

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

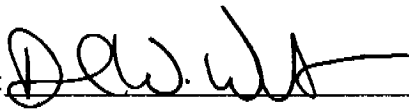
In re:	)	Chapter 11
)	
KMART CORPORATION, <u>et al.</u>,	)	Case No. 02-B02474
	)	(Jointly Administered)
)	
Debtors.	)	Honorable Susan Pierson Sonderby

NOTICE OF FILING

To: Attached Service List

PLEASE TAKE NOTICE that KPMG LLP, Accountants and Financial Advisors to the Official Committee of Unsecured Creditors, has today filed the attached **Fourth and Final Application of KPMG LLP as Accountants and Financial Advisors to the Official Committee of Unsecured Creditors for Allowance of Compensation and Reimbursement of Expenses for the Period from February 1, 2002 through May 6, 2003** with the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division, 219 South Dearborn Street, Chicago, Illinois 60604, Courtroom 642.

Dated: July 31, 2003
Chicago, Illinois

By:  _____

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COMMITTEE OF UNSECURED CREDITORS

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

In re:	)	Case No. 02-B02474
	)	(Jointly Administered)
KMART CORPORATION, <u>et al.</u> ,)	
	)	Chapter 11
)	
	)	Hon. Susan Pierson Sonderby
)	
Debtors.)	

**FOURTH AND FINAL APPLICATION OF KPMG LLP AS ACCOUNTANTS
AND FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM FEBRUARY 1, 2002 THROUGH MAY 6, 2003**

**TO THE HONORABLE SUSAN PIERSON SONDERBY,
UNITED STATES BANKRUPTCY JUDGE:**

KPMG LLP (“KPMG” or the “Applicant”), accountants and financial advisors to the Official Committee of Unsecured Creditors (the “Committee”) of Kmart Corporation and certain of its subsidiaries and affiliates which are also debtors and debtors-in-possession in the above captioned jointly administered case (collectively, “Kmart” or the “Debtors”), respectfully files this Fourth and Final Application (the “Application”) for the period from February 1, 2002 through May 6, 2003 (the “Total Fee Period”), including the period January 1, 2003 through May 6, 2003 (the “Fourth Interim Period”), pursuant to §§ 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016(a) of the Federal Rules of Bankruptcy Procedure (the

“**Bankruptcy Rules**”) and 5082-1 of the Local Bankruptcy Rules (the “**Local Rules**”).

In support of the Application, KPMG states the following:

BACKGROUND

1. This Application is made for the final award of compensation for services rendered as accountants and financial advisors to the Committee during the Total Fee Period in the amount of \$9,190,391 for 24,966.2 hours of professional services rendered by Applicant to the Committee, and reimbursement of \$713,554 in actual and necessary expenses and disbursements incurred.

2. This Application is also made for allowance of compensation for services rendered as accountants and financial advisors to the Committee during the Fourth Interim Period in the amount of \$2,740,206 for 7,363.6 hours of professional services rendered by Applicant to the Committee, and reimbursement of \$268,603 in actual and necessary expenses and disbursements incurred. Attached as Exhibit A is a fee application summary sheet as required by the Executive Office of the U.S. Trustee’s Guidelines (the “**Guidelines**”) dated March 22, 1995, as amended January 30, 1996.

3. On January 22, 2002 (the “**Petition Date**”), the Debtors filed a voluntary petition in this Court for reorganization relief under Chapter 11 of Title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors continued to operate their businesses and manage their properties as debtors-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code until May 6, 2003, the effective date of the order entered by this Court confirming the Debtors’ plan of reorganization. No trustee or examiner has been appointed in this case. None of Kmart’s international subsidiaries

located outside of the United States have filed for reorganization or insolvency protection in any jurisdiction, and each continues to operate in the ordinary course of business.

4. On January 31, 2002, the United States Trustee appointed the Official Unsecured Creditors' Committee and the Official Financial Institutions' Committee. On June 14, 2002, the United States Trustee appointed the Official Committee of Equity Holders.

5. The Debtors filed a proposed Joint Plan of Reorganization and related Disclosure Statement with the Court on January 24, 2003. The Debtors filed the First Amended Joint Plan of Reorganization (the "**Plan**") and the First Amended Disclosure Statement (the "**Disclosure Statement**") on February 25, 2003. On February 25, 2003, the Court approved the Disclosure Statement, and on April 22, 2003 the Court confirmed the Plan. The effective date of the Plan was May 6, 2003. All monthly operating reports for this case through the period ended March 26, 2003 have been filed, and the Debtors have indicated that all quarterly fees due have been paid to the U.S. Trustee.

6. This 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). Venue of the Debtors' Chapter 11 case and this Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

7. The statutory predicates for the relief sought herein are §§ 330 and 331 of the Bankruptcy Code, Rule 2016(a) of the Bankruptcy Rules and Rule 5082-1 of the Local Rules.

8. Kmart is ranked number 40 on Fortune's 2002 list of America's top 500 companies and is ranked number 104 on Fortune's 2002 Global 500 list. Kmart was the

nation's third largest discount retailer and the fourth largest general merchandise retailer during Fortune's 2002 measurement period.

9. As of the Petition Date, Kmart had approximately 240,000 associates worldwide and approximately \$5.2 billion in annual payroll and benefits. Kmart currently employs approximately 170,000 associates. Kmart has relationships with more than 4,000 vendors worldwide and is one of the country's largest purchasers of products.

10. At the Petition Date, Kmart operated approximately 2,100 stores, primarily under the Big Kmart or Kmart Supercenter format, in all 50 United States, Puerto Rico, the U.S. Virgin Islands and Guam. Kmart closed approximately 283 stores in 2002 and approximately 317 stores in 2003 during going out of business sales ("**GOB sales**") and currently operates 1,513 stores. As of the fiscal year ended January 30, 2002, Kmart had revenues of approximately \$36 billion, administered approximately \$14 billion of assets at book value and reported total liabilities of \$10 billion. As of the fiscal year ended January 29, 2003, Kmart had revenues of approximately \$30.8 billion. As of April 29, 2003, Kmart administered approximately \$6.7 billion of assets at book value and reported total liabilities of \$4.9 billion.

RETENTION AND COMPENSATION OF KPMG

11. KPMG is the U.S. member firm of KPMG International, a Swiss association. KPMG is a professional services firm with accountants and financial advisors having diverse experience and extensive knowledge in fields including accounting, taxation and bankruptcy. The Committee required assistance in analyzing accounting, financial and other information in relation to the restructuring and Chapter 11 proceeding of the Debtors. KPMG has considerable experience with rendering such

services to unsecured creditors' committees and other parties in numerous Chapter 11 cases. As such, KPMG was well qualified to perform the work required in this case.

12. On February 22, 2002, the Committee filed an application (the "**Employment Application**") for authorization to employ KPMG as its accountants and financial advisors. On March 6, 2002, this Court entered an order (the "**Employment Order**") authorizing the Committee to employ and retain KPMG as accountants and financial advisors, effective from January 31, 2002. The Employment Application and Employment Order state the terms and conditions of KPMG's employment and are incorporated herein by reference.

13. By order of the Court dated March 8, 2002, a joint fee review committee (the "**Fee Committee**") was established to review all fee applications filed and perform related duties in the Debtors' Chapter 11 cases. The Fee Committee is comprised of (i) a representative of the Office of the United States Trustee for this District; (ii) three representatives of the Debtors; and (iii) one chairperson (each, a "**Committee Representative**") for each of the Official Unsecured Creditors' Committee, the Official Financial Institutions' Committee and the Official Committee of Equity Holders (together the "**Committees**"), as designated by such Committees. The U.S. Trustee has indicated that the representative from the Official Committee of Equity Holders has resigned from the Fee Committee.

14. On March 11, 2003, a motion was filed with the Court by the Debtors' on behalf of the Fee Committee to appoint a fee examiner to review fee applications filed in the Debtors' Chapter 11 cases. The order authorizing the employment and retention of

Stuart, Maue, Mitchell & James, Ltd. (“**Stuart Maue**”) and appointing Stuart Maue as the fee examiner was entered by the Court on June 9, 2003.

15. In accordance with 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 25, 2002 (the “**Administrative Order**”), KPMG submitted its First Interim Application to the Court on June 19, 2002 for the allowance of reasonable interim compensation in the amount of \$1,299,331 for 3,489.9 hours of professional services and reimbursement of \$74,560 in actual and necessary expenses and disbursements for the period February 1, 2002 through April 30, 2002. The First Interim Application was approved by the Court in its entirety on September 19, 2002, and all amounts requested therein were paid. KPMG submitted its Second Interim Application to the Court on October 15, 2002 for the allowance of reasonable interim compensation in the amount of \$1,737,666 for 4,784.2 hours of professional services and reimbursement of \$129,365 in actual and necessary expenses and disbursements for the period May 1, 2002 through August 31, 2002. The Second Interim Application was approved by the Court on January 3, 2003, and the Debtors were ordered to pay all professionals 90% of fees and 100% of expenses, with the remaining 10% of fees to be paid upon further order of the Court. KPMG submitted its Third Interim Application to the Court on March 17, 2003, for the allowance of reasonable interim compensation in the amount of \$3,413,188 for 9,328.5 hours of professional services and reimbursement of \$241,026 in actual and necessary expenses and disbursements for the period September 1, 2002 through December 31, 2002. The Court has not yet held a hearing or otherwise ruled on the Third Interim Application. This is

KPMG's Fourth and Final Application submitted to this Court in the above captioned case. KPMG has submitted interim monthly statements to (i) the Debtors, (ii) Debtors' counsel, (iii) counsel for the Official Unsecured Creditors' Committee, (iv) counsel for the Official Financial Institutions' Committee, (v) counsel for the Official Committee of Equity Holders, (vi) counsel for the Debtors' post petition lenders, and (vii) the United States Trustee. Applicant has requested in its monthly statements payment of 90% of fees and 100% of expenses incurred during the First, Second, Third and Fourth Interim Periods and has received payments as outlined below:

	Total Fees	90% of Fees	Total Expenses	Amount Received	Balance Due
First Interim Period	\$1,299,331	\$1,169,398	\$ 74,560	\$1,373,891	\$ -
Second Interim Period	1,737,666	1,563,899	129,365	1,693,264	173,767
Third Interim Period	3,413,188	3,071,869	241,026	3,312,895	341,319
Fourth Interim Period	2,740,206	2,466,186	268,603	2,674,250	334,559
Total	\$9,190,391	\$8,271,352	\$ 713,554	\$9,054,300	\$ 849,645

16. KPMG made a voluntary reduction of \$67,604 for professional fees incurred in February 2002. KPMG also reduced by half fees incurred as a result of non-working travel time, representing \$23,577 for the First Interim Period, \$48,723 for the Second Interim Period, \$99,586 for the Third Interim Period and \$104,487 for the Fourth Interim Period. The amounts in the table above are presented net of such reductions. As such, KPMG has made voluntary reductions of \$343,977 during the Total Fee Period.

17. KPMG expended a total of 7,363.6 hours during the Fourth Interim Period at a blended hourly rate of approximately \$372. KPMG expended a total of 24,966.2 hours during the Total Fee Period at a blended hourly rate of approximately \$368. KPMG made every effort to keep the time expended to the lowest amount practicable and

to have the work performed by the least expensive professionals capable of performing the tasks.

18. Although KPMG utilized a significant number of professionals during the Fourth Interim Period and the Total Fee Period, such number of professionals was necessary and reasonable in light of (i) the urgency and importance associated with many of the requests of the Committee, the Committee's counsel and other constituencies in these cases, (ii) the services requested by the Committee to be performed, and (iii) the particular expertise of the professionals performing certain technical projects requested by the Committee. The majority of KPMG's services to the Committee were performed by a core group of professionals supplemented as needed by additional professionals for specific tasks. KPMG believes that the consideration of these criteria justifies the number of professionals utilized and the compensation requested.

19. KPMG further submits that the professional services rendered as accountants and financial advisors to the Committee have been valuable, necessary and appropriate and have not been duplicative of services performed by other professionals retained in these cases. KPMG has coordinated its workplans and information requests with FTI Policano & Manzo, financial advisors to the Official Financial Institutions' Committee, and with Saybrook Capital, financial advisors to the Official Committee of Equity Holders, to minimize duplication between advisors and resources required from the Debtors.

20. Attached as Exhibit B hereto is a summary schedule of hours and fees incurred by month for each professional whose services are being billed during the Fourth Interim Period. Attached as Exhibit C hereto is a summary schedule of hours and

fees incurred by month for each category of services provided. Attached as Exhibit D hereto is a summary schedule of hours and fees incurred by each professional for each category of services provided. Attached as Exhibit E hereto is a summary schedule of actual and necessary expenses incurred during the Fourth Interim Period.

21. On December 11, 2002, the Fee Committee met and approved the proposed budgets (the “**Budget**”) submitted by professionals in this case for the period from January 1, 2003 through April 30, 2003. Due to the Debtors’ plan for an expedited exit from Chapter 11 bankruptcy proceedings, and the work scope changes requested by the respective Committees, the Fee Committee requested revised budgets from all professionals in this case for the period January 1, 2003 through April 30, 2003. On March 13, 2003, KPMG submitted a revised budget (the “**Revised Budget**”) in the amount of \$3,245,558 for professional fees and services that was also approved by the Fee Committee. No budgets were requested by the Fee Committee or submitted for the period May 1, 2003 through May 6, 2003, which is included in the Fourth Interim Period. The fees requested by KPMG during the Fourth and Final Period were \$505,352 less than the Revised Budget. The primary reasons for the positive variance were reduced work in the review of financial information and business operations and the plan, disclosure statement and exclusivity categories due to various consensual agreements or settlements reached during the process of the Debtors’ early exit from Chapter 11. In addition, a revised workplan for the investigations category of services enabled tasks to be performed in a more efficient manner during the period. The positive variance was offset by negative variances due to additional travel and meetings necessitated by the expedited emergence plans of the Debtors and additional time required relative to the rejection of

the Fleming contract, attendance at additional hearings scheduled by the Court for Plan confirmation, additional travel related to the Stewardship Investigation, and the review of the Company's liquidity and exit financing parameters. Attached as Exhibit F is a comparison of fees budgeted and incurred by category for the Fourth Interim Period.

22. Attached as Exhibit G is a comparative summary schedule of fees by category of services provided during the First, Second, Third and Fourth Interim Periods. Attached as Exhibit H is a reconciliation of the hours and fees incurred for each category of services for the First Interim Period.¹

23. Attached as Exhibits I1 through I9 hereto are the detailed daily descriptions of services rendered by each professional and paraprofessional and billed to the estates during the Fourth Interim Period, including the hours necessarily incurred with respect to each task and the resultant fees. Attached as Exhibit J hereto are the detailed descriptions of actual and necessary expenses incurred during the Fourth Interim Period.

24. In addition to the voluntary reductions described above, KPMG is not requesting in this Application fees based on actual hours incurred in the Fourth Interim Period of approximately \$22,650 and expenses incurred of approximately \$7,887. Services and expenses for which KPMG is not seeking compensation do not appear in the detailed daily descriptions of services rendered at Exhibits I1 through I9 or the detailed description of expenses incurred at Exhibit J. During the Total Fee Period, KPMG incurred fees of approximately \$49,943 and expenses of approximately \$25,673 for

¹ At the time of filing the First Interim Application, the Fee Committee had not yet formulated budgeting procedures or recommended consistent categories for time reporting by professionals. Upon the implementation of such procedures, KPMG modified its time reporting categories to attain consistency with those used by the Committee's other professionals. Exhibits G and H are presented in order to enable comparison between the fee categories utilized by KPMG in the First, Second, Third and Fourth Interim Applications in accordance with prior Local Rule 607B(5). This is no longer a requirement under revised local rule 5082-1, effective June 1, 2003.

which KPMG has not sought compensation, in addition to voluntary reductions of \$343,977 described above.

25. Attached as Exhibit K hereto is a summary schedule of hours charged and fees incurred by period for each professional whose services are being billed during the Total Fee Period. Attached as Exhibit L hereto is a summary schedule of hours charged and fees incurred by period for each category of services being billed during the Total Fee Period. Attached as Exhibit M hereto is a summary schedule of actual and necessary expenses incurred by period during the Total Fee Period. Attached as Exhibit N hereto is a summary schedule of hourly rates and fees incurred for each professional whose services are being billed during the Total Fee Period.

26. The fees and expenses sought by KPMG, except to the extent prohibited by the Guidelines, are billed at rates and in accordance with practices customarily employed by KPMG and generally accepted by KPMG's clients. Expenses are charged at the actual out-of-pocket amount incurred. The hourly rates applicable to specific professionals are disclosed at Exhibit A for the Fourth Interim Period and at Exhibit N for the Total Fee Period.

27. During the Fourth Interim Period and the Total Fee Period, other than pursuant to the Administrative Order, KPMG has received no payment from any source for services rendered or to be rendered in any capacity in connection with the matters covered in this Fourth and Final Application.

28. The source of compensation to KPMG will be funds of the Debtors' estates available for the payment of Chapter 11 administrative claims. The amount of unencumbered funds in the estates is not reasonably ascertainable.

SUMMARY OF SERVICES RENDERED

FOURTH INTERIM PERIOD

29. All professional services for which an allowance is requested were performed by KPMG for and on behalf of the Committee and its counsel and not on behalf of any other entity or party-in-interest. Summary descriptions of the services performed by category and the related time and fees incurred during the Fourth Interim Period are as follows:

A. Asset Disposition

Included within this matter classification is professional time incurred by KPMG to assist the Committee in evaluating proposed disposals of assets, including lease and contract rejections, store closings, asset sales and related matters. The analyses performed and other assistance provided included, but were not limited to, the following:

- Analyze the performance of the store base, including such factors as sales and margin performance, “four-wall” earnings before interest, taxes, depreciation and amortization (“**EBITDA**”) and geography, to identify under-performing locations and stores for potential closure.
- Review and analyze store level financial performance, competitor sales and other data for the proposed store closings.
- Meet with Kmart management and advisors to various parties-in-interest, including Miller Buckfire Lewis, Dresdner Kleinwort Wasserstein, FTI Policano & Manzo,

Laughlin Meghji, and Saybrook Capital, to discuss the store closing list and the analysis supporting the closure of particular locations.

- Analyze the impact on EBITDA of various store closing scenarios.
- Analyze the opportunities to exit from certain geographic markets and the potential reductions in infrastructure costs that might be realized from such a rationalization of the store base.
- Review the potential cash flow impact of inventory disposition for the 2003 GOB program and analyze the proceeds, costs and fee structure in comparison to the 2002 GOB program.
- Analyze a proposed designation rights agreement in comparison to other options for maximizing the proceeds to the estates from the disposition of the leases in the 2003 GOB program.
- Meet with Kmart, its counsel, and advisors to various parties-in-interest to discuss the bid packages and other information for the leases to be included in the real estate auction.
- Analyze the potential § 502(b)(6) claims that might accrue to the estates as a result of the rejection of various leases.
- Review and analyze the Debtors' valuation of the leases for the GOB stores and other real estate assets.
- Prepare reports and advise the Committee on key issues to be considered with regard to the GOB process and other asset dispositions.
- Analyze the various motions and supporting documentation in relation to the rejection of store leases, the assumption and assignment of certain other leases, and related

claims incurred or paid in order to advise the Committee and its counsel regarding the course of action most likely to maximize the value of the estates.

The Debtors commenced a second store closing program in January 2003 consisting of approximately 317 locations. KPMG played an integral role in advising the Committee regarding the analysis of the locations to be closed and the resulting impact on the estates. Inventory sales during the second GOB program generated returns exceeding 70% of gross rings, a significant improvement from the first GOB sale, and net proceeds exceeding \$750 million. The sale of the leases related to the second round of GOB stores generated approximately \$150 million of value for the estates. The Debtors' store closing programs were the largest in recent history and were a critical element of the Debtors' plan to return to profitability in the future. KPMG's analysis of the locations included in the second round of GOB sales provided the Committee with valuable information to assess the cash generated by these programs, the impact on the remaining store base and the potential profitability of the Debtors in the future. KPMG's analysis of various store closing scenarios and the resultant impact on the valuation of the Debtors' ongoing operations was critical to enabling the Committee to negotiate a plan of reorganization to support the Debtors' early emergence goals.

Since the inception of these cases, the Debtors have rejected in excess of 700 leases. KPMG's analysis in this area has enabled the Committee to reach agreement on the rejection of these leases and to support the Debtors' efforts to minimize cash requirements and potential rejection claims to the extent possible.

KPMG incurred 318.2 hours and \$116,145 of fees with regard to asset dispositions, compared to the budget of \$100,782.

B. Case Administration

Included in this matter classification is time spent by KPMG professionals to implement efficient project management, communicate with the Committee and various parties-in-interest, and otherwise administer the overall case activities.

KPMG personnel have incurred professional time in relation to the preparation for and participation in formal meetings, conference calls and court hearings with the Committee or certain of its sub-committees and various other parties including Committee counsel, the Debtors, and other parties-in-interest. KPMG presented its interim reports and various other analyses and otherwise supported the deliberations of the Committee during these meetings and conference calls, including those on January 10, 2003, January 14, 2003, January 15, 2003, January 23, 2003, February 12, 2003 and March 19, 2003. These formal meetings and calls with the Committee, in conjunction with regular communications with the Committee's counsel and other discussions with Committee members, were essential to effectively communicate analyses, reports and other relevant information regarding various matters, particularly the Debtors' Plan and Disclosure Statement, on a real-time basis and enabled the Committee to evaluate issues and make decisions in these cases. KPMG also attended several of the omnibus hearings and certain other hearings in order to render support and assistance to Committee counsel in regard to evaluating financial and related issues that arose during those hearings and to obtain information relevant to ongoing analyses and the Plan negotiations. KPMG also attended the hearings on the approval of the Debtors' Disclosure Statement and on the confirmation of the Debtors' Plan, the latter of which extended to several days of

negotiation and hearings due to the number and nature of objections filed. KPMG assisted counsel to the committee in addressing the financial and business issues that arose relative to the confirmation hearing and in formulating appropriate Committee responses and positions.

In compliance with the Administrative Order and other guidelines governing the payment of professionals, KPMG prepared the Third Interim Application for allowance of compensation and reimbursement of expenses and prepared budgets and detailed monthly invoices and fee summaries for submission to the Fee Committee and other designated parties-in-interest. KPMG also expended time creating the electronic file of the Third Interim Fee Application as required for delivery to the U.S. Trustee in this matter. Preparation of the employment and fee applications and the accompanying detailed disclosures required in bankruptcy proceedings is beyond the normal procedures performed by KPMG with respect to its client retention and billing procedures. These services enabled monitoring and review of relevant information regarding KPMG's services by the Fee Committee and various parties-in-interest.

