	46	Final review and modification of bill for February, as well as draft transmittal letter	0.7
Gargiulo, R.	4/1/02	46	Coordination of data required to prepare March invoice schedules	1.2
Savron, D.	4/1/02	46	Gathered all EY LLP time and expense detail and prepared summary to be used for invoice generation	0.8
Gargiulo, R.	4/2/02	46	Coordination of data required to prepare March invoice schedules	1.1
Gargiulo, R.	4/3/02	46	Review of data used in preparation of March invoice schedules	1.1
Pollock, A.	4/4/02	46	Preparation of weekly time and expense	0.2
Flowers, M.	4/5/02	46	Kmart time and expense summary	0.9
Gargiulo, R.	4/5/02	46	Review of data used in preparation of March invoice schedules	1.2
Grivetti, J.	4/5/02	46	Preparation of time and expense details	0.7
Hsu, A.	4/5/02	46	Completion of March time and expense for March billing	0.6
Johnson, S.	4/5/02	46	Completion of time and expense information for the week of 4/5	0.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	4/5/02	46	Preparation and submission of monthly time and expense	0.2
Gargiulo, R.	4/9/02	46	Preparation of March invoice schedules and summaries	2.1
Gargiulo, R.	4/10/02	46	Preparation of March invoice schedules and summaries	2.6
Pollock, A.	4/10/02	46	Preparation of weekly time and expense	0.1
Choquette, A.	4/11/02	46	Preparation of March invoice	1.5
Gargiulo, R.	4/11/02	46	Preparation of March invoice schedules and summaries	1.9
Gargiulo, R.	4/12/02	46	Preparation of March invoice schedules and summaries	2.5
Johnson, S.	4/12/02	46	Time and expense entries for week ended 4/12/02	0.3
Pollock, A.	4/12/02	46	Preparation of time and expense	0.5
Choquette, A.	4/15/02	46	Review of time and expenses submitted by professionals for March invoice	1.9
Gargiulo, R.	4/15/02	46	Preparation of revisions to March invoice schedules and summaries	1.8

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NAME	DATE	PCD	DESCRIPTION	HOURS
Gargiulo, R.	4/16/02	46	Preparation of/revisions to March invoice schedules and summaries	1.4
Choquette, A.	4/17/02	46	Discussions with R. Gargiulo re: preparation of March invoice and follow up	0.7
Gargiulo, R.	4/17/02	46	Discussions with A. Choquette re: preparation of March invoice and follow up	0.7
Gargiulo, R.	4/17/02	46	Preparation of/revisions to March invoice schedules and summaries	1.7
Johnson, S.	4/18/02	46	Time and expense entries for week ended 4/18/02	0.4
Roy, B.	4/18/02	46	Prepare time and expense detail for fee application	0.7
Pollock, A.	4/19/02	46	Preparation of weekly time and expense	0.4
Choquette, A.	4/22/02	46	Review of current submissions for month of March	1.7
Filler, D.	4/22/02	46	Review and modifications to March invoice	2.1
Filler, D.	4/23/02	46	Review and modifications to invoice and time entries	1.9
Filler, D.	4/24/02	46	Various conversations with R. Gargiulo re: preparation of March invoice	0.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Gargiulo, R.	4/24/02	46	Coordination of additional LLP time detail for and preparation of March invoice	2.2
Gargiulo, R.	4/24/02	46	Final preparation of March invoice schedules and summaries	0.5
Gargiulo, R.	4/24/02	46	Various conversations with D. Filler re: preparation of March invoice	0.5
Filler, D.	4/25/02	46	Detailed review of all PCD code entries on invoice	2.4
Filler, D.	4/25/02	46	Various conversations with R. Gargiulo re: preparation of March invoice	0.4
Gargiulo, R.	4/25/02	46	Final revisions to March invoice schedules and summaries	1.5
Gargiulo, R.	4/25/02	46	Various conversations with D. Filler re: preparation of March invoice	0.4
Grivetti, J.	4/25/02	46	Review of March monthly invoice detail and edit of time descriptions	0.3
Choquette, A.	4/26/02	46	Review of time submitted by professionals for March monthly invoice	1.3
Filler, D.	4/26/02	46	Call with D. Swcig and T. Izzo regarding time detail and submission of fees	0.4
Filler, D.	4/26/02	46	Review and modification of March invoice to reflect additional time detail provided by EY TS & TSRS groups	1.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Gargiulo, R.	4/26/02	46	Finalize March invoice	0.5
Grivetti, J.	4/26/02	46	Preparation of time and expense detail for fcc application	1.3
Sweig, D.	4/26/02	46	Call with D. Filler and T. Izzo regarding time detail and submission of fees	0.4
Sweig, D.	4/26/02	46	Preliminary review of March time detail	0.8
Choquette, A.	4/29/02	46	Preparation of monthly invoice regarding review of time detail and descriptions from LLC	1.6
Choquette, A.	4/29/02	46	Preparation of monthly invoice regarding review of time detail and descriptions from TSRS	1.1
Filler, D.	4/29/02	46	Begin preparation of April Time and expenses	0.6
Filler, D.	4/29/02	46	Reconciliation of edited time related to March invoice	1.6
Filler, D.	4/29/02	46	Review and edit of March invoice	1.8
Sweig, D.	4/29/02	46	Review of time and expense detail for March billing	1.6
Choquette, A.	4/30/02	46	Preparation of monthly invoice regarding review of time detail and descriptions from LLC	1.4

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NAME	DATE	PCD	DESCRIPTION	HOURS
Choquette, A.	4/30/02	46	Reconciliation of time and expenses submitted to March invoice	0.4
Filler, D.	4/30/02	46	Detailed final review and edit of March invoice	2.6
Sweig, D.	4/30/02	46	Complete review of March time and expense detail	1.1
Gargiulo, R.	5/2/02	46	Coordinate with LLC and L.L.P professionals via e-mail and organize all professional time details for preparation of April monthly invoice	1.1
Choquette, A.	5/6/02	46	Consolidation and initial revisions to TSS April time for April monthly invoice	2.4
Gargiulo, R.	5/7/02	46	Begin preparation of April monthly invoice professional time detail schedules	2.3
Gargiulo, R.	5/8/02	46	Preparation of April monthly invoice professional time detail schedules, including revisions per Dan Filler's instruction	2.1
Gargiulo, R.	5/8/02	46	Preparation of April monthly invoice professional time detail and expense schedules	1.8
Gargiulo, R.	5/9/02	46	Preparation of April monthly expense schedule for April monthly invoice	1.2
Gargiulo, R.	5/10/02	46	Preparation of April monthly invoice schedules	0.6
Grivetti, J.	5/10/02	46	Preparation of April monthly time detail for April monthly invoice preparation	1.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Gargiulo, R.	5/13/02	46	Preparation of April monthly invoice schedules	1.5
Gargiulo, R.	5/14/02	46	Revisions and updates to April monthly invoice details/schedules	2.6
Gargiulo, R.	5/15/02	46	Revisions and updates to April monthly invoice details/schedules	1.2
Grivetti, J.	5/16/02	46	Detailed review of April time entries of TSS personnel and those working with creditors' professionals	2.2
Gargiulo, R.	5/17/02	46	Revisions and updates to April monthly invoice details/schedules	1.0
Filler, D.	5/21/02	46	Detailed review and revisions to TSS April time for April monthly invoice	3.1
Choquette, A.	5/23/02	46	Detailed review and revisions to TSS and LLC time for April monthly invoice	2.6
Choquette, A.	5/24/02	46	Preparation of April monthly time detail for April monthly invoice	2.3
Abdul, S.	5/26/02	46	Review of summary schedules for April invoice	1.2
Choquette, A.	5/26/02	46	Preparation and revision of summary schedules for April invoice	1.8
Abdul, S.	5/27/02	46	Detailed review and revisions to consolidated time for April monthly invoice	1.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Choquette, A.	5/27/02	46	Detailed review and revisions to consolidated time for April monthly invoice	2.2
Filler, D.	5/28/02	46	Detailed review and revisions to TSS April time for April monthly invoice	2.6
Gargiulo, R.	5/28/02	46	Revisions and updates to April monthly invoice details/schedules	0.3
Gargiulo, R.	5/29/02	46	Revisions and updates to April monthly invoice details/schedules	2.1
Krop, A.	5/29/02	46	Revisions to time details for April monthly invoice per S. Abdul	1.0
Abdul, S.	5/31/02	46	Reconciliation of professional time for April monthly invoice	1.4
Filler, D.	5/31/02	46	Final review and revisions to April fee application	1.8
Gargiulo, R.	5/31/02	46	Final preparation of April monthly invoice	2.1
Hsu, A.	5/31/02	46	Reconciliation of professional time for April monthly invoice	1.8
Hsu, A.	5/31/02	46	Audit and preparation of expense and fee detail for April monthly invoice	2.5
Hsu, A.	5/31/02	46	Reconciliation of professional time for April monthly invoice including delivery of invoice to Trustee's office	1.4

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Choquette, A.	6/17/02	46	Initial scripting and revisions of final fee application	1.3
Choquette, A.	6/17/02	46	Consolidation and revisions to monthly invoice time detail supporting final fee application	2.6
Choquette, A.	6/21/02	46	Consolidation and revisions to monthly invoice expenses supporting final fee application	1.4
Filler, D.	6/21/02	46	Review and revisions to final fee application	2.4
Choquette, A.	6/24/02	46	Revisions to final fee application verbiage and supporting schedules	1.9
Choquette, A.	6/26/02	46	Final revisions to final fee application re: verbiage and consolidation of supporting schedules	2.3
		46 Total		188.7
Abdul, S.	3/5/02	50	Meeting with internal counsel and Committee financial advisors re: timeline for store liquidation	1.2
Grivetti, J.	3/8/02	50	Discussion with R. Miller and draft of memo re: bid packages to be sent to Committee advisors	0.6
Grivetti, J.	3/11/02	50	Review of questions from KPMG re: reconciliation of store closing to press release and discussion with R. Miller re: same	0.8
Filler, D.	3/13/02	50	Review and analysis of GOB process including initial review of proposed agency agreement	1.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	3/13/02	50	Meeting with I. Scott re: Agency Agreement for the GOB auction	0.5
Pollock, A.	3/13/02	50	Review of Agency Agreement and initial bids for GOB auction	2.0
Filler, D.	3/14/02	50	Call with Abacus' J. Goldbach re: GOB bid evaluation	0.5
Filler, D.	3/14/02	50	Meeting with I. Scott and K. Kominski to review GOB bid packet and process server	1.5
Filler, D.	3/14/02	50	Preparation for and participation in conference call with M. Gluck, I. Scott, J. Foster, V. Durrer and A. Cohn re: GOB Liquidation auction	1.5
Pollock, A.	3/14/02	50	Call with Abacus' J. Goldbach re: GOB bid evaluation	0.5
Pollock, A.	3/14/02	50	Meeting with I. Scott and K. Kominski to review GOB bid packet and process server	1.5
Pollock, A.	3/14/02	50	Preparation for and participation in conference call with M. Gluck, I. Scott, J. Foster, V. Durrer and A. Cohn re: GOB Liquidation auction	1.5
Filler, D.	3/15/02	50	Calls with V. Durrer regarding GOB issues	0.8
Filler, D.	3/15/02	50	Working with I. Scott and A. Pollock re: results of prior store liquidations	0.5
Grivetti, J.	3/15/02	50	Review of latest agreements re: store closings	0.7

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	3/15/02	50	Review previous Gordon Brothers liquidation with I. Scott and D. Mordan	0.5
Pollock, A.	3/15/02	50	Working with I. Scott and D. Filler re: results of prior store liquidations	0.5
Sweig, D.	3/15/02	50	Calls with V. Durrer regarding GOB issues	0.8
Filler, D.	3/16/02	50	Conference Call with A. Cohen (Abacus), D. Sweig and A. Pollock re: GOB Auction Process and Bids	2.0
Pollock, A.	3/16/02	50	Conference Call with A. Cohen (Abacus), D. Sweig and D. Filler re: GOB Auction Process and Bids	2.0
Sweig, D.	3/16/02	50	Conference call with A. Cohen, D. Filler, and A. Pollock regarding bid process and procedures	2.0
Pollock, A.	3/17/02	50	Preparation for GOB Auction and bid process to be held 3/18 in Chicago	2.9
Filler, D.	3/18/02	50	Final hearing with ARG to notify of Committee's decision not to accept their bid	0.3
Filler, D.	3/18/02	50	Final joint proposal submitted Nassi/Gordon Brothers group	0.3
Filler, D.	3/18/02	50	Gordon Brothers group submits new bid to the Committee based on agency agreement changes	0.5
Filler, D.	3/18/02	50	Initial Hearing for GOB Auction Process	0.5

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Filler, D.	3/18/02	50	Initial joint proposal submitted to the statutory Committees and corporate representatives by Gordon Brothers and Nassi Group	0.5
Filler, D.	3/18/02	50	Meeting in which American Recovery Group reviews changes to agency agreement and discusses composition of its bid with Statutory Committees and Company representatives	0.5
Filler, D.	3/18/02	50	Meeting in which Gordon Brothers Group reviews changes to agency agreement with Statutory Committees and Company representatives	1.2
Filler, D.	3/18/02	50	Meeting in which Nassi Group reviews changes to agency agreement with Statutory Committees and Company representatives	0.5
Filler, D.	3/18/02	50	Nassi submits new bid to the Committee based on agency agreement changes	0.5
Filler, D.	3/18/02	50	Review of bids and discussion of bid proposals/strategy with Kmart and Abacus representatives	2.0
Filler, D.	3/18/02	50	Review of updated Agency Agreement and other documentation with M. Gluck, J. Foster, I. Scott (Kmart), A. Cohen, J. Strapp and J. Goldbach (Abacus)	2.0
Filler, D.	3/18/02	50	Updating financial models to reflect new joint GOB bid	0.5
Filler, D.	3/18/02	50	Working with A. Pollock re: financial modeling of GOB bids and scenarios	1.4
Filler, D.	3/18/02	50	Working with A. Pollock to prepare for GOB Auction	1.7
Pollock, A.	3/18/02	50	Final hearing with ARG to notify of Committee's decision not to accept their bid	0.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	3/18/02	50	Final joint proposal submitted Nassi/Gordon Brothers group	0.3
Pollock, A.	3/18/02	50	Financial Modeling of GOB bids and scenarios, worked partly with D. Filler	2.2
Pollock, A.	3/18/02	50	Financial modeling of various GOB bids	1.0
Pollock, A.	3/18/02	50	Gordon Brothers group submits new bid to the Committee based on agency agreement changes	0.5
Pollock, A.	3/18/02	50	Initial Hearing for GOB Auction Process	0.5
Pollock, A.	3/18/02	50	Initial joint proposal submitted to the statutory Committees and corporate representatives by Gordon Brothers and Nassi Group	0.5
Pollock, A.	3/18/02	50	Meeting in which American Recovery Group reviews changes to agency agreement and discusses composition of its bid with Statutory Committees and Company representatives	0.5
Pollock, A.	3/18/02	50	Meeting in which Gordon Brothers Group reviews changes to agency agreement with Statutory Committees and Company representatives	1.2
Pollock, A.	3/18/02	50	Meeting in which Nassi Group reviews changes to agency agreement with Statutory Committees and Company representatives	0.5
Pollock, A.	3/18/02	50	Meeting with Abacus and Kmart representatives in advance of GOB hearing	2.1
Pollock, A.	3/18/02	50	Nassi submits new bid to the Committee based on agency agreement changes	0.5

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Pollock, A.	3/18/02	50	Preparation for GOB hearing	2.0
Pollock, A.	3/18/02	50	Review of bids and discussion of bid proposals/strategy with Kmart and Abacus representatives	2.0
Pollock, A.	3/18/02	50	Review of updated Agency Agreement and other documentation with M. Gluck, J. Foster, I. Scott (Kmart), A. Cohen, J. Strapp and J. Goldbach (Abacus)	2.1
Pollock, A.	3/18/02	50	Updating financial models to reflect new joint bid	0.5
Filler, D.	3/19/02	50	Numerous conference calls with D. Sweig regarding the process and issues related to GOB process and auction of assets, Abacus and related issues	1.8
Filler, D.	3/19/02	50	Working with A. Pollock re: financial modeling of GOB final proposal	1.0
Pollock, A.	3/19/02	50	Updated financial model for GOB auction with D. Filler	1.0
Sweig, D.	3/19/02	50	Numerous conference calls with D. Filler regarding the process and issues related to GOB process and auction of assets, Abacus and related issues	1.8
<hr/>			50 Total	<hr/> 61.1
Abdul, S.	2/28/02	52	Review of Cash Management motion to understand company's process including documenting summary of the motion for internal communication purposes	2.7
<hr/>			52 Total	<hr/> 2.7

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FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

NAME	DATE	PCD	DESCRIPTION	HOURS
Filler, D.	3/6/02	55	Working with A. Hsu re: Sales and EBITDA analysis during 2001 Holiday season	0.3
Hsu, A.	3/6/02	55	Preparation and calculation of sales and EBITDA figures for 2001 holiday season versus 2002 plan partly with D. Filler	0.6
Filler, D.	3/15/02	55	Review of A. Pollock's analysis re: data center	0.8
Johnson, S.	3/21/02	55	Initial background for private plane feasibility analysis	0.7
		55 Total		2.4
Abdul, S.	3/1/02	56	Final review of 13-week cash flow model including changes from the CFO	2.1
Abdul, S.	3/4/02	56	Review of final 13-week cash flow sent to the banks on 3/1/02	1.6
Filler, D.	3/4/02	56	Working with A. Hsu and S. Abdul re: 13-week cash flows and Company's financial model	0.6
Hsu, A.	3/4/02	56	Review of 13-week cash flows previously prepared by PWC	1.7
Abdul, S.	3/5/02	56	Analysis of the assumptions behind the 13-week cash flow model	0.5
Abdul, S.	3/5/02	56	Meeting with K. Askins and A. Hsu to discuss current reporting process in treasury	1.0

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NAME	DATE	PCD	DESCRIPTION	HOURS
Abdul, S.	3/5/02	56	Meeting with A. Hsu to discuss 13-week cash-flow forecast and format of internal weekly reporting	1.9
Flowers, M.	3/5/02	56	Reviewed and analyzed 13-week cash flow sent to banks on 3/1/02	1.5
Hsu, A.	3/5/02	56	Meeting with K. Askins and S. Abdul to discuss current reporting process in treasury	1.0
Hsu, A.	3/5/02	56	Introductory meeting with K. Askins and set up meeting to understand flow of daily cash	0.3
Hsu, A.	3/5/02	56	Meeting with S. Abdul to discuss 13-week cash-flow forecast and format of internal weekly reporting	1.9
Hsu, A.	3/5/02	56	Meeting with K. Andrysiak to discuss impact of Navigator on the 13-week cash flow forecast	1.8
Hsu, A.	3/5/02	56	Analysis of assumptions used in the 13-week model re: receipts	1.0
Abdul, S.	3/6/02	56	Meeting with K. Andrysiak and A. Hsu to discuss impact of navigator stores on the 13-week cash flow	1.4
Abdul, S.	3/6/02	56	Meeting with K. Askins and K. Andrysiak to discuss how daily cash and disbursements figures are updated and how they are fed into the 13-week cash flow forecast	1.0
Abdul, S.	3/6/02	56	Review and analyze daily cash position summary provided by K. Askins	1.6
Flowers, M.	3/6/02	56	Review of current cash management process	1.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Hsu, A.	3/6/02	56	Meeting with K. Andrysiak and S. Abdul to discuss impact of navigator stores on the 13-week cash flow	1.4
Hsu, A.	3/6/02	56	Review and analysis of payroll and accounts payable assumptions in cash flow model	0.7
Hsu, A.	3/6/02	56	Meeting with K. Andrysiak to discuss monthly and daily cash forecasts and when Navigator will take effect	0.3
Hsu, A.	3/6/02	56	Meeting with K. Askins and K. Andrysiak to discuss how daily cash and disbursements figures are updated and how they are fed into the 13-week cash flow forecast	1.0
Hsu, A.	3/6/02	56	Review and analysis of daily cash position summary provided by K. Askins	1.8
Abdul, S.	3/7/02	56	Meeting with PWC, K. Askins and K. Andrysiak to review actual cash flows for the week ended 3/6/02 and how it compares to forecasted cash	1.7
Abdul, S.	3/7/02	56	Meeting with K. Andrysiak to discuss how to document cash variances and how to feed actuals into 13-week cash flow forecast	1.2
Hsu, A.	3/7/02	56	Meeting with K. Andrysiak to discuss how to document cash variances and how to feed actuals into 13-week cash flow forecast	1.2
Hsu, A.	3/7/02	56	Meeting with PWC, K. Askins and K. Andrysiak to review actual cash flows for the week ended 3/6/02 and how it compares to forecasted cash	1.7
Abdul, S.	3/8/02	56	Review of the actual vs. forecast of the 13-week cash flow for the week ending 3/6/02	1.5
Hsu, A.	3/8/02	56	Prepare weekly cash variance schedule, documenting temporary and permanent differences	1.1

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NAME	DATE	PCD	DESCRIPTION	HOURS
Hsu, A.	3/8/02	56	Meeting with K. Andrysiak to discuss cash variances between forecast and actual	0.9
Filler, D.	3/11/02	56	Working with A. Hsu re: 13-week cash flow forecast	0.7
Hsu, A.	3/11/02	56	Working with D. Filler re: 13-week cash flow forecast	0.7
Hsu, A.	3/11/02	56	Preparation of short-term liquidity presentation for Company and Creditor Committee	1.6
Hsu, A.	3/11/02	56	Meeting with V. Kirkwood, Payroll Director, about calculation of payroll and items included in payroll assumptions	1.8
Abdul, S.	3/12/02	56	Revisions to the Liquidity presentation	1.2
Filler, D.	3/12/02	56	Review of 13-week cash flow forecast process and preparation of document re: same	0.5
Hsu, A.	3/12/02	56	Documentation of 13-week cash flow receipt assumptions for Committee presentation	1.9
Hsu, A.	3/12/02	56	Preparation of key company contacts table re: cash flow process	0.9
Hsu, A.	3/12/02	56	Preparation of sales by product line for week ended March 6, 2002	1.7
Hsu, A.	3/12/02	56	Preparation of summary of letters of credit outstanding	1.4

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Hsu, A.	3/12/02	56	Preparation of table of DPOS by business unit	0.9
Hsu, A.	3/12/02	56	Preparation of table of reorganization expenses comparing DIP cap, amounts paid to date and estimated remaining amounts	1.2
Hsu, A.	3/13/02	56	Document disbursement assumptions as they relate to capital expenditures and other operating expenses	1.3
Hsu, A.	3/13/02	56	Documentation of summary of forecast assumptions and assumptions not included in the current version of the cash flow model	1.2
Hsu, A.	3/13/02	56	Prepare table of short-term liquidity and review components of DIP agreement as they relate to borrowing based and cash reserves	1.8
Hsu, A.	3/13/02	56	Meeting with K. Andrysiak and D. Hurly to discuss components of rent	1.5
Hsu, A.	3/13/02	56	Meeting with M. Moreland to discuss vendor terms and vendor database	0.9
Hsu, A.	3/13/02	56	Prepare and analyze variance explanations for week ended March 6, 2002	2.1
Abdul, S.	3/14/02	56	Prepare section on the Reporting of Actual Cash in the short term liquidity presentation	1.9
Abdul, S.	3/14/02	56	Prepare analysis to reconcile sales between the DIP plan and the 13 week forecast	1.4
Hsu, A.	3/14/02	56	Document disbursement assumptions as they relate to reorganization items, letters of credit and rents	1.9

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Hsu, A.	3/14/02	56	Document disbursement assumptions as they relate to sales taxes and leased departments	1.5
Hsu, A.	3/14/02	56	Preparation of weekly cash summary for Committee presentation	1.1
Hsu, A.	3/14/02	56	Meeting with K. Andrysiak to discuss Navigator expense, leased department sales and sales receipts assumptions	1.5
Hsu, A.	3/14/02	56	Meeting with P. Renaud to discuss standby letters of credit	0.8
Abdul, S.	3/15/02	56	Meeting with K. Andrysiak regarding Sales for the two weeks ended March 15, 2002 and the major variances	1.8
Abdul, S.	3/15/02	56	Meeting with K. Askins about outstanding check reconciliation and cash float	0.8
Abdul, S.	3/15/02	56	Discussion with K. Andrysiak and M. Chummers about inventory assumptions as it relates to plan and actual P.O.'s that reside in the system	1.8
Abdul, S.	3/15/02	56	Reviewed the preliminary Cash flow variance analysis for the week ending 3/14/02	2.4
Abdul, S.	3/15/02	56	Working with A. Hsu and D. Filler re: 13-week cash flow analysis	0.9
Filler, D.	3/15/02	56	Working with A. Hsu and S. Abdul re: 13-week cash flow analysis	0.9
Hsu, A.	3/15/02	56	Working with S. Abdul and D. Filler re: 13-week cash flow analysis	0.9

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Hsu, A.	3/15/02	56	Documentation of actual cash reporting procedures	1.2
Hsu, A.	3/15/02	56	Perform DPO analysis on inventory purchases based on actual POs and forecast	0.6
Hsu, A.	3/15/02	56	Review and outline additional next steps for liquidity presentation	1.8
Hsu, A.	3/15/02	56	Discussion with K. Andrysiak and M. Chummers about inventory assumptions as it relates to plan and actual P.O.s that reside in the system	1.8
Hsu, A.	3/15/02	56	Meeting with K. Askins about outstanding check reconciliation and cash float	0.8
Hsu, A.	3/15/02	56	Meeting with M. Chummers about A/P disbursement assumptions and DPOs	0.9
Hsu, A.	3/15/02	56	Review and analyze KERP motion and how it impacts cash	0.9
Schwab, P.	3/15/02	56	Telephone call with D. Sweig re: cash management	0.3
Sweig, D.	3/15/02	56	Telephone call with P. Schwab re: cash management	0.3
Abdul, S.	3/18/02	56	Meeting with T. Zielecki to discuss rollup of Bank plan	2.4
Abdul, S.	3/18/02	56	Reviewed and updated the short term liquidity presentation including the executive summary and the "Receipts" section of the presentation	1.9

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Abdul, S.	3/18/02	56	Reviewed cash flow variances for week ended March 13, 2002	2.3
Filler, D.	3/18/02	56	Review of 13-week cash flow document prepared by EYCF	0.7
Hsu, A.	3/18/02	56	Document disbursement assumptions as they relate to employee related expenses	1.4
Hsu, A.	3/18/02	56	Document disbursement assumptions as they relate to inventory purchases	2.1
Hsu, A.	3/18/02	56	Revise 13-week cash flow overview document after internal review	1.9
Hsu, A.	3/18/02	56	Meeting with K. Andrysiak and K. Askins regarding variances for week ended March 13, 2002	1.6
Abdul, S.	3/19/02	56	Created a reconciliation of sales per the 13-week forecast and the Bank plan to be included in the short term liquidity presentation	2.0
Abdul, S.	3/19/02	56	Discussion with M. Chummers to discuss calculation of the inventory purchases - which feeds into the short term liquidity presentation	1.9
Abdul, S.	3/19/02	56	Reviewed sales by category table for the week ended March 13, 2002	1.4
Abdul, S.	3/19/02	56	Meeting with K. Andrysiak to discuss current open items in the 13-week cash flow forecast	2.2
Grivetti, J.	3/19/02	56	Review of thirteen week cash flow provided to the Committee advisors in conjunction with review of their information requests	0.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Hsu, A.	3/19/02	56	Preparation and revision of executive summary for cash overview document	1.6
Hsu, A.	3/19/02	56	Prepare and analyze variance explanations for week ended March 13, 2002	1.9
Hsu, A.	3/19/02	56	Update cash flow overview document for internal review	2.1
Hsu, A.	3/19/02	56	Prepare comparative sales by category table for week ended March 13, 2002	1.3
Abdul, S.	3/20/02	56	Meeting with M. Moreland and K. Andrysiak to discuss open issues with the short term liquidity model	2.3
Abdul, S.	3/20/02	56	Meeting with M. Hamood and K. Andrysiak to discuss inventory	1.7
Abdul, S.	3/20/02	56	Meeting with K. Andrysiak to discuss forecasting co-op allowances in the 13-week cash flow model	1.1
Abdul, S.	3/20/02	56	Preparing for a meeting with M. Moreland and K. Andrysiak to discuss open issues with the short term liquidity model	1.7
Filler, D.	3/20/02	56	Review of 13-week cash flow issues and preparation for call with PWC	0.9
Grivetti, J.	3/20/02	56	Review of thirteen week cash flow provided to the Committee advisors in conjunction with review of their information requests	0.9
Hsu, A.	3/20/02	56	Document questions for PWC as it relates to 13-week cash flow model	0.4

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Hsu, A.	3/20/02	56	Documentation of notes from current day meetings to be included in cash flow binder to track findings	1.2
Hsu, A.	3/20/02	56	Review cash flows and develop questions to help facilitate meetings for 3/20/02	2.2
Hsu, A.	3/20/02	56	Update cash flow overview document for M. Moreland to review	1.1
Hsu, A.	3/20/02	56	Meeting with B. Savage to discuss how off-line checks, bonuses are captured in actual payroll figures for the week	0.6
Hsu, A.	3/20/02	56	Meeting with M. Hamood and K. Andrysiak to discuss inventory and co-op allowances	1.7
Hsu, A.	3/20/02	56	Meeting with M. Moreland and K. Andrysiak to discuss "next steps" for 13-week cash flow model	1.1
Hsu, A.	3/20/02	56	Meeting with T. Zielecki and K. Andrysiak to discuss components of other COGS and SGA	1.2
Abdul, S.	3/21/02	56	Created slides for the Weekly Liquidity Reporting package section of the short term liquidity presentation	2.1
Abdul, S.	3/21/02	56	Updated the short term liquidity presentation for review comments	2.4
Hsu, A.	3/21/02	56	Assist K. Andrysiak and M. Moreland by preparing sales tax and cash summary tables to be included in cash variance report for 3/22/02	1.3
Hsu, A.	3/21/02	56	Assist K. Andrysiak in developing presentation format for weekly cash variance	1.7

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Hsu, A.	3/21/02	56	Assist K. Andrysiak in putting together forecast elements, assumptions and next steps of the weekly cash variance report	1.5
Hsu, A.	3/21/02	56	Prepare reorganization items schedule based on actuals as of 2/28/02 to be included in the Company's weekly cash variance report for 3/22/02	1.3
Hsu, A.	3/21/02	56	Assist K. Andrysiak and M. Moreland in quantifying variances as they relate to AP and salcs	1.5
Hsu, A.	3/21/02	56	Meeting with K. Askins and K. Andrysiak to discuss cash in stores and store banks	0.9
Hsu, A.	3/21/02	56	Meeting with K. Askins and K. Andrysiak to discuss explanations for weekly cash variances for week ended 3/21/02	1.2
Hsu, A.	3/22/02	56	Assist and review changes to 13-week rolling cash flow forecast with K. Andrysiak	1.1
Hsu, A.	3/22/02	56	Assist K. Andrysiak in reviewing and proofing cash flow variance report	0.7
Hsu, A.	3/22/02	56	Prepare notes from accruals meeting to maintain with cash forecast file	0.5
Hsu, A.	3/22/02	56	Meeting and discussion with K. Andrysiak about 13-week rolling cash flow changes	1.6
Hsu, A.	3/22/02	56	Meeting with T. Zielecki and K. Congdon regarding accruals in other COGS and SGA and how they impact cash	1.4
Abdul, S.	3/25/02	56	Changes made to the "Weekly Liquidity Package" section of the 13-week cash flow presentation for input from D. Filler	1.2

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Abdul, S.	3/25/02	56	Created "Summary weekly variance" schedule with updated numbers from treasury	1.4
Abdul, S.	3/25/02	56	Reviewed and updated "Sales by product line" schedule in the 13-week cash flow presentation	1.6
Abdul, S.	3/25/02	56	Reviewed and updated detail variance explanations for fiscal week 5	1.4
Abdul, S.	3/25/02	56	Working with D. Filler on "weekly liquidity package"	1.5
Abdul, S.	3/25/02	56	Meeting with K. Andrysiak to discuss model next steps and follow-up items for cash flow (i.e. payroll build-up, sales taxes, allowances and capex.)	1.1
Filler, D.	3/25/02	56	Working with S. Abdul on "weekly liquidity package"	1.5
Hsu, A.	3/25/02	56	Revise 13-week cash flow overview document after internal review	1.9
Hsu, A.	3/25/02	56	Call with B. Schlater of PWC to discuss assumptions related to reorganization items, capital leases and professional leases in the 13-week cash flow	0.7
Hsu, A.	3/25/02	56	Meeting with K. Andrysiak to discuss model next steps and follow-up items for cash flow (i.e. payroll build-up, sales taxes, allowances and capex.)	1.1
Abdul, S.	3/26/02	56	Discussion with J. Grivetti re: the 13-week cash flow presentation to prepare for the presentation to the Committee	1.5
Abdul, S.	3/26/02	56	Modifications to the "Disbursements" Section of the 13-week cash flow forecast presentation for comments from M. Moreland	1.7

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Abdul, S.	3/26/02	56	Modifications to the "Overview" section of the 13-week cash flow presentation for comments from M. Morcland	1.9
Abdul, S.	3/26/02	56	Modifications to the "Receipts" section of the 13-week cash flow presentation for comments from M. Morcland	1.8
Grivetti, J.	3/26/02	56	Discussion with S. Abdul re: the 13-week cash flow presentation to prepare for the presentation to the Committee	1.5
Hsu, A.	3/26/02	56	Review and analysis of benefits document prepared by PWC and ensure timing of benefit payments are appropriately included in the weekly cash flows	0.8
Hsu, A.	3/26/02	56	Meeting with D. Hurley regarding March lease rejections and impact on cash flows	0.7
Hsu, A.	3/26/02	56	Meeting with I. Scott to discuss components for store ops payroll forecast for 2002	0.8
Hsu, A.	3/26/02	56	Meeting with K. Andrysiak to recap discussions with various individuals and what changes needs to be made to cash flow model	0.3
Hsu, A.	3/26/02	56	Meeting with M. Bennett to understand details of benefit assumptions, corporate payroll and how GOBs affect employee benefits	0.9
Hsu, A.	3/26/02	56	Meeting with S. Crouchman to understand timing of payroll tax disbursements	0.5
Hsu, A.	3/26/02	56	Meeting with V. Kirkwood, Payroll Director, about components of actual payroll as they relate to forecast to account for the consistent \$3mm miss in payroll forecast	0.3
Hsu, A.	3/26/02	56	Meeting with W. Cyclic to understand timing of property and personal property tax payments	0.6