Also included within this category is non-working travel time to the Debtors' headquarters in Troy, Michigan and to various Committee meetings, hearings and other case functions in New York and Chicago. Fees for travel were reduced by half, and one-way travel time was generally limited to two (2) hours absent extraordinary circumstances. In addition to the above, KPMG's tasks included the coordination of meetings with the Debtors and their advisors, document management, and distribution of materials to Committee members.

KPMG incurred 1,411.2 hours and \$474,993 of fees (after the 50% reduction for travel) with regard to case administration, compared to budget of \$413,816.

C. Claims Administration and Objections

Included within this category is professional time incurred in evaluating and advising regarding proposed procedures to address certain specific categories of claims, claims reconciliations and estimations for Plan and distribution purposes, and objections to and allowances of claims. The analyses performed and other assistance provided included, but were not limited to, the following:

- Review and analyze claims reconciliation information received from the Debtors and their advisors in order to evaluate the secured, administrative, priority and unsecured claims filed in relation to the plan of reorganization.
- Analyze the Debtors' estimates of trade vendor claims and lease and contract rejection claims to assess the potential impact of various events on distributions to this class of creditors.
- Participate in claims update meetings with the Debtors, counsel to the Debtors and counsel to the Committee to monitor the claims reconciliation process and address related issues.
- Analyze the amount and treatment of contingent claims, such as personal injury claims, and convenience class claims.
- Analyze payments made within 90 days of the filing and analyses prepared by the Debtors to assess potential preference actions.

- Meet with representatives of the Debtors, the indenture trustee for the bonds and various other constituents to discuss treatment of potential avoidance actions and related global settlements.
- Review and analyze the contract with Fleming Companies, Inc. (“**Fleming**”) and related rejection claim issues, including the assumptions used in the Debtors’ calculation of potential claim and proposed settlement ranges and the subsequent impact on recoveries to unsecured creditors.
- Review information in relation to the claim filed by the Pension Benefit Guaranty Corporation and potential treatment under the Plan.
- Attend vendor subcommittee meetings with Debtors’ management and counsel regarding shrink management and the claims reconciliation process, consignment issues and vendor allowances.
- Review and analyze the order of the US District Court regarding critical vendor payments made by Kmart.

The process of estimating the amount and nature of claims was an essential element in the negotiation and implementation of Kmart’s plan of reorganization, and was significantly more challenging due to the Debtors’ limited progress on claims reconciliations at the time of this fast-track emergence. KPMG’s assistance in these claims matters enabled the Committee to identify and understand the potential claims ranges and the significant factors that could impact claim amounts and distribution. The Committee thus was able to formulate and further its positions and to broker agreements with the Debtors, the other statutory committees and certain individual creditors regarding both the overall plan of reorganization and individual claim settlements.

Fleming asserted claims exceeding \$1 billion in relation to Kmart's rejection of their supply contract, which had the potential for extended and complex litigation as well as significant increases in the reserve for distributions to unsecured trade and lease/contract rejection creditors. KPMG's analysis of the Debtors' claims estimates and settlement parameters relative to Fleming was performed on an expedited basis and enabled the Committee to support the Debtors' motion to settle the rejection claim, thus resolving a significant issue for the estates and creditors. The work performed by KPMG relative to claims was critical to the Committee's support of the plan of reorganization and related settlements.

KPMG incurred 224.9 hours and \$88,959 of fees with regard to claims administration and objections, compared to a budget of \$83,213.

D. Debtor-In-Possession Financing

KPMG assisted the Committee in evaluating the terms of the fourth amendment to the debtor-in-possession ("**DIP**") financing facility and the liquidity provided, and in monitoring the Debtors' performance versus certain covenants in the DIP financing agreement. The analyses performed and other assistance provided included, but were not limited to, the following:

- Analyze EBITDA projections for 2003 and prepare sensitivity models to evaluate Kmart's ability to meet earnings covenants given sales and margin trends.
- Analyze cash needs, DIP borrowings and letter of credit needs and assess the liquidity position compared to plan.

- Review and analyze terms and fees related to the fourth amendment to the Debtors' DIP financing agreement.
- Review and analyze the assumptions in the financial forecasts supporting the revised DIP financing agreement and perform sensitivity analysis relative to amended EBITDA covenant levels and potential funding needs.
- Perform a comparative analysis on the fees for the DIP financing and exit financing facilities.
- Perform sensitivity analysis regarding potential draws against the exit financing facility at confirmation and throughout 2003 to assess the adequacy of the facility and to identify critical factors impacting availability.

KPMG's assistance in this matter enabled the Committee to assess the Debtors' latest plan and to reach agreement with the Debtors regarding the modifications to the DIP facility. The amendment of the EBITDA covenant was required to enable Kmart to maintain the financing necessary to operate its business and to provide adequate liquidity while the Plan was negotiated and implemented. KPMG's analysis of the revised DIP plan in relation to the DIP covenants provided visibility to the Committee of potential covenant breaches and facilitated discussions with the Debtors regarding covenant issues.

KPMG incurred 134.1 hours and \$43,437 of fees with regard to debtor-in-possession financing, compared to a budget of \$30,002.

E. Investigatory Work/Asset Analysis and Recovery

Included in this category is professional time incurred by KPMG personnel in relation to the Committee's participation in the Stewardship Investigation and the related

investigations by certain government branches or agencies. This category also includes investigation into the assets and liabilities of Kmart of Michigan, Inc. and other Kmart subsidiaries potentially available to satisfy creditor claims. In order to comply with the terms of the joint interest agreement (“**Joint Interest Agreement**”) between the Debtors and the Committees, which provides for the voluntary disclosure of confidential information in relation to the investigation, KPMG has excluded any confidential information from the detailed daily descriptions of services rendered. However, KPMG has provided sufficient detail to apprise the Court and other parties-in-interest of the tasks performed. The analyses performed and other assistance provided included, but were not limited to, the following:

- Meet with the Debtors, their counsel and representatives of each of the statutory committees to obtain updates on the status of the Stewardship Investigation and related investigations, including weekly update calls, periodic meetings and detailed issue briefings.
- Review and analyze the allegations made in various anonymous letters sent to the Securities & Exchange Commission, the Debtors and other parties.
- Review the analyses prepared by Ten Eyck Associates and Chicago Partners on behalf of the Debtors.
- Review materials provided by the Debtors’ counsel in preparation for various interviews with current and former employees.
- Participate in interviews of the Debtors’ current and former employees to identify issues relevant to the Stewardship Investigation.

- Conduct interviews, investigation and analysis in areas of interest to the Committee, which had not been addressed in detail by the Debtors.
- Prepare requests for documents to be provided in the Debtors' data room and address related document management issues.
- Review documents and extensive electronic files provided by the Debtors and related information to identify issues relevant to the Stewardship Investigation.
- Perform database searches to identify documents supporting various investigative topics.
- Review documents produced by the Debtors to the House Energy and Commerce Committee, the Securities and Exchange Commission and to other government agencies.
- Analyze information relative to accounting restatements and accounting issues subject to investigation.
- Analyze retail strategies and retail industry-related information for use in formulating causes of action.
- Analyze cash disbursement information provided by the Debtors.
- Prepare witness summaries and related documentation in preparation for Rule 2004 examinations of former officers and directors and of third parties in regard to accounting issues.
- Attend Rule 2004 examinations of former officers and directors.
- Analyze and compile information regarding retention loans and payments made to executives and employees in the years prior to filing.

- Assist Committee counsel in evaluating potential theories of recovery and related financial information.
- Analyze the Debtors' pre-petition financial condition, liquidity and trends and identify preliminary indicia of insolvency.
- Analyze potential measures of damages.
- Provide updates to the Committee and to counsel to the Committee on the results of interviews conducted and the analyses performed in the Stewardship Investigation.
- Coordinate the transition of the Stewardship Investigation from the Debtors to the Kmart Creditor Trust to be formed pursuant to the Plan.
- Review documents in relation to the formation, transfer of assets, intercompany activity and current financial position of Kmart Properties, Inc., Kmart of Michigan, Inc., Kmart of Pennsylvania, LP, Kmart of Indiana, Kmart of Texas, LP, Kmart of North Carolina, LLC, Kmart Finance I and other Kmart guarantor subsidiaries..
- Identify and evaluate the potential value of assets in Kmart subsidiaries and the impact of the bank guarantees on the value available to unsecured creditors.
- Analyze potential avoidance actions in relation to the guarantor subsidiaries.

The work of KPMG and Committee counsel, in conjunction with the other statutory committees, in relation to the Stewardship Investigation enabled the Committee to oversee the investigation conducted by the Debtors, and to assess its direction, progress and effectiveness in representing the Committee's interests. This work enabled the Committee to provide input into the process and independently pursue various avenues of inquiry, as appropriate, in order to identify and recommend measures to rectify inappropriate business, accounting or management practices. Addressing these

issues expediently and expeditiously was critical to restoring the credibility and value of Kmart as a going concern, a particularly important factor given that the most significant component of the return to unsecured creditors was the value of stock in the reorganized Debtors. The acceleration and conclusion of this investigation process during the bankruptcy was fundamental to enabling the parties to determine the appropriate disposition of the matters identified during the Stewardship Investigation for purposes of negotiating the Plan. In accordance with the Plan, the causes of action from the Stewardship Investigation were transferred to the Kmart Creditor Trust for the benefit of unsecured creditors and thus represent an important additional source of recovery. The investigatory work done by the Debtors' and the Committees' professionals formed the foundation upon which actions to recover funds for the benefit of unsecured creditors will be based. KMPG, as well as Committee counsel and other professionals, continues to provide financial advisory services in regard to the Kmart Creditor Trust's claims on a post-confirmation basis.

The banks which loaned Kmart in excess of \$1 billion on an unsecured basis held guarantees from certain Kmart subsidiaries which owned various inventory, real estate, intangible and other assets, as well as both pre-petition and post-petition intercompany claims. KPMG performed analysis in relation to the assets, liabilities and related transactions of various Kmart subsidiaries, the value of those subsidiaries, substantive consolidation issues and related avoidance actions. The litigation of potential claims between the Debtors, the Committees and the banks, or of substantive consolidation, would have been complex, lengthy and costly, and also would have significantly delayed Kmart's exit from bankruptcy. As such, settlement of the banks' guarantees was one of

the primary factors in achieving the global settlement among all major parties-in-interest upon which the Plan was based. KPMG's assistance was critical to enabling the Committee to reach that settlement regarding the bank's guarantee claims, thus allowing a consensual plan to be filed and confirmed.

KPMG incurred 3,540.5 hours and \$1,316,307 of fees with regard to investigatory work / asset analysis and recovery, compared to budget of \$1,518,583.

F. Review of Financial Information / Business Operations

Included in this matter classification is time spent by KPMG professionals to monitor and analyze the Debtors' ongoing performance, as well as analyze other general financial and business issues in the case. KPMG obtained and analyzed a wide range of information and met and conversed on a regular basis with the Debtors' employees and professionals in order to monitor Kmart's financial performance, to analyze and compare actual results versus the business plan, to evaluate strategies and transactions proposed by the Debtors to increase the value of the estates, and to address the Committee's concerns around the Debtor's business and financial performance. KPMG also provided assistance with the review of various compensation, benefit, severance and pension issues. The analyses performed and assistance provided included, but were not limited to, the following:

- Review and analyze the Debtors' weekly and monthly sales and margin performance by division, noting seasonal and economic trends.
- Participate in briefings regarding monthly results and analyze monthly financial statements and operating reports.

- Review and analyze the weekly flash reports prepared by the Debtors and prepare trend analysis on the key results.
- Analyze weekly comparable store sales trends and compare performance to the revised DIP and five year plans.
- Review and analyze the Debtors' weekly cash position and compare to the 13-week cash flow forecast.
- Review and analyze the variances between the 13-week cash flow forecast, subsequent revisions and actual results.
- Analyze actual financial performance against the 2002 revised plans and the five year plan, identify variances in performance compared to plan, and obtain clarification from management and the Debtors' financial advisors on the reasons for the variances.
- Prepare sensitivity analyses using current business operating trends to determine potential ranges for the Debtors' cash position for the remainder of 2003 and to assess possible variances to plan.
- Analyze the cash used by the Debtors since the Petition Date and compare to prior years and future liquidity needs.
- Analyze market basket, transaction count and other operational metrics for inclusion in the monthly report to the committee.
- Analyze the supply chain issues faced by the Debtors and the actions taken to address those issues during the recent holiday season.
- Analyze divisional sales and gross margin performance for the recent holiday season and compare to plan.

- Analyze clearance issues and gross margin variances in the various merchandising divisions.
- Analyze store occupancy, SG&A and other store costs for the monthly and year-to-date performance and compare to plan and prior year.
- Analyze loss prevention initiatives and materials provided by the Debtors.
- Review current and historical financial information related to the accounting for allowances and participate in an update meeting on allowances with the Debtors.
- Revise and update the store stratification analysis based on revised information received from the Debtors.
- Analyze information obtained from Kmart management regarding the proposed transition of Fleming's distribution services to a Kmart in-house process.
- Review revised analysis of operating performance and monitor the status of the transition from Fleming's services.
- Review and analyze current month sales and margin performance and compare the results of continuing stores to the sales and margin results of the GOB stores.
- Analyze the forms 10K and 10Q issued by the Debtors and the associated restatements of prior period financial statements.
- Analyze estimated severance plan costs for current and proposed severance plan design.
- Review information on upcoming terminations and related severance costs and analyze the impact on cash at Plan confirmation.
- Prepare reports and provide updates to the Committee on the analyses performed.

KPMG's analyses and advice have provided the Committee with valuable insight into the business issues faced by the Debtors, enabling the Committee to determine its position in relation to the ongoing actions taken by management. These cases constitute the largest and most complex retail bankruptcies in recent history. The analyses required to identify and maintain a real-time understanding of the issues faced by the Debtors and to advise the Committee as to the potential financial and operational implications for the business are considerable. Of particular importance during this period was assessing the financial performance of Kmart during the holiday season, which was a major determinant in both the store closing process as well as the formulation of the business plan supporting the Debtors' exit financing and emergence. Additionally, the transition from Fleming to in-house distribution represented a highly significant change in Kmart's supply chain, and the Committee supported the Debtors' business judgment in this matter based on the information provided. Kmart's second restatement in January 2003 also required analysis and assessment to ascertain the source and resolution of the underlying issues.

Cases of this magnitude also require significant effort on the part of all the professionals involved to address and resolve issues on numerous pending motions and objections on a proactive and generally consensual basis in order to facilitate continued progress towards reorganization. The advice and information provided by KPMG to the Committee regarding financial and business issues enabled the Committee to appropriately assess the potential risks and benefits to Kmart of an early emergence and provided the foundation upon which the Committee based its negotiation of the Plan. KPMG's analyses have enabled complex business issues to be assimilated and presented

succinctly, facilitating the discussions of the Committee and supporting their decisions in a manner that maximizes the value of the estates.

KPMG incurred 676.1 hours and \$256,968 of fees for the review of financial information/business operations, compared to budget of \$545,881.

G. Plan, Disclosure Statement and Exclusivity

Included in this matter classification is time spent by KPMG professionals to assist the Committee in the analysis and evaluation of various emergence issues and in exit negotiations related to the Debtors' plan of reorganization. The analyses performed and other assistance provided included, but were not limited to, the following:

- Review and analyze the Debtors' five-year business plan as contained in the plan of reorganization and prepare sensitivity analyses.
- Review and analyze the 2003 projected financial statements and advise the Committee of possible risks and opportunities.
- Assess the enterprise valuation prepared by Kmart's advisors based on a number of variables, including analyses of comparable discount rates, market value of debt and various other assumptions utilized for the discounted cash flow and other methodologies.
- Analyze potential equity distributions to creditors based on the Debtors' five-year plan and related valuation and advise the Committee regarding key issues.
- Review and analyze Kmart's liquidation analysis included in the Disclosure Statement to evaluate assumptions and potential return to the unsecured creditors.

- Assess the Debtors' "best interests" test and prepare comparisons regarding potential ranges of recoveries to creditor constituents in various liquidation and reorganization scenarios.
- Analyze the potential distribution under the Plan to the various creditor groups based on a number of assumptions, including a range of general unsecured claim amounts, fixed recoveries to bondholders, assumed preference recoveries and estimated equity value of the reorganized company.
- Analyze the cash needs at exit and the related potential financing needs under various reorganization and store closings scenarios.
- Analyze the funding issues surrounding the intended payout to the banks on exit from Chapter 11.
- Review the exit financing agreement and identify potential issues and sensitivities in relation to the five-year business plan.
- Analyze the valuation of leases and owned real property provided by Rockwood Gemini in relation to the vendor lien program.
- Assess the tax implications of the proposed plan of reorganization.
- Review the application of fresh start accounting under Statement of Position 90-7 to the projected emergence financial statements and advise the Committee regarding accounting issues involved with exit or disposal activities.
- Review, analyze and comment on issues regarding various iterations of the restructuring term sheet as proposed by the Debtors.

- Advise the Committee in conjunction with negotiation of the Plan, including the cash impact of the GOB sales, liquidation and going concern value, vendor lien program, preference analysis, claims classes and recoveries.
- Participate in meetings with various parties in conjunction with the negotiation of a consensual plan of reorganization.
- Assist Committee counsel with various aspects of the confirmation process and implementation of the plan of reorganization.

Kmart's ability to obtain adequate exit financing on appropriate terms was one of the most significant aspects of achieving an early exit from Chapter 11. KPMG's work enabled the Committee to assess the funding needs for the facility and to evaluate the terms proposed by the Debtors and the exit lenders. Of particular importance to the Committee was structuring a facility that would enable the Debtors to provide a vendor lien on real estate in order to facilitate the adequate provision of trade credit after emergence. With the Committee's assistance and support, the Debtors ultimately obtained a facility providing the liquidity to meet Kmart's needs and the flexibility to meet the needs of creditors and others in the restructuring process.

Negotiation of a consensual plan of reorganization and achievement of an early exit from Chapter 11 in the largest ever retail bankruptcy required a concerted effort by all professionals under exacting deadlines to achieve agreement on the various and complex points of contention and then to implement that plan. Primarily all of this work was done within the four-month time period covered by this Application. KPMG's analyses provided essential information to the Committee and Committee counsel for use in negotiating the terms of the plan of reorganization. KPMG's advise to the Committee

regarding the Company's five-year business plan and the related cash requirements and financing options associated both with exit and the ongoing business needs enabled the assessment of feasibility. Analyses of going concern and liquidation values facilitated comparisons of recoveries under different scenarios and allowed the Committee to weigh the risks and rewards of various strategies and to determine the course of action most likely to preserve value for unsecured creditors. KPMG also assisted the Committee in evaluating issues relative to the vendor lien and settlement of preference actions, both of which were critical components to enable the Company to obtain future trade credit to provide liquidity to support operations. KPMG's assistance throughout the analyses of these various factors, the negotiation of term sheets and the implementation of the Plan, facilitated the Committee's decision-making process and was a significant factor in the success of the Debtors' early exit strategy.

KPMG incurred 1,058.6 hours and \$443,397 of fees with regard to plan, disclosure and exclusivity, compared to budget of \$543,281.

30. While the above summary of the services rendered by KPMG during the Fourth Interim Period cannot entirely convey the full extent of the services provided to the Committee, such summary will give this Court and parties-in-interest a sense of the amount, breadth and complexity of the work performed by KPMG.

SUMMARY OF SERVICES RENDERED BY KPMG

TOTAL FEE PERIOD

31. The services provided and work performed by KPMG culminated with confirmation of the Debtors' Plan at a hearing on April 22, 2003, with an effective date of

May 6, 2003. The work performed by KPMG was vital to enabling the Committee and Committee counsel to evaluate the draft plans of reorganization in a timely and efficient manner, address significant issues with the Debtors, negotiate a consensual plan of reorganization, and meet the requirements necessary for confirmation. The work of KPMG and the other professionals representing the Committee and the Debtors was particularly critical to achieving a “fast-track” reorganization of the complex company within approximately sixteen months of the Petition Date, thus maximizing the value of the ongoing Kmart enterprise and the return to unsecured creditors and minimizing the professional fees and other costs of a more prolonged process.

32. The reorganization of Kmart was the largest and one of the most complex retail restructurings ever undertaken utilizing the Chapter 11 process. The success of this reorganization was due in large part to significant efforts of the Debtors, the Committee and their professionals in identifying, analyzing and negotiating significant issues in an expedient and reasonable manner. KPMG, as accountants and financial advisors to the Committee, was an integral part of this process and key to its success. The efforts of the Committee’s professionals facilitated the ability of the Committee to thoroughly analyze and understand the proposals and positions of the Debtors and other parties-in-interest and then to reach appropriate compromises that balanced the objectives of the parties. This process required considerable effort, vigilance and skill, particularly given the extent and difficulty of the operational issues faced by the Debtors, the complexity of the restructuring, the expedited Plan process and the ongoing Stewardship Investigation.

33. The First, Second, Third and Fourth Applications for allowance of fees and expenses describe in detail the specific nature of the services provided by KPMG

throughout this case during the relevant periods. Rather than overburdening this Court with duplication of that information below, attached as Exhibits O, P and Q respectively, are the summaries of services provided that have been extracted from the First Interim Application, the Second Interim Application and the Third Interim Application to supplement the descriptions included herein regarding services provided during the Fourth Interim Period. Below is a summary description of the services provided by KPMG for each work category during the Total Fee Period and a description of the benefits provided and results achieved.

(A) Asset Disposition \$517,569

KPMG analyzed issues related to various potential and actual asset sales and dispositions by the Debtors, as well as matters regarding executory contracts and leases. The services performed primarily involved review and analysis of the financial ramifications of motions related to the sale, disposition or transfer of certain operating assets and real property. KPMG obtained and evaluated information related to the nature of the assets and indications of value as compared with the proposed sale price, or related to the benefits and obligations involved in assuming, rejecting or entering into contractual agreements. The assistance provided by KPMG was essential to advising the Committee and the Committee's counsel regarding the effect of proposed asset sales or dispositions on the Debtors' operations and assets available to satisfy creditors' claims. In turn, the Committee was able to reach consensual agreement with the Debtors regarding these asset dispositions, which enabled the monetization of excess assets, the preservation of company assets, and the ability of

the Debtors to obtain financing.

(B) Case Administration \$1,536,596

Case administration includes various engagement administration matters, primarily in relation to professional retention/compensation and Committee meetings. In connection with providing services to the Committee in this matter, KPMG prepared the Employment Application, fee budgets, detailed monthly fee summaries, and the First, Second and Third Interim Applications for fees and expenses. These case administration services were required in order to comply with the Bankruptcy Code, the Bankruptcy Rules, the Guidelines, the Administrative Order, the Interim Compensation Procedures and other guidelines governing the retention and payment of professionals in this case, and they provided parties-in-interest with the opportunity to review both the terms of KPMG's employment and the resulting compensation requested.

KPMG prepared for and participated in the monthly meetings of the Committee and any supplemental Committee meetings and/or conference calls. These formal meetings and calls with the Committee, in conjunction with regular communications with the Committee's counsel and other discussions with Committee members, were essential to effectively communicate relevant information on a real-time basis and enabled the Committee to evaluate issues and make decisions in this case.

(C) Claims Administration and Objections \$169,098

KPMG's assistance in these claims matters enabled the Committee to formulate and further its position in relation to various consignment and reclamation

claim issues, and to broker agreements with the Debtors, the other statutory committees and certain individual creditors regarding such issues. KPMG's assistance to the vendor relations sub-committee facilitated reconciliation of pre-petition claims and implementation of improved processes and procedures for Kmart's ongoing dealings with vendors. The process of estimating the amount and nature of claims was an essential ingredient in the negotiation and implementation of Kmart's plan of reorganization, and was significantly more challenging due to the Debtors' limited progress on claims reconciliations at the time of the expedited emergence plan. KPMG's assistance enabled the Committee to identify and understand the potential claims ranges and the significant factors that could impact claim amounts and distribution.

(D) Debtor-In-Possession Financing \$221,640

The Debtors' cash availability and financing options were key aspects of Kmart's viability and progress towards a reorganization in this case. KPMG obtained and monitored the detailed 13-week cash flow forecasts of the Debtors on a weekly basis. KPMG analyzed the nature and amount of receipts and disbursements, the flow of funds, the availability of adequate cash to fund operations and reorganization costs, and variances between forecast and actual results. KPMG analyzed the terms of the financing facility and the related amendments, monitored covenant compliance with the agreements, and prepared related sensitivity analysis based on historical operating trends. KPMG initiated and maintained ongoing discussions with the Debtors' financial advisors regarding not only the weekly cash budgets but also the extended cash forecasts. KPMG also analyzed and advised the Committee and the

Committee's counsel regarding the potential impact of actual and proposed debtor-in-possession financing arrangements and the anticipated need and availability of additional financing.

This work provided a critical monitoring function in relation to the Debtors' cash position and ability to sustain ongoing operations, as well as the Debtors' compliance with the terms of debtor-in-possession financing agreements. The Committee's and KPMG's participation in the evaluation and negotiation of the debtor-in-possession financing and exit financing facilities proposed by the banks were significant contributing factors to the successful extension of such financing on terms that were agreeable to the unsecured creditors. The additional financing was critical to enabling the continuation of the Debtors' operations and the ultimate success of the reorganization efforts.

(E) Investigatory Work/Asset Analysis and Recovery \$3,070,967

KPMG provided detailed forensic accounting analyses and other investigative services to assist counsel to the Committee and counsel to the Debtors in their conduct of the Stewardship Investigation. KPMG analyzed events that occurred during late 2001, and allegedly led to the subsequent bankruptcy filing, and provided invaluable information to counsel to the Committee for the conduct of interviews and Rule 2004 examinations with current and former employees, officers and directors. This work has enabled the Committee to pursue various avenues of inquiry in order to identify and recommend measures to rectify inappropriate business, accounting or management practices, which will strengthen the Debtors' business and enhance the value of the equity holding distributed to unsecured creditors pursuant to the Plan.

In accordance with the Plan, causes of action resulting from the Stewardship Investigation were transferred to the Kmart Creditor Trust for the benefit of unsecured creditors. The work performed by KPMG provided the foundation for the identification and pursuit of these causes of action, which represent an important additional source of recovery, and, therefore, has facilitated the maximization of the return to unsecured creditors.

(F) Review of Financial Information/Business Operations \$3,006,606

At the petition date, Kmart operated over 2,100 stores in all 50 United States, Puerto Rico, the U.S. Virgin Islands and Guam was ranked number 40 on Fortune's list of America's top 500 companies. The Committee and the Committee's counsel requested that KPMG review and analyze the financial information and business operations of Kmart in order to enable the Committee to assess the financial condition of the company, monitor its ongoing operations, and evaluate information relevant to the reorganization. The review required extensive yet focused analysis on an ongoing basis. Major areas of analysis included, but were not limited to, the following:

(i) Analysis of Financial Condition and Operations

In order to evaluate Kmart's financial condition and to monitor the ongoing operations, KPMG necessarily analyzed various financial reports and other information in relation to the historical and current operations. This process included review and analysis of monthly financial statements and detailed supporting documentation, internal guidelines regarding financial controls and risk management, monthly reports to the Kmart board of directors, monthly operating reports, Schedules and Statements,

and various other information prepared by the Debtors. Additionally, KPMG participated in ongoing dialogue with employees and professionals of the Debtors to discuss the information obtained. The analyses performed resulted in succinct and focused information that KPMG presented to the Committee on a regular basis, thus facilitating the identification of issues for the Committee's consideration. KPMG's assessment of the content, nature and integrity of the financial and operational information available formed the foundation and provided invaluable support for the Committee's efforts to preserve value for the benefit of the unsecured creditors. KPMG's analyses were crucial to enabling the Committee and Committee's counsel to gain important information about the business quickly, to monitor its progress, to respond to various motions filed by the Debtors, and to evaluate the prospects for a reorganization and the potential implications for unsecured creditors.

(ii) Interim Reports to the Committee

In order to facilitate the Committee's understanding of Kmart's operations and financial position, KPMG prepared and presented monthly reports for the Committee meetings throughout this case. The monthly reports generally included an overall financial and operations update, along with related summary analyses and supporting detail, regarding Kmart's financial results and trends, actual and projected cash position, and business plan analysis. These monthly reports were supplemented by other analyses and information as requested by the Committee and the Committee's counsel. The reports were an extremely valuable tool through which relevant information was provided to enable the Committee to make informed decisions regarding actions proposed by the Debtors and to closely monitor ongoing operations.

(iii) Business Plan Analysis

Analyses of the business plans were critical to providing the Committee with information regarding the operations, financial results, income and cash flow potential, and assets/liabilities of the Debtor. A thorough analysis of the entire business plan was essential to the Committee in the context of developing a plan of reorganization. The Debtors subsequently developed several additional iterations of the business plans. KPMG analyzed these business plans and also prepared analyses and comparisons of relevant historical and projected information from the business plans in order to assess reasonableness and achievability. KPMG participated in numerous business plan meetings with Kmart. These meetings provided an opportunity not only to gain first-hand knowledge of Kmart's current operations and the intended business plans, but also an opportunity to provide immediate input to Kmart and the Committee regarding those plans. KPMG utilized the background information obtained during the business plan meetings to provide the Committee with input regarding any changes made to the business plans as well as to the potential achievability of the plans.

(iv) Liquidation Analysis

At the request of the Committee and the Committee's counsel KPMG prepared a preliminary liquidation analysis to assist the Committee in assessing unsecured creditors' relative positions and potential recoveries. The liquidation analysis prepared by KPMG included orderly and forced liquidation scenarios that evaluated the potential results of sales of assets through a balance sheet liquidation. KPMG analyzed information regarding the nature and value of the existing assets and

liabilities, and estimated claim amounts, to analyze recoveries for each class of creditors based on the assumptions determined. Throughout the process of preparing the liquidation analysis, KPMG held various discussions with the Debtors' financial advisors to obtain information and evaluate assumptions. KPMG also reviewed the liquidation analysis prepared by the Debtors' financial advisors and provided comparisons to the Committee regarding the results.

KPMG's liquidation analysis provided a meaningful synthesis of available information and enabled the Committee and the Committee's counsel to assess liquidation alternatives relative to potential recoveries under the plan of reorganization, thus facilitating the ultimate negotiation of a consensual plan between the Committee and the Debtors.

(G) Plan, Disclosure Statement And Exclusivity \$735,519

Prior to the Debtors' preparation of a term sheet for the draft plan of reorganization, KPMG performed preliminary analyses of reorganization and valuation issues in order to provide the Committee with an understanding of potential returns and implications for creditors in this case. KPMG participated in meetings and conference calls and performed many analyses to assist the Committee and counsel to the Committee with negotiations with the Debtor regarding the Plan, including analyses of the operational implications of the restructuring, achievability of the projections, feasibility of the Plan, cash available at confirmation, return relative to liquidation, and amount and value of anticipated distributions to unsecured creditors. Subsequently, KPMG also assisted with formulation of the structure and funding of the Kmart Creditor Trust, assessment of board of directors candidates, and other assistance necessary for the Plan to become

effective. The work of KPMG and the other professionals representing the Committee and the Debtors was particularly critical to achieving the reorganization within approximately sixteen months of the Petition Date, thus maximizing the value of the ongoing Kmart enterprise and the return to unsecured creditors and minimizing the professional fees and other costs of a more prolonged process.

34. KPMG was instrumental in advising the Committee and constituents during the claims reconciliation process undertaken by the Debtors and enabling constructive settlement negotiations of these claims, estimated at approximately \$4.3 billion, for the benefit of the unsecured creditors. Under the plan of reorganization, holders of these claims will share in approximately 37% of the stock of the reorganized Debtors. According to a valuation analysis prepared by Kmart's investment bankers and financial advisors, and analyzed by KPMG, the estimated mid-range value of the reorganized Debtors' equity is approximately \$1.13 billion. Thirty-seven percent of this amount is approximately \$413 million, representing a recovery of approximately 10% on the outstanding claims. The reorganized Debtors' recently filed Form 10-Q with the Securities and Exchange Commission for the first quarter of 2003 indicates that approximately 31.9 million shares of the new common stock were designated to be issued to the unsecured claimants in consideration of their claims as of the Effective Date. Kmart's current stock price, as listed in the Wall Street Journal, recently closed at approximately \$25 per share, valuing the consideration to the unsecured claimants at approximately \$800 million, increasing their recovery to approximately 19%. KPMG's services in this case were critical in establishing vendor support for the consensual plan and preserving the value of the estate.

35. Largely due to efforts of the professionals, Kmart emerged from Bankruptcy on May 6, 2003, with improved liquidity, significantly reduced debt, a more profitable store base,

new management and a more focused strategy. This successful reorganization also saved the jobs of approximately 170,000 Kmart associates and preserved a customer for over 4,000 vendors.

WHEREFORE, KPMG respectfully requests that: (i) it be awarded and allowed compensation of \$2,740,206 for professional services rendered and it be allowed reimbursement for \$268,603 of actual and necessary expenses incurred by KPMG during the Fourth Interim Period as accountants and financial advisors to the Committee; (ii) it be granted a final award of \$9,190,391 for professional services rendered and \$713,554 of actual and necessary expenses incurred for a total of \$9,903,945 for the Total Fee Period; (iii) the reorganized Debtors be ordered to pay to KPMG \$849,645 or other such amount as shall be outstanding at that time; and (iv) the Court grant such other and further relief as is just.

Respectfully submitted,

Dated: July 28, 2003
Dallas, Texas

KPMG LLP
Accountants and Financial Advisors to
The Official Committee of Unsecured
Creditors of Kmart Corporation, et al.

By: 

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EXHIBIT A

KMART CORPORATION, et al.,
Summary Sheet

In re:) CASE NO. 02-B02474	Fees Previously Requested	\$ 6,450,185	Name of Applicant:
KMART CORPORATION,	) (Jointly Administered)	Fees Previously Awarded	\$ 2,863,230	KPMG LLP
et al.,	)	Fees Subject to Holdback	\$ 789,060	
	) CHAPTER 11	Expenses Previously Requested	\$ 444,951	Role in the Case:
	)	Expenses Previously Awarded	\$ 203,925	Accts. and Fin. Advisors to the
	) Hon. Susan Pierson Sonderby			Official Committee of
Debtors.	)			Unsecured Creditors
		Current Application:		
FEE APPLICATION SUMMARY SHEET		Fees Requested	\$ 2,740,206	Period: January 1, 2003
		Expenses Requested	\$ 268,603	through May 6, 2003

PROFESSIONALS		HOURS BILLED	RATE	FEES BILLED
Name	Position	IN APPLICATION		IN APPLICATION
Moresco, Scott	Partner	11.8	\$ 600	\$ 7,080
Rittenhouse, John	Partner	79.2	\$ 600	\$ 47,520
Thorp, Judy	Partner	9.8	\$ 600	\$ 5,880
Feltman, James	Partner	57.4	\$ 570	\$ 32,718
Knoll, Melissa	Partner	349.8	\$ 570	\$ 199,386
Lattig, Larry	Partner	139.1	\$ 570	\$ 79,287
Ashe, Lisa	Director	354.8	\$ 510	\$ 180,948
Francl, Jason	Director	10.3	\$ 510	\$ 5,253
Kuzdzal, Dan	Director	26.1	\$ 510	\$ 13,311
Tansey, James	Director	15.8	\$ 510	\$ 8,058
Thomas, Douglas	Director	10.4	\$ 510	\$ 5,304
Clendening, Lori	Director	608.5	\$ 480	\$ 292,080
Davies, Brian	Director	341.6	\$ 450	\$ 153,720
Dietrich, Robert	Director	1.8	\$ 450	\$ 810
Raveling, Robyn	Director	183.8	\$ 450	\$ 82,710
Grassi, Lisa	Manager	343.5	\$ 420	\$ 144,270
Jamieson, Richard	Manager	223.5	\$ 420	\$ 93,870
Nichols, Gregory	Manager	201.3	\$ 420	\$ 84,546
Polancic, William	Manager	629.9	\$ 420	\$ 264,558
Woll, Christopher	Manager	26.8	\$ 420	\$ 11,256
Hunter, Jennifer	Manager	8.5	\$ 390	\$ 3,315
Martin, Tim	Manager	590.8	\$ 390	\$ 230,412
Thomas, Mark	Manager	9.2	\$ 390	\$ 3,588
Arellano, Pedro	Senior Associate	413.6	\$ 330	\$ 136,488
Mattorano, Luke	Senior Associate	64.0	\$ 330	\$ 21,120
Mechavich, Andy	Senior Associate	3.8	\$ 330	\$ 1,254
Vidal, Adriana	Senior Associate	488.7	\$ 330	\$ 161,271
Bagenstose, Brian	Senior Associate	83.0	\$ 300	\$ 24,900
Kalstrom, Lisa	Senior Associate	338.2	\$ 300	\$ 101,460
Modi, Sonal	Senior Associate	261.9	\$ 300	\$ 78,570
Pratt, Robert	Senior Associate	137.6	\$ 300	\$ 41,280
Airy, Alka	Senior Associate	320.8	\$ 270	\$ 86,616
Smith, Stacey	Senior Associate	552.5	\$ 270	\$ 149,175
Kelkar, Purva	Associate	368.5	\$ 210	\$ 77,385
Freimuth, Karl	Associate	60.3	\$ 180	\$ 10,854
Duchi, Jeena	Paraprofessional	8.9	\$ 120	\$ 1,068
Nairn-Mealey, Kelli	Paraprofessional	16.2	\$ 120	\$ 1,944
Velasco, Jin	Paraprofessional	11.9	\$ 120	\$ 1,428
Professional Hours and Fees		<u>7,363.6</u>		\$ 2,844,693
Less 50% Reduction for Travel				<u>(104,487)</u>
Grand Total				\$ 2,740,206
TOTAL BLENDED HOURLY RATE			\$372	

EXHIBIT B

K MART CORPORATION, et al.,
 Summary of Hours Incurred by Professional Staff
 January 1, 2003 through May 6, 2003

<u>Name</u>	<u>Position</u>	<u>January Hours</u>	<u>February Hours</u>	<u>March Hours</u>	<u>April Hours</u>	<u>May Hours</u>	<u>Total Hours</u>
Moresco, Scott	Partner	3.5	4.8	3.5	-	-	11.8
Rittenhouse, John	Partner	15.9	40.1	23.2	-	-	79.2
Thorp, Judy	Partner	4.0	0.6	5.2	-	-	9.8
Feltman, James	Partner	10.1		10.0	30.7	6.6	57.4
Knoll, Melissa	Partner	90.3	68.7	102.8	72.6	15.4	349.8
Lattig, Larry	Partner	48.5	53.0	34.3	2.2	1.1	139.1
Ashe, Lisa	Director	134.4	113.3	75.2	31.9	-	354.8
Francl, Jason	Director	3.7	6.6	-	-	-	10.3
Kuzdzal, Dan	Director	-	20.0	6.1	-	-	26.1
Tansey, James	Director	5.9	2.7	7.2	-	-	15.8
Thomas, Douglas	Director	5.2	-	2.3	-	2.9	10.4
Clendening, Lori	Director	176.0	131.7	177.1	109.5	14.2	608.5
Davies, Brian	Director	154.0	118.2	37.7	31.7	-	341.6
Dietrich, Robert	Director	1.8	-	-	-	-	1.8
Raveling, Robyn	Director	122.7	61.1	-	-	-	183.8
Grassi, Lisa	Manager	-	118.3	147.7	77.5	-	343.5
Jamieson, Richard	Manager	15.9	139.1	68.5	-	-	223.5
Nichols, Gregory	Manager	-	135.9	65.4	-	-	201.3
Polancic, William	Manager	190.5	178.6	142.2	102.4	16.2	629.9
Woll, Christopher	Manager	9.5	1.0	16.3	-	-	26.8
Hunter, Jennifer	Manager	7.5	-	1.0	-	-	8.5
Martin, Tim	Manager	171.1	160.3	127.8	112.7	18.9	590.8
Thomas, Mark	Manager	9.2	-	-	-	-	9.2
Arellano, Pedro	Senior Associate	174.1	142.8	62.9	33.8	-	413.6
Mattorano, Luke	Senior Associate	64.0	-	-	-	-	64.0
Mechavich, Andy	Senior Associate	-	-	1.1	2.7	-	3.8
Vidal, Adriana	Senior Associate	183.6	146.2	128.6	30.3	-	488.7
Bagenstose, Brian	Senior Associate	8.9	-	-	74.1	-	83.0
Kalstrom, Lisa	Senior Associate	17.8	164.2	155.1	-	1.1	338.2
Modi, Sonal	Senior Associate	164.5	84.6	12.8	-	-	261.9
Pratt, Robert	Senior Associate	123.8	13.8	-	-	-	137.6
Airy, Alka	Senior Associate	28	124.9	134.8	32.9	-	320.8
Smith, Stacey	Senior Associate	171.8	130.9	132.7	92.8	24.3	552.5
Kelkar, Purva	Associate	47.0	144.6	139.4	16.1	21.4	368.5
Freimuth, Karl	Associate	-	-	34.7	25.6	-	60.3
Duchi, Jeena	Paraprofessional	1.6	5.3	2.0	-	-	8.9
Nairn-Mealey, Kelli	Paraprofessional	-	-	-	16.2	-	16.2
Velasco, Jin	Paraprofessional	11.9	-	-	-	-	11.9
Total Hours		2,176.9	2,311.3	1,857.6	895.7	122.1	7,363.6

EXHIBIT B

KMART CORPORATION, et al.,
 Summary of Fees Incurred By Professional Staff
 January 1, 2003 through May 6, 2003

<u>Name</u>	<u>Position</u>	<u>January Fees</u>	<u>February Fees</u>	<u>March Fees</u>	<u>April Fees</u>	<u>May Fees</u>	<u>Total Fees</u>
Moresco, Scott	Partner	\$ 2,100	\$ 2,880	\$ 2,100	\$ -	\$ -	\$ 7,080
Rittenhouse, John	Partner	9,540	24,060	13,920	-	-	47,520
Thorp, Judy	Partner	2,400	360	3,120	-	-	5,880
Feltman, James	Partner	5,757	-	5,700	17,499	3,762	32,718
Knoll, Melissa	Partner	51,471	39,159	58,596	41,382	8,778	199,386
Lattig, Larry	Partner	27,645	30,210	19,551	1,254	627	79,287
Ashe, Lisa	Director	68,544	57,783	38,352	16,269	-	180,948
Francl, Jason	Director	1,887	3,366	-	-	-	5,253
Kuzdzal, Dan	Director	-	10,200	3,111	-	-	13,311
Tansey, James	Director	3,009	1,377	3,672	-	-	8,058
Thomas, Douglas	Director	2,652	-	1,173	-	1,479	5,304
Clendening, Lori	Director	84,480	63,216	85,008	52,560	6,816	292,080
Davies, Brian	Director	69,300	53,190	16,965	14,265	-	153,720
Dietrich, Robert	Director	810	-	-	-	-	810
Raveling, Robyn	Director	55,215	27,495	-	-	-	82,710
Grassi, Lisa	Manager	-	49,686	62,034	32,550	-	144,270
Jamieson, Richard	Manager	6,678	58,422	28,770	-	-	93,870
Nichols, Gregory	Manager	-	57,078	27,468	-	-	84,546
Polancic, William	Manager	80,010	75,012	59,724	43,008	6,804	264,558
Woll, Christopher	Manager	3,990	420	6,846	-	-	11,256
Hunter, Jennifer	Manager	2,925	-	390	-	-	3,315
Martin, Tim	Manager	66,729	62,517	49,842	43,953	7,371	230,412
Thomas, Mark	Manager	3,588	-	-	-	-	3,588
Arellano, Pedro	Senior Associate	57,453	47,124	20,757	11,154	-	136,488
Mattorano, Luke	Senior Associate	21,120	-	-	-	-	21,120
Mechavich, Andy	Senior Associate	-	-	363	891	-	1,254
Vidal, Adriana	Senior Associate	60,588	48,246	42,438	9,999	-	161,271
Bagenstose, Brian	Senior Associate	2,670	-	-	22,230	-	24,900
Kalstrom, Lisa	Senior Associate	5,340	49,260	46,530	-	330	101,460
Modi, Sonal	Senior Associate	49,350	25,380	3,840	-	-	78,570
Pratt, Robert	Senior Associate	37,140	4,140	-	-	-	41,280
Airy, Alka	Senior Associate	7,614	33,723	36,396	8,883	-	86,616
Smith, Stacey	Senior Associate	46,386	35,343	35,829	25,056	6,561	149,175
Kelkar, Purva	Associate	9,870	30,366	29,274	3,381	4,494	77,385
Freimuth, Karl	Associate	-	-	6,246	4,608	-	10,854
Duchi, Jeena	Paraprofessional	192	636	240	-	-	1,068
Nairn-Mealey, Kelli	Paraprofessional	-	-	-	1,944	-	1,944
Velasco, Jin	Paraprofessional	1,428	-	-	-	-	1,428
Subtotal		\$ 847,881	\$ 890,649	\$ 708,255	\$ 350,886	\$ 47,022	\$ 2,844,693
Less 50% Reduction for Travel		<u>(28,598)</u>	<u>(31,245)</u>	<u>(30,545)</u>	<u>(12,960)</u>	<u>(1,140)</u>	<u>(104,487)</u>
Total Fees		\$ 819,283	\$ 859,404	\$ 677,710	\$ 337,926	\$ 45,882	\$ 2,740,206