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Abdul, S.	3/27/02	56	Changes made to the 13-week short term cash flow presentation for input from M. Moreland	1.1
Abdul, S.	3/27/02	56	Changes made to the short term cash flow forecast for input from K. Andrysiak	1.1
Abdul, S.	3/27/02	56	Discussion with the Committees financial advisors re: cash flow forecast with M. Moreland and J. Grivetti	1.8
Filler, D.	3/27/02	56	Revisions to "weekly liquidity package"	1.4
Grivetti, J.	3/27/02	56	Discussion with the Committees financial advisors re: cash flow forecast with M. Moreland and S. Abdul	1.8
Hsu, A.	3/27/02	56	Assist K. Andrysiak in layering March payroll figures into the model. Review analysis to determine why forecast payroll figures are inconsistent with actuals	1.2
Hsu, A.	3/27/02	56	Compose summary of discussions from prior day meetings for K. Andrysiak to file with 13-week cash flow	0.5
Hsu, A.	3/27/02	56	Follow-up meeting with B. Savage regarding March payroll figures, taxes and benefit deductions	0.5
Hsu, A.	3/27/02	56	Perform analysis of cash impact on SGA and other COGS by converting accrual based DIP plan to cash forecast	1.1
Hsu, A.	3/27/02	56	Call/meeting with Rockwood Gemini to discuss how lease rejection lists are compiled and reorganization of rejected lease list to include in rolling cash flow model	0.8
Hsu, A.	3/27/02	56	Review amended weekly cash spreadsheet with K. Askins	0.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Filler, D.	3/28/02	56	Assisting company in 13-week cash flow presentation	0.5
Hsu, A.	3/28/02	56	Assist K. Andrysiak in preparation and review variance analysis for month ended for March 27, 2002	0.9
Hsu, A.	3/28/02	56	Assist K. Andrysiak in preparation and review variance analysis for week ended March 27, 2002	1.2
Hsu, A.	3/28/02	56	Call with Burrwolf representative and K. Andrysiak to determine pre-petition property taxes to be billed post-petition	0.8
Filler, D.	4/1/02	56	Working with A. Hsu regarding 13 week cash flow variances and reconciliation	1.3
Hsu, A.	4/1/02	56	Review and analysis of rolling cash flow forecast prepared by K. Andrysiak	0.5
Hsu, A.	4/1/02	56	Update weekly cash variance analysis and review understanding of variances with K. Andrysiak	1.1
Hsu, A.	4/1/02	56	Working with D. Filler regarding 13 week cash flow variances and reconciliation	1.3
Hsu, A.	4/2/02	56	Meeting with K. Andrysiak to discuss bridging cash between internal plan and the 3/25 cash flow forecast	0.8
Hsu, A.	4/3/02	56	Assist K. Andrysiak in developing cash bridge from DIP to 13 week cashflow	0.9
Hsu, A.	4/3/02	56	Continue assisting K. Andrysiak in developing cash bridge from DIP to 13 week cashflow	0.8

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Hsu, A.	4/4/02	56	Preparation of JP Morgan financial summary schedule for K. Andrysiak	0.9
Abdul, S.	4/8/02	56	Printout and review of 13-week cash flow forecast overview with K. Andrysiak	1.2
Hsu, A.	4/9/02	56	Discussion with K. Andrysiak on payroll forecast for week ending 4/17/02	0.8
Hsu, A.	4/10/02	56	Meeting with V. Kirkwood regarding SSR and year-end bonuses and how they affect cash flows for April	0.7
Hsu, A.	4/10/02	56	Update meeting with K. Andrysiak to discuss rolforward cash forecast and meeting with V. Kirkwood	0.6
Hsu, A.	4/16/02	56	Assist K. Andrysiak in updating April payroll figures	0.6
Hsu, A.	4/16/02	56	Review of weekly cash variance with K. Andrysiak	0.8
		56 Total		209.2
Filler, D.	3/6/02	57	Various discussions with L. Poulin, B. House, J. Grivetti, re: current status of vendor call centers and other strategic vendor issues	3.2
Grivetti, J.	3/6/02	57	Review and analysis of current vendor payment reports on pre-petition payments and consignment payments	0.6
Grivetti, J.	3/6/02	57	Various discussions with L. Poulin, B. House, D. Filler, re: current status of vendor call centers and other strategic vendor issues	3.2

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Grivetti, J.	3/7/02	57	Discussion with B. Polancic re: vendor management questions and request	0.2
Grivetti, J.	3/7/02	57	Discussion with M. Moreland re: G.E Factoring request for trade payable balance information and proposed flash report	0.5
Filler, D.	3/8/02	57	Preparation of document re: A/P project scope definition	1.1
Grivetti, J.	3/8/02	57	Review and analysis of the vendor lien participant information and program descriptions and discussions with PWC personnel re: same	1.3
Filler, D.	3/11/02	57	Working with TSRS group to provide background information re: meetings with A/P, PWC and counsel re: A/P project	0.8
Filler, D.	3/11/02	57	Working with TSRS team to further define workscope	0.7
Izzo, T.	3/11/02	57	Detailed review of A/P Terms project status update to assess progress on objectives, which will be used to update K-mart management	1.2
Izzo, T.	3/11/02	57	Development of detailed work plans for the A/P Terms and Utility Vendors projects. These included the scope and hours required for each project	0.6
Izzo, T.	3/11/02	57	Preparation of planning documents for the Accounts Payable - Utilities Analysis	0.4
Izzo, T.	3/11/02	57	Preparation of planning documents for the Accounts Payable - Vendor Terms Analysis	1.2
Snethkamp, S.	3/11/02	57	Detailed review of A/P Terms project status update to assess progress on objectives, which will be used to update K-mart management	1.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Snethkamp, S.	3/11/02	57	Development of detailed work plans for the A/P Terms and Utility Vendors projects. These included the scope and hours required for each project	0.6
Snethkamp, S.	3/11/02	57	Preparation of planning documents for the Accounts Payable - Utilities Analysis	0.4
Snethkamp, S.	3/11/02	57	Preparation of planning documents for the Accounts Payable - Vendor Terms Analysis	1.8
Filler, D.	3/12/02	57	Working with TSRS group re: workscope and preparation of document	0.5
Grivetti, J.	3/12/02	57	Participated in meeting re: status and schedule of the claims mailing and reclamation claims mailing with K. Rooney, B. House, a Trumbull representative and other company representatives	1.3
Izzo, T.	3/12/02	57	Development of detailed project approach for the Vendor Terms and Utilities projects	1.6
Snethkamp, S.	3/12/02	57	Development of detailed project approach for the Vendor Terms and Utilities projects	1.6
Tanner, A.	3/12/02	57	Created client assistance listing, which identified the documents, files, and/or tasks the client could provide to assist us in our project tasks	1.4
Tanner, A.	3/12/02	57	Created Vendor Terms project objective document, detailing the overview and the activities for both the data analysis and process pieces. This included a list of potential deliverables	0.8
Tanner, A.	3/12/02	57	Created Vendor Terms project approach document. This documents started with the project objective document and gave the high level steps for achieving those objectives	1.8
Filler, D.	3/13/02	57	Discussions with TSRS re: workplan and scope	0.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Grivetti, J.	3/13/02	57	Preparation and participation in meeting with representatives of Skadden, Trumbull and the Debtor re: vendor issues around the claims process	1.7
Izzo, T.	3/13/02	57	Preparation of project approach slide presentation for S. Gilbert and D. Ladd	1.1
Izzo, T.	3/13/02	57	Update of project presentation post-S. Gilbert and D. Ladd meeting	0.4
Snethkamp, S.	3/13/02	57	Preparation of project approach slide presentation for S. Gilbert and D. Ladd	1.6
Snethkamp, S.	3/13/02	57	Update of project presentation post-Scott Gilbert and David Ladd meeting	1.1
Tanner, A.	3/13/02	57	Created a list of potential queries that we will develop for the project, and the fields required to perform them	0.5
Tanner, A.	3/13/02	57	Created a Query Process Logic that flowed out the joins and extracts necessary to reach necessary deliverables	1.5
Tanner, A.	3/13/02	57	Developed Vendor Terms Walkthrough document which detailed the current-state processing steps for vendor terms	1.6
Tanner, A.	3/13/02	57	Created Deliverable Description document that detailed the purpose, approach and requirements for completing our deliverables	1.2
Williams, M.	3/13/02	57	Worked on the documentation of the vendor terms process (Walkthrough) with other team members	1.0
Williams, M.	3/13/02	57	Worked on the creation of a flow chart for the vendor terms process after reviewing the documentation, with other team members	1.7

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NAME	DATE	PCD	DESCRIPTION	HOURS
Williams, M.	3/13/02	57	Reviewed documents received from Judy (Overview of Vendor Payable System and Vendor DB Screen Shots)	1.9
Izzo, T.	3/14/02	57	Coordinated meeting with Scott Gilbert for vendor terms initiative	0.6
Tanner, A.	3/14/02	57	Created a Query Process Logic that flowed out the joins and extracts necessary to reach necessary deliverables	1.2
Tanner, A.	3/14/02	57	Created terms data flow document to illustrate Kmart system relationships	1.4
Williams, M.	3/14/02	57	Developed possible questions for the meeting with M. Chummers and M. Sablowski re: A/P project	0.8
Williams, M.	3/14/02	57	Continued to review documents received from Judy (Overview of Vendor Payable System, Vendor DB Screen Shots, Procedures for the Hotline DB, Reference guide to vendor terms)	1.1
Williams, M.	3/14/02	57	Developed possible queries to run on the systems. Also looking at the VDB and Hotline to determine what data we need to run the queries	1.9
Williams, M.	3/14/02	57	Developed different flow charts for each objective listed in the Vendor Terms subproject Objectives List	1.0
Grivetti, J.	3/15/02	57	Discussion with B. House re: vendor issues and review of e-mail re: same	0.6
Tanner, A.	3/15/02	57	Began population of process recommendation matrix with best-practice controls around terms processing	1.0
Tanner, A.	3/15/02	57	Created control assessment template for use to populate process recommendations	0.7

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Tanner, A.	3/15/02	57	Created A/P Vendor terms update presentation for Scott Gilbert illustrating the scope, activities and projected cost of the project	0.7
Tanner, A.	3/15/02	57	Retrieved working capital access database from Mike Chummers	0.4
Tanner, A.	3/15/02	57	Reviewed and developed Vendor Terms Walkthrough document which detailed the current-state processing steps for vendor terms	0.9
Tanner, A.	3/15/02	57	Created terms data flow document to illustrate Kmart system relationships	1.1
Williams, M.	3/15/02	57	Developed different flow charts for each objective listed in the Vendor Terms subproject Objectives List	1.5
Williams, M.	3/15/02	57	Reviewed documents received from Mike Chummers (Working Capital Analysis Summary and Detail)	1.2
Chase, K.	3/18/02	57	Reviewed "DC Vendor Master Inquiry" screen prints and New DC database system documentation provided by Kmart to obtain an understanding of the data elements stored in the database on their meaning	1.9
Chase, K.	3/18/02	57	Reviewed the "Overview of Kmart's Vendor Payable System and Vendor Database Screens" documentation provided by Kmart to obtain an understanding of the data elements stored in the database on their meaning	0.4
Chase, K.	3/18/02	57	Reviewed the "Establishing a New Vendor or Changing Existing Vendor Authorization" document provided by Kmart to obtain an understanding of the process of establishing or changing vendor information in Vendor Data Base	0.6
Chase, K.	3/18/02	57	Reviewed the "VDB Maintenance Screens Options Screens", "VDB Vendor Inquiry Screens" and the "VDB Vendor Types" documents provided by Kmart to obtain a further understanding of the data elements stored in the VDB database and the fields that	1.9
Izzo, T.	3/18/02	57	Review of workpaper created from the project to date	0.6

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Snethkamp, S.	3/18/02	57	Review and analyzed walkthrough documentation obtained from J. Muzaros for Vendor Terms	1.7
Snethkamp, S.	3/18/02	57	Worked with A/P terms team at designing deliverables for project content presentation	1.2
Tanner, A.	3/18/02	57	Detail review of the vendor terms process walkthrough. This was a narrative gained through interviews with K-mart personnel illustrating the current-state process for establishing vendor terms	1.2
Tanner, A.	3/18/02	57	Created draft of Kmart significant facts sheet / issues log to illustrate to S. Gilbert the critical issues re: vendor terms that must be addressed in the near future	1.6
Tanner, A.	3/18/02	57	Began population of process recommendation matrix with Kmart current-state assessments	1.8
Tanner, A.	3/18/02	57	Finalized project presentation for Scott Gilbert and David Ladd. This was an A/P Vendor terms update presentation illustrating the scope, activities and projected cost of the project	1.6
Williams, M.	3/18/02	57	Created the Process Assessment Matrix to show the control opportunities, priority, recommendation, and resolution of specific activities	1.6
Williams, M.	3/18/02	57	Created the Process Assessment Matrix to show the control opportunities, priority, recommendation, and resolution of specific activities	1.8
Williams, M.	3/18/02	57	Update of all documentation (Walkthrough, Dataflow, Objectives, Approach) after the meeting with Judy Mezaros	1.7
Chase, K.	3/19/02	57	Identification of different queries that can be run to assist in the validation of the accuracy of the terms data in the New DC database	1.5
Chase, K.	3/19/02	57	Identification of different queries that can be run to assist in the validation of the accuracy of the terms data in the VDB	1.8

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Chase, K.	3/19/02	57	Reviewed example output reports generated from the Hotline database to obtain an understanding of the data elements stored in the database on their meaning and the output reports that are used/monitored by the business	2.2
Chase, K.	3/19/02	57	Time incurred to download the "Weekly Terms Update" database obtained from Michael Chummers to a local lap top so the information can be reviewed	1.5
Izzo, T.	3/19/02	57	Detailed review of A/P Terms weekly workplan, to verify accomplishments and review tasks to ensure they are in line with scope and timeline	1.8
Izzo, T.	3/19/02	57	Development of weekly status report template	0.6
Snethkamp, S.	3/19/02	57	Creation and communication of project action items for the week	1.8
Snethkamp, S.	3/19/02	57	Creation of status report for the week of 3/11/02 detailing major accomplishments, findings, and plan for upcoming week	1.2
Snethkamp, S.	3/19/02	57	Meetings with S. Gilbert including agenda creation and a preface of content that will be discussed	0.3
Snethkamp, S.	3/19/02	57	Research on Utilities EDI including discussions on Utilities vendors	2.3
Tanner, A.	3/19/02	57	Created draft of Kmart significant facts sheet / issues log to illustrate to Scott Gilbert the critical issues re: vendor terms that must be addressed in the near future	1.5
Tanner, A.	3/19/02	57	Created detailed workplan for vendor terms project - Data Analysis	1.6
Tanner, A.	3/19/02	57	Created detailed workplan for vendor terms project. Work plan included detailed steps necessary to complete our final deliverables within the time allotted. It also contained our Kmart contact for each step	1.4

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NAME	DATE	PCD	DESCRIPTION	HOURS
Tanner, A.	3/19/02	57	Drafted meeting agenda for meeting with Bill Archambeau re: A/P project	0.7
Tanner, A.	3/19/02	57	Review and population of process recommendation matrix	1.7
Tanner, A.	3/19/02	57	Reviewed latest version of process walkthrough and input data based on prior weeks findings	1.0
Williams, M.	3/19/02	57	Created detailed workplan for vendor terms project. Work plan included detailed steps necessary to complete our final deliverables within the time allotted	1.9
Williams, M.	3/19/02	57	Prepared the weekly report for the Vendor Terms Project. The weekly report contained last week procedures performed, deliverables created, this weeks action items, and the project Roadblocks	2.0
Williams, M.	3/19/02	57	Update of all documentation (Walkthrough, Dataflow, Objectives, Approach) after the meeting with Judy Mezaros	1.8
Chase, K.	3/20/02	57	Reviewed the "Weekly Terms Update" database obtained and maintained by Michael Chummers, to obtain an understanding of the logic being used to calculate the "Weighted Average DPO by Division" report	2.8
Chase, K.	3/20/02	57	Time incurred to draft a request for the VDB data files	0.6
Grivetti, J.	3/20/02	57	Review of correspondence re: pre and post petition vendor payment issues and discussions with L. Hicstand and S. Gumbs re: same	1.3
Izzo, T.	3/20/02	57	Update of deliverables in weekly status report for S. Gilbert	1.8
Izzo, T.	3/20/02	57	Update of prior week activities in weekly status report for S. Gilbert	1.9

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Peterson, C.	3/20/02	57	Preparation of A/P Scope presentation for S. Gilbert detailing progress-to-date and future tasks to be performed	0.7
Peterson, C.	3/20/02	57	Documentation of tables and other information regarding database received from M. Chummers	1.8
Schwab, P.	3/20/02	57	Review with accounts payable team re: workplan to solve process issues and quickly reconcile communications	0.7
Snethkamp, S.	3/20/02	57	Update of deliverables in weekly status report for S. Gilbert	1.8
Snethkamp, S.	3/20/02	57	Update of prior week activities in weekly status report for S. Gilbert	1.9
Tanner, A.	3/20/02	57	Defined data requirements of hotline database to be used in the file exchange and vendor terms program / database design	1.4
Tanner, A.	3/20/02	57	Developed detailed data flow of vendor terms related Kmart systems based on meeting with application director	1.6
Tanner, A.	3/20/02	57	Setup retrieval logistics of Hotline database	0.8
Tanner, A.	3/20/02	57	Created project issue log and suggested recommendations (deliverable) to be presented to Scott Gilbert along with vendor terms Access analysis	1.7
Chase, K.	3/21/02	57	Download and configuration of Hotline access database from Kevin Yost. This is for use in our vendor terms analysis and final deliverables	0.9
Chase, K.	3/21/02	57	Data analysis queries ran on the "Hotline" database	0.7