EXHIBIT C

**KMART CORPORATION, et al.,
Summary of Hours and Fees Incurred by Category
January 1, 2003 through May 6, 2003**

<u>Category</u>	<u>January Hours</u>	<u>February Hours</u>	<u>March Hours</u>	<u>April Hours</u>	<u>May Hours</u>	<u>Total Hours</u>
Asset Disposition	167.2	90.2	14.0	46.8	-	318.2
Case Administration - General	162.0	216.1	237.1	206.7	54.1	876.0
Case Administration - Travel	134.5	163.0	161.7	70.0	6.0	535.2
Claims Administration and Objections	80.5	34.5	105.6	4.3	-	224.9
Debtor in Possession Financing	71.1	36.4	26.6	-	-	134.1
Investigatory Work/Asset Analysis & Recovery	734.9	1,170.7	1,057.2	515.7	62.0	3,540.5
Plan, Disclosure Statement and Exclusivity	516.9	404.3	112.7	24.7	-	1,058.6
Review of Financial Information/Business Operations	309.8	196.1	142.7	27.5	-	676.1
Total Hours	<u>2,176.9</u>	<u>2,311.3</u>	<u>1,857.6</u>	<u>895.7</u>	<u>122.1</u>	<u>7,363.6</u>

<u>Category</u>	<u>January Fees</u>	<u>February Fees</u>	<u>March Fees</u>	<u>April Fees</u>	<u>May Fees</u>	<u>Total Fees</u>
Asset Disposition	\$ 59,667	\$ 33,273	\$ 4,704	\$ 18,501	\$ -	\$ 116,145
Case Administration - General	67,617	93,198	102,201	88,044	19,446	370,506
Case Administration - Travel	28,598	31,245	30,545	12,960	1,140	104,487
Claims Administration and Objections	32,004	14,094	40,950	1,911	-	88,959
Debtor in Possession Financing	24,549	11,274	7,614	-	-	43,437
Investigatory Work/Asset Analysis & Recovery	266,760	442,812	386,940	194,499	25,296	1,316,307
Plan, Disclosure Statement and Exclusivity	220,947	157,248	53,085	11,217	-	443,397
Review of Financial Information/Business Operations	119,142	75,360	51,672	10,794	-	256,968
Total Fees	<u>\$ 819,284</u>	<u>\$ 858,504</u>	<u>\$ 677,711</u>	<u>\$ 337,926</u>	<u>\$ 45,882</u>	<u>\$ 2,740,206</u>

EXHIBIT D

KMART CORPORATION, et al.,
Summary of Hours Incurred by Professional by Category
January 1, 2003 through May 6, 2003

Name	Position	Asset		Case Administration	Claims Administration and Objections		Debtor In Possession Financing	Investigatory Work/Asset Analysis and Recovery	Plan, Disclosure Statement and Exclusivity	Review of Financial Information/ Business Operations	Total
		Disposition	Administration		Administration and Objections	Financing					
Moresco, Scott	Partner	-	-	-	-	-	-	-	11.8	-	11.8
Rittenhouse, John	Partner	-	14.0	-	-	-	-	54.7	4.6	5.9	79.2
Thorp, Judy	Partner	-	0.4	-	-	-	-	-	2.0	7.4	9.8
Feltman, James	Partner	-	10.0	-	-	-	-	46.2	1.2	-	57.4
Knoll, Melissa	Partner	5.5	163.1	-	15.0	1.5	-	57.9	81.6	25.2	349.8
Lartig, Larry	Partner	-	36.9	-	7.3	-	-	28.7	51.8	14.4	139.1
Ashie, Lisa	Director	11.6	134.4	-	21.2	3.8	-	8.6	119.9	55.3	354.8
Frauci, Jason	Director	-	-	-	-	-	-	-	10.3	-	10.3
Kuzdzal, Dan	Director	-	3.0	-	-	-	-	23.1	-	-	26.1
Tansey, James	Director	-	-	-	-	-	-	-	15.8	-	15.8
Thomas, Douglas	Director	-	-	-	-	-	-	2.9	2.3	5.2	10.4
Clendenning, Lori	Director	-	131.8	-	-	-	-	463.6	13.1	-	608.5
Davies, Brian	Director	81.2	34.5	-	70.5	1.1	-	6.5	109.3	38.5	341.6
Dietrich, Robert	Director	-	-	-	-	-	-	-	1.8	-	1.8
Raveling, Robyn	Director	2.9	19.6	-	0.5	-	-	-	130.5	30.3	183.8
Grassi, Lisa	Manager	-	34.8	-	-	-	-	308.7	-	-	343.5
Jamieson, Richard	Manager	-	32.0	-	-	-	-	187.3	-	4.2	223.5
Nichols, Gregory	Manager	-	24.0	-	-	-	-	170.7	-	6.6	201.3
Polancic, Williams	Manager	27.5	280.2	-	15.7	29.3	-	3.3	95.3	178.6	629.9
Woll, Christopher	Manager	-	-	-	-	-	-	-	26.8	-	26.8
Hunter, Jennifer	Manager	-	-	-	1.0	-	-	-	7.5	-	8.5
Martin, Tim	Manager	-	80.8	-	-	-	-	510.0	-	-	590.8
Thomas, Mark	Manager	-	-	-	-	-	-	9.2	-	-	9.2
Arellano, Pedro	Senior Associate	120.4	34.5	-	50.5	1.1	-	3.5	173.8	29.8	413.6
Mattorano, Luke	Senior Associate	-	-	-	-	-	-	-	64.0	-	64.0
Mechavich, Andy	Senior Associate	-	-	-	-	-	-	2.7	1.1	-	3.8
Vidal, Adriana	Senior Associate	-	55.2	-	-	-	-	433.5	-	-	488.7
Bagenstose, Brian	Senior Associate	-	-	-	-	-	-	8.9	-	-	8.9
Kalstrom, Lisa	Senior Associate	-	34.0	-	-	-	-	344.6	-	33.7	412.3
Modi, Sonal	Senior Associate	-	-	-	-	78.3	-	-	28.4	155.2	261.9
Pratt, Robert	Senior Associate	38.4	22.0	-	8.5	-	-	47.1	13.7	7.9	137.6
Airy, Alka	Senior Associate	-	38.0	-	-	-	-	282.8	-	-	320.8
Smith, Stacey	Senior Associate	-	82.9	-	-	-	-	469.6	-	-	552.5
Kelkar, Purva	Associate	30.7	102.1	-	34.7	19.0	-	14.1	92.0	75.9	368.5
Freimuth, Karl	Associate	-	8.0	-	-	-	-	52.3	-	-	60.3
Duchi, Jeena	Paraprofessional	-	6.9	-	-	-	-	-	-	2.0	8.9
Nairn-Mealey, Kelli	Paraprofessional	-	16.2	-	-	-	-	-	-	-	16.2
Velasco, Jin	Paraprofessional	-	11.9	-	-	-	-	-	-	-	11.9
Total Hours		318.2	1411.2	224.9	134.1	354.5	1058.6	676.1	7,363.6		

EXHIBIT D
KMART CORPORATION, et al.,
Summary of Fees Incurred By Professional by Category
January 1, 2003 through May 6, 2003

Name	Position	Asset Disposition	Case Administration	Claims Administration and Objections	Debtor In Possession Financing	Investigatory Work/Asset Analysis and Recovery	Plan, Disclosure Statement and Exclusivity	Review of Financial Information/Business Operations	Total
Moresco, Scott	Partner	\$ -	\$ -	\$ -	\$ -	\$ -	7,080	\$ -	7,080
Rittenhouse, John	Partner	-	8,400	-	-	32,820	2,760	3,540	47,520
Thorp, Judy	Partner	-	240	-	-	-	1,200	4,440	5,880
Feltman, James	Partner	-	5,700	-	-	26,334	684	-	32,718
Knoll, Melissa	Partner	3,135	92,967	8,550	855	33,003	46,512	14,364	199,386
Laftig, Larry	Partner	-	21,033	4,161	-	16,359	29,526	8,208	79,287
Ashe, Lisa	Director	5,916	68,544	10,812	1,938	4,386	61,149	28,203	180,948
Franci, Jason	Director	-	-	-	-	-	5,253	-	5,253
Kuzdzal, Dan	Director	-	1,530	-	-	11,781	-	-	13,311
Tansey, James	Director	-	-	-	-	-	8,058	-	8,058
Thomas, Douglas	Director	-	-	-	-	1,479	1,173	2,652	5,304
Clendening, Lori	Director	-	63,264	-	-	222,528	6,288	-	292,080
Davies, Brian	Director	36,540	15,525	31,725	495	2,925	49,185	17,325	153,720
Dietrich, Robert	Director	-	-	-	-	-	810	-	810
Raveling, Robyn	Director	1,305	8,820	225	-	-	58,725	13,635	82,710
Grassi, Lisa	Manager	-	14,616	-	-	129,654	-	-	144,270
Jamieson, Richard	Manager	-	13,440	-	-	78,666	-	1,764	93,870
Nichols, Gregory	Manager	-	10,080	-	-	71,694	-	2,772	84,546
Polancic, William	Manager	-	117,684	6,594	12,306	1,386	40,026	75,012	264,558
Woll, Christopher	Manager	11,550	-	-	-	-	11,256	-	11,256
Hunter, Jennifer	Manager	-	-	390	-	-	2,925	-	3,315
Martin, Tim	Manager	-	31,512	-	-	198,900	-	-	230,412
Thomas, Mark	Manager	-	-	-	-	3,588	-	-	3,588
Arellano, Pedro	Senior Associate	39,732	11,385	16,665	363	1,155	57,354	9,834	136,488
Mattorano, Luke	Senior Associate	-	-	-	-	-	21,120	-	21,120
Mechavich, Andy	Senior Associate	-	-	-	-	891	363	-	1,254
Vidal, Adriana	Senior Associate	-	18,216	-	-	143,055	-	-	161,271
Bagenstose, Brian	Senior Associate	-	-	-	-	2,670	-	-	2,670
Kalstrom, Lisa	Senior Associate	-	10,200	-	-	103,380	-	-	123,690
Modi, Sonal	Senior Associate	-	-	-	23,490	-	8,520	10,110	46,560
Pratt, Robert	Senior Associate	11,520	6,600	2,550	-	14,130	4,110	2,370	78,570
Airy, Alka	Senior Associate	-	10,260	-	-	76,356	-	-	86,616
Smith, Stacey	Senior Associate	-	22,383	-	-	126,792	-	-	149,175
Kelkar, Purva	Senior Associate	6,447	21,441	7,287	3,990	2,961	19,320	15,939	77,385
Fretimuth, Karl	Associate	-	1,440	-	-	9,414	-	-	10,854
Duchi, Jeena	Paraprofessional	-	828	-	-	-	-	240	1,068
Nairn-Mealey, Kelli	Paraprofessional	-	1,944	-	-	-	-	-	1,944
Velasco, Jiri	Paraprofessional	-	1,428	-	-	-	-	-	1,428
Sub-Total		\$ 116,145	\$ 579,480	\$ 88,959	\$ 43,437	\$ 1,316,307	\$ 443,397	\$ 256,968	\$ 2,844,693
Less 50% Reduction for Travel									(104,487)
Total Fees		\$ -	\$ 474,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,740,206

EXHIBIT E

KMART CORPORATION, et al.,
Summary of Expenses
January 1, 2003 through May 6, 2003

<u>Category</u>	<u>January</u> Expenses	<u>February</u> Expenses	<u>March</u> Expenses	<u>April</u> Expenses	<u>May</u> Expenses	<u>Total</u> Expenses
Air ⁽¹⁾	\$ 32,856	\$ 46,169	\$ 52,141	\$ 13,164	\$ 1,028	\$ 145,358
Lodging	12,343	25,619	26,696	10,807	1,414	76,879
Ground Transportation	5,751	8,163	10,683	4,149	524	29,270
Meals	1,706	4,147	3,833	2,248	75	12,009
Other ⁽²⁾	2,554	2,122	323	88	-	5,087
Total Expenses	<u>\$ 55,210</u>	<u>\$ 86,220</u>	<u>\$ 93,676</u>	<u>\$ 30,456</u>	<u>\$ 3,041</u>	<u>\$ 268,603</u>

⁽¹⁾ All airfare expenses are for coach travel.

⁽²⁾ Includes expenses from a prior period.

EXHIBIT F

**Kmart Corporation, et al.
Revised Budget for KPMG LLP for the Fourth Interim Period
January 1, 2003 through April 30, 2003¹**

Description	Original Budget	Adjustments	Revised Budget	Actuals	(Over)/Under
Investigatory Work/Asset Analysis Recovery ²	\$ 1,500,000	\$ 18,583	\$ 1,518,583	\$ 1,316,307	\$ 202,276
Asset Disposition	195,000	(94,218)	100,782	116,145	(15,363)
Review of Financial Information/Business Operations	800,000	(254,119)	545,881	256,968	288,913
Case Administration	450,000	(36,184)	413,816	474,993	(61,177)
Claims Administration and Objections	120,000	(36,787)	83,213	88,959	(5,746)
Debtor-in-Possession Financing	15,000	15,002	30,002	43,437	(13,435)
Litigation and Relief from Stay Proceedings	20,000	(10,000)	10,000	-	10,000
Plan, Disclosure Statement and Exclusivity	625,000	(81,719)	543,281	443,397	99,884
TOTAL	\$ 3,725,000	\$ (479,442)	\$ 3,245,558	\$ 2,740,206	\$ 505,352

Note: This budget does not include actual out of pocket expenses incurred.

¹ Actual fees incurred include 6 additional days, May 1, 2003 through May 6, 2003, which were not contemplated in the Original and/or Revised Budgets.

² This category includes analysis in relation to the Stewardship Investigation and guarantor issues.

EXHIBIT G

**KMART CORPORATION, et al.,
Comparison of Hours and Fees by Category
First, Second, Third and Fourth Interim Periods²**

	Hours				Fees			
	1st Interim Fee Period	2nd Interim Fee Period	3rd Interim Fee Period	4th Interim Fee Period	1st Interim Fee Period	2nd Interim Fee Period	3rd Interim Fee Period	4th Interim Fee Period
Asset Disposition	362.0	277.6	476.0	318.2	\$ 135,480	\$ 100,959	\$ 164,985	\$ 116,145
Case Administration ¹	766.0	995.1	1,429.0	1,411.2	283,416	346,677	431,510	474,993
Claims Administration and Objections	69.9	72.0	73.6	224.9	24,441	26,289	29,409	88,959
Debtor in Possession Financing	196.3	106.2	221.8	134.1	64,671	37,263	76,269	43,437
Investigatory Work/Asset Analysis and Recovery	6.3	1,041.3	3,553.8	3,540.5	2,574	417,471	1,334,615	1,316,307
Plan, Disclosure Statement and Exclusivity	-	-	695.0	1,058.6	-	-	292,122	443,397
Review of Financial Information/Business Operations	2,089.4	2,292.0	2,879.3	676.1	856,353	809,007	1,084,278	256,968
Total	3,489.9	4,784.2	9,328.5	7,363.6	\$ 1,366,935	\$ 1,737,666	\$ 3,413,188	\$ 2,740,206
Less Voluntary Reduction					(67,604)	-	-	-
					\$ 1,299,331	\$ 1,737,666	\$ 3,413,188	\$ 2,740,206

¹ First Interim Period included three months covering the period February 1, 2002 through April 30, 2002. Second Interim Period included four months covering the period May 1, 2002 through August 31, 2002. Third Interim Period included four months covering the period September 1, 2002 through December 31, 2002.

² Case Administration is stated net of a 50% reduction in fees for non-working travel time.

EXHIBIT H

**KMART CORPORATION, et al.,
Reconciliation of Hours Incurred by Category During the First Interim Period
February 1, 2002 through April 30, 2002**

	Bankruptcy Motions and Filings	Cash Collateral and Debtor In Possession Financing	Creditor Committee Meetings and Hearings	Employee Compensation and Benefit Issues	Financial and Company Analysis	Case Administration	Employment and Fee Applications	Executive Contracts, Leases and Store Closings	Travel (1)	Total
Asset Disposition	1.7	-	-	-	25.7	-	-	334.6	-	362.0
Case Administration	-	-	185.8	-	-	153.4	294.6	-	132.2	766.0
Claims Administration and Objections	37.1	-	-	-	16.0	-	-	16.8	-	69.9
Debtor in Possession Financing	-	180.2	-	-	16.1	-	-	-	-	196.3
Investigatory Work/Asset Analysis and Recovery	-	-	-	-	6.3	-	-	-	-	6.3
Review of Financial Information/Business Operations	82.2	-	49.5	880.7	848.1	-	-	228.9	-	2,089.4
Total Hours	121.0	180.2	235.3	880.7	912.2	153.4	294.6	580.3	132.2	3,489.9

EXHIBIT H

KMART CORPORATION, et al.,
Reconciliation of Fees Incurred by Category During the First Interim Period
February 1, 2002 through April 30, 2002

	Bankruptcy Motions and Filings	Cash Collateral and Debtor In Possession Financing	Creditor Committee Meetings and Hearings	Employee Compensation and Benefit Issues	Financial and Company Analysis	Case Administration	Employment and Fee Applications	Executive Contracts, Leases and Store Closings	Travel (1)	Total
Asset Disposition	\$ 621	\$ -	\$ -	\$ -	\$ 7,734	\$ -	\$ -	\$ 127,125	\$ -	\$ 135,480
Case Administration	-	-	97,875	-	-	51,111	110,853	-	23,577	283,416
Claims Administration and Objections	11,124	-	-	-	6,423	-	-	6,894	-	24,441
Debtor in Possession Financing	-	59,001	-	-	5,670	-	-	-	-	64,671
Investigatory Work/Asset Analysis and Recovery	-	-	-	-	2,574	-	-	-	-	2,574
Review of Financial Information/Business Operations	30,624	-	22,638	384,963	330,465	-	-	87,663	-	856,353
	<u>\$ 42,369</u>	<u>\$ 59,001</u>	<u>\$ 120,513</u>	<u>\$ 384,963</u>	<u>\$ 352,866</u>	<u>\$ 51,111</u>	<u>\$ 110,853</u>	<u>\$ 221,682</u>	<u>\$ 23,577</u>	<u>\$ 1,366,935</u>
Less: Voluntary Reduction										(67,604)
Total Fees										<u><u>\$ 1,299,331</u></u>

(1) Travel time is generally limited to 2 hours one-way and fees are then discounted by 50%.

EXHIBIT I-1

**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	02-Jan-03	Prepare and submit memorandum to L. Leonard (Alix Partners) requesting the information regarding Kmart store closures in the Midwest Region.	0.3	\$ 99
Arellano, Pedro	02-Jan-03	Review and analyze store level data to evaluate competitor data within the proposed store closings.	1.1	\$ 363
Arellano, Pedro	02-Jan-03	Prepare comparative analysis on Super Kmart stores in the Western Region with 4-Wall EBITDA in Tier 1 for LTM July 2002 versus LTM October 2002 to evaluate the change in performance for the store closing list.	1.8	\$ 594
Arellano, Pedro	02-Jan-03	Review and analyze store level data to evaluate competitor data within the second tier monitoring stores.	0.9	\$ 297
Arellano, Pedro	02-Jan-03	Review response from L. Leonard (Alix Partners) regarding the request to identify stores within the Midwest Region for closure.	0.2	\$ 66
Arellano, Pedro	02-Jan-03	Analyze Super Kmart stores located outside of the Western Region and analyze the financial impact when eliminating certain stores from the Super Kmart store base.	1.4	\$ 462
Arellano, Pedro	02-Jan-03	Stratify Super Kmart stores located inside the Western Region to evaluate the current store closing designation relative to the original store discussion list.	1.6	\$ 528
Arellano, Pedro	02-Jan-03	Review and analyze store level data to evaluate competitor data within the monitoring stores.	0.9	\$ 297
Arellano, Pedro	03-Jan-03	Stratify stores based on the lease valuation and analyze and compare store performance within each for LTM October 2002 for the store closings.	1.6	\$ 528
Arellano, Pedro	03-Jan-03	Stratify Kmart stores within four different tiers (i.e. monitoring stores, 2nd tier monitoring stores, proposed store closings, and all other) and compare to the stratifications of the revised store discussion list and the lease valuation list.	2.4	\$ 792
Arellano, Pedro	03-Jan-03	Stratify, analyze and review Big Kmart and Super Kmart stores with tier one lease valuations within the proposed store closing list and evaluate competitor data.	1.1	\$ 363
Arellano, Pedro	03-Jan-03	Analyze Big Kmart and Super Kmart stores with tier one lease valuations within the store closing list to evaluate the locations and performance of each store.	0.9	\$ 297

EXHIBIT I-1**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	03-Jan-03	Stratify, analyze and review Big Kmart and Super Kmart stores with tier two lease valuations within the proposed store closing list and evaluate competitor data.	1.3	\$ 429
Arellano, Pedro	03-Jan-03	Analyze Big Kmart and Super Kmart stores with tier two lease valuations within the proposed store closing list to evaluate the locations and performance of each store.	0.8	\$ 264
Davies, Brian	03-Jan-03	Review store closing analysis prepared for the Creditors' Committee.	1.6	\$ 720
Davies, Brian	03-Jan-03	Review geographical dispersion analysis related to store closing analyses.	2.7	\$ 1,215
Davies, Brian	03-Jan-03	Provide guidance on lease valuations for store closings and potential future exposure.	1.1	\$ 495
Knoll, Melissa	03-Jan-03	Advise regarding presentation of information on store closings.	0.3	\$ 171
Arellano, Pedro	06-Jan-03	Analyze stores with tier one lease valuations within the proposed store closing list to evaluate the change in performance from LTM July 2002 to LTM October 2002.	2.6	\$ 858
Arellano, Pedro	06-Jan-03	Prepare a map of the Big Kmart and Super Kmart stores with tier one lease valuations within the proposed store closing list to be included in the report to the Creditors' Committee.	1.2	\$ 396
Ashe, Lisa	06-Jan-03	Obtain update on the status of store closing analyses.	0.2	\$ 102
Ashe, Lisa	06-Jan-03	Review and provide feedback on the analysis of proposed store closures and related lease valuations.	1.2	\$ 612
Davies, Brian	06-Jan-03	Review and edit the store closing section of the report to the Creditors' Committee.	1.4	\$ 630
Davies, Brian	06-Jan-03	Provide guidance with respect to the analysis of the fee owned properties together with their value and the value of the mortgages against them for the store closing analysis.	1.4	\$ 630
Arellano, Pedro	07-Jan-03	Analyze stores with positive valuations within the proposed store closing list to evaluate the change in performance from LTM July 2002 to LTM October 2002.	2.2	\$ 726
Arellano, Pedro	07-Jan-03	Prepare a map of the Big Kmart and Super Kmart stores with tier two lease valuations within the proposed store closing list to be included in the report to the Creditors' Committee.	0.9	\$ 297

EXHIBIT I-1**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	07-Jan-03	Provide input regarding the analysis on closing stores with lease valuations.	0.7	\$ 231
Arellano, Pedro	07-Jan-03	Prepare a map of the proposed store closings to evaluate location of the store closings.	0.9	\$ 297
Arellano, Pedro	07-Jan-03	Review and analyze the revised store closing to evaluate the change from the previous store closing list.	1.4	\$ 462
Arellano, Pedro	07-Jan-03	Prepare memorandum to L. Leonard (Alix Partners) regarding changes in additional monitoring and 2nd tier monitoring stores.	0.3	\$ 99
Arellano, Pedro	07-Jan-03	Amend store closing analysis to incorporate changes identified.	0.8	\$ 264
Davies, Brian	07-Jan-03	Review latest data related to the store closing analysis.	1.5	\$ 675
Arellano, Pedro	08-Jan-03	Analyze the revised store closings and prepare a schedule of the owned stores that are being considered for closure.	1.3	\$ 429
Arellano, Pedro	08-Jan-03	Analyze store closings of owned stores and prepare a map of these stores to evaluate their locations.	0.7	\$ 231
Arellano, Pedro	08-Jan-03	Analyze stores with tier one lease valuations not located on Kmart's closing list to evaluate their performance during LTM October 2002.	0.9	\$ 297
Arellano, Pedro	08-Jan-03	Analyze stores with tier one lease valuations and compare the financial performance between LTM July 2002 and LTM October 2002.	2.2	\$ 726
Arellano, Pedro	08-Jan-03	Amend store closing analysis to include analysis on the change in 4-Wall EBITDA from LTM July 2002 to LTM October 2003.	0.8	\$ 264
Arellano, Pedro	08-Jan-03	Receive guidance on amending the store closing analysis.	0.4	\$ 132
Arellano, Pedro	08-Jan-03	Provide input on the store closing analysis changes.	0.2	\$ 66
Ashe, Lisa	08-Jan-03	Participate in tele-conference with G. Rice and J. Feeney (both Otterbourg) regarding proposed store closures.	0.2	\$ 102
Davies, Brian	08-Jan-03	Analyze data regarding updated store closing list and information that will used during store closing meetings.	2.1	\$ 945
Arellano, Pedro	09-Jan-03	Review and analyze the revised store closing list as of January 9, 2003.	1.3	\$ 429

EXHIBIT I-1

**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	09-Jan-03	Amend analysis of stores with tier one lease valuations not located on Kmart's January 9, 2002 closing list to evaluate their performance during LTM October 2002.	1.1	\$ 363
Arellano, Pedro	09-Jan-03	Receive guidance on amending the store closing analysis to include updated store closing data received from Kmart on January 9, 2002.	0.6	\$ 198
Arellano, Pedro	09-Jan-03	Review and analyze the store by store valuation and rejection claim data prepared by Rockwood Gemini to evaluate the values and rejection claims of Kmart's locations.	1.2	\$ 396
Ashe, Lisa	09-Jan-03	Meet with R. Miller (DKW), G. Roth (Kmart), J. Laughlin, T. Wong, D. Edgecombe (all Laughlin Meghji), S. Cunningham, C. Troyer and W. Gilligan (all FTI) in relation to the proposed store closings.	1.2	\$ 612
Ashe, Lisa	09-Jan-03	Meet with S. Cunningham (FTI) to discuss lease valuation issues in relation to potential store closings.	0.6	\$ 306
Davies, Brian	09-Jan-03	Meet with Kmart, DKW and other professionals to discuss the latest stores earmarked for closing and the reasoning behind the closure decision.	1.2	\$ 540
Davies, Brian	09-Jan-03	Review and analyze new store level closing data provided by DKW.	2.6	\$ 1,170
Davies, Brian	09-Jan-03	Meet with S. Cunningham (FTI) to discuss lease valuation issues pertaining to potential store closings.	0.6	\$ 270
Raveling, Robyn	09-Jan-03	Prepare for and participate in conference call regarding store closing analysis and the procedures performed.	1.2	\$ 540
Arellano, Pedro	10-Jan-03	Receive guidance on analyzing the lease valuations for the closing locations prepared by Rockwood Gemini.	0.4	\$ 132
Arellano, Pedro	10-Jan-03	Amend store closing lease valuation analysis to include all of Kmart's locations and prepare a comparative analysis between LTM July 2002 and LTM Dec 2002.	1.9	\$ 627
Arellano, Pedro	10-Jan-03	Prepare proper formatting and formulae in the Rockwood closing store lease valuation analysis necessary to import into the Access database.	0.9	\$ 297

EXHIBIT I-1

**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

Name	Date	Description	Hours	Fees
Arellano, Pedro	10-Jan-03	Import the Rockwood closing store lease valuation analysis into Access and quality check data tables to confirm that the proper fields and values were imported correctly.	0.6	\$ 198
Ashe, Lisa	10-Jan-03	Review and provide feedback on the analysis of the revised store closing and lease analysis.	1.1	\$ 561
Davies, Brian	10-Jan-03	Review and provide guidance on store level analysis using lease data.	1.7	\$ 765
Davies, Brian	10-Jan-03	Review store by store data for all locations with tier one lease valuations and those not included on the store closing list.	1.7	\$ 765
Ashe, Lisa	11-Jan-03	Review the analysis of the stores with negative lease valuations which the debtor does not propose to close.	0.6	\$ 306
Knoll, Melissa	12-Jan-03	Review and revise report regarding store closings and lease analysis.	1.0	\$ 570
Arellano, Pedro	13-Jan-03	Review the revised store closing list provided by Kmart which they plan on filing with the Bankruptcy Court on January 14, 2002 and evaluate the changes in store closures from all of the previous store closing lists.	1.4	\$ 462
Arellano, Pedro	13-Jan-03	Receive guidance on analyzing store closing data with December YTD 2002 information.	0.2	\$ 66
Arellano, Pedro	13-Jan-03	Analyze and stratify stores with 4-Wall EBITDA in Tier I for the LTM Dec 2002 and provide input regarding the lease valuations on the stores in Tier II for the closure analysis.	1.1	\$ 363
Arellano, Pedro	13-Jan-03	Provide input on the range of lease values for the store closings.	0.2	\$ 66
Arellano, Pedro	13-Jan-03	Stratify the store closings based on their lease values from Rockwood Gemini.	0.6	\$ 198
Davies, Brian	13-Jan-03	Review analysis on Super K stores being closed.	0.8	\$ 360
Davies, Brian	13-Jan-03	Review and evaluate lease valuations on locations being closed.	1.1	\$ 495
Davies, Brian	13-Jan-03	Analyze possible long term lease exposure from locations not on revised store list, as part of GOB analysis.	1.2	\$ 540
Arellano, Pedro	14-Jan-03	Review and analyze the financial, competitor, lease values, and rejection claims for the additional store closings stores that were not included in the original listing of store closures.	1.2	\$ 396
Davies, Brian	14-Jan-03	Review and provide guidance on the latest store closing list.	1.3	\$ 585

EXHIBIT I-1

**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Pratt, Robert	14-Jan-03	Review and summarize motions noted in most recent Kmart docket related to termination of purchasing agreement with Salton.	3.6	\$ 1,080
Pratt, Robert	14-Jan-03	Review and summarize motions noted in most recent Kmart docket related to lease dispute with JW Mitchell.	2.5	\$ 750
Pratt, Robert	14-Jan-03	Review and summarize motions noted in most recent Kmart docket related to Cliff Creek related to rejection and subsequent assumption of lease.	1.1	\$ 330
Arellano, Pedro	15-Jan-03	Receive guidance on analyzing store closings located in New Jersey and prepare related schedule.	0.6	\$ 198
Arellano, Pedro	15-Jan-03	Prepare a schedule of lease values for continuing stores and the closing stores.	0.8	\$ 264
Arellano, Pedro	15-Jan-03	Receive guidance on analyzing the lease values for continuing stores and closing stores.	0.2	\$ 66
Davies, Brian	15-Jan-03	Review and edit the lease valuation schedule which excludes all property within the GOB list.	1.6	\$ 720
Polancic, Bill	15-Jan-03	Analyze various information relating to the store closing program.	0.5	\$ 210
Arellano, Pedro	16-Jan-03	Prepare supporting documentation for the store closing and lease analysis section in the report to the Creditors' Committee.	2.9	\$ 957
Pratt, Robert	16-Jan-03	Review and summarize Kmart docket motions related to de minimus asset sales.	1.1	\$ 330
Davies, Brian	17-Jan-03	Review and analyze updated information received relating to lease rejections forwarded by Skadden.	1.8	\$ 810
Knoll, Melissa	17-Jan-03	Analyze lease rejection damages calculation.	0.3	\$ 171
Arellano, Pedro	20-Jan-03	Receive guidance in relation to preparing a store closing analysis by state.	0.3	\$ 99
Arellano, Pedro	20-Jan-03	Prepare schedule showing the store closures by state.	0.4	\$ 132
Ashe, Lisa	20-Jan-03	Review the analysis of store closures by state; provide feedback on the same.	0.4	\$ 204
Davies, Brian	20-Jan-03	Review the assets being sold under the de minimis asset sale.	0.7	\$ 315
Knoll, Melissa	21-Jan-03	Follow up regarding GOB allocation to Kmart-ofs.	0.1	\$ 57
Davies, Brian	22-Jan-03	Provide guidance and assistance with analysis on the GOB motion summary.	2.6	\$ 1,170
Arellano, Pedro	23-Jan-03	Receive guidance and analyze the GOB fee calculation.	1.4	\$ 462

EXHIBIT I-1**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	23-Jan-03	Prepare summary schedule of the 2003 GOB planned proceeds versus the GOB proceeds in 2002.	0.8	\$ 264
Ashe, Lisa	23-Jan-03	Receive update on the motion regarding liquidator fees for the GOB stores.	0.4	\$ 204
Davies, Brian	23-Jan-03	Assist with analysis of the GOB liquidation fee calculation.	1.4	\$ 630
Kelkar, Purva	23-Jan-03	Review the Motion for the Order for the Approval of the Conduct of Store Closing Sales, Operating Agreement and Other Relief and summarize key points on closing agent compensation.	1.5	\$ 315
Kelkar, Purva	23-Jan-03	Review the Motion for the Order for the Approval of the Conduct of Store Closing Sales, Operating Agreement and Other Relief and summarize key points on requested relief related to commencement of store closing sales.	0.7	\$ 147
Kelkar, Purva	23-Jan-03	Review the Motion for the Order for the Approval of the Conduct of Store Closing Sales, Operating Agreement and Other Relief and summarize key points on inventory shrink.	1.5	\$ 315
Kelkar, Purva	23-Jan-03	Revise summary of GOB 2003 to include additional information regarding GOB 2002.	1.1	\$ 231
Kelkar, Purva	24-Jan-03	Prepare a summary report on the conduct of store closing sales and the operating agreement in preparation for the February report to the Unsecured Creditors' Committee.	1.2	\$ 252
Ashe, Lisa	27-Jan-03	Analyze the proposed transfer of inventory to the GOB stores.	0.3	\$ 153
Knoll, Melissa	27-Jan-03	Analyze GOB inventory issues and impact on cash position.	0.2	\$ 114
Knoll, Melissa	27-Jan-03	Participate in call with G. Rice (Otterbourg) regarding GOB inventory and update.	0.1	\$ 57
Knoll, Melissa	27-Jan-03	Follow up on Amsterdam warehouse status and potential third party sale.	0.6	\$ 342
Pratt, Robert	27-Jan-03	Prepare summary of motions filed related to assumption and assignment of un-expired real property leases.	1.7	\$ 510
Pratt, Robert	27-Jan-03	Review and analyze motions related to assumption and assignment of un-expired real property leases.	3.4	\$ 1,020
Raveling, Robyn	27-Jan-03	Analyze the impact of transferring existing and in-transit inventory to GOB stores in anticipation of GOB sales.	0.9	\$ 405

EXHIBIT I-1**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	28-Jan-03	Review the summary of proposed store closing for the 2003 GOB's to evaluate procedures during the sale.	0.9	\$ 297
Arellano, Pedro	28-Jan-03	Receive input regarding the 2003 GOB fees to the liquidators.	0.4	\$ 132
Ashe, Lisa	28-Jan-03	Meet with A. Cohen and J. Rapp (both Abacus Consulting) regarding additional inventory to be transferred to the GOB stores.	0.3	\$ 153
Ashe, Lisa	28-Jan-03	Participate in various discussions with management regarding store closings, the Fleming contract and other issues.	0.4	\$ 204
Ashe, Lisa	28-Jan-03	Review and amend the analysis of vendor and lease rejection claims in preparation for a meeting with Skadden and Wachtell Lipton.	0.9	\$ 459
Kelkar, Purva	28-Jan-03	Prepare a summary of the 2002 GOB sale and proceeds and recovery amounts awarded to the parties.	2.5	\$ 525
Pratt, Robert	28-Jan-03	Edit and revise lease rejection electronic file.	3.8	\$ 1,140
Pratt, Robert	28-Jan-03	Review additional binders containing information prepared by an outside firm related to leases for use in rejection analyses.	1.4	\$ 420
Arellano, Pedro	29-Jan-03	Receive guidance on preparing a summary schedule of Rockwood Gemini's lease rejection claims for the closing stores.	0.3	\$ 99
Arellano, Pedro	29-Jan-03	Review Rockwood Gemini's lease valuation and lease rejection claims analysis and prepare a schedule summarizing the lease rejection claims for the 2003 GOB stores.	1.2	\$ 396
Arellano, Pedro	29-Jan-03	Provide input in relation to Rockwood Gemini's calculation on the lease rejection claim.	0.9	\$ 297
Arellano, Pedro	29-Jan-03	Receive guidance in relation to the calculation to the lease rejection claims for the GOB stores and the dark stores.	1.1	\$ 363
Davies, Brian	29-Jan-03	Review closing and dark store rejection analysis.	2.8	\$ 1,260
Davies, Brian	29-Jan-03	Analyze the master lease schedule.	1.1	\$ 495
Davies, Brian	29-Jan-03	Provide guidance on updating of master lease schedule and total rejection claim amount.	0.9	\$ 405
Kelkar, Purva	29-Jan-03	Review and revise summary report on store closing sales program for 2002 and 2003 and preference payments in preparation of the February report to the Unsecured Creditors' Committee.	0.8	\$ 168
Pratt, Robert	29-Jan-03	Edit and revise Kmart dark store analysis.	2.3	\$ 690

EXHIBIT I-1**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	30-Jan-03	Prepare memorandum to L. Leonard (Alix Partners) requesting an explanation of the different fields within Rockwood's valuation and lease rejection analysis.	0.4	\$ 132
Arellano, Pedro	30-Jan-03	Provide input in relation to terms and conditions of Kmart's contract with Fleming.	0.3	\$ 99
Arellano, Pedro	30-Jan-03	Prepare summary of claims analysis for trade vendor rejection claims, lease rejection claims, and non-real estate rejection claims.	1.8	\$ 594
Davies, Brian	30-Jan-03	Analyze dark store 502b(6) claims.	1.2	\$ 540
Davies, Brian	30-Jan-03	Discuss with M. Deighan (Rockwood) dark stores and lease rejections.	0.5	\$ 225
Kelkar, Purva	30-Jan-03	Research and retrieve press releases related the impact of Fleming terminating its contract with Kmart.	1.1	\$ 231
Knoll, Melissa	30-Jan-03	Follow up with M. Wexler (Skadden) on GOB proceeds estimate for Kmart subsidiaries.	0.3	\$ 171
Knoll, Melissa	30-Jan-03	Read Fleming contract provisions on termination.	0.2	\$ 114
Pratt, Robert	30-Jan-03	Edit and revise Kmart closed store analysis in relation to the assessment of rejection claims.	3.2	\$ 960
Pratt, Robert	30-Jan-03	Review additional binders containing information prepared by an outside firm related to non-residential real estate for lease rejection analysis.	1.6	\$ 480
Pratt, Robert	30-Jan-03	Review additional binders containing information prepared by an outside firm related to license agreements for rejection analysis.	3.7	\$ 1,110
Pratt, Robert	30-Jan-03	Review and summarize various motions noted in most recent Kmart docket related to lease rejections.	2.9	\$ 870
Arellano, Pedro	31-Jan-03	Receive input in regards to the number of dark stores and the lease rejection claims for the dark stores.	0.6	\$ 198
Arellano, Pedro	31-Jan-03	Receive input in relation to the rejection claims for the non-real estate contracts and the rejection claims for Fleming.	0.8	\$ 264
Davies, Brian	31-Jan-03	Participate in conference call with J. Rooney (FTI) to discuss dark store lease rejection claims.	0.4	\$ 180
Kelkar, Purva	31-Jan-03	Review and revise summary report on trade and lease rejection claims in preparation of the February report to the Creditors' Committee.	1.6	\$ 336
Kelkar, Purva	31-Jan-03	Research and retrieve press releases related the impact of Fleming terminating its contract with Kmart.	0.9	\$ 189

EXHIBIT I-1**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kelkar, Purva	31-Jan-03	Receive guidance regarding revisions to the summary report on 2003 GOB and preference analysis.	0.5	\$ 105
Kelkar, Purva	31-Jan-03	Review and revise summary report on 2003 GOB sales and preference claims in preparation of the February report to the Creditors' Committee.	1.6	\$ 336
Kelkar, Purva	31-Jan-03	Review the disclosure statement for information related to the sale of GOB stores.	0.3	\$ 63
Kelkar, Purva	31-Jan-03	Receive guidance on store closing and claims analysis to be presented at the February Creditors' Committee meeting.	0.3	\$ 63
Kelkar, Purva	31-Jan-03	Review and edit store closing and claims analysis to be presented at the Creditors' Committee meeting.	1.1	\$ 231
Knoll, Melissa	31-Jan-03	Participate in call with attorney for potential purchaser of Amsterdam facility; follow up.	0.4	\$ 228
Polancic, Bill	31-Jan-03	Analyze the store closing motion and store closing sales protocol.	2.7	\$ 1,134
Arellano, Pedro	03-Feb-03	Prepare memorandum to L. Leonard (Alix Partners) to confirm the approximate final number of store closings.	0.3	\$ 99
Arellano, Pedro	03-Feb-03	Prepare memorandum to L. Leonard (Alix Partners) requesting additional detail on Kmart's 2003 estimated GOB proceeds.	0.3	\$ 99
Arellano, Pedro	03-Feb-03	Prepare list of stores to remain open for Kmart and Super Kmart stores with addresses.	0.6	\$ 198
Arellano, Pedro	03-Feb-03	Review and analyze the final list of store closings and compare to the preliminary store closing list to evaluate changes.	0.9	\$ 297
Arellano, Pedro	03-Feb-03	Provide guidance on 2003 GOB recovery, liquidator expenses and retention bonus to identify categories similar to those used in the 2002 GOB analysis.	0.9	\$ 297
Arellano, Pedro	03-Feb-03	Prepare analysis of Kmart's lease activity since the inception of the case regarding the rejected leases and dark stores.	2.2	\$ 726
Ashe, Lisa	03-Feb-03	Review and provide feedback on the analysis of the GOB sales.	1.1	\$ 561
Davies, Brian	03-Feb-03	Review and integrate the original GOB sales results into analysis for the second GOB.	1.1	\$ 495
Kelkar, Purva	03-Feb-03	Receive guidance on 2002 and 2003 GOB cash flow.	0.3	\$ 63

EXHIBIT I-1**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kelkar, Purva	03-Feb-03	Analyze the disclosure statement and the Kmart docket for verbiage related to the proceeds from leases of GOB stores.	0.7	\$ 147
Kelkar, Purva	03-Feb-03	Analyze 2003 GOB recovery, liquidator expenses and retention.	0.7	\$ 147
Kelkar, Purva	03-Feb-03	Receive guidance and input on 2002 and 2003 GOB cash flow.	0.8	\$ 168
Kelkar, Purva	03-Feb-03	Prepare a schedule of 2002 and 2003 GOB cash flow.	1.3	\$ 273
Kelkar, Purva	03-Feb-03	Revise the schedule of 2002 and 2003 GOB cash flow.	1.7	\$ 357
Pratt, Robert	03-Feb-03	Review various lease motions, rejections and assignments noted in most recent Kmart docket in order to update the analysis of leases.	1.7	\$ 510
Pratt, Robert	03-Feb-03	Analyze various lease motions, rejections and assignments noted in most recent Kmart docket and provide update on issues identified.	2.3	\$ 690
Arellano, Pedro	04-Feb-03	Prepare a comparative analysis in Kmart's 2002 GOB proceeds and Kmart's 2003 estimated GOB proceeds to evaluate the differences between the two.	0.9	\$ 297
Davies, Brian	04-Feb-03	Assist with analysis being prepared regarding asset dispositions.	0.8	\$ 360
Polancic, Bill	04-Feb-03	Prepare analysis of GOB results and liquidator fees for the 2003 store closings and compare to the proposed 2003 store closing program for inclusion in the February report to the committee.	4.4	\$ 1,848
Arellano, Pedro	05-Feb-03	Analyze the GOB 2002 and 2003 agent compensation structure.	0.6	\$ 198
Ashe, Lisa	05-Feb-03	Obtain clarification on the liquidator agreement.	0.2	\$ 102
Ashe, Lisa	05-Feb-03	Review and revise the analysis of the GOB liquidator agreement.	0.6	\$ 306
Davies, Brian	05-Feb-03	Conference call with M. Deighan (Rockwood) to discuss the sale of the Amsterdam distribution center.	0.5	\$ 225
Kelkar, Purva	05-Feb-03	Analyze the GOB 2002 and 2003 agent compensation structure.	0.6	\$ 126
Kelkar, Purva	05-Feb-03	Revise table comparing GOB 2002 and 2003 agent compensation.	0.9	\$ 189
Raveling, Robyn	05-Feb-03	Analyze the store closing fees summary; assist with updating charts for inclusion in the interim report to the Creditors' Committee.	0.8	\$ 360