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Grivetti, J.	3/21/02	57	Discussions with S. Gumbs and L. Hicstand and draft of correspondence related to the consignment vendors and customer service providers	1.8
Peterson, C.	3/21/02	57	Created test queries using the Vendor Hotline database	0.5
Peterson, C.	3/21/02	57	Downloaded Vendor Hotline database to my PC	0.2
Peterson, C.	3/21/02	57	Further documentation and communication of tables and other information regarding database received from M. Chummers	1.2
Peterson, C.	3/21/02	57	Prepared copies of the VDB data dictionary retrieved from J. Mezaros	0.4
Peterson, C.	3/21/02	57	Reviewed Vendor Hotline database table structures/fields	1.3
Tanner, A.	3/21/02	57	Download and configuration of Hotline access database from K. Yost . This is for use in our vendor terms analysis and final deliverables	1.2
Tanner, A.	3/21/02	57	Coordination of meetings with Kmart A/P process personnel, including agenda creation	0.7
Tanner, A.	3/21/02	57	Creation of data flowchart detailing Kmart systems related to processing of vendor terms for use in our analysis databases	1.0
Tanner, A.	3/21/02	57	Work on batch analytics of hotline databases	1.4
Tanner, A.	3/21/02	57	Work on batch analytics of VDB databases	1.4

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Williams, M.	3/21/02	57	Review and distribution of documents re: A/P project	1.0
Williams, M.	3/21/02	57	Updated the Walkthrough Process with the current information received in the meeting with J. Mczaros	1.0
Tanner, A.	3/22/02	57	Updated vendor terms issues log for newly identified issues from prior week. This was prepared for presentation to S. Gilbert as final deliverable	1.2
Grivetti, J.	3/25/02	57	Discussion with J. Feeney re: consignment vendor request; related discussion with S. Gumbs and draft correspondence re: same	1.6
Grivetti, J.	3/26/02	57	Review of KPMG vendor information request, discussion with L. Poulin re: same and coordination of debtor personnel attendance at 3/28 meeting	1.3
Grivetti, J.	3/28/02	57	Review of schedule of vendor returns to send to the Creditors Committee Advisors	0.3
Grivetti, J.	3/28/02	57	Review of the list of vendor relations improvements and related draft presentation to vendor Subcommittee, draft of e-mail re: same to R. Hutchison	1.8
Filler, D.	3/29/02	57	Meeting with S. Gilbert re: A/P issues	0.2
Grivetti, J.	4/1/02	57	Review vendor presentation and provide comments to B. House	0.8
Grivetti, J.	4/2/02	57	Discussion with D. Lieberman re: consignment contracts to be provided to the Committee advisors	0.7
Grivetti, J.	4/4/02	57	Preparation of vendor schedules for the Committee advisors	1.8

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Grivetti, J.	4/5/02	57	Meeting with L. Hiestand, B. House and the Committee advisors regarding vendor schedules	2.2
Grivetti, J.	4/5/02	57	Prepare additional vendor schedules as requested by committee advisors	1.6
Grivetti, J.	4/8/02	57	Comparative review of consignment vendor contracts and list received from the committee advisors, discussion and e-mails re: same with L. Hiestand and L. Ashe	1.5
Grivetti, J.	4/8/02	57	Research various committee advisor requests re: vendor claims particularly Universal Music	1.2
Grivetti, J.	4/12/02	57	Research issues related to expired consignment vendor agreements and related extensions and updates	0.9
57 Total				160.5
Sweig, D.	2/27/02	58	Preliminary review of marketing information	0.9
Filler, D.	2/28/02	58	Review of store and DC location map	0.2
58 Total				1.1
Sweig, D.	4/12/02	68	Call with R. Lieberman regarding retention papers, J. Misplan's timing on filing of returns and issues surrounding filing of the 10K	0.4
Sweig, D.	4/12/02	68	Call with T. Koempke and Towle regarding retention papers and time constraints regarding work development and filing deadlines	0.6

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		68 Total		1.0
Filler, D.	2/22/02	73	Review and analyze legal entity schedule	0.3
		73 Total		0.3
Filler, D.	2/21/02	74	Meeting with M. Spillman and L. Hiestand to discuss liquidity matters	0.9
Spillman, M.	2/21/02	74	Meeting with L. Heistand and D. Filler to discuss liquidity issues	1.2
Filler, D.	2/22/02	74	Multiple meetings with PwC re: transition issues	1.6
Filler, D.	2/22/02	74	Meeting with Kmart and Skadden re: reporting requirements	1.2
Spillman, M.	2/22/02	74	Discussions with PwC re: transition issues	1.0
Abdul, S.	2/25/02	74	Meeting with other financial advisors (PwC) to discuss transition plans re: short term cash flows - met B. Schlater and J. Orr	1.6
Flowers, M.	2/25/02	74	Meeting with J. Orr of PwC regarding Reporting Requirements	1.0
Spillman, M.	2/25/02	74	Several meetings with J. Orr of PwC regarding Reporting Requirements	1.4

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Sweig, D.	2/25/02	74	Review of research reports, call with Divino and Hutchison regarding meetings and issues related to upcoming Committee meetings	1.2
Filler, D.	2/26/02	74	Meeting with D. Sweig and Skadden to discuss case strategy and key issues	1.5
Filler, D.	2/26/02	74	Meeting with DKW re: store closings	0.5
Spillman, M.	2/26/02	74	Meetings with PWC re: transition issues	1.1
Sweig, D.	2/26/02	74	Teleconference with Kress from DKW regarding store closings and related matters	0.8
Sweig, D.	2/26/02	74	Meeting with PwC representatives regarding transition of work product, meeting with L. Poulin regarding accounts payable process and reclamation	1.2
Sweig, D.	2/26/02	74	Meeting with L. Heistand from Skadden regarding open issues, transition of work product from PwC and issues related thereto	1.5
Spillman, M.	2/27/02	74	Preparation for meeting with PWC	0.5
Spillman, M.	2/27/02	74	Meeting with L. Poulin and Skadden Arps to discuss reclamation matters	1.5
Sweig, D.	2/27/02	74	Meeting with L. Poulin regarding administrative processes as well as certain operating issues	1.2
Filler, D.	2/28/02	74	Discussion with PwC re: transition issues	0.6

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Filler, D.	2/28/02	74	Meeting with Wasserstein to discuss case strategy	0.5
Spillman, M.	2/28/02	74	Discussions with PWC re: update on open Committee advisor requests	0.7
Spillman, M.	2/28/02	74	Meeting with DKW to discuss lease claim analysis	0.5
Filler, D.	3/1/02	74	Call among professionals re: case strategy	0.7
Filler, D.	3/1/02	74	Restructuring Committee meeting with internal advisors	1.3
Filler, D.	3/7/02	74	Meeting with PWC re: A/P department	0.3
Filler, D.	3/8/02	74	Discussions with DKW re: work plan and distribution of duties	0.4
Sweig, D.	3/8/02	74	Call with L. Heistand of Skadden regarding various administrative and reporting issues, meeting with claims agent regarding call center regarding bar date notice	0.3
Filler, D.	3/12/02	74	Meeting with E&Y tax group re: work at Kmart and their meetings with Kmart tax group	1.0
Horton, N.	3/13/02	74	Meetings with other debtor professionals regarding planning and open issues	0.4
Schwab, P.	3/14/02	74	Phone call with Company and professionals re: case issues	1.3

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Grivetti, J.	3/18/02	74	Internal advisor team meeting re: strategy with Committee advisors	0.6
Grivetti, J.	3/19/02	74	Internal advisor team meeting re: strategy with Committee advisors re: case status and committee information requests	1.4
Schwab, P.	3/19/02	74	Discussions with T. Stenger and Skadden re: accounts payable problems on vendor payments	0.4
Grivetti, J.	3/20/02	74	Internal advisor team meeting re: strategy with Committee advisors re: committee information requests	0.7
Filler, D.	3/22/02	74	Preparation for and attendance at advisor restructuring meeting	1.8
Grivetti, J.	3/22/02	74	Conference call with professionals regarding next steps, Committee meetings, exclusivity, litigation matters and 10K and issues related to investigation	1.8
Grivetti, J.	3/25/02	74	Discussion with R. Miller re: store closing analysis and related response to the Committee advisors re: store closing information request	0.8
Grivetti, J.	3/26/02	74	Discussion with K. Kress re: Penske analysis and status of negotiations	0.6
Swcig, D.	3/26/02	74	Call with K. Kress from DKW regarding store visit to store in store conversion and issues related to effectively managing grocery	0.6
Filler, D.	3/28/02	74	Call with advisors re: Penske	1.0
Filler, D.	3/28/02	74	Further discussions with DKW re: Penske matter	1.2

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Filler, D.	3/28/02	74	Weekly conference call with advisory team	0.8
Grivetti, J.	3/28/02	74	Preparation for and participation in the weekly restructuring conference call	0.8
Grivetti, J.	3/28/02	74	Further discussions with DKW re: Penske matter	1.2
Schwab, P.	3/28/02	74	Weekly conference call with internal professional team	1.1
Sweig, D.	3/28/02	74	Weekly conference call with internal professional team	1.1
Grivetti, J.	4/1/02	74	Discussion with R. Miller re: creditor committee requests re: store closing analysis	0.3
Sweig, D.	4/1/02	74	Weekly executive meeting with J. Adamson, R. Hutchison, J. Kelley, T. Stenger, and others regarding update on bankruptcy, business and HR related issues	2.2
Abdul, S.	4/2/02	74	Follow up discussion with DKW re: open store closing request list and identification of responsible parties	0.7
Choquette, A.	4/2/02	74	Discussion with Skadden re: obtaining recent court filings and motions	0.5
Grivetti, J.	4/2/02	74	Discussion with R. Miller re: Creditor Committee requests re: store closing analysis and Penske closings	0.5
Sweig, D.	4/3/02	74	Call with D. Walker regarding various open issues related to Penske and other contracts	0.4

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Grivetti, J.	4/4/02	74	Discussion with D. Walker re: Penske status and McKesson negotiations	0.2
Sweig, D.	4/4/02	74	Call with H. Miller regarding branding issues and previous meeting with J. Adamson	0.4
Filler, D.	4/5/02	74	Participation in weekly restructuring call among advisors	1.1
Grivetti, J.	4/5/02	74	Friday professional conference call regarding case strategy and issues	1.1
Sweig, D.	4/5/02	74	Call with K. Kress regarding branding meeting in advance of upcoming BOD meeting	0.4
Sweig, D.	4/5/02	74	Participation in weekly advisor call re: case issues	1.1
Grivetti, J.	4/8/02	74	Review of draft response to the Committee advisors re: store closing request and discussions with R. Miller re: same	1.2
Grivetti, J.	4/9/02	74	Discussion with R. Miller re: final response to Committee advisors' request on store closings and review of final draft	0.6
Grivetti, J.	4/12/02	74	Preparation for weekly restructuring professionals conference call	0.3
Schwab, P.	4/12/02	74	Participation on weekly professional restructuring call re: case issues	1.0
Sweig, D.	4/12/02	74	Call with R. Hutchison regarding case administration issues, cash flow, Penske and points related to tax liabilities	0.4

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Sweig, D.	4/12/02	74	Weekly conference call with advisor group on upcoming issues and open case issues	1.0
Sweig, D.	4/22/02	74	Calls with H. Miller and K. Kress from DKW regarding transitional issues on ROTO	0.5
Horton, N.	4/23/02	74	Call with T. Morrow to discuss weekly flash report procedures and distribution	0.3
Grivetti, J.	4/24/02	74	Call with L. Leonard regarding transition issues and Committee requests	1.1
Sweig, D.	4/24/02	74	Call with JAA associate regarding transition of ROTO project and related issues	0.8
Sweig, D.	4/24/02	74	Call with L. Leonard regarding transition issues and Committee requests	1.1
Flowers, M.	4/25/02	74	Update meetings with professionals regarding creditor Committees	1.2
Sweig, D.	4/25/02	74	Call with H. Miller regarding transitional issues	0.3
Flowers, M.	2/26/02	74	Meeting with J. Orr of PwC regarding reporting issues	0.4
Flowers, M.	2/27/02	74	Meeting with K. Rooney re: bankruptcy court dates and calendarization of dates	1.0
74 Total				64.9

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NAME	DATE	PCD	DESCRIPTION	HOURS
Filler, D.	2/26/02	76	Analysis of cash flows	1.3
Filler, D.	2/27/02	76	Discussion and analysis of latest version of 13-week cash flows	0.8
Filler, D.	2/28/02	76	Analysis and review of 13-week cash flow model	1.6
Sweig, D.	2/28/02	76	Work with S. Abdul regarding 13-week rolling cash flow	1.1
Flowers, M.	2/27/02	76	Reviewed 13 week cash projections against letters of credit	1.5
		76 Total		6.3
Sweig, D.	3/2/02	79	Analysis of customer segmentation analyses	2.2
Sweig, D.	3/2/02	79	Review of marketing materials Ktrends and Ethnic Ktrends	2.4
Sweig, D.	3/3/02	79	Complete review of McKinsey work III	1.7
Sweig, D.	3/3/02	79	Review of McKinsey studies II	1.9
Sweig, D.	3/3/02	79	Review of McKinsey work	2.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Sweig, D.	3/7/02	79	Development of presentation for J. Adamson and R. Hutchison regarding material issues impacting cash flow and operating performance and organizational issues that require attention	2.8
Pollock, A.	3/12/02	79	Financial modeling for Data Center Alternatives	2.2
Pollock, A.	3/12/02	79	Meeting with C. Kearsce to review Merchandising Strategy	1.0
Pollock, A.	3/12/02	79	Meeting with M. Congdon to discuss Data Center Outsourcing alternatives	1.5
Filler, D.	3/13/02	79	Analysis of information provided by K. Ross re: activity based costing	0.8
Filler, D.	3/13/02	79	Meeting with K. Ross to discuss ABC cost initiatives	1.6
Pollock, A.	3/13/02	79	Financial modeling of Data Center Alternatives	1.3
Pollock, A.	3/13/02	79	Meeting with K. Ross re: Contribution Margins per merchandising category and activity based costing	0.9
Pollock, A.	3/13/02	79	Meeting with M. Congdon and D. Cheeks to review initial assumptions/inputs for Data Outsourcing Financial model	1.2
Pollock, A.	3/13/02	79	Review of documentation received from K. Ross re: contribution margins and ABC initiatives	1.5
Filler, D.	3/14/02	79	Further preparation of issue document to present to R. Hutchison	1.1

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	3/14/02	79	Financial modeling of Data Center Alternatives	2.2
Pollock, A.	3/14/02	79	Meeting with D. Cheeks to review and revise Data Outsourcing model	2.0
Pollock, A.	3/15/02	79	Meeting with M. Congdon and D. Cheeks re: Data Center Financial Model	2.5
Johnson, S.	3/19/02	79	Analysis of Fleming contract	2.2
Johnson, S.	3/20/02	79	Calls setting up initial due diligence meetings	0.5
Johnson, S.	3/20/02	79	Meeting to discuss goals/objectives of strategy team	1.5
Johnson, S.	3/20/02	79	Review of Big 4 Project summary document	1.8
Johnson, S.	3/20/02	79	Summary write-up of Fleming contract	1.3
Johnson, S.	3/20/02	79	Meeting with P. Springthorpe, E. Van Vuren and S. Johnson re: supply chain issues	1.0
Pollock, A.	3/20/02	79	Due diligence re: store operations -- visit to Troy store	1.5
Pollock, A.	3/20/02	79	Meeting to discuss/outline a strategic plan development process	1.5

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Pollock, A.	3/20/02	79	Meeting with P. Springthorpe, E. Van Vuren and S. Johnson re: supply chain issues	1.0
Van Vuren, E.	3/20/02	79	Meeting with P. Springthorpe, A. Pollack and S. Johnson re: supply chain issues	1.0
Van Vuren, E.	3/20/02	79	Review and analysis of inventory reports	2.8
Van Vuren, E.	3/20/02	79	Review of Big 4 project summary	1.9
Choquette, A.	3/21/02	79	Inventory management research for E. Van Vuren re: discount retailer best practices	1.4
Choquette, A.	3/21/02	79	Retail sector competitive analysis research for E. Van Vuren specifically relating to the discount retail sector	1.1
Choquette, A.	3/21/02	79	Supply chain benchmarking research for E. Van Vuren	1.8
Filler, D.	3/21/02	79	Analysis of organizational chart and preparation for due diligence meetings	1.0
Filler, D.	3/21/02	79	Review of meeting notes re: preliminary due diligence discussions	0.8
Johnson, S.	3/21/02	79	Analysis of Big 4 project summary document and current company strategic initiatives	0.7
Johnson, S.	3/21/02	79	Download and write-up of K. Austin meetings re: information technology	0.7