EXHIBIT I-1**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	06-Feb-03	Work on the GOB comparative analysis in relation to the 2002 and 2003 GOB's.	0.9	\$ 297
Davies, Brian	06-Feb-03	Assist with the GOB comparative analysis in relation to the 2002-2003 GOB's.	0.7	\$ 315
Ashe, Lisa	07-Feb-03	Participate in telephone conversation with G. Rice and J. Feeney (both Otterbourg) regarding the planned sale of the Amsterdam distribution facility.	0.1	\$ 51
Ashe, Lisa	07-Feb-03	Participate in telephone conversation with J. Reisner (Irell & Manella) regarding the proposed sale of real estate.	0.2	\$ 102
Ashe, Lisa	07-Feb-03	Obtain update on the valuation of the Amsterdam distribution center.	0.2	\$ 102
Ashe, Lisa	07-Feb-03	Provide update to counsel for the Creditors' Committee on the proposed sale of real estate.	0.3	\$ 153
Knoll, Melissa	08-Feb-03	Review report regarding store closings.	0.4	\$ 228
Ashe, Lisa	09-Feb-03	Review and amend the analysis of the liquidator fees.	0.5	\$ 255
Knoll, Melissa	10-Feb-03	Analyze and provide input on report section regarding store closings.	0.3	\$ 171
Davies, Brian	10-Feb-03	Review lease rejection claims analysis within the report to the UCC.	1.2	\$ 540
Davies, Brian	10-Feb-03	Review and edit the lease rejection claims analysis to be presented to the committee.	2.1	\$ 945
Pratt, Robert	10-Feb-03	Review various lease motions, rejections and assignments noted in most recent Kmart docket and update analysis thereon.	0.8	\$ 240
Kelkar, Purva	11-Feb-03	Retrieve and analyze court orders specifying the 2002 going out of business sale procedures and agency agreement.	0.6	\$ 126
Pratt, Robert	11-Feb-03	Summarize various lease motions, rejections and assignments and advise regarding items of note.	1.3	\$ 390
Arellano, Pedro	13-Feb-03	Prepare memorandum to L. Leonard (Alix Partners) requesting the inventory cost compliment for the 2002 GOB.	0.3	\$ 99
Arellano, Pedro	13-Feb-03	Provide input regarding the inventory cost compliment for the 2002 GOB.	0.9	\$ 297
Polancic, Bill	13-Feb-03	Prepare and send information request to L. Leonard (Alix Partners) regarding the funds received on the sale of the 2002 closed store leases.	0.8	\$ 336
Polancic, Bill	13-Feb-03	Review and analyze the sales and gross margin performance of the 2002 GOB.	2.9	\$ 1,218

EXHIBIT I-1**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	13-Feb-03	Prepare GOB recovery analysis comparison between 2002 actual and 2003 projection.	3.4	\$ 1,428
Davies, Brian	17-Feb-03	Review and comment on the GOB sales comparison data.	1.2	\$ 540
Davies, Brian	17-Feb-03	Assist with analysis of GOB proceeds related to the stores in 2002 GOB vs. the stores in the 2003 GOB.	1.4	\$ 630
Kelkar, Purva	17-Feb-03	Review and analyze motion related to closing store procedures and prepare a summary.	2.2	\$ 462
Polancic, Bill	17-Feb-03	Review and update 2003 GOB analysis and adjust sales and margin for additional clearance and import merchandise.	2.3	\$ 966
Davies, Brian	17-Feb-03	Provide guidance on the summary of the Kimco designation rights agreement (DRA) related to 2002 GOB leases.	1.1	\$ 495
Davies, Brian	17-Feb-03	Review the Kimco designation rights agreement related to 2002 GOB leases.	1.9	\$ 855
Arellano, Pedro	17-Feb-03	Prepare supporting documentation for the other rejection claims analysis within the report to the Creditors' Committee.	1.7	\$ 561
Arellano, Pedro	17-Feb-03	Prepare supporting documentation for the lease rejection claim analysis within the report to the Creditors' Committee.	2.1	\$ 693
Arellano, Pedro	18-Feb-03	Prepare supporting documentation for the store closing fee analysis within the report to the Creditors' Committee.	1.1	\$ 363
Arellano, Pedro	18-Feb-03	Prepare supporting documentation for the estimated GOB proceeds analysis within the report to the Creditors' Committee.	2.1	\$ 693
Arellano, Pedro	19-Feb-03	Review and analyze the amended GOB sales comparison to evaluate Kmart's 2002 and 2003 net GOB proceeds.	0.6	\$ 198
Arellano, Pedro	19-Feb-03	Review designation rights order authorizing the assumption and assignment of lease to K-Mer LLC to confirm that lease was within the original 283 GOB, evaluate cure claims, and prepare summary presenting findings in relation Kmart's 2002 GOB asset dispositions.	0.9	\$ 297

EXHIBIT I-1**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	19-Feb-03	Review designation rights order authorizing the assumption and assignment of lease to Burlington Coat Factory Warehouse of Astell, Inc. to confirm that lease was within the original 283 GOB, evaluate cure claims, and prepare summary presenting findings in relation Kmart's 2002 GOB asset dispositions.	1.1	\$ 363
Arellano, Pedro	19-Feb-03	Review designation rights order authorizing the assumption and assignment of lease to Home Depot USA, Inc. (2 separate motions) to confirm that lease was within the original 283 GOB, evaluate cure claims, and prepare summary presenting findings in relation Kmart's 2002 GOB asset dispositions.	1.3	\$ 429
Kelkar, Purva	19-Feb-03	Revise analysis of GOB sales comparison and prepare a one page report.	0.8	\$ 168
Knoll, Melissa	19-Feb-03	Read letter on Amsterdam warehouse and follow up.	0.3	\$ 171
Polancic, Bill	19-Feb-03	Review and update draft of GOB analysis regarding sales and margin performance.	2.6	\$ 1,092
Polancic, Bill	19-Feb-03	Review and edit final draft of GOB analysis comparing 2002 actual results to 2003 projected results.	3.4	\$ 1,428
Davies, Brian	19-Feb-03	Review designation rights summary schedule.	0.8	\$ 360
Arellano, Pedro	20-Feb-03	Review designation rights order authorizing the assumption and assignment of lease to Village of Wheeling to confirm that lease was within the original 283 GOB, evaluate cure claims, and prepare summary presenting findings in relation Kmart's 2002 GOB asset dispositions.	0.8	\$ 264
Arellano, Pedro	20-Feb-03	Review designation rights order authorizing the assumption and assignment of lease to The Von's Companies to confirm that lease was within the original 283 GOB, evaluate cure claims, and prepare summary presenting findings in relation Kmart's 2002 GOB asset dispositions.	0.9	\$ 297
Arellano, Pedro	20-Feb-03	Review designation rights order authorizing the assumption and assignment of lease to Kohl's Department Stores, Inc. to confirm that lease was within the original 283 GOB, evaluate cure claims, and prepare summary presenting findings in relation Kmart's 2002 GOB asset dispositions.	1.1	\$ 363

EXHIBIT I-1

**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	20-Feb-03	Review designation rights order authorizing the assumption and assignment of lease to Wal-Mart Real Estate Business Trust (4 separate motions) to confirm that lease was within the original 283 GOB, evaluate cure claims, and prepare summary presenting findings in relation Kmart's 2002 GOB asset dispositions.	1.6	\$ 528
Knoll, Melissa	21-Feb-03	Review and analyze offer for GOB real estate.	0.3	\$ 171
Kelkar, Purva	21-Feb-03	Prepare summaries of motions regarding assumption or rejection of leases, which will be heard on February 25, 2003.	2.2	\$ 462
Davies, Brian	24-Feb-03	Review the Klaff Realty offer for 2003 GOB leases and fee owned property.	1.1	\$ 495
Davies, Brian	24-Feb-03	Analyze and compare the Klaff offer with the Rockwood Gemini valuation analysis.	1.4	\$ 630
Davies, Brian	24-Feb-03	Review and compare the original 283 DRA with the Klaff DRA.	1.9	\$ 855
Arellano, Pedro	25-Feb-03	Review KIMCO's proposal dated February 10 to jointly market Kmart's closed stores to evaluate terms and conditions in relation to the 2003 GOB stores.	0.4	\$ 132
Arellano, Pedro	25-Feb-03	Review Klaff Realty designation rights proposal dated February 21 to evaluate terms and conditions in relation to the 2003 GOB stores.	0.6	\$ 198
Arellano, Pedro	25-Feb-03	Compare the designation rights proposals between KIMCO and Klaff Realty.	0.8	\$ 264
Davies, Brian	25-Feb-03	Conference call with J. Rooney (P&M) to discuss the Klaff DRA.	0.7	\$ 315
Davies, Brian	25-Feb-03	Provide update on the Klaff DRA.	0.9	\$ 405
Davies, Brian	25-Feb-03	Compare and benchmark original GOB lease DRA with the Klaff DRA.	1.3	\$ 585
Knoll, Melissa	27-Feb-03	Review correspondence regarding real estate offer and flash report.	0.2	\$ 114
Arellano, Pedro	07-Mar-03	Receive guidance on analyzing a certain store liquidation.	0.4	\$ 132
Arellano, Pedro	07-Mar-03	Review and analyze a certain liquidating store to evaluate the lease values and estimated rejection claims.	0.7	\$ 231
Arellano, Pedro	07-Mar-03	Review and analyze the motion to enter into a settlement agreement with LB Richland LLC and the Heritage Development Company to evaluate any terms and conditions with the agreement with Kmart and to evaluate potential cure claims.	0.8	\$ 264

EXHIBIT I-1**KMART CORPORATION, et al.,
Asset Disposition
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	07-Mar-03	Provide input regarding the motion to enter into an agreement with LB Richland and the Heritage Development Company.	0.3	\$ 99
Davies, Brian	12-Mar-03	Participate in conference call with M. Deighan (Rockwood) to discuss store closing analysis.	0.4	\$ 180
Davies, Brian	20-Mar-03	Provide guidance on real-estate related issues.	0.7	\$ 315
Arellano, Pedro	24-Mar-03	Compile information received on store data dating from September 30, 2002 through February 7, 2003 to prepare a timeline of the information received.	2.6	\$ 858
Arellano, Pedro	24-Mar-03	Prepare a timeline of store information received listing the date received and a description of the information received.	2.7	\$ 891
Arellano, Pedro	24-Mar-03	Review the timeline of store information received and reference each line item to the Creditors' Committee report in which the data was used.	2.4	\$ 792
Arellano, Pedro	24-Mar-03	Review previous Creditor Committee reports to identify store closing data within the reports necessary to prepare the timeline and referencing of the same.	2.0	\$ 660
Kelkar, Purva	26-Mar-03	Research and retrieve information regarding Kmart's assumption of Venture Stores, Inc. store leases.	0.8	\$ 168
Knoll, Melissa	27-Mar-03	Call with G. Rice (Otterbourg) regarding lease rejection ruling.	0.2	\$ 114
Davies, Brian	04-Apr-03	Participate in conference call with S. Heine (Abacus) to discuss their real estate analysis.	0.4	\$ 180
Davies, Brian	04-Apr-03	Provide guidance on real estate related issues.	0.5	\$ 225
Arellano, Pedro	08-Apr-03	Review the latest lease bid file received from C. Demott (Skadden) to evaluate the bids for each location.	1.1	\$ 363
Arellano, Pedro	08-Apr-03	Prepare lease schedule from the lease bid file received from Skadden to incorporate historical store financial information and lease values from Rockwood Gemini.	2.3	\$ 759
Ashe, Lisa	08-Apr-03	Receive update on issues arising on Kmart including the lease auction and fee statements.	0.4	\$ 204
Davies, Brian	08-Apr-03	Review bid schedule received from Skadden.	1.1	\$ 495
Davies, Brian	08-Apr-03	Review real estate property value schedules.	0.8	\$ 360
Davies, Brian	08-Apr-03	Edit and provide guidance on real estate property value schedules.	1.4	\$ 630
Arellano, Pedro	09-Apr-03	Meet with the financial institutions committee advisors before real estate auction to discuss bid packages.	1.5	\$ 495

EXHIBIT I-1

KMART CORPORATION, et al., Asset Disposition January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Arellano, Pedro	09-Apr-03	Meet with Skadden for an update on the Home Depot and Wal-Mart bid negotiations.	0.9	\$ 297
Arellano, Pedro	09-Apr-03	Meet with Skadden for an update on the Lowes bid negotiations.	0.4	\$ 132
Arellano, Pedro	09-Apr-03	Meet with Skadden for an update on the Target bid negotiations.	0.6	\$ 198
Arellano, Pedro	09-Apr-03	Attend real estate auction.	6.8	\$ 2,244
Arellano, Pedro	09-Apr-03	Revise bid analysis.	0.9	\$ 297
Ashe, Lisa	09-Apr-03	Obtain update on the status of the auction.	0.2	\$ 102
Davies, Brian	09-Apr-03	Review bid schedule provided by Skadden.	1.1	\$ 495
Davies, Brian	09-Apr-03	Meet with the financial institutions committee advisors before the auction to discuss bid packages.	1.5	\$ 675
Davies, Brian	09-Apr-03	Meet with Skadden for an update on the Home Depot / Wal-Mart bid negotiation.	0.9	\$ 405
Davies, Brian	09-Apr-03	Meet with Skadden for an update on the Lowe's bid negotiations.	0.4	\$ 180
Davies, Brian	09-Apr-03	Meet with Skadden for an update on the Target bid negotiations.	0.5	\$ 225
Davies, Brian	09-Apr-03	Attend real estate auction.	6.8	\$ 3,060
Davies, Brian	09-Apr-03	Assist with bid analysis.	0.9	\$ 405
Arellano, Pedro	10-Apr-03	Prepare a lease schedule summarizing the resulting bids from the real estate auction.	2.9	\$ 957
Arellano, Pedro	10-Apr-03	Prepare work papers for the store closing analysis overview section in the report to the Creditors' Committee.	2.6	\$ 858
Davies, Brian	10-Apr-03	Review real-estate summary schedule outlining proceeds to the estate.	1.1	\$ 495
Davies, Brian	10-Apr-03	Provide update on real estate auction results.	0.7	\$ 315
Davies, Brian	10-Apr-03	Review real-estate related motions and findings.	0.7	\$ 315
Polancic, Bill	14-Apr-03	Review and analyze sales and margin for the going out of business locations.	2.0	\$ 840
Polancic, Bill	15-Apr-03	Review and analyze recent going out of business sales with that of the prior year.	2.5	\$ 1,050
Kelkar, Purva	17-Apr-03	Review financial summary of the 283 closed stores.	0.4	\$ 84
Davies, Brian	18-Apr-03	Review and edit summary of real-estate auction schedules.	1.1	\$ 495
Knoll, Melissa	21-Apr-03	Review articles and summary of lease sale results.	0.3	\$ 171
Davies, Brian	22-Apr-03	Put together a schedule of total GOB store real-estate values.	1.1	\$ 495
Total Asset Disposition			318.2	\$ 116,145

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	02-Jan-03	Review November bill regarding stewardship investigation.	1.6	\$ 912
Knoll, Melissa	02-Jan-03	Review November bill regarding guarantor investigation.	0.5	\$ 285
Knoll, Melissa	02-Jan-03	Review November bill regarding plan and disclosure statement issues, and financial and business operations.	2.2	\$ 1,254
Polancic, Bill	02-Jan-03	Review November invoice related to asset dispositions and debtor in possession financing.	2.0	\$ 840
Polancic, Bill	02-Jan-03	Review November invoice related to financial analysis and plan of reorganization.	1.5	\$ 630
Velasco, Jin	02-Jan-03	Update all exhibits for the November fee statement.	2.8	\$ 336
Knoll, Melissa	03-Jan-03	Review expenses for November invoice.	1.4	\$ 798
Knoll, Melissa	03-Jan-03	Assess response to inquiry on second fee application.	0.3	\$ 171
Knoll, Melissa	03-Jan-03	Review final November bill.	1.0	\$ 570
Polancic, Bill	03-Jan-03	Review the final November fee statement.	2.3	\$ 966
Polancic, Bill	03-Jan-03	Review and format the final exhibits for the November fee statement.	1.6	\$ 672
Polancic, Bill	03-Jan-03	Prepare cover letter for the November fee statement.	0.5	\$ 210
Polancic, Bill	03-Jan-03	Review final November fee statement exhibits and prepare for distribution.	1.8	\$ 756
Raveling, Robyn	03-Jan-03	Review work plan and obtain update on the status of open items; provide input regarding completion.	1.4	\$ 630
Velasco, Jin	03-Jan-03	Reconcile and update expense detail and format for November invoice.	2.6	\$ 312
Velasco, Jin	03-Jan-03	Incorporate final changes to November monthly statement exhibits.	2.9	\$ 348
Velasco, Jin	03-Jan-03	Update cover letter to November monthly statement.	0.8	\$ 96
Velasco, Jin	03-Jan-03	Coordinate production and distribution of November monthly statement.	2.8	\$ 336
Arellano, Pedro	06-Jan-03	Receive input regarding ongoing case issues.	0.8	\$ 264
Ashe, Lisa	06-Jan-03	Participate in tele-conference with S. Cunningham and J. Rooney (both Policano & Manzo) in relation to the meetings planned on store closings and the business plan.	0.2	\$ 102
Ashe, Lisa	06-Jan-03	Obtain update on the status of the fee statement for November.	0.1	\$ 51
Davies, Brian	06-Jan-03	Provide guidance on case issues and scheduling items.	0.8	\$ 360

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	06-Jan-03	Address inquiry regarding fee application.	0.2	\$ 114
Raveling, Robyn	06-Jan-03	Obtain update on status of work plan items and provide guidance on next steps.	1.3	\$ 585
Raveling, Robyn	06-Jan-03	Obtain update on engagement issues and ongoing tasks.	0.5	\$ 225
Ashe, Lisa	07-Jan-03	Determine schedule of meetings with management for the week.	0.2	\$ 102
Ashe, Lisa	07-Jan-03	Receive update on the status of various analyses.	0.3	\$ 153
Knoll, Melissa	07-Jan-03	Review and revise engagement calendar.	0.1	\$ 57
Knoll, Melissa	07-Jan-03	Review recent docket and motions and orders filed.	0.2	\$ 114
Pratt, Robert	07-Jan-03	Review and summarize various motions noted in most recent Kmart docket.	3.3	\$ 990
Pratt, Robert	08-Jan-03	Review and summarize various motions noted in most recent Kmart docket.	2.6	\$ 780
Raveling, Robyn	08-Jan-03	Obtain update on status of work plan items and provide guidance as to next steps.	0.9	\$ 405
Knoll, Melissa	09-Jan-03	Coordinate case administration.	0.2	\$ 114
Lattig, Larry	09-Jan-03	Review and analyze motions filed in preparation for the next omnibus hearing date.	0.3	\$ 171
Lattig, Larry	09-Jan-03	Review motions filed with the court on both January 3rd and 7th.	1.6	\$ 912
Ashe, Lisa	10-Jan-03	Participate in committee conference call in relation to plan of reorganization negotiations.	1.6	\$ 816
Knoll, Melissa	10-Jan-03	Participate in Committee conference call to discuss plan term sheet.	1.6	\$ 912
Lattig, Larry	10-Jan-03	Participate in Conference call with the Creditors' Committee regarding plan of reorganization.	1.6	\$ 912
Arellano, Pedro	13-Jan-03	Receive input regarding ongoing case issues.	0.6	\$ 198
Duchi, Jeena	13-Jan-03	Review and amend January 13th report to be distributed to the Creditors' Committee.	1.6	\$ 192
Knoll, Melissa	13-Jan-03	Review meeting agenda and minutes.	0.3	\$ 171
Knoll, Melissa	13-Jan-03	Review draft supplemental affidavit.	0.1	\$ 57
Knoll, Melissa	13-Jan-03	Review information for December bill.	0.3	\$ 171
Pratt, Robert	13-Jan-03	Review and summarize motions noted in most recent Kmart docket.	3.2	\$ 960
Raveling, Robyn	13-Jan-03	Obtain an update on the status of pending work plan items; provide feedback accordingly.	0.5	\$ 225
Ashe, Lisa	14-Jan-03	Participate in the Creditors' Committee conference call on plan of reorganization negotiations.	1.2	\$ 612
Knoll, Melissa	14-Jan-03	Prepare for Creditors' Committee meeting.	0.2	\$ 114
Raveling, Robyn	14-Jan-03	Obtain update on status of work plan items and provide guidance as to next steps.	0.8	\$ 360
Ashe, Lisa	15-Jan-03	Attend part of the Debtor's presentation to the committees.	0.6	\$ 306

EXHIBIT I-2(a)

**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Ashe, Lisa	15-Jan-03	Participate in the second session of the creditors' committee meeting including presentations by KPMG on business performance, Winston & Strawn on the investigation and discussions on the debtor's presentation.	2.8	\$ 1,428
Clendening, Lori	15-Jan-03	Attend portion of meeting of Creditors' Committee related to stewardship investigation.	0.7	\$ 336
Knoll, Melissa	15-Jan-03	Follow up and provide update on Creditors' Committee meeting.	0.4	\$ 228
Knoll, Melissa	15-Jan-03	Review information from meetings with Creditors' Committee and perform related work planning.	0.4	\$ 228
Knoll, Melissa	15-Jan-03	Attend Creditors Committee meeting, including Committee discussions, presentation by ESL on plan status, presentation by Company, investigation update, Committee Counsel presentation and KPMG presentation.	6.7	\$ 3,819
Lattig, Larry	15-Jan-03	Meet with the Creditors' Committee together with counsel, the debtors and debtors counsel and advisors.	6.7	\$ 3,819
Polancic, Bill	15-Jan-03	Review and comment on information from the second meeting of the joint fee review committee.	1.0	\$ 420
Ashe, Lisa	16-Jan-03	Provide update on the issues arising at the remainder of the creditors' committee meeting; obtain guidance on the actions to be taken.	0.1	\$ 51
Knoll, Melissa	16-Jan-03	Review and revise information for December bill.	1.1	\$ 627
Lattig, Larry	16-Jan-03	Review debtors filings for the next Omnibus hearing date.	0.9	\$ 513
Lattig, Larry	16-Jan-03	Analyze debtors filings made with the court.	0.5	\$ 285
Ashe, Lisa	17-Jan-03	Assess issues to be addressed following the creditors' committee meeting; plan analysis to be performed.	1.2	\$ 612
Davies, Brian	17-Jan-03	Analyze various motion summaries and provide guidance.	0.7	\$ 315
Knoll, Melissa	17-Jan-03	Review case correspondence.	0.2	\$ 114
Knoll, Melissa	17-Jan-03	Review information for December bill.	0.3	\$ 171
Arellano, Pedro	20-Jan-03	Receive input regarding ongoing case issues.	0.6	\$ 198
Ashe, Lisa	20-Jan-03	Provide update on the status of the case.	0.5	\$ 255
Ashe, Lisa	20-Jan-03	Obtain update on the status of billing issues; provide guidance on the preparation of the fee application for the third interim period and the budget for the fourth interim period.	0.4	\$ 204
Davies, Brian	20-Jan-03	Review the current work plan and schedule.	1.1	\$ 495
Davies, Brian	20-Jan-03	Receive guidance on the workplan and scheduling needs.	0.9	\$ 405

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	20-Jan-03	Review and revise calendar.	0.1	\$ 57
Raveling, Robyn	20-Jan-03	Obtain an update on the status of pending work plan items; provide feedback accordingly.	1.3	\$ 585
Ashe, Lisa	21-Jan-03	Obtain update on the status of the case.	0.6	\$ 306
Knoll, Melissa	21-Jan-03	Review and revise workplan for engagement.	0.3	\$ 171
Knoll, Melissa	21-Jan-03	Review and revise budgeted fees for January through April.	0.8	\$ 456
Ashe, Lisa	22-Jan-03	Receive guidance on the analysis and preparation required for the committee conference call on January 23, 2002.	0.8	\$ 408
Raveling, Robyn	22-Jan-03	Analyze open tasks from the work plan and provide input and updates accordingly.	0.7	\$ 315
Ashe, Lisa	23-Jan-03	Participate in Creditors' Committee call to discuss plan of reorganization issues.	1.8	\$ 918
Kelkar, Purva	23-Jan-03	Organize client related motions and other case materials for work paper set.	1.2	\$ 252
Knoll, Melissa	23-Jan-03	Follow up from conference call regarding case issues.	0.1	\$ 57
Knoll, Melissa	23-Jan-03	Attend Committee call to discuss current plan of reorganization terms and issues, disclosure statement, J. Adamson and J. Day (Kmart) employment agreements and exit facility and other motions for next omnibus hearing.	1.8	\$ 1,026
Lattig, Larry	23-Jan-03	Review motions filed with the court to be heard at the Omnibus hearing on the 28th.	2.6	\$ 1,482
Lattig, Larry	23-Jan-03	Participate in conference call with the Creditors' Committee and counsel.	1.8	\$ 1,026
Pratt, Robert	23-Jan-03	Review and summarize various motions noted in most recent docket.	2.8	\$ 840
Ashe, Lisa	24-Jan-03	Provide update on the key issues arising from the committee conference call; direct analysis as appropriate.	0.4	\$ 204
Davies, Brian	24-Jan-03	Update workplan to reflect additional information received.	1.1	\$ 495
Davies, Brian	24-Jan-03	Receive guidance on workplan and schedule.	0.5	\$ 225
Kelkar, Purva	24-Jan-03	Organize client related legal filings, and other case materials for work paper set.	2.5	\$ 525
Kelkar, Purva	24-Jan-03	Prepare workpapers for the December 12, 2002 store discussion list and P&L store reports.	1.7	\$ 357
Knoll, Melissa	24-Jan-03	Provide status update.	0.1	\$ 57
Polancic, Bill	24-Jan-03	Prepare schedule of fees sought and paid from prior fee applications for submission with third interim fee application.	3.1	\$ 1,302
Raveling, Robyn	24-Jan-03	Obtain update on Committee call.	0.6	\$ 270

EXHIBIT I-2(a)

**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	25-Jan-03	Review time descriptions regarding compensation and benefits services for the December fee statement.	0.7	\$ 294
Polancic, Bill	25-Jan-03	Review time descriptions regarding tax services for the December fee statement.	0.5	\$ 210
Polancic, Bill	25-Jan-03	Review December fee statement regarding plan of reorganization and debtor in possession services.	1.2	\$ 504
Polancic, Bill	25-Jan-03	Review December fee statement regarding case administration and claims administration services.	0.6	\$ 252
Polancic, Bill	25-Jan-03	Review and amend the December fee statement regarding investigatory services.	1.8	\$ 756
Polancic, Bill	25-Jan-03	Review and amend December fee statement regarding financial analysis and asset disposition services.	1.9	\$ 798
Arellano, Pedro	27-Jan-03	Receive input regarding ongoing case issues.	0.6	\$ 198
Clendening, Lori	27-Jan-03	Review and revise invoice regarding investigative services for the month of December 2002.	1.8	\$ 864
Clendening, Lori	27-Jan-03	Review and revise investigation portion of narrative to be included in 4th interim fee application.	1.7	\$ 816
Kelkar, Purva	27-Jan-03	Retrieve motion related to the Reorganization Plan and disclosure statement for further analysis and provide copies to appropriate parties.	1.2	\$ 252
Kelkar, Purva	27-Jan-03	Organize client related case materials for work paper set.	1.8	\$ 378
Pratt, Robert	27-Jan-03	Review and summarize various motions noted in most recent Kmart docket.	2.4	\$ 720
Ashe, Lisa	28-Jan-03	Attend part of the first session of the court hearings including exit financing and the appointment of liquidators for the GOB sales.	2.2	\$ 1,122
Ashe, Lisa	28-Jan-03	Attend the afternoon session of the omnibus hearing including real estate issues and lift stay motions.	2.5	\$ 1,275
Kelkar, Purva	28-Jan-03	Organize client related motions for the plan for work paper set.	1.2	\$ 252
Knoll, Melissa	28-Jan-03	Prepare for hearing.	0.2	\$ 114
Knoll, Melissa	28-Jan-03	Attend omnibus hearing on exit financing and store closing sales; discussion regarding plan with H. Miller (Miller Buckfire) and various other parties.	2.2	\$ 1,254
Knoll, Melissa	28-Jan-03	Attend Omnibus hearing on 2004 motion, objections to store closing motion; and certain lift stay and certain lift stay and lease motions; discussions with the Debtor and its counsel and other professionals and various other parties.	2.5	\$ 1,425

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Lattig, Larry	28-Jan-03	Attend part of Omnibus hearing regarding several issues within the debtor's Chapter 11 case.	0.8	\$ 456
Raveling, Robyn	28-Jan-03	Obtain an update on the status of pending work plan items; provide feedback accordingly.	0.8	\$ 360
Davies, Brian	29-Jan-03	Provide guidance on case and scheduling items.	0.7	\$ 315
Kelkar, Purva	29-Jan-03	Organize client related motions regarding the GOB for work paper set.	1.7	\$ 357
Kelkar, Purva	29-Jan-03	Provide bound copies of Kmart's Plan & disclosure statement to appropriate parties for further analysis.	0.3	\$ 63
Kelkar, Purva	29-Jan-03	Provide information regarding the post emergence trade vendor lien program to appropriate parties.	0.1	\$ 21
Knoll, Melissa	29-Jan-03	Address issues with December bill.	0.3	\$ 171
Pratt, Robert	29-Jan-03	Review and summarize various motions noted in most recent Kmart docket.	1.8	\$ 540
Raveling, Robyn	29-Jan-03	Obtain an update on the status of pending work plan items; provide feedback accordingly.	1.2	\$ 540
Kelkar, Purva	30-Jan-03	Receive guidance on ASCII fee application file.	0.4	\$ 84
Kelkar, Purva	30-Jan-03	Organize client related motions for work paper set.	1.7	\$ 357
Polancic, Bill	30-Jan-03	Update the distribution list for fee statements and fee applications.	0.8	\$ 336
Polancic, Bill	30-Jan-03	Review the December invoice regarding the investigatory work category services.	2.3	\$ 966
Polancic, Bill	30-Jan-03	Review the December invoice regarding asset dispositions activities and services.	2.8	\$ 1,176
Polancic, Bill	30-Jan-03	Review the December invoice regarding case administration activities and services.	2.1	\$ 882
Pratt, Robert	30-Jan-03	Review and summarize various motions noted in most recent Kmart docket.	0.8	\$ 240
Kelkar, Purva	31-Jan-03	Organize client related legal filings for work paper set.	0.7	\$ 147
Kelkar, Purva	31-Jan-03	Retrieve order establishing procedures for the second interim fee application in preparation of the third interim fee application.	0.2	\$ 42
Polancic, Bill	31-Jan-03	Review the December invoice for case administration and claims objections activities and services.	1.7	\$ 714
Polancic, Bill	31-Jan-03	Review the December invoice for debtor in possession financing activities and services.	0.8	\$ 336
Polancic, Bill	31-Jan-03	Review the December invoice for plan and disclosure statement activities and services.	1.3	\$ 546
Arellano, Pedro	03-Feb-03	Receive input regarding ongoing case issues.	0.6	\$ 198
Davies, Brian	03-Feb-03	Provide and receive guidance on case issues and scheduling items.	0.5	\$ 225

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kelkar, Purva	03-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.5	\$ 315
Raveling, Robyn	03-Feb-03	Review work plan and obtain update on the status of open items; provide input regarding completion.	1.4	\$ 630
Lattig, Larry	03-Feb-03	Participate in conference call with the committee.	1.6	\$ 912
Polancic, Bill	03-Feb-03	Update analysis of fees received during the interim periods from the latest estimate from December in conjunction with preparation of budget for fee review committee.	1.3	\$ 546
Polancic, Bill	03-Feb-03	Prepare draft of narrative for the third interim fee application.	2.7	\$ 1,134
Ashe, Lisa	04-Feb-03	Telephone conversation with G. Rice, E. Stuart and J. Feeney (all Otterbourg) regarding the agenda for the Creditors' Committee meeting.	0.4	\$ 204
Kelkar, Purva	04-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	0.7	\$ 147
Knoll, Melissa	04-Feb-03	Receive update on status of work under way.	0.1	\$ 57
Raveling, Robyn	04-Feb-03	Prepare narrative to be included in the Third Interim Fee Application.	1.2	\$ 540
Kelkar, Purva	05-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	0.4	\$ 84
Knoll, Melissa	05-Feb-03	Evaluate progress on report and other work in progress.	0.2	\$ 114
Martin, Timothy	05-Feb-03	Prepare request for Kmart's legal department to provide building access to KPMG professionals.	0.4	\$ 156
Raveling, Robyn	05-Feb-03	Obtain update on status of work plan items and coordinate additional issues that need to be addressed.	0.4	\$ 180
Clendening, Lori	05-Feb-03	Review and edit January bill for stewardship investigation.	2.8	\$ 1,344
Raveling, Robyn	05-Feb-03	Prepare narrative to be included in the Third Interim Fee Application.	0.6	\$ 270
Ashe, Lisa	06-Feb-03	Obtain update on discussions with counsel.	0.3	\$ 153
Davies, Brian	06-Feb-03	Meet with Alix Partners to discuss timing of information and data needs.	0.6	\$ 270
Davies, Brian	06-Feb-03	Meet with Policano & Manzo to coordinate information needs.	0.7	\$ 315
Kelkar, Purva	06-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	0.4	\$ 84
Pratt, Robert	06-Feb-03	Research various motions and objections filed in the case and provide update on key items of note.	1.3	\$ 390
Pratt, Robert	06-Feb-03	Summarize various motions, objections, and assignments noted in most recent Kmart docket.	1.7	\$ 510

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Davies, Brian	07-Feb-03	Meet with Alix Partners to discuss open items on the committee's request list.	0.4	\$ 180
Kelkar, Purva	07-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	0.5	\$ 105
Pratt, Robert	07-Feb-03	Review the docket for February 6 and identify motions and objections to be researched in more detail.	0.9	\$ 270
Pratt, Robert	07-Feb-03	Summarize key motions for February 6 and provide update on items of note.	1.2	\$ 360
Davies, Brian	07-Feb-03	Review various motion summaries to understand their impact on the estate.	1.0	\$ 450
Davies, Brian	07-Feb-03	Review various motions.	1.1	\$ 495
Ashe, Lisa	07-Feb-03	Review the first draft of the fee application narrative for the third interim period.	0.3	\$ 153
Polancic, Bill	09-Feb-03	Revise and edit draft narrative to the third interim fee application.	2.4	\$ 1,008
Arellano, Pedro	10-Feb-03	Receive input regarding ongoing case issues.	0.6	\$ 198
Kelkar, Purva	10-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	0.9	\$ 189
Knoll, Melissa	10-Feb-03	Review materials for meeting including Otterbourg agenda, minutes and materials from January meeting.	0.8	\$ 456
Raveling, Robyn	10-Feb-03	Obtain update on status of work plan items and coordinate additional issues that need to be addressed, including issues open for completion of interim report to the Creditors' Committee.	1.4	\$ 630
Duchi, Jeena	10-Feb-03	Review and amend format of February 10th report to be distributed to the Creditors' Committee.	3.2	\$ 384
Knoll, Melissa	10-Feb-03	Follow up on budget.	0.1	\$ 57
Polancic, Bill	10-Feb-03	Prepare the case administration narrative for the third interim fee application.	1.2	\$ 504
Polancic, Bill	10-Feb-03	Prepare the asset disposition narrative for the third interim fee application.	2.9	\$ 1,218
Kelkar, Purva	11-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	0.6	\$ 126
Raveling, Robyn	11-Feb-03	Obtain and provide update on status of open issues; assign tasks accordingly.	0.6	\$ 270
Ashe, Lisa	11-Feb-03	Review the agenda for the committee meeting.	0.5	\$ 255
Duchi, Jeena	11-Feb-03	Review and amend slide show to be presented at UCC meeting.	2.1	\$ 252
Knoll, Melissa	11-Feb-03	Coordinate efforts regarding report preparation and prepare for committee meeting.	0.2	\$ 114
Ashe, Lisa	11-Feb-03	Review and revise the first draft of the third interim fee application.	1.0	\$ 510

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	11-Feb-03	Prepare the claims administration and objection narrative for the third interim fee application.	1.1	\$ 462
Polancic, Bill	11-Feb-03	Prepare the debtor in possession financing narrative for the third interim fee application.	1.2	\$ 504
Polancic, Bill	11-Feb-03	Prepare the plan of reorganization category narrative for the third interim fee application.	1.8	\$ 756
Polancic, Bill	11-Feb-03	Prepare the investigatory work category narrative for the third interim fee application.	2.0	\$ 840
Polancic, Bill	11-Feb-03	Prepare the review of financial information category of the third interim fee application.	3.3	\$ 1,386
Ashe, Lisa	12-Feb-03	Prepare for meeting with the creditors' committee.	0.4	\$ 204
Kelkar, Purva	12-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.5	\$ 315
Knoll, Melissa	12-Feb-03	Address work plan, staffing and open issues.	0.5	\$ 285
Ashe, Lisa	12-Feb-03	Attend creditors' committee meeting including discussions on the plan of reorganization, presentation by the debtors and the second executive session.	6.5	\$ 3,315
Knoll, Melissa	12-Feb-03	Provide update on Committee meeting.	0.3	\$ 171
Knoll, Melissa	12-Feb-03	Follow up from meeting including discussions with various Committee members and counsel.	0.4	\$ 228
Knoll, Melissa	12-Feb-03	Attend Committee meeting including Debtor presentation, Committee deliberation and negotiation of plan terms, KPMG presentation, and review of other Committee issues; and follow up meeting with certain committee members.	6.5	\$ 3,705
Lattig, Larry	12-Feb-03	Meet with the UCC together with the Debtor, Debtor's counsel, financial advisors and the other committees regarding plan issues.	6.5	\$ 3,705
Knoll, Melissa	12-Feb-03	Review asset disposition services in December bill.	1.0	\$ 570
Polancic, Bill	12-Feb-03	Revise and update the investigatory work category narrative for the third interim fee application.	0.9	\$ 378
Polancic, Bill	12-Feb-03	Revise and edit the claims administration and objection narrative for the third interim fee application.	1.6	\$ 672
Polancic, Bill	12-Feb-03	Revise and edit the case administration narrative for the third interim fee application.	1.7	\$ 714
Polancic, Bill	12-Feb-03	Revise and update the debtor in possession financing narrative for the third interim fee application.	1.8	\$ 756
Polancic, Bill	12-Feb-03	Revise and edit the asset disposition narrative for the third interim fee application.	2.4	\$ 1,008
Kelkar, Purva	13-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	2.5	\$ 525

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Lattig, Larry	13-Feb-03	Participate in conference call with counsel to the UCC.	0.4	\$ 228
Lattig, Larry	13-Feb-03	Advise regarding work to be accomplished going forward.	0.5	\$ 285
Ashe, Lisa	13-Feb-03	Review and revise the budget for the fourth interim period.	0.6	\$ 306
Knoll, Melissa	13-Feb-03	Review expenses for December.	0.2	\$ 114
Knoll, Melissa	13-Feb-03	Analyze and review budget information through April.	0.4	\$ 228
Knoll, Melissa	13-Feb-03	Review December bill regarding asset dispositions and case administration.	0.5	\$ 285
Knoll, Melissa	13-Feb-03	Review December bill regarding case administration, DIP, and investigative services.	0.7	\$ 399
Polancic, Bill	13-Feb-03	Review and analyze the narrative and estimate of hours for the investigation budget for the fourth interim period.	2.4	\$ 1,008
Kelkar, Purva	14-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	2.3	\$ 483
Knoll, Melissa	14-Feb-03	Analyze budget and other case issues.	0.2	\$ 114
Knoll, Melissa	14-Feb-03	Review December bill regarding financial and company analysis.	0.9	\$ 513
Knoll, Melissa	14-Feb-03	Review December bill regarding investigative services.	1.3	\$ 741
Knoll, Melissa	14-Feb-03	Review December bill regarding plan and disclosure statement.	1.8	\$ 1,026
Kelkar, Purva	17-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.7	\$ 357
Polancic, Bill	17-Feb-03	Revise and edit the plan of reorganization category narrative for the third interim fee application.	2.2	\$ 924
Polancic, Bill	17-Feb-03	Revise and edit the review of financial information category of the third interim fee application.	3.6	\$ 1,512
Kelkar, Purva	18-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.5	\$ 315
Knoll, Melissa	18-Feb-03	Review case status, calendar and open items.	0.3	\$ 171
Knoll, Melissa	18-Feb-03	Review motions for omnibus hearing.	0.1	\$ 57
Ashe, Lisa	18-Feb-03	Review and provide feedback on the narrative for the third interim fee application.	2.7	\$ 1,377
Knoll, Melissa	18-Feb-03	Review budget information for the fourth interim period.	0.1	\$ 57
Knoll, Melissa	18-Feb-03	Review information for January bill.	0.6	\$ 342
Polancic, Bill	18-Feb-03	Review and update the plan of reorganization category narrative for the third interim fee application.	1.1	\$ 462

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	18-Feb-03	Receive feedback on draft of fourth interim fee budget and amend the estimate.	1.8	\$ 756
Polancic, Bill	18-Feb-03	Review and update the review of financial information category of the third interim fee application.	1.9	\$ 798
Polancic, Bill	18-Feb-03	Review and update the fee schedule in the third interim narrative based on the latest December estimate.	2.0	\$ 840
Polancic, Bill	18-Feb-03	Provide guidance on and draft of fourth interim fee budget.	2.7	\$ 1,134
Lattig, Larry	19-Feb-03	Read and review filings made for the February 25th Omnibus Hearing.	2.5	\$ 1,425
Ashe, Lisa	19-Feb-03	Review and provide feedback on the revised budget for the fourth interim period.	0.3	\$ 153
Ashe, Lisa	19-Feb-03	Receive guidance on amendments required to the budget for the fourth interim period.	0.5	\$ 255
Knoll, Melissa	19-Feb-03	Review fee budget revisions for January to April.	0.3	\$ 171
Knoll, Melissa	19-Feb-03	Review revised budget and workplan.	0.7	\$ 399
Knoll, Melissa	19-Feb-03	Review and revise information for January bill.	0.9	\$ 513
Polancic, Bill	19-Feb-03	Revise and update draft of the fourth interim fee budget.	2.5	\$ 1,050
Davies, Brian	20-Feb-03	Provide guidance on summary of omnibus filings.	0.6	\$ 270
Davies, Brian	20-Feb-03	Review various motions to be summarized for the omnibus hearing.	1.6	\$ 720
Kelkar, Purva	20-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	0.6	\$ 126
Ashe, Lisa	20-Feb-03	Consider issues in relation to the revisions to the budget for the fourth interim period.	0.7	\$ 357
Polancic, Bill	20-Feb-03	Review and analyze draft budget for investigation of retail issues for inclusion the fourth interim budget.	1.3	\$ 546
Davies, Brian	21-Feb-03	Analyze motions to be heard at the omnibus hearing.	1.1	\$ 495
Knoll, Melissa	21-Feb-03	Review case update from Otterbourg.	0.2	\$ 114
Ashe, Lisa	21-Feb-03	Provide guidance on amendments to the third interim fee application.	0.2	\$ 102
Knoll, Melissa	21-Feb-03	Review billing information for budget.	0.1	\$ 57
Polancic, Bill	21-Feb-03	Receive feedback and update the review of financial information category for the December fee statement.	2.8	\$ 1,176
Polancic, Bill	21-Feb-03	Review and amend estimate of the January 2003 fee statement for the investigations team.	2.2	\$ 924
Ashe, Lisa	24-Feb-03	Review the agenda for the hearing and provide guidance on additional information to be analyzed.	0.6	\$ 306