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Johnson, S.	3/21/02	79	Duc diligence re: Store operations -- scif-guided store tour in Troy, Michigan	1.5
Johnson, S.	3/21/02	79	Planning for next steps/meeting setup	0.9
Johnson, S.	3/21/02	79	Write-up of I. Scott meeting re: store operations	0.6
Johnson, S.	3/21/02	79	Write-up of L. Shaupine meeting re: data analysis and collection	0.5
Johnson, S.	3/21/02	79	Calls with D. Sweig and A. Pollock regarding Fleming contract and related supply chain issues	0.8
Pollock, A.	3/21/02	79	Calls to J. Stark, L. Anguliano, K. Jelinek, etc. to arrange meetings/discuss current restructuring initiatives	1.1
Pollock, A.	3/21/02	79	Summary and follow-up analysis to meeting with K. Austin. Follow up call to D. Cheeks to arrange data access and retrieval	1.0
Pollock, A.	3/21/02	79	Calls with S. Johnson and D. Sweig regarding Fleming contract and related supply chain issues	0.8
Sweig, D.	3/21/02	79	Calls with S. Johnson and A. Pollock regarding Fleming contract and related supply chain issues	0.8
Sweig, D.	3/21/02	79	Review and analysis of D&T work product around supply chain and distribution systems, and related McKinsey work product	1.5
Van Vuren, E.	3/21/02	79	Analysis of Fleming contract and other analyses related to Fleming	2.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Van Vuren, E.	3/21/02	79	Due diligence meeting with I. Scott re: store operations	0.8
Van Vuren, E.	3/21/02	79	Preparation and edits to document re: Fleming contract and key issues	1.2
Van Vuren, E.	3/21/02	79	Preparation of notes re: due diligence meetings with I. Scott re: store operations	1.5
Johnson, S.	3/22/02	79	Background due diligence in preparation for meetings through the day	1.4
Johnson, S.	3/22/02	79	Download from D. Swig of various strategy discussions he had with senior management	0.5
Pollock, A.	3/22/02	79	Call with G. Bell in real estate to discuss options/value of Data Center	0.5
Pollock, A.	3/22/02	79	Meeting with D. Cheeks re: IT Capital Budgeting reconciliation with current restructuring initiatives	0.5
Pollock, A.	3/22/02	79	Meeting with K. Calcano and M. Lallatin re: Supply Chain finance relative to restructuring initiatives	1.0
Schwab, P.	3/22/02	79	Discussions and review of data with D. Sweig re: store inventory issues	0.4
Sweig, D.	3/22/02	79	Discussions and review of data with P. Schwab re: store inventory issues	0.4
Sweig, D.	3/24/02	79	Review of internal materials related to Big Four operating initiatives, staging of actions and progress to date, preparation for upcoming meeting with J. Day and J. Adamson	2.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Sweig, D.	3/24/02	79	Review of meeting notes from interviews performed during the week of March 22nd, consolidated work plan, Fleming write up and other related matters	1.4
Filler, D.	3/25/02	79	Preparation for and meeting with J. Stark re: pricing strategy	1.8
Johnson, S.	3/25/02	79	Planning for next steps/meeting set-up	0.8
Pollock, A.	3/25/02	79	Meeting with J. Stark re: Pricing strategy	1.8
Pollock, A.	3/25/02	79	Meeting with K. Jelinek re: Inventory and Supply Chain	2.0
Pollock, A.	3/25/02	79	Preparation for meeting with J. Stark, VP Pricing	0.8
Pollock, A.	3/25/02	79	Preparation for meeting with K. Jelinek, SVP	0.5
Pollock, A.	3/25/02	79	Review and analysis of inventory/supply chain strategy per meeting with K. Jelinek	0.5
Pollock, A.	3/25/02	79	Review and analysis of Kmart's Monthly Business Review (February)	1.5
Pollock, A.	3/25/02	79	Review and analysis of Kmart's retail inventory mgmt system	0.5
Pollock, A.	3/25/02	79	Review and analysis of pricing strategy per meeting with J. Stark	0.5

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Choquette, A.	3/26/02	79	Preparation of presentation template for E. Van Vuren regarding supply management strategy	1.4
Filler, D.	3/26/02	79	Preparation of meeting notes re: ROTO process and next steps re: analysis of effectiveness of ROTO	0.9
Johnson, S.	3/26/02	79	Discussion and analysis of Pricing Optimization proposal	1.5
Johnson, S.	3/26/02	79	Due diligence meeting with Foster on Real Estate positioning	1.2
Johnson, S.	3/26/02	79	Preparation for meeting with Foster on Real Estate position and strategy	0.3
Johnson, S.	3/26/02	79	Preparation for Treadway meeting on store operations	0.2
Johnson, S.	3/26/02	79	Write-up of Foster due diligence meeting re: real estate position and strategy	0.3
Johnson, S.	3/26/02	79	Write-up of Treadway due diligence meeting re: store operations	0.3
Johnson, S.	3/26/02	79	Write-up of Woodard due diligence meeting re: customer segmentation data analysis	0.3
Pollock, A.	3/26/02	79	Review and analysis of Price Optimization proposal provided by J. Stark	1.5
Schwab, P.	3/26/02	79	Review re: Fleming contract issues	1.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Choquette, A.	3/27/02	79	Industry research on pharmacy/drug retailers for A. Pollock	1.8
Filler, D.	3/27/02	79	Meeting with S. Johnson, D. Sweig and A. Pollock regarding open issues and next steps concerning management interviews, capital plan and related strategic issues	0.7
Filler, D.	3/27/02	79	Review of ROTO information and prior analyses of ROTO effectiveness	1.3
Johnson, S.	3/27/02	79	Meeting with D. Filler, D. Sweig and A. Pollock regarding open issues and next steps concerning management interviews, capital plan and related strategic issues	0.7
Johnson, S.	3/27/02	79	Review and analysis of Cardinal/McKesson contract analysis	1.6
Johnson, S.	3/27/02	79	Set-up follow-up meetings on Store Operations and unit integrity projects	0.5
Pollock, A.	3/27/02	79	Meeting with S. Johnson, D. Sweig and D. Filler regarding open issues and next steps concerning management interviews, capital plan and related strategic issues	0.7
Pollock, A.	3/27/02	79	Analysis of Price Optimization proposal provided by J. Stark	2.2
Sweig, D.	3/27/02	79	Meeting with J. Cotes regarding supply chain initiatives and measurement tools	0.7
Sweig, D.	3/27/02	79	Meeting with J. Day regarding operating plan and related matters	0.3
Sweig, D.	3/27/02	79	Meeting with S. Johnson, D. Filler and A. Pollock regarding open issues and next steps concerning management interviews, capital plan and related strategic issues	0.7

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Choquette, A.	3/28/02	79	Research on pharmaceutical industry for A. Pollock	0.7
Filler, D.	3/28/02	79	Preparation for Fleming meeting and review of Fleming contract/analysis	2.3
Filler, D.	3/28/02	79	Review of progress of strategy project meeting with A. Pollock	0.3
Johnson, S.	3/28/02	79	On-site meeting with group working on Fleming delivery audit process at Troy store	2.8
Johnson, S.	3/28/02	79	Review and analysis of unit integrity project plan from Big 4 document	0.4
Pollock, A.	3/28/02	79	Meeting with J. Coates re: Inled participation in change management	2.1
Pollock, A.	3/28/02	79	Preparation for meeting with J. Coates, Inled Project Leader	0.4
Pollock, A.	3/28/02	79	Preparation for meeting with J. Stark, VP Pricing	0.8
Pollock, A.	3/28/02	79	Review and analysis of meeting with J. Coates	0.6
Pollock, A.	3/28/02	79	Review and analysis of pricing strategy per meeting with J. Stark	0.6
Johnson, S.	3/29/02	79	Review of Troy audit progress to date documents - both DC and Fleming	1.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	3/29/02	79	Call with D. Sweig regarding issues related to inventory management and buying metrics, scheduling of upcoming meetings and reports to obtain	0.4
Sweig, D.	3/29/02	79	Call with A. Pollock regarding issues related to inventory management and buying metrics, scheduling of upcoming meetings and reports to obtain	0.4
Sweig, D.	3/29/02	79	Correspondence to J. Day regarding upcoming weeks activities	0.3
Sweig, D.	3/31/02	79	Review of McKinsey body of work related to Roto productivity, review of Meridian advertising effectiveness work	2.8
Choquette, A.	4/1/02	79	Research on top brand names preferred in apparel and shoe lines	1.7
Johnson, S.	4/1/02	79	Analysis of top selling categories in each Division using Workbench	1.3
Johnson, S.	4/1/02	79	Development of work plan re: SKU rationalization and Fleming contract	0.4
Johnson, S.	4/1/02	79	Meeting with D. Sweig regarding store operations and merchandise assortment	0.8
Johnson, S.	4/1/02	79	Review and analysis of Consumer Marketing Mix document	1.0
Johnson, S.	4/1/02	79	Review and analysis of Cultivating Core Customers document	0.7
Pollock, A.	4/1/02	79	Preparation for meeting with P. Paquette, SVP GMM Home	0.8

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Pollock, A.	4/1/02	79	Review and analysis of product strategy documentation per meeting with P. Paquette	1.3
Sweig, D.	4/1/02	79	Meeting with S. Johnson regarding store operations and merchandise assortment	0.8
Choquette, A.	4/2/02	79	Calls with D. Sweig and Q. Carlson regarding Old Navy store locations and other branded apparel and footwear alternatives in preparation for upcoming meeting with J. Adamson	1.3
Choquette, A.	4/2/02	79	Research on brand names that are favorites of families at \$40,000 median income level	1.6
Choquette, A.	4/2/02	79	Research on top brand names preferred by consumers in apparel and shoe lines	1.3
Filler, D.	4/2/02	79	Analysis of schedules received at ROTO meeting regarding prior week results and projected advertising effectiveness	1.3
Filler, D.	4/2/02	79	Working with A. Hsu regarding Top 300 SKU project and data queries	1.5
Hsu, A.	4/2/02	79	Data analysis and query development re: top 300 SKUs	0.8
Hsu, A.	4/2/02	79	Review and analysis of Cultivating Core Customers document and Consumer Marketing Mix document	0.9
Hsu, A.	4/2/02	79	Strategic team meeting to discuss details of economic engine and approach to identifying issues	0.9
Hsu, A.	4/2/02	79	Strategic team update meeting to discuss general workplan re: SKU rationalization analysis	1.1

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Hsu, A.	4/2/02	79	Working with D. Filler regarding Top 300 SKU project and data queries	1.5
Johnson, S.	4/2/02	79	Review and analysis of unit integrity plan and project status	1.8
Pollock, A.	4/2/02	79	Internal meeting regarding defining Kmart restructuring plan, deliverables, etc	2.1
Pollock, A.	4/2/02	79	Review and analysis of 2001 Store Audit provided by G. Treadway	1.5
Pollock, A.	4/2/02	79	Review and analysis of Brand Architecture Study provided by B. Woodard	1.5
Pollock, A.	4/2/02	79	Review and analysis of Cultivating Core Consumer Study provided by B. Woodard	1.3
Pollock, A.	4/2/02	79	Review and analysis of Kmart Consumer Marketing Mix Study provided by B. Woodard	1.7
Sweig, D.	4/2/02	79	Calls with A. Choquette and Q. Carlson regarding Old Navy store locations and other branded apparel and footwear alternatives in preparation for upcoming meeting with J. Adamson	1.3
Choquette, A.	4/3/02	79	Brand name offering research for JC Penncy line of stores	1.3
Choquette, A.	4/3/02	79	Preference research for brand names at certain median income levels	1.8
Choquette, A.	4/3/02	79	Research on brand name lines offered by Sears department stores	1.4

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NAME	DATE	PCD	DESCRIPTION	HOURS
Filler, D.	4/3/02	79	Final review and edits to ROTO strategy memo	0.5
Filler, D.	4/3/02	79	Review and analysis of 1995 ROTO effectiveness study	1.3
Filler, D.	4/3/02	79	Review and analysis of week 6 and week 7 ROTO results	1.6
Filler, D.	4/3/02	79	Working with A. Pollock on development of memo to merchandising re: ROTO strategy	1.6
Hsu, A.	4/3/02	79	Development of queries to identify top 300 SKUs for the historical period	1.2
Hsu, A.	4/3/02	79	Development of queries with S. Johnson to identify top stores by revenue for the historical period	0.8
Hsu, A.	4/3/02	79	Discussions with S. Johnson on initial queries - focus on identifying Top 300 SKUs	0.5
Johnson, S.	4/3/02	79	Develop understanding the capabilities and query tools on Workbench	3.0
Johnson, S.	4/3/02	79	Development of queries to identify top sales departments and categories	2.2
Johnson, S.	4/3/02	79	Development of queries with A. Hsu to identify top stores by revenue for the historical period	0.8
Johnson, S.	4/3/02	79	Discussions with A. Hsu on initial queries - focus on identifying Top 300 SKUs	0.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Johnson, S.	4/3/02	79	Investigation of information provided by canned queries on Workbench	2.4
Pollock, A.	4/3/02	79	Composed ROTO Strategy and Planning Letter on behalf of J. Adamson	1.2
Pollock, A.	4/3/02	79	Review and analysis of 2001 Holiday Promotion Study (provided by B. Firment)	0.8
Pollock, A.	4/3/02	79	Review and analysis of interview with R. Dzahrustos/M. Mallot	0.3
Pollock, A.	4/3/02	79	Review and analysis of ROTO penetration study (provided by B. Firment)	0.8
Pollock, A.	4/3/02	79	Review and analysis of Week 7 ROTO Productivity analysis	0.8
Pollock, A.	4/3/02	79	Working with D. Filler on development of memo to merchandising re: ROTO strategy	1.6
Roy, B.	4/3/02	79	Review data re: audit of Fleming shipments	0.5
Roy, B.	4/3/02	79	Review Fleming Contract Schedules 1.3 - 4E	0.8
Roy, B.	4/3/02	79	Review Fleming Contract Schedules 5 - 10	0.7
Roy, B.	4/3/02	79	Review Fleming Contract Schedules A - 1.2	0.8

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NAME	DATE	PCD	DESCRIPTION	HOURS
Roy, B.	4/3/02	79	Review Fleming Contract Sections 1-5	1.7
Roy, B.	4/3/02	79	Review Fleming Contract Sections 5-22	1.6
Sweig, D.	4/3/02	79	Draft memorandum for J. Adamson regarding ROTO process and procedure changes	0.8
Filler, D.	4/4/02	79	Attendance at internal Company meeting discussing factors affecting the advertising planning process	1.3
Filler, D.	4/4/02	79	Big 4 project review with specific emphasis on items affecting ROTO effectiveness	0.9
Filler, D.	4/4/02	79	Further review and analysis of 1995 ROTO effectiveness study	1.1
Filler, D.	4/4/02	79	Review and analysis of 1997-98 ROTO effectiveness studies	1.3
Hsu, A.	4/4/02	79	Review and analysis of top 300 SKUs from workbench	0.9
Hsu, A.	4/4/02	79	Review and discussion of meeting with N. Sinha with S. Johnson	0.4
Johnson, S.	4/4/02	79	Analysis from Workbench for Top 1000 clearance SKUs	1.9
Johnson, S.	4/4/02	79	Analysis of inventory and in-stock information available in Workbench	2.2

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Johnson, S.	4/4/02	79	Development of YTD and 2001 sales by regular/event/clearance	2.6
Johnson, S.	4/4/02	79	Review and discussion of meeting with N. Sinha and A. Hsu	0.4
Pollock, A.	4/4/02	79	Development of process and reporting tool for GOB auction	1.0
Pollock, A.	4/4/02	79	Review and analysis of Kmart Sell-thru Event Meeting	0.3
Pollock, A.	4/4/02	79	Review and analysis of meeting with J. Moorc	0.5
Filler, D.	4/5/02	79	Calls with D. Sweig and J. Grivetti including meeting with P. Schwab regarding ROTO meeting and issues related thereto	0.7
Filler, D.	4/5/02	79	Meeting to discuss case workplan and deliverables related to SKU rationalization project	0.5
Filler, D.	4/5/02	79	Preparation of analyses for ROTO meeting and preparation for further due diligence meetings	1.6
Grivetti, J.	4/5/02	79	Calls with D. Filler and D. Sweig including meeting with P. Schwab regarding ROTO meeting and issues related thereto	0.7
Hsu, A.	4/5/02	79	Manipulate and analyze top store data extracted from workbench query	1.3
Johnson, S.	4/5/02	79	Meeting to discuss case workplan and deliverables related to SKU rationalization project	0.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	4/5/02	79	Develop data queries on Workbench and analysis related to ROTO effectiveness	2.1
Pollock, A.	4/5/02	79	ROTO strategy and work plan development	0.6
Roy, B.	4/5/02	79	Prepare questions/issues regarding Fleming contract	0.4
Roy, B.	4/5/02	79	Review CSC report and internal audit reports related to Fleming	1.6
Schwab, P.	4/5/02	79	Meeting with D. Sweig, D. Filler and J. Grivetti regarding ROTO meeting and issues related thereto	0.3
Pollock, A.	4/7/02	79	Review and analysis of ROTO Ad Strategy Documents (McKinsey reports)	2.2
Filler, D.	4/8/02	79	Discussion and analysis with D. Sweig regarding due diligence sessions	0.4
Filler, D.	4/8/02	79	Discussion with A. Pollock regarding ROTO strategy and upcoming due diligence sessions	0.5
Filler, D.	4/8/02	79	Numerous conference calls with D. Sweig, A. Pollock and A. Hsu regarding upcoming ROTO meeting, Fleming contract issues with respect to short shipments and invoicing, supply chain and logistics on top selling items	1.7
Filler, D.	4/8/02	79	Preparation for due diligence session with B. Firment and D. Marsico -Discussion with A. Pollock and D. Sweig	0.7
Filler, D.	4/8/02	79	Preparation for meeting with B. Woodard and his team	0.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Filler, D.	4/8/02	79	Preparation of strategy and analysis for ROTO meeting on 4/9	0.8
Filler, D.	4/8/02	79	Review and analyze prior ROTO analyses provided by B. Firment	1.6
Filler, D.	4/8/02	79	Working session with A. Pollock regarding ROTO meeting and summary of notes/conclusions	1.1
Hsu, A.	4/8/02	79	Discussion with S. Johnson on SKU rationalization and data analysis priorities for week	0.5
Hsu, A.	4/8/02	79	Develop query for top SKUS by category groups for 1999, 2000, 2001 and YTD 2002	0.8
Hsu, A.	4/8/02	79	Evaluation of information availability and testing of EIS reports	1.1
Hsu, A.	4/8/02	79	Numerous conference calls with D. Sweig, D. Filler, and A. Pollock regarding upcoming ROTO meeting, Fleming contract issues with respect to short shipments and invoicing, supply chain and logistics on top selling items	1.7
Hsu, A.	4/8/02	79	Review and analyze SKU information obtained from top SKUs by category group query	1.8
Johnson, S.	4/8/02	79	Discussion with A. Hsu on SKU rationalization and data analysis priorities for week	0.5
Johnson, S.	4/8/02	79	Update call with D. Sweig re: case issues and SKU rationalization project	0.6
Johnson, S.	4/8/02	79	Evaluation of information availability and testing of EIS information	1.5

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	4/8/02	79	Attendance and participation at weekly merchandising meeting with C. Kearsce	1.6
Pollock, A.	4/8/02	79	Call with D. Sweig regarding weekly merchandising meeting	0.6
Pollock, A.	4/8/02	79	Discussion with D. Filler regarding ROTO strategy and upcoming meetings	0.5
Pollock, A.	4/8/02	79	Develop Agenda and distribution list for GMM meeting	1.2
Pollock, A.	4/8/02	79	Numerous conference calls with D. Sweig, D. Filler and A. Hsu regarding upcoming ROTO meeting, Fleming contract issues with respect to short shipments and invoicing, supply chain and logistics on top selling items	1.7
Pollock, A.	4/8/02	79	Preparation for due diligence session with B. Firment and D. Marsico -Discussion with D. Filler and D. Sweig	0.7
Pollock, A.	4/8/02	79	Preparation for meeting with B. Firment and D. Marsico regarding ROTO Strategy	0.8
Pollock, A.	4/8/02	79	Review and analysis in preparation for GMM advertising meeting	1.8
Pollock, A.	4/8/02	79	Working session with D. Filler regarding ROTO meetings and summary of notes/conclusions	1.1
Roy, B.	4/8/02	79	Prepare interview questions and information requests for meeting with Kmart employees regarding Fleming relationship	1.3
Roy, B.	4/8/02	79	Review fee arrangement in Fleming contract for cost assumptions on Fleming and Kmart side	1.2

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Roy, B.	4/8/02	79	Review Fleming financial statements and recent press releases to understand company's perspective on impact of store closings and potential loss of Kmart business	0.9
Schwab, P.	4/8/02	79	Review memo to J. Adamson re: ROTO	0.5
Sweig, D.	4/8/02	79	Update call with S. Johnson re: case issues and SKU rationalization project	0.6
Sweig, D.	4/8/02	79	Call with A. Pollock regarding weekly merchandising meeting	0.6
Sweig, D.	4/8/02	79	Conference call with W. Levy and P. Black of Kurt Salmon and Associates, re: operating and merchandising issues at the request of J. Adamson and J. Day	0.8
Swcig, D.	4/8/02	79	Discussion and analysis with D. Filler regarding due diligence sessions	0.4
Swcig, D.	4/8/02	79	Numerous conference calls with D. Filler, A. Pollock and A. Hsu regarding upcoming ROTO meeting, Fleming contract issues with respect to short shipments and invoicing, supply chain and logistics on top selling items	1.7
Sweig, D.	4/8/02	79	Preparation for meeting session with B. Firment and D. Marsico - Discussion with D. Filler and A. Pollock	0.7
Choquette, A.	4/9/02	79	Analysis of GMM inventory cost average for 2002	1.3
Filler, D.	4/9/02	79	Team debrief on Fleming matters and next steps	0.5
Filler, D.	4/9/02	79	Conversation with D. Sweig and A. Pollock regarding strategy for upcoming ROTO meeting	1.8

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<u>NAME</u>	<u>DATE</u>	<u>PCD</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
Filler, D.	4/9/02	79	Discussion with B. Roy regarding Fleming analysis and work plan	0.5
Filler, D.	4/9/02	79	Engagement team call regarding BOD meeting, meeting with K. Kress and Tuchman as well as various other issues in advance of upcoming joint Committee meeting	1.7
Filler, D.	4/9/02	79	Working session with A. Pollock regarding strategy for ROTO meeting and EYCF's involvement	1.8
Hsu, A.	4/9/02	79	Continuc to review and manipulate of top store report for 1999, 2000, 2001 and YTD 2002 provided by D. Pasato	0.9
Hsu, A.	4/9/02	79	Development of information and schedules in preparation of ROTO meeting	1.4
Hsu, A.	4/9/02	79	Engagement team call regarding BOD meeting, meeting with K. Kress and Tuchman as well as various other issues in advance of upcoming joint Committee meeting	1.7
Hsu, A.	4/9/02	79	Meeting coordination for SKU rationalization	0.6
Hsu, A.	4/9/02	79	Review and manipulation of top 50 store report for 1999, 2000, 2001 and YTD 2002 provided by D. Pasato	1.5
Johnson, S.	4/9/02	79	Team debrief on Fleming matters and next steps	0.7
Johnson, S.	4/9/02	79	Review of current state of Fleming information and relationship status	2.4
Johnson, S.	4/9/02	79	Review of information/strategy for ROTO meeting	1.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	4/9/02	79	Conversation with D. Sweig and D. Filler re: strategy for upcoming ROTO meeting	1.8
Pollock, A.	4/9/02	79	Draft of Meeting Summary and fax to D. Sweig	0.4
Pollock, A.	4/9/02	79	Engagement team call regarding BOD meeting, meeting with K. Kress and Tuchman as well as various other issues in advance of upcoming joint Committee meeting	1.7
Pollock, A.	4/9/02	79	Financial analysis of Kmart Divisional marketing performance in preparation of ROTO meeting	2.0
Pollock, A.	4/9/02	79	Working session with D. Filler regarding strategy for ROTO meeting and EYCF's involvement	1.8
Roy, B.	4/9/02	79	Team debrief on Fleming matters and next steps	0.7
Roy, B.	4/9/02	79	Analyze and review wholesaler cost analysis received from D. Coopridcr	0.4
Roy, B.	4/9/02	79	Discussion with D. Filler regarding Fleming analysis and work plan	0.5
Roy, B.	4/9/02	79	Prepare summary notes of meeting with D. Coopridcr regarding Fleming contract and performance to date	0.6
Roy, B.	4/9/02	79	Review and analyze unit integrity and Big Four project information	0.9
Roy, B.	4/9/02	79	Review findings regarding Fleming and agree on next interviews and data to collect	0.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Roy, B.	4/9/02	79	Review letters from D. Coopridcr to Fleming regarding fee increase requests	0.8
Sweig, D.	4/9/02	79	Conversation with A. Pollock and D. Filler re: strategy for upcoming ROTO meeting	1.8
Sweig, D.	4/9/02	79	Engagement team call regarding BOD meeting, meeting with K. Kress and Tuchman as well as various other issues in advance of upcoming joint Committee meeting	1.7
Sweig, D.	4/9/02	79	Meeting with Tuchman, K. Kress, Cohen and Morgan of Dresner Kleinwort Wasserstein regarding operating issues and the role of brands in the merchandise mix, review of possible brands and related cost/benefit analyses	2.5
Filler, D.	4/10/02	79	Analysis of prior ROTO studies and reports	1.6
Filler, D.	4/10/02	79	Preparation of interview template for GMM due diligence sessions	1.9
Hsu, A.	4/10/02	79	Meeting with S. Johnson on update to work plan and next action steps re: SKU rationalization of Fleming and non-Fleming products	0.5
Hsu, A.	4/10/02	79	Develop query for 500 non-Fleming SKUS for 1999, 2000, 2001 and YTD 2002 by GMM and by division	1.6
Hsu, A.	4/10/02	79	Develop query for top 500 non-Fleming SKUS for 1999, 2000, 2001 and YTD 2002	0.8
Hsu, A.	4/10/02	79	Develop ranking and build Access database for top 500 items	1.1
Hsu, A.	4/10/02	79	Review and manipulation of top 150 SKUs report for 1999, 2000, 2001 and YTD 2002	1.7

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NAME	DATE	PCD	DESCRIPTION	HOURS
Johnson, S.	4/10/02	79	Meeting with A. Hsu on update to work plan and next action steps re: SKU rationalization of Fleming and non-Fleming products	0.5
Johnson, S.	4/10/02	79	Review of day's findings and project planning re: operational issues on merchandise buying	0.8
Johnson, S.	4/10/02	79	Initial ranking on categories for identification of poor performers	1.4
Pollock, A.	4/10/02	79	Review of day's findings and project planning re: operational issues on merchandise buying	0.8
Pollock, A.	4/10/02	79	Create interview template for GMM meetings	1.0
Pollock, A.	4/10/02	79	Review and Analysis of ROTO Optimization study- Part 1	1.0
Pollock, A.	4/10/02	79	Review of ROTO meeting summary	0.4
Roy, B.	4/10/02	79	Review of day's findings and project planning re: operational issues on merchandise buying	0.8
Roy, B.	4/10/02	79	Documenting comments from D. Cooper interview, identifying open items for follow-up	0.6
Roy, B.	4/10/02	79	Initial review of Fleming Project Blue analysis	1.4
Roy, B.	4/10/02	79	Interview questions and information request for meeting with D. Cooperider	0.6

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NAME	DATE	PCD	DESCRIPTION	HOURS
Roy, B.	4/10/02	79	Review and analyze Fleming historical shipments in 2002 by category	0.4
Filler, D.	4/11/02	79	Conference call with D. Sweig and A. Pollock regarding operational issues impacting merchandise buying, ROTO production and 1995 Anderson report on ROTO management	1.3
Filler, D.	4/11/02	79	Review and analysis of Arthur Anderson ROTO study performed in 1995	0.6
Filler, D.	4/11/02	79	Team call regarding Creditor Committee meetings, Fleming analysis, SKU project and ROTO due diligence sessions	1.2
Filler, D.	4/11/02	79	Working session with A. Pollock regarding notes and findings from due diligence sessions with GMMs and other meetings	0.7
Grivetti, J.	4/11/02	79	Team call regarding Creditor Committee meetings, Fleming analysis, SKU project and ROTO due diligence sessions	1.2
Hsu, A.	4/11/02	79	Review and analysis of new documents from S. Johnson's top 300 SKU meeting with K. Jelinek	2.0
Johnson, S.	4/11/02	79	Preparation and analysis for SKU meeting	1.0
Johnson, S.	4/11/02	79	Review and analysis of new documents from Top 300 item meeting	2.4
Johnson, S.	4/11/02	79	Store visit regarding Fleming audit and new staffing model	2.5
Pollock, A.	4/11/02	79	Conference call with D. Sweig and D. Filler regarding operational issues impacting merchandise buying, ROTO production and 1995 Anderson report on ROTO management	1.3

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	4/11/02	79	Review and Analysis of ROTO Optimization study- Part 2	0.8
Pollock, A.	4/11/02	79	Working session with D. Filler regarding notes and findings from due diligence sessions with GMMs and other meetings	0.7
Roy, B.	4/11/02	79	Preparation of information requests for inventory, replenishment, and Fleming performance metrics	0.7
Roy, B.	4/11/02	79	Prepare summaries of conversations with K. Jelinek, T. Dill, and M. Frank	1.2
Roy, B.	4/11/02	79	Research into contract assumption options for Fleming	0.3
Roy, B.	4/11/02	79	Review and analysis of Fleming order fill performance information, audit results, staff planning adjustments	1.4
Sweig, D.	4/11/02	79	Conference call with A. Pollock and D. Filler regarding operational issues impacting merchandise buying, ROTO production and 1995 Anderson report on ROTO management	1.3
Choquette, A.	4/12/02	79	Consignment contract review of Ridco and M Fabrikant re: expiration of contract	1.1
Grivetti, J.	4/12/02	79	Review and analyze Penske closing information	0.5
Johnson, S.	4/12/02	79	Meeting with Noska on potential of KDI and other measurement tools	1.1
Johnson, S.	4/12/02	79	Discussion with A. Pollock on progress to date and the development of a formal work plan re: Strategy projects	1.2

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	4/12/02	79	Preparation of meeting notes, development of summary conclusions, and update of work plan for following week	1.9
Roy, B.	4/12/02	79	Review and analyze CSC Food Distribution Analysis and findings	1.4
Roy, B.	4/12/02	79	Review Fleming Expense/Logistics Fee Review	0.7
Roy, B.	4/12/02	79	Review Kmart internal Food Distribution analysis	1.6
Pollock, A.	4/14/02	79	Discussion with S. Johnson on progress to date and the development of a formal work plan re: Strategy projects	1.2
Sw eig, D.	4/14/02	79	Review of 1995 Anderson study on ROTO productivity	1.3
Hsu, A.	4/15/02	79	Develop query on Workbench to run historical sales of Kraft SKUs and learn how to import masterlink file into Workbench	1.2
Hsu, A.	4/15/02	79	Update to SKU project workplan	0.4
Johnson, S.	4/15/02	79	Preparation of schedules and preliminary findings related to SKU data analysis	1.8
Johnson, S.	4/15/02	79	Work on determination and analysis of categories by volume/sales	1.4
Pollock, A.	4/15/02	79	Agenda development for Tuesday ROTO meeting	0.7

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NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	4/15/02	79	Development of ROTO performance review matrix	1.9
Pollock, A.	4/15/02	79	Update and modify ROTO performance and review matrix model	1.9
Pollock, A.	4/15/02	79	Work with D. Sweig on cost per cut analyses, calls with Meridien regarding same as well as related issues on production costs	1.3
Pollock, A.	4/15/02	79	Work with D. Sweig on development of weekly ROTO productivity analysis	1.1
Pollock, A.	4/15/02	79	Work with D. Sweig on ROTO productivity analysis, discussions regarding 1995 Anderson study, state of completion, tracking of metrics, market basket linkages and consumer issues	1.8
Roy, B.	4/15/02	79	Plan meetings and information requests for week ahead re: Fleming Project	0.8
Roy, B.	4/15/02	79	Continued review of CSC analysis on Food Distribution	2.3
Roy, B.	4/15/02	79	Prepare summary of findings related to Fleming issues	1.8
Sweig, D.	4/15/02	79	Calls with K. Kress and R. Miller from DKW regarding strategic issues, NY meetings and exclusivity issues	0.8
Sweig, D.	4/15/02	79	Work with A. Pollock on cost per cut analyses, calls with Meridien regarding same as well as related issues on production costs	1.3
Sweig, D.	4/15/02	79	Work with A. Pollock on development of weekly ROTO productivity analysis	1.1

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NAME	DATE	PCD	DESCRIPTION	HOURS
Swig, D.	4/15/02	79	Work with A. Pollock on ROTO productivity analysis, discussions regarding 1995 Anderson study, state of completion, tracking of metrics, market basket linkages and consumer issues	1.8
Choquette, A.	4/16/02	79	Analysis of ad cost per item in ROTO for week 9	1.6
Choquette, A.	4/16/02	79	Analysis of GM% by product in ROTO for week 9	1.8
Hsu, A.	4/16/02	79	Prepare listing of stores, ranking in quartiles by revenue and margin for the historical period. Tie store listing to selling square footage and management	1.3
Johnson, S.	4/16/02	79	Set follow-up meetings with N. Sinha re: top inventory items information	0.2
Johnson, S.	4/16/02	79	Meeting with D. Coopridier on SKU rationalization	0.9
Johnson, S.	4/16/02	79	Write-up of meetings from 4/12 and 4/15	1.3
Pollock, A.	4/16/02	79	Update and modify ROTO performance and review matrix model	1.6
Roy, B.	4/16/02	79	Discussions regarding ROTO, SKU rationalization, and Fleming	1.8
Roy, B.	4/16/02	79	Prepare information request and question document based on reviews of CSC document, internal Food Distribution analysis	0.7
Roy, B.	4/16/02	79	Re-examined CSC financial analysis summary to confirm that errors are present	0.4

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 FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

NAME	DATE	PCD	DESCRIPTION	HOURS
Roy, B.	4/16/02	79	Review CSC and internal analysis regarding cost savings	1.7
Roy, B.	4/16/02	79	Review of Fleming contract terms for performance levels	0.4
Roy, B.	4/16/02	79	Review of Fleming performance information from T. Dill	0.9
Roy, B.	4/16/02	79	Update weekly summary of Fleming status based on C. Kearse meeting	0.6
Pollock, A.	4/17/02	79	Review and Analysis of ROTO Check-off process and improvements	1.9
Pollock, A.	4/17/02	79	Modification of ROTO project workplan and development of next action steps	1.2
Roy, B.	4/17/02	79	Further analysis re: Fleming and write-up of preliminary findings to date	2.2
Roy, B.	4/17/02	79	Preparation for meeting with J. Schoenfeld re: Fleming contract	0.3
Roy, B.	4/17/02	79	Prepare information request for meeting with D. Coopriker on 4/18	0.8
Hsu, A.	4/18/02	79	Discussion on top 300 SKUs strategy and recommendation for changes on store testing process for new staffing model	1.2
Johnson, S.	4/18/02	79	Discussion on recommendation for changes on store testing process	1.2

Exhibit C

**KMART CORPORATION
 ERNST & YOUNG CORPORATE FINANCE LLC
 SUMMARY OF HOURLY DETAIL BY PROJECT CODE
 FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

NAME	DATE	PCD	DESCRIPTION	HOURS
Pollock, A.	4/18/02	79	Review and analysis of Meridien ROTO Circulation Study presentation	2.9
Pollock, A.	4/18/02	79	Review and analysis of Newspaper Association Service (NAS) pre-print presentation	2.7
Pollock, A.	4/19/02	79	Review regarding strategic plan	1.2
		79 Total		399.6
		Grand Total		2803.9

Exhibit D

**KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF EXPENSES BY PROFESSIONAL
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

NAME	DATE	MEALS	COACH AIRFARE	TAXI/ CAR RENTAL	LODGING	RESEARCH	OTHER	TOTAL
Abdul, S.	2/25/2002	\$ -	\$ 152	\$ 32	\$ -	\$ -	\$ -	\$ 184
Abdul, S.	2/28/2002	43	-	-	-	-	-	43
Abdul, S.	3/1/2002	-	182	264	873	-	-	1,319
Abdul, S.	3/4/2002	-	335	264	214	-	-	813
Abdul, S.	3/5/2002	-	199	-	-	-	-	199
Abdul, S.	3/6/2002	-	-	40	427	-	157	624
Abdul, S.	3/8/2002	-	-	32	-	-	-	32
Abdul, S.	3/11/2002	88	724	32	-	-	-	844
Abdul, S.	3/14/2002	51	-	-	-	-	-	51
Abdul, S.	3/15/2002	-	-	260	776	-	-	1,036
Abdul, S.	3/18/2002	33	-	32	-	-	-	65
Abdul, S.	3/20/2002	39	-	-	-	-	-	39
Abdul, S.	3/21/2002	-	100	90	576	-	-	766
Abdul, S.	3/22/2002	-	199	235	-	-	-	434
Abdul, S.	3/25/2002	-	-	32	-	-	-	32
Abdul, S.	3/27/2002	-	-	148	384	-	-	532
Abdul, S.	4/1/2002	205	90	32	-	-	-	327
Abdul, S.	4/3/2002	31	-	32	-	-	-	63
Abdul, S.	4/5/2002	-	-	265	779	-	-	1,044
Abdul, S.	4/8/2002	92	702	32	796	-	-	1,622
Abdul, S.	4/12/2002	-	-	32	-	-	-	32
Abdul, S.	4/15/2002	-	-	32	576	-	-	608
Abdul, S.	4/16/2002	22	-	-	-	-	-	22
Abdul, S.	4/18/2002	-	230	226	-	-	-	456
Chase, K.	3/18/2002	-	-	80	192	-	-	272
Chase, K.	3/19/2002	53	-	-	192	-	-	245
Chase, K.	3/20/2002	-	-	-	192	-	-	192
Chase, K.	3/21/2002	-	-	80	-	-	-	80
Choquette, A.	2/19/2002	-	-	23	-	-	-	23
Choquette, A.	2/21/2002	-	-	15	-	-	-	15
Choquette, A.	4/8/2002	-	304	248	202	-	-	754
Choquette, A.	4/9/2002	-	-	-	202	-	-	202
Choquette, A.	4/10/2002	167	-	-	202	-	-	369
Choquette, A.	4/11/2002	-	-	-	202	-	-	202
Choquette, A.	4/12/2002	-	-	32	-	-	-	32
Choquette, A.	4/15/2002	-	319	65	202	-	-	586
Choquette, A.	4/16/2002	-	-	-	202	-	-	202
Choquette, A.	4/17/2002	52	-	-	202	-	-	254
Choquette, A.	4/18/2002	-	-	-	202	-	-	202
Choquette, A.	4/19/2002	87	-	73	-	-	-	160
Choquette, A.	4/22/2002	-	-	-	-	-	60	60
Choquette, A.	4/24/2002	-	-	-	-	-	14	14
Filler, D.	2/20/2002	27	314	-	192	-	-	533
Filler, D.	2/21/2002	-	-	-	192	-	-	192
Filler, D.	2/25/2002	-	335	171	192	-	-	698
Filler, D.	2/26/2002	32	-	-	192	-	-	224
Filler, D.	2/27/2002	-	-	-	192	-	-	192
Filler, D.	2/28/2002	-	-	-	192	-	-	192
Filler, D.	3/1/2002	-	-	27	-	-	-	27
Filler, D.	3/4/2002	-	378	28	-	-	-	406
Filler, D.	3/8/2002	-	-	27	945	-	-	972
Filler, D.	3/9/2002	-	-	12	-	-	-	12
Filler, D.	3/11/2002	-	362	28	-	-	-	390
Filler, D.	3/12/2002	4	-	-	-	-	-	4
Filler, D.	3/13/2002	55	-	-	-	-	-	55
Filler, D.	3/14/2002	5	-	-	-	-	-	5

Exhibit D

**KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF EXPENSES BY PROFESSIONAL
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

NAME	DATE	MEALS	COACH AIRFARE	TAXI/ CAR RENTAL	LODGING	RESEARCH	OTHER	TOTAL
Filler, D.	3/15/2002	4	-	221	701	-	-	926
Filler, D.	3/18/2002	-	-	24	-	-	-	24
Filler, D.	3/19/2002	-	-	14	-	-	-	14
Filler, D.	3/20/2002	-	286	27	-	-	-	313
Filler, D.	3/21/2002	44	-	-	-	-	-	44
Filler, D.	3/22/2002	4	-	-	350	-	-	354
Filler, D.	3/24/2002	-	-	111	-	-	-	111
Filler, D.	3/25/2002	29	-	7	-	-	-	36
Filler, D.	3/26/2002	303	-	7	-	-	-	310
Filler, D.	3/27/2002	24	-	7	-	-	-	31
Filler, D.	3/28/2002	26	-	7	-	-	-	33
Filler, D.	3/29/2002	-	-	116	766	-	-	882
Filler, D.	4/1/2002	-	103	-	-	-	-	103
Filler, D.	4/1/2002	-	-	28	-	-	-	28
Filler, D.	4/1/2002	-	-	-	192	-	-	192
Filler, D.	4/2/2002	-	-	-	192	-	-	192
Filler, D.	4/3/2002	-	-	-	192	-	-	192
Filler, D.	4/4/2002	-	-	-	192	-	-	192
Filler, D.	4/5/2002	-	-	232	-	-	-	232
Filler, D.	4/8/2002	-	450	-	-	-	-	450
Filler, D.	4/8/2002	-	-	-	180	-	-	180
Filler, D.	4/8/2002	25	-	-	-	-	-	25
Filler, D.	4/9/2002	-	-	-	180	-	-	180
Filler, D.	4/10/2002	-	-	-	180	-	-	180
Filler, D.	4/10/2002	13	-	-	-	-	-	13
Filler, D.	4/11/2002	-	-	26	-	-	-	26
Filler, D.	4/11/2002	-	-	179	-	-	-	179
Filler, D.	4/12/2002	-	-	16	-	-	-	16
Filler, D.	4/29/2002	-	-	-	-	-	75	75
Filler, D.	5/9/2002	-	-	-	-	-	132	132
Flowers, M.	2/25/2002	18	-	88	202	3	-	311
Flowers, M.	2/26/2002	79	-	5	202	2	-	288
Flowers, M.	2/27/2002	29	-	5	202	2	-	238
Flowers, M.	2/28/2002	19	-	5	202	2	-	228
Flowers, M.	3/1/2002	7	-	88	-	-	2	97
Flowers, M.	3/5/2002	7	-	23	236	-	32	298
Flowers, M.	3/6/2002	19	-	-	236	-	2	257
Flowers, M.	3/7/2002	7	-	-	236	-	2	245
Flowers, M.	3/8/2002	17	-	223	-	-	12	252
Flowers, M.	3/12/2002	146	-	24	192	-	2	364
Flowers, M.	3/13/2002	7	-	-	192	-	3	202
Flowers, M.	3/14/2002	47	-	-	192	-	2	241
Flowers, M.	3/15/2002	17	-	223	-	-	12	252
Flowers, M.	3/19/2002	-	-	6	-	-	-	6
Flowers, M.	3/20/2002	7	-	-	192	-	3	202
Flowers, M.	3/21/2002	47	-	-	192	-	2	241
Flowers, M.	3/22/2002	24	-	224	-	-	2	250
Flowers, M.	3/26/2002	42	-	25	180	-	2	249
Flowers, M.	3/27/2002	7	-	-	180	-	3	190
Flowers, M.	3/28/2002	25	-	25	-	-	2	52
Flowers, M.	3/29/2002	-	-	200	-	-	-	200
Flowers, M.	4/2/2002	7	25	193	-	-	60	285
Flowers, M.	4/3/2002	24	-	-	-	-	2	26
Flowers, M.	4/4/2002	7	17	193	-	-	2	219
Flowers, M.	4/5/2002	24	225	-	-	-	2	251
Gargiulo, R.	3/18/2002	-	-	40	-	-	-	40

Exhibit D

KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF EXPENSES BY PROFESSIONAL
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002

<u>NAME</u>	<u>DATE</u>	<u>MEALS</u>	<u>COACH AIRFARE</u>	<u>TAXI/ CAR RENTAL</u>	<u>LODGING</u>	<u>RESEARCH</u>	<u>OTHER</u>	<u>TOTAL</u>
Grivetti, J.	3/4/2002	-	304	221	237	-	-	762
Grivetti, J.	3/5/2002	12	-	-	237	-	-	249
Grivetti, J.	3/6/2002	13	-	-	237	-	-	250
Grivetti, J.	3/7/2002	-	-	-	237	-	-	237
Grivetti, J.	3/8/2002	14	230	128	-	-	-	372
Grivetti, J.	3/11/2002	-	378	-	176	-	-	554
Grivetti, J.	3/12/2002	21	-	-	176	-	-	197
Grivetti, J.	3/13/2002	-	-	-	176	-	-	176
Grivetti, J.	3/14/2002	13	-	-	176	-	-	189
Grivetti, J.	3/15/2002	22	914	128	-	-	-	1,064
Grivetti, J.	3/18/2002	-	-	-	176	-	-	176
Grivetti, J.	3/19/2002	70	-	-	176	-	-	246
Grivetti, J.	3/20/2002	10	-	-	176	-	-	186
Grivetti, J.	3/21/2002	8	-	115	-	-	-	123
Grivetti, J.	3/25/2002	70	-	12	193	-	-	275
Grivetti, J.	3/26/2002	15	-	-	193	-	-	208
Grivetti, J.	3/27/2002	-	-	70	-	-	-	70
Grivetti, J.	4/1/2002	-	-	-	193	-	-	193
Grivetti, J.	4/1/2002	12	-	-	-	-	-	12
Grivetti, J.	4/1/2002	-	127	-	-	-	-	127
Grivetti, J.	4/2/2002	-	-	-	193	-	-	193
Grivetti, J.	4/2/2002	-	-	-	228	-	-	228
Grivetti, J.	4/2/2002	-	-	-	-	-	88	88
Grivetti, J.	4/2/2002	10	-	-	-	-	-	10
Grivetti, J.	4/3/2002	-	-	-	193	-	-	193
Grivetti, J.	4/3/2002	22	-	-	-	-	-	22
Grivetti, J.	4/4/2002	-	-	-	193	-	-	193
Grivetti, J.	4/5/2002	-	-	12	-	-	-	12
Grivetti, J.	4/5/2002	-	-	1	-	-	-	1
Grivetti, J.	4/5/2002	-	-	106	-	-	-	106
Grivetti, J.	4/5/2002	22	-	-	-	-	-	22
Grivetti, J.	4/5/2002	19	-	-	-	-	-	19
Grivetti, J.	4/5/2002	-	387	-	-	-	-	387
Grivetti, J.	4/8/2002	-	-	-	193	-	-	193
Grivetti, J.	4/8/2002	-	220	-	-	-	-	220
Grivetti, J.	4/8/2002	-	103	-	-	-	-	103
Grivetti, J.	4/8/2002	-	51	-	-	-	-	51
Grivetti, J.	4/8/2002	8	-	-	-	-	-	8
Grivetti, J.	4/9/2002	-	-	-	193	-	-	193
Grivetti, J.	4/10/2002	-	-	-	193	-	-	193
Grivetti, J.	4/10/2002	10	-	-	-	-	-	10
Grivetti, J.	4/11/2002	-	-	92	-	-	-	92
Grivetti, J.	4/11/2002	-	-	13	-	-	-	13
Grivetti, J.	4/11/2002	9	-	-	-	-	-	9
Grivetti, J.	4/15/2002	-	546	-	-	-	-	546
Grivetti, J.	4/15/2002	-	-	84	-	-	-	84
Grivetti, J.	4/15/2002	-	-	-	193	-	-	193
Grivetti, J.	4/15/2002	37	-	-	-	-	-	37
Grivetti, J.	4/16/2002	-	-	-	193	-	-	193
Grivetti, J.	4/16/2002	6	-	-	-	-	-	6
Grivetti, J.	4/16/2002	-	-	-	-	-	72	72
Grivetti, J.	4/17/2002	-	-	-	193	-	-	193
Grivetti, J.	4/17/2002	25	-	-	-	-	-	25
Grivetti, J.	4/17/2002	42	-	-	-	-	-	42
Grivetti, J.	4/18/2002	-	-	-	193	-	-	193
Grivetti, J.	4/18/2002	290	-	-	-	-	-	290

Exhibit D

KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF EXPENSES BY PROFESSIONAL
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002

NAME	DATE	MEALS	COACH AIRFARE	TAXI/ CAR RENTAL	LODGING	RESEARCH	OTHER	TOTAL
Grivetti, J.	4/19/2002	-	-	115	-	-	-	115
Grivetti, J.	4/19/2002	-	-	13	-	-	-	13
Grivetti, J.	4/19/2002	8	-	-	-	-	-	8
Grivetti, J.	4/28/2002	-	-	-	-	-	42	42
Horton, N.	3/12/2002	-	995	75	175	-	-	1,245
Horton, N.	3/13/2002	5	-	-	175	-	10	190
Horton, N.	3/14/2002	-	-	100	-	-	-	100
Horton, N.	4/1/2002	-	-	39	-	-	-	39
Horton, N.	4/2/2002	-	-	85	-	-	-	85
Horton, N.	4/2/2002	-	437	-	-	-	-	437
Horton, N.	4/2/2002	-	-	-	192	-	-	192
Horton, N.	4/3/2002	-	-	-	192	-	-	192
Horton, N.	4/3/2002	64	-	-	-	-	-	64
Horton, N.	4/3/2002	4	-	-	-	-	-	4
Horton, N.	4/4/2002	-	-	-	192	-	-	192
Horton, N.	4/4/2002	4	-	-	-	-	-	4
Horton, N.	4/5/2002	4	-	-	-	-	-	4
Horton, N.	4/5/2002	-	-	24	-	-	-	24
Horton, N.	4/8/2002	-	733	-	-	-	-	733
Horton, N.	4/8/2002	-	-	-	225	-	-	225
Horton, N.	4/8/2002	-	-	62	-	-	-	62
Horton, N.	4/9/2002	-	-	-	224	-	-	224
Horton, N.	4/10/2002	-	-	-	225	-	-	225
Horton, N.	4/11/2002	-	-	24	-	-	-	24
Horton, N.	4/15/2002	-	621	-	-	-	-	621
Horton, N.	4/15/2002	-	-	80	-	-	-	80
Horton, N.	4/15/2002	-	-	65	-	-	-	65
Horton, N.	4/15/2002	-	-	-	225	-	-	225
Horton, N.	4/16/2002	-	-	-	225	-	-	225
Horton, N.	4/17/2002	-	-	-	225	-	-	225
Horton, N.	4/18/2002	3	-	-	-	-	-	3
Horton, N.	4/18/2002	-	-	75	-	-	-	75
Hsu, A.	3/3/2002	-	-	12	-	-	-	12
Hsu, A.	3/4/2002	5	210	117	236	-	-	568
Hsu, A.	3/5/2002	83	-	-	236	-	-	319
Hsu, A.	3/6/2002	78	-	-	236	-	-	314
Hsu, A.	3/7/2002	-	-	-	236	-	-	236
Hsu, A.	3/8/2002	-	152	37	-	-	-	189
Hsu, A.	3/11/2002	5	362	35	175	-	-	577
Hsu, A.	3/12/2002	31	-	-	175	-	-	206
Hsu, A.	3/13/2002	17	-	-	175	-	-	192
Hsu, A.	3/14/2002	-	-	-	175	-	-	175
Hsu, A.	3/15/2002	10	-	37	-	-	-	47
Hsu, A.	3/18/2002	12	138	35	192	-	-	377
Hsu, A.	3/19/2002	-	-	-	192	-	-	192
Hsu, A.	3/20/2002	-	-	-	192	-	-	192
Hsu, A.	3/21/2002	-	-	-	192	-	-	192
Hsu, A.	3/22/2002	-	-	37	-	-	-	37
Hsu, A.	3/25/2002	59	382	35	192	-	-	668
Hsu, A.	3/26/2002	21	-	-	192	-	-	213
Hsu, A.	3/27/2002	-	-	-	192	-	-	192
Hsu, A.	3/28/2002	-	152	35	-	-	-	187
Hsu, A.	4/1/2002	10	103	35	192	-	-	340
Hsu, A.	4/2/2002	-	-	-	192	-	-	192
Hsu, A.	4/3/2002	-	-	-	192	-	-	192
Hsu, A.	4/4/2002	-	-	-	192	-	-	192

Exhibit D

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ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF EXPENSES BY PROFESSIONAL
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

NAME	DATE	MEALS	COACH AIRFARE	TAXI/ CAR RENTAL	LODGING	RESEARCH	OTHER	TOTAL
Hsu, A.	4/5/2002	-	-	257	-	-	-	257
Hsu, A.	4/8/2002	36	387	34	192	-	-	649
Hsu, A.	4/9/2002	207	-	-	192	-	-	400
Hsu, A.	4/10/2002	-	-	-	192	-	-	192
Hsu, A.	4/11/2002	-	-	36	-	-	-	36
Hsu, A.	4/12/2002	-	-	223	-	-	89	312
Hsu, A.	4/15/2002	-	319	35	192	-	-	546
Hsu, A.	4/16/2002	-	-	-	192	-	-	192
Hsu, A.	4/17/2002	-	-	-	192	-	-	192
Hsu, A.	4/18/2002	-	-	-	192	-	-	192
Hsu, A.	4/19/2002	-	-	260	-	-	35	295
Hsu, A.	4/22/2002	-	199	-	-	-	89	288
Johnson, S.	3/19/2002	-	313	85	-	-	-	398
Johnson, S.	3/22/2002	-	660	25	576	-	-	1,261
Johnson, S.	3/24/2002	-	-	84	-	-	-	84
Johnson, S.	3/27/2002	186	-	-	-	-	-	186
Johnson, S.	3/28/2002	-	257	39	819	-	-	1,115
Johnson, S.	3/31/2002	-	-	80	-	-	-	80
Johnson, S.	4/2/2002	204	-	-	-	-	-	204
Johnson, S.	4/5/2002	-	-	-	961	-	-	961
Johnson, S.	4/5/2002	-	128	-	-	-	-	128
Johnson, S.	4/5/2002	-	-	-	-	-	43	43
Johnson, S.	4/7/2002	-	-	85	-	-	-	85
Johnson, S.	4/8/2002	-	-	5	-	-	-	5
Johnson, S.	4/8/2002	17	-	-	-	-	-	17
Johnson, S.	4/10/2002	-	-	-	591	-	-	591
Johnson, S.	4/10/2002	-	-	-	-	-	62	62
Johnson, S.	4/11/2002	19	-	-	-	-	-	19
Johnson, S.	4/11/2002	126	-	-	-	-	-	126
Johnson, S.	4/12/2002	-	-	-	384	-	-	384
Johnson, S.	4/12/2002	-	-	-	-	-	40	40
Johnson, S.	4/15/2002	-	-	5	-	-	-	5
Johnson, S.	4/15/2002	-	236	-	-	-	-	236
Johnson, S.	4/18/2002	149	-	-	-	-	-	149
Johnson, S.	4/18/2002	-	-	80	-	-	-	80
Johnson, S.	4/19/2002	-	-	-	-	-	43	43
Johnson, S.	4/19/2002	-	-	-	990	-	-	990
Pollock, A.	3/11/2002	-	554	18	-	-	-	572
Pollock, A.	3/12/2002	38	-	-	175	-	-	213
Pollock, A.	3/13/2002	16	-	-	175	-	-	191
Pollock, A.	3/14/2002	6	80	-	175	-	-	261
Pollock, A.	3/15/2002	9	-	50	175	-	4	238
Pollock, A.	3/17/2002	-	241	128	-	-	2	371
Pollock, A.	3/18/2002	13	-	-	-	-	-	13
Pollock, A.	3/19/2002	12	98	40	458	-	-	608
Pollock, A.	3/20/2002	4	-	-	-	-	-	4
Pollock, A.	3/21/2002	34	-	-	-	-	-	34
Pollock, A.	3/22/2002	5	593	201	526	-	-	1,325
Pollock, A.	3/24/2002	-	626	93	-	-	-	719
Pollock, A.	3/25/2002	25	-	-	-	-	-	25
Pollock, A.	3/27/2002	40	-	-	-	-	-	40
Pollock, A.	3/28/2002	14	830	18	809	-	-	1,671
Pollock, A.	4/1/2002	-	734	-	-	-	-	734
Pollock, A.	4/1/2002	8	-	-	-	-	-	8
Pollock, A.	4/1/2002	-	-	50	-	-	-	50
Pollock, A.	4/1/2002	-	-	75	-	-	-	75

Exhibit D

KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF EXPENSES BY PROFESSIONAL
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002

NAME	DATE	MEALS	COACH AIRFARE	TAXI/ CAR RENTAL	LODGING	RESEARCHII	OTHER	TOTAL
Pollock, A.	4/2/2002	8	-	-	-	-	-	8
Pollock, A.	4/3/2002	15	-	-	-	-	-	15
Pollock, A.	4/3/2002	2	-	-	-	-	-	2
Pollock, A.	4/4/2002	291	-	-	-	-	-	291
Pollock, A.	4/4/2002	5	-	-	-	-	-	5
Pollock, A.	4/5/2002	-	-	52	-	-	-	52
Pollock, A.	4/5/2002	-	-	-	768	-	-	768
Pollock, A.	4/7/2002	-	888	-	-	-	-	888
Pollock, A.	4/7/2002	16	-	-	-	-	-	16
Pollock, A.	4/7/2002	-	-	18	-	-	-	18
Pollock, A.	4/7/2002	-	-	80	-	-	-	80
Pollock, A.	4/8/2002	15	-	-	-	-	-	15
Pollock, A.	4/9/2002	17	-	-	-	-	-	17
Pollock, A.	4/12/2002	-	593	-	-	-	-	593
Pollock, A.	4/12/2002	-	-	18	-	-	-	18
Pollock, A.	4/12/2002	-	-	-	961	-	-	961
Pollock, A.	4/14/2002	-	669	-	-	-	-	669
Pollock, A.	4/14/2002	12	-	-	-	-	-	12
Pollock, A.	4/14/2002	-	-	52	-	-	-	52
Pollock, A.	4/14/2002	-	-	80	-	-	-	80
Pollock, A.	4/15/2002	16	-	-	-	-	-	16
Pollock, A.	4/15/2002	15	-	-	-	-	-	15
Pollock, A.	4/15/2002	-	-	-	-	-	63	63
Pollock, A.	4/16/2002	23	-	-	-	-	-	23
Pollock, A.	4/16/2002	52	-	-	-	-	-	52
Pollock, A.	4/16/2002	9	-	-	-	-	-	9
Pollock, A.	4/17/2002	18	-	-	-	-	-	18
Pollock, A.	4/18/2002	21	-	-	-	-	-	21
Pollock, A.	4/18/2002	-	-	18	-	-	-	18
Pollock, A.	4/18/2002	-	-	-	768	-	-	768
Pollock, A.	4/28/2002	-	-	-	-	-	193	193
Roy, B.	4/8/2002	21	988	51	-	-	-	1,060
Roy, B.	4/11/2002	24	-	51	577	-	-	652
Roy, B.	4/11/2002	-	-	127	-	-	-	127
Roy, B.	4/12/2002	-	-	-	-	-	6	6
Roy, B.	4/15/2002	59	982	51	-	-	-	1,092
Roy, B.	4/16/2002	35	-	-	-	-	-	35
Roy, B.	4/17/2002	290	-	-	-	-	-	290
Roy, B.	4/18/2002	-	-	51	-	-	-	51
Roy, B.	4/18/2002	22	1,449	131	675	-	6	2,283
Savron, D.	3/12/2002	5	-	-	-	-	3	8
Savron, D.	3/13/2002	59	-	-	-	-	3	62
Savron, D.	3/14/2002	16	-	-	-	-	3	19
Savron, D.	3/15/2002	7	-	169	577	-	5	758
Savron, D.	3/16/2002	-	-	-	-	-	142	142
Savron, D.	3/18/2002	49	-	-	-	-	3	52
Savron, D.	3/19/2002	8	-	-	-	-	3	11
Savron, D.	3/20/2002	72	-	-	-	-	3	75
Savron, D.	3/21/2002	31	-	25	560	-	8	624
Savron, D.	3/25/2002	39	-	24	-	-	3	66
Savron, D.	3/26/2002	8	-	-	-	-	3	11
Savron, D.	3/27/2002	8	-	-	-	-	3	11
Savron, D.	3/28/2002	8	-	3	560	-	5	576
Savron, D.	4/2/2002	64	3	-	-	-	3	70
Savron, D.	4/3/2002	30	-	-	-	-	3	33
Savron, D.	4/4/2002	35	-	-	-	-	3	38

Exhibit D

**KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF EXPENSES BY PROFESSIONAL
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002**

NAME	DATE	MEALS	COACH AIRFARE	TAXI/ CAR RENTAL	LODGING	RESEARCH	OTHER	TOTAL
Savron, D.	4/5/2002	7	25	560	-	-	-	592
Savron, D.	4/9/2002	32	29	-	-	-	3	64
Savron, D.	4/10/2002	31	-	387	-	-	4	423
Savron, D.	4/11/2002	20	816	-	-	-	-	836
Schwab, P.	2/26/2002	-	856	80	-	-	-	936
Schwab, P.	2/27/2002	-	-	-	234	-	-	234
Schwab, P.	2/28/2002	-	485	40	-	-	-	525
Schwab, P.	3/6/2002	-	382	-	-	-	-	382
Schwab, P.	3/7/2002	74	-	107	175	-	-	356
Schwab, P.	3/11/2002	-	181	47	-	-	-	228
Schwab, P.	3/12/2002	9	-	-	291	-	-	300
Schwab, P.	3/13/2002	5	-	91	235	-	-	331
Schwab, P.	3/18/2002	-	278	108	175	-	-	561
Schwab, P.	3/20/2002	17	-	92	175	-	-	284
Schwab, P.	3/25/2002	16	305	-	-	-	-	321
Schwab, P.	3/26/2002	9	-	67	192	-	-	268
Schwab, P.	3/27/2002	23	-	-	-	-	-	23
Schwab, P.	4/10/2002	-	-	40	-	-	-	40
Snethkamp, S.	3/11/2002	69	-	-	-	-	8	77
Snethkamp, S.	3/13/2002	11	-	-	-	-	-	11
Snethkamp, S.	3/14/2002	9	-	142	576	-	-	727
Snethkamp, S.	3/18/2002	68	-	70	-	-	-	138
Snethkamp, S.	3/20/2002	68	-	-	-	-	-	68
Snethkamp, S.	3/21/2002	53	-	-	576	-	14	643
Spillman, M.	2/20/2002	-	-	-	191	-	-	191
Spillman, M.	2/21/2002	30	-	275	192	-	-	497
Spillman, M.	2/25/2002	-	-	275	130	-	-	405
Spillman, M.	2/26/2002	16	-	-	130	-	-	146
Spillman, M.	2/27/2002	20	-	-	130	-	-	150
Spillman, M.	2/28/2002	12	-	-	130	-	-	142
Spillman, M.	3/5/2002	13	-	148	-	-	-	161
Sweig, D.	2/25/2002	-	-	-	-	23	-	23
Sweig, D.	2/26/2002	-	304	-	-	-	-	304
Sweig, D.	2/26/2002	38	-	149	192	-	-	379
Sweig, D.	2/27/2002	121	-	-	192	-	-	313
Sweig, D.	2/28/2002	-	-	80	-	-	-	80
Sweig, D.	3/2/2002	-	-	-	-	-	50	50
Sweig, D.	3/3/2002	-	400	-	-	-	-	400
Sweig, D.	3/4/2002	110	480	69	214	-	-	873
Sweig, D.	3/5/2002	-	-	149	-	-	-	149
Sweig, D.	3/6/2002	-	-	28	-	-	-	28
Sweig, D.	3/7/2002	399	304	149	236	-	-	1,088
Sweig, D.	3/8/2002	7	-	149	-	-	-	156
Sweig, D.	3/11/2002	47	1,427	149	175	-	-	1,797
Sweig, D.	3/12/2002	65	-	123	284	-	9	481
Sweig, D.	3/13/2002	-	-	84	-	-	-	84
Sweig, D.	3/18/2002	73	-	149	175	-	-	397
Sweig, D.	3/19/2002	292	-	-	175	-	-	467
Sweig, D.	3/20/2002	4	-	69	-	-	-	73
Sweig, D.	3/23/2002	-	410	-	-	-	-	410
Sweig, D.	3/25/2002	47	581	149	192	-	-	969
Sweig, D.	3/26/2002	43	-	-	192	-	-	235
Sweig, D.	3/27/2002	4	-	149	-	-	-	153
Sweig, D.	3/31/2002	-	-	-	-	-	19	19
Sweig, D.	4/1/2002	-	304	149	192	-	-	645
Sweig, D.	4/2/2002	3	-	-	192	-	-	195

Exhibit D

KMART CORPORATION
ERNST & YOUNG CORPORATE FINANCE LLC
SUMMARY OF EXPENSES BY PROFESSIONAL
FOR THE PERIOD FEBRUARY 18, 2002 THROUGH JUNE 30, 2002

NAME	DATE	MEALS	COACH AIRFARE	TAXI/ CAR RENTAL	LODGING	RESEARCH	OTHER	TOTAL
Sweig, D.	4/3/2002	49	-	-	192	-	-	241
Sweig, D.	4/4/2002	14	-	149	-	-	200	363
Sweig, D.	4/9/2002	65	1,482	121	283	-	51	2,002
Sweig, D.	4/10/2002	-	-	76	-	-	-	76
Sweig, D.	4/15/2002	220	410	149	202	-	-	982
Sweig, D.	4/16/2002	-	-	149	-	-	-	149
Sweig, D.	4/23/2002	-	-	19	-	-	-	19
Sweig, D.	4/23/2002	-	-	-	-	-	153	153
Van Vuren, E.	3/20/2002	103	314	115	175	-	-	707
Van Vuren, E.	3/21/2002	98	-	-	175	-	-	273
Van Vuren, E.	3/22/2002	4	-	40	-	-	-	44
Van Vuren, E.	3/24/2002	29	410	35	192	-	-	666
Van Vuren, E.	3/25/2002	50	-	-	192	-	-	242
Van Vuren, E.	3/26/2002	-	-	-	192	-	-	192
Van Vuren, E.	3/27/2002	-	-	115	-	-	-	115
<u>Administrative Expense:</u>								
Federal Express		-	-	-	-	-	81	81
Federal Express		-	-	-	-	-	25	25
Federal Express		-	-	-	-	-	172	172
TOTAL EXPENSES:		\$ 8,480	\$ 35,580	\$ 16,081	\$ 47,752	\$ 32	\$ 2,463	\$ 110,388

Via Facsimile & Overnight Delivery

April 22, 2002

Mr. James B. Adamson
Chairman & Chief Executive Officer

Mr. Ronald Hutchison
Chief Restructuring Officer
Kmart Corporation
3100 Big Beaver Road
Troy, Michigan 48084-3163

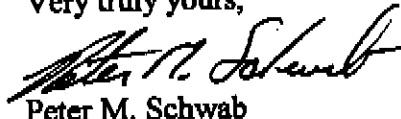
Dear Messrs. Adamson and Hutchison:

As you are aware, on February 28, 2002, Ernst & Young Corporate Finance LLC ("EYCF") was officially retained as Kmart Corporation's ("Kmart" or "the Company") financial advisor in connection with its pending Chapter 11 cases.

On April 17, 2002, we received independent requests from you both to begin transitioning most, if not all, of EYCF's services, roles and responsibilities as Kmart's financial advisor to others. Accordingly, we will begin the transition immediately, and we have ceased all other work. At the conclusion of the transition, assuming we do not continue in our role as financial advisor, we will submit our termination. We understand from outside Counsel that there is an off-site meeting next week to reassign roles and responsibilities and that this will be resolved at that time.

Please let me know if you have any questions or comments regarding the aforementioned.

Very truly yours,



Peter M. Schwab
Senior Managing Director

cc: Mr. Julian Day
Ms. Janet Kelley
Mr. Jack Butler
Mr. Robert Rosenberg
Mr. Steven Oesterle
Mr. Peter Griffith
Mr. David Sweig

Via Facsimile & Overnight Delivery

June 7, 2002

Mr. James B. Adamson
Chairman & Chief Executive Officer

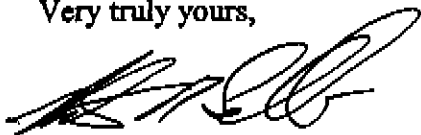
Mr. Ronald Hutchison
Chief Restructuring Officer
Kmart Corporation
3100 Big Beaver Road
Troy, Michigan 48084-3163

Dear Messrs. Adamson and Hutchison:

As you are aware, on or about April 22, 2002, Ernst & Young Corporate Finance LLC ("EYCF") notified you of our intent to resign our responsibilities as the Company's financial advisor. Pursuant to your request, we did not do so until all of our work and roles were transitioned. The transition has been completed. Therefore, please allow this to serve as EYCF's official notice of termination as Kmart's financial advisor.

Again, we wish you and the entire Kmart family the best of luck in your restructuring and please let me know if you have any questions or comments regarding the aforementioned.

Very truly yours,



Peter M. Schwab
Senior Managing Director

cc: Ms. Janet Kelley
Mr. Jack Butler
Mr. Robert Rosenberg
Mr. Steven Oesterle
Mr. Peter Griffith
Mr. David Sweig