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Ashe, Lisa	24-Feb-03	Review the analysis of the issues to be heard in court in preparation for the hearing.	0.7	\$ 357
Davies, Brian	24-Feb-03	Receive guidance on case issues.	0.7	\$ 315
Kelkar, Purva	24-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	0.7	\$ 147
Knoll, Melissa	24-Feb-03	Call with G. Rice (Otterbourg) on status and upcoming meetings.	0.1	\$ 57
Kelkar, Purva	24-Feb-03	Format and revise summaries of motions that will be heard at the February 25, 2003 Hearing.	2.2	\$ 462
Polancic, Bill	24-Feb-03	Receive feedback and update the asset disposition category for the December fee statement.	2.2	\$ 924
Polancic, Bill	24-Feb-03	Receive feedback and update the plan of reorganization category for the December fee statement.	2.4	\$ 1,008
Polancic, Bill	25-Feb-03	Review summaries of recent Kmart motions and rulings.	1.3	\$ 546
Ashe, Lisa	25-Feb-03	Provide update on the items to be heard at the omnibus hearing.	0.5	\$ 255
Ashe, Lisa	25-Feb-03	Attend omnibus hearing including objections to the disclosure statement, other plan-related issues and lease-related issues.	6.6	\$ 3,366
Knoll, Melissa	25-Feb-03	Follow up from the omnibus hearing.	0.3	\$ 171
Knoll, Melissa	25-Feb-03	Attend hearing on plan exclusivity, investment agreement, lease rejection deadline extensions, and disclosure statement; review and comment on Committee solicitation letter.	6.6	\$ 3,762
Polancic, Bill	25-Feb-03	Receive feedback and update the investigations category for the December fee statement.	2.5	\$ 1,050
Kelkar, Purva	26-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	0.9	\$ 189
Ashe, Lisa	26-Feb-03	Review the analysis of the motions to be heard in preparation for the omnibus hearing including lift stay motions, bar date issues and directors and officers insurance policies.	0.7	\$ 357
Ashe, Lisa	26-Feb-03	Attend omnibus hearing including lift stay motions, bar date issues and C. Conaway hearing on the directors and officers insurance policy.	2.0	\$ 1,020
Knoll, Melissa	26-Feb-03	Obtain update from omnibus hearing.	0.2	\$ 114
Knoll, Melissa	26-Feb-03	Review information for omnibus hearing and discuss issues with G. Rice (Otterbourg).	0.7	\$ 399
Ashe, Lisa	26-Feb-03	Review and revise the December fee statement.	1.1	\$ 561
Ashe, Lisa	26-Feb-03	Review KPMG's budget for the fourth interim period and obtain input on the investigation category.	1.3	\$ 663

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Ashe, Lisa	26-Feb-03	Review the exhibits to the December fee statement.	2.3	\$ 1,173
Polancic, Bill	26-Feb-03	Assemble and proof the exhibits to the December fee statement.	2.3	\$ 966
Polancic, Bill	26-Feb-03	Assemble and proof the detail schedules to the December fee statement.	3.1	\$ 1,302
Ashe, Lisa	27-Feb-03	Provide updates on the omnibus hearings.	0.3	\$ 153
Ashe, Lisa	27-Feb-03	Analyze the work plan in relation to strategic operational issues and assess the revised budget for the fourth interim period.	0.9	\$ 459
Kelkar, Purva	27-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	0.7	\$ 147
Kelkar, Purva	27-Feb-03	Review and organize source documentation of analysis prepared for reporting purposes for the Creditors' Committee.	2.2	\$ 462
Polancic, Bill	27-Feb-03	Review and update exhibits for the December fee statement.	2.5	\$ 1,050
Ashe, Lisa	27-Feb-03	Discuss the budget for the fourth interim period with G. Rice (Otterbourg).	0.2	\$ 102
Ashe, Lisa	27-Feb-03	Review and amend the fee statement for December.	2.5	\$ 1,275
Knoll, Melissa	27-Feb-03	Analyze and amend the fourth interim fee budget.	0.1	\$ 57
Polancic, Bill	27-Feb-03	Prepare cover letter for the December fee statement.	1.2	\$ 504
Polancic, Bill	27-Feb-03	Review and update expense detail for the December fee statement.	2.0	\$ 840
Polancic, Bill	27-Feb-03	Review and update the fee estimate for the fourth interim period.	2.7	\$ 1,134
Davies, Brian	28-Feb-03	Review various motions and motion summaries.	1.1	\$ 495
Kelkar, Purva	28-Feb-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.4	\$ 294
Polancic, Bill	28-Feb-03	Review and analyze recent motions and summaries.	1.4	\$ 588
Ashe, Lisa	28-Feb-03	Review the transmittal letter for the December fee statement.	0.2	\$ 102
Ashe, Lisa	28-Feb-03	Analyze and revise the budget for the fourth interim period.	0.6	\$ 306
Ashe, Lisa	28-Feb-03	Analyze and summarize the investigation work plan at the request of counsel.	1.6	\$ 816
Kelkar, Purva	28-Feb-03	Prepare a work in progress schedule estimated hours and fees for February in conjunction with preparation of revised budget.	0.8	\$ 168
Knoll, Melissa	28-Feb-03	Advise regarding fee budget through April 30th and review related estimates.	0.4	\$ 228
Polancic, Bill	28-Feb-03	Review final draft of the December fee statement and distribute to the debtor and the service list.	2.2	\$ 924

EXHIBIT I-2(a)

**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	28-Feb-03	Review and update the fee budget for the fourth interim period.	2.6	\$ 1,092
Polancic, Bill	28-Feb-03	Review and edit January time invoice for investigatory work and asset analysis and recovery.	3.3	\$ 1,386
Arellano, Pedro	03-Mar-03	Receive input regarding ongoing case issues.	0.6	\$ 198
Ashe, Lisa	03-Mar-03	Telephone conversation with G. Rice and J. Feeney (Otterbourg) regarding the revised budget for the fourth interim period.	0.2	\$ 102
Ashe, Lisa	03-Mar-03	Provide update regarding Kmart budget.	0.1	\$ 51
Clendening, Lori	03-Mar-03	Review and provide feedback on revised stewardship investigation budget narrative and amounts.	0.5	\$ 240
Knoll, Melissa	03-Mar-03	Analyze budget, staff issues, and related matters.	0.3	\$ 171
Knoll, Melissa	03-Mar-03	Analyze budget and review response.	0.3	\$ 171
Knoll, Melissa	03-Mar-03	Call with G. Rice (Otterbourg) on fee review committee and December billing.	0.3	\$ 171
Knoll, Melissa	03-Mar-03	Follow up on litigation trust staffing and budget.	0.2	\$ 114
Polancic, Bill	03-Mar-03	Review and edit January invoice for services regarding asset dispositions.	1.2	\$ 504
Polancic, Bill	03-Mar-03	Review and edit January invoice for services regarding case administration - general.	1.3	\$ 546
Polancic, Bill	03-Mar-03	Review and edit January invoice for services regarding case administration - travel.	1.2	\$ 504
Polancic, Bill	03-Mar-03	Review and edit January invoice for services regarding claims administration and objections.	1.0	\$ 420
Polancic, Bill	03-Mar-03	Review and edit January invoice for services regarding DIP financing activities.	1.5	\$ 630
Polancic, Bill	03-Mar-03	Review and edit January invoice for services regarding investigatory work - guarantor issues.	2.0	\$ 840
Kelkar, Purva	04-Mar-03	Review and organize client related motions, legal filings, financial reviews and other case materials for work paper set.	2.2	\$ 462
Knoll, Melissa	04-Mar-03	Analyze investigation budget.	0.2	\$ 114
Knoll, Melissa	04-Mar-03	Review cover letter for the February fee statement.	0.2	\$ 114
Knoll, Melissa	04-Mar-03	Analyze investigations work plan and budget.	0.3	\$ 171
Polancic, Bill	04-Mar-03	Update and edit exhibits for the third interim fee application.	2.2	\$ 924
Polancic, Bill	04-Mar-03	Review and edit January invoice for services regarding investigatory work - forensic analysis.	2.3	\$ 966
Polancic, Bill	04-Mar-03	Review and edit January invoice for services regarding plan of reorganization and disclosure statement activities.	2.7	\$ 1,134

EXHIBIT I-2(a)

**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	04-Mar-03	Review and edit January invoice for services regarding the review of financial information and business operations.	2.8	\$ 1,176
Ashe, Lisa	05-Mar-03	Conference call with M. Rotert (Winston) and G. Rice regarding the investigation budget for the fourth interim period and the work plan.	1.8	\$ 918
Clendening, Lori	05-Mar-03	Review and edit invoice for services regarding month of February for all members of investigation team.	2.1	\$ 1,008
Clendening, Lori	05-Mar-03	Review and analyze latest budget estimate for fourth interim period by month broken down by task.	0.8	\$ 384
Kelkar, Purva	05-Mar-03	Contact US Trustee office for information regarding representatives on the fee review committee.	0.3	\$ 63
Kelkar, Purva	05-Mar-03	Review and organize client related motions, legal filings, financial reviews and other case materials for work paper set.	2.6	\$ 546
Knoll, Melissa	05-Mar-03	Review exhibits for the February fee statement.	1.0	\$ 570
Knoll, Melissa	05-Mar-03	Follow up on coordination regarding investigation budget.	0.2	\$ 114
Polancic, Bill	05-Mar-03	Update and edit the general narrative for the third interim fee application.	2.3	\$ 966
Polancic, Bill	05-Mar-03	Update and edit the review of financial information narrative for the third interim fee application.	2.5	\$ 1,050
Polancic, Bill	05-Mar-03	Update and edit the review of asset dispositions narrative for the third interim fee application.	1.6	\$ 672
Polancic, Bill	05-Mar-03	Update and edit the plan of reorganization narrative for the third interim fee application.	1.3	\$ 546
Ashe, Lisa	06-Mar-03	Review and revise the budget for the fourth interim period following discussions with counsel.	1.9	\$ 969
Clendening, Lori	06-Mar-03	Address budget issues relative to the investigation.	0.6	\$ 288
Clendening, Lori	06-Mar-03	Address work plan issues relative to the investigation.	0.8	\$ 384
Knoll, Melissa	06-Mar-03	Provide status update.	0.2	\$ 114
Knoll, Melissa	06-Mar-03	Coordinate meeting for the investigations update.	0.3	\$ 171
Knoll, Melissa	06-Mar-03	Review and revise budget, work plan and related task descriptions.	1.9	\$ 1,083
Thorp, Judy	06-Mar-03	Obtain case status update relative to compensation issues.	0.4	\$ 240
Ashe, Lisa	07-Mar-03	Discuss the budget for the fourth interim period with G. Rice and J. Feeney (Otterbourg).	0.4	\$ 204

EXHIBIT I-2(a)

**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kelkar, Purva	07-Mar-03	Review and organize client related motions, legal filings, financial reviews and other case materials for work paper set.	0.8	\$ 168
Knoll, Melissa	07-Mar-03	Call with S. Hazan (Otterbourg) on case issues.	0.1	\$ 57
Knoll, Melissa	07-Mar-03	Review case calendar.	0.1	\$ 57
Knoll, Melissa	07-Mar-03	Call on case status with S. Hazan and G. Rice (Otterbourg).	0.2	\$ 114
Knoll, Melissa	07-Mar-03	Analyze budget and work plan for report.	0.3	\$ 171
Clendening, Lori	08-Mar-03	Review and edit invoice for services regarding investigation team members.	0.8	\$ 384
Knoll, Melissa	08-Mar-03	Organize case materials.	0.2	\$ 114
Clendening, Lori	09-Mar-03	Review and edit invoice for services regarding retail investigation team members.	3.6	\$ 1,728
Ashe, Lisa	10-Mar-03	Review and revise the fee application for the third interim period.	3.4	\$ 1,734
Clendening, Lori	10-Mar-03	Review and amend investigation narrative for third interim fee application.	1.1	\$ 528
Clendening, Lori	10-Mar-03	Review February invoice regarding investigation services and provide guidance format and content required for fee applications.	2.1	\$ 1,008
Kelkar, Purva	10-Mar-03	Review and organize client related motions, legal filings, financial reviews and other case materials for work paper set.	1.6	\$ 336
Kelkar, Purva	10-Mar-03	Review and organize client related motions and legal filings.	0.9	\$ 189
Knoll, Melissa	10-Mar-03	Follow up on investigation budget.	0.1	\$ 57
Polancic, Bill	10-Mar-03	Prepare schedule of stewardship investigation fees billed for June, July and August of 2002 and send to Otterbourg.	2.4	\$ 1,008
Arellano, Pedro	11-Mar-03	Provide input regarding the latest version of the ASCII program for use in preparing fee application files for the US Trustee.	0.7	\$ 231
Clendening, Lori	11-Mar-03	Further review and edit February invoice for services regarding investigation team members.	1.7	\$ 816
Knoll, Melissa	11-Mar-03	Review staffing and case administration issues.	0.4	\$ 228
Polancic, Bill	11-Mar-03	Review and edit draft of fee application narrative.	1.3	\$ 546
Clendening, Lori	12-Mar-03	Review and edit invoice for services regarding February investigation work.	1.6	\$ 768
Ashe, Lisa	13-Mar-03	Prepare revised budget for the fourth interim period.	2.4	\$ 1,224
Ashe, Lisa	13-Mar-03	Obtain feedback on revised budget for Kmart.	0.4	\$ 204
Clendening, Lori	13-Mar-03	Review and edit updated invoice for services regarding the investigation.	0.9	\$ 432
Clendening, Lori	13-Mar-03	Assess revised budget and task prioritization.	0.3	\$ 144

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Clendening, Lori	13-Mar-03	Assess revised budget and task prioritization.	0.3	\$ 144
Knoll, Melissa	13-Mar-03	Determine budget revisions and address work plan and report status.	0.5	\$ 285
Knoll, Melissa	13-Mar-03	Revise budget through April.	0.3	\$ 171
Knoll, Melissa	13-Mar-03	Review and revise Kmart budget for KPMG and review budgets for other professionals.	0.3	\$ 171
Lattig, Larry	13-Mar-03	Read and review motions filed for the upcoming Omnibus Hearing.	2.4	\$ 1,368
Polancic, Bill	13-Mar-03	Review and analyze total fees estimate for January and February in relation to the budget for the fourth interim period.	1.3	\$ 546
Polancic, Bill	13-Mar-03	Review and analyze the original and revised budgets of Policano for the fourth interim period for consideration in developing KPMG budget.	1.1	\$ 462
Polancic, Bill	13-Mar-03	Review and edit the draft exhibits to the third interim fee application.	1.9	\$ 798
Davies, Brian	14-Mar-03	Review various motions to understand their impact to the estate.	0.6	\$ 270
Kelkar, Purva	14-Mar-03	Review and organize client related motions, legal filings, financial reviews and other case materials for work paper set.	1.4	\$ 294
Knoll, Melissa	14-Mar-03	Review and edit fee application.	2.0	\$ 1,140
Polancic, Bill	14-Mar-03	Review and edit draft exhibits detail for the third interim fee application.	3.5	\$ 1,470
Polancic, Bill	14-Mar-03	Update draft of narrative to the third interim fee application for amendments made to the supporting detail.	1.1	\$ 462
Polancic, Bill	14-Mar-03	Receive input and amend final draft of the narrative and exhibits for the third interim fee application.	3.4	\$ 1,428
Knoll, Melissa	15-Mar-03	Review and amend fee application and provide comments.	2.2	\$ 1,254
Clendening, Lori	16-Mar-03	Review invoice for services regarding investigation and asset analysis services.	1.6	\$ 768
Polancic, Bill	16-Mar-03	Receive input and amend the third interim period narrative of the fee application.	3.6	\$ 1,512
Arellano, Pedro	17-Mar-03	Receive input regarding ongoing case issues.	0.7	\$ 231
Arellano, Pedro	17-Mar-03	Edit KPMG's fee application to incorporate changes identified.	2.4	\$ 792
Ashe, Lisa	17-Mar-03	Review and revise the fee application following feedback.	2.5	\$ 1,275
Clendening, Lori	17-Mar-03	Review draft of February invoice for services regarding investigative services.	0.7	\$ 336
Kelkar, Purva	17-Mar-03	Review and amend third interim fee application.	0.5	\$ 105

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kelkar, Purva	17-Mar-03	Retrieve and read motion regarding the fee examiner appointed by the Joint Fee Review Committee.	0.3	\$ 63
Kelkar, Purva	17-Mar-03	Receive update on emergence and stewardship issues.	0.2	\$ 42
Knoll, Melissa	17-Mar-03	Review and update fee application and advise regarding the same.	0.3	\$ 171
Knoll, Melissa	17-Mar-03	Perform final review of fee application.	1.3	\$ 741
Polancic, Bill	17-Mar-03	Amend final draft of third interim period fee application narrative relating to investigatory work and asset analysis and recovery.	2.2	\$ 924
Polancic, Bill	17-Mar-03	Amend final draft of third interim period fee application narrative relating to asset disposition.	1.4	\$ 588
Polancic, Bill	17-Mar-03	Amend final draft of third interim period fee application narrative relating to the review of financial information and business operations.	1.5	\$ 630
Polancic, Bill	17-Mar-03	Amend final draft of third interim period fee application narrative relating to case administration and claims administration and objections.	0.7	\$ 294
Polancic, Bill	17-Mar-03	Amend final draft of third interim period fee application narrative relating to debtor in possession financing.	1.2	\$ 504
Polancic, Bill	17-Mar-03	Amend final draft of third interim period fee application narrative relating to the plan of reorganization and disclosure statement.	1.3	\$ 546
Polancic, Bill	17-Mar-03	Amend final draft of third interim fee application period summary exhibits of the time detail.	0.9	\$ 378
Polancic, Bill	17-Mar-03	Review and quality check final draft of third interim fee application period time detail.	1.0	\$ 420
Arellano, Pedro	18-Mar-03	Compile fee application files necessary to prepare the ASCII files to submit to the US Trustee.	1.1	\$ 363
Arellano, Pedro	18-Mar-03	Prepare and quality check the ASCII files to submit to the US Trustee.	3.1	\$ 1,023
Kelkar, Purva	18-Mar-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	0.6	\$ 126
Ashe, Lisa	19-Mar-03	Attend the Creditors' Committee meeting.	5.1	\$ 2,601
Kelkar, Purva	19-Mar-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	0.9	\$ 189
Knoll, Melissa	19-Mar-03	Prepare for Committee meeting.	0.4	\$ 228
Knoll, Melissa	19-Mar-03	Attend Committee meeting, including reports by KPMG and counsel, Company presentation and discussion of Committee matters.	5.1	\$ 2,907
Knoll, Melissa	19-Mar-03	Follow up on various matters after Committee meeting.	0.4	\$ 228

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Lattig, Larry	19-Mar-03	Meet with the Creditors' Committee, legal counsel and financial advisors with the Company and its advisors to review operations and Committee matters.	5.1	\$ 2,907
Polancic, Bill	19-Mar-03	Review Kmart docket and recent Kmart legal filings and motions.	1.4	\$ 588
Vidal, Adriana	19-Mar-03	Review and analyze documents summarizing significant events and decisions made during years proceeding bankruptcy.	3.2	\$ 1,056
Clendening, Lori	21-Mar-03	Analyze work performed and prepare future work plan.	1.1	\$ 528
Kelkar, Purva	21-Mar-03	Prepare work paper set with all monthly Kmart committee reports submitted by Skadden Arps.	2.6	\$ 546
Kelkar, Purva	21-Mar-03	Prepare work paper set with all monthly committee reports prepared by KPMG.	2.1	\$ 441
Arellano, Pedro	24-Mar-03	Receive guidance on preparing a timeline of information received for the store data.	0.4	\$ 132
Ashe, Lisa	24-Mar-03	Analyze the key items to be addressed at the omnibus hearing including objections relating to the extension of time to assume or reject leases and objections to the disclosure statement and provide update on the same.	0.5	\$ 255
Ashe, Lisa	24-Mar-03	Attend the omnibus hearing including objections relating to the extension of time to assume or reject leases.	3.9	\$ 1,989
Kelkar, Purva	24-Mar-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	2.2	\$ 462
Kelkar, Purva	24-Mar-03	Organize documents related to the third interim fee hearing.	1.6	\$ 336
Kelkar, Purva	24-Mar-03	Prepare an index of work papers.	2.2	\$ 462
Knoll, Melissa	24-Mar-03	Prepare for hearing, review relevant motions and filings, and discuss case matters with various parties in interest.	1.0	\$ 570
Knoll, Melissa	24-Mar-03	Attend hearing on critical vendor update report, scheduling of Kimco hearing, lease and contract assumptions and rejection, fee examiner retention, designation rights matters, lift stay matters, and certain contested matters.	2.4	\$ 1,368
Knoll, Melissa	24-Mar-03	Attend hearing on late claim filing, tax matters, set-off matters, and certain lease matters.	1.5	\$ 855
Knoll, Melissa	24-Mar-03	Follow up after hearing.	0.3	\$ 171
Ashe, Lisa	25-Mar-03	Attend hearing related to the disclosure statement and other case issues.	6.2	\$ 3,162

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kelkar, Purva	25-Mar-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	2.5	\$ 525
Kelkar, Purva	25-Mar-03	Organize Kmart monthly operating reports and 10-K for work paper set and further analysis.	1.8	\$ 378
Knoll, Melissa	25-Mar-03	Provide update on hearing.	0.1	\$ 57
Knoll, Melissa	25-Mar-03	Prepare for hearing.	0.5	\$ 285
Knoll, Melissa	25-Mar-03	Attend hearing on disclosure statement, tax rulings, lease rulings, status updates, and Fleming settlement.	6.2	\$ 3,534
Knoll, Melissa	25-Mar-03	Follow up from hearing on Fleming ruling.	0.4	\$ 228
Knoll, Melissa	25-Mar-03	Call with G. Rice (Otterbourg) on hearing update.	0.1	\$ 57
Polancic, Bill	25-Mar-03	Review February invoice for services regarding professional fees and work category consistency.	1.2	\$ 504
Polancic, Bill	25-Mar-03	Review and edit February invoice for services regarding the review of asset disposition and analysis.	2.3	\$ 966
Polancic, Bill	25-Mar-03	Review and edit February invoice for services regarding the review of general case administration activities.	2.8	\$ 1,176
Polancic, Bill	25-Mar-03	Review and edit February invoice for services regarding the review of case administration activities related to travel.	1.9	\$ 798
Davies, Brian	26-Mar-03	Provide information request list for the investigation.	1.4	\$ 630
Kelkar, Purva	26-Mar-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.1	\$ 231
Knoll, Melissa	26-Mar-03	Review hearing update.	0.1	\$ 57
Polancic, Bill	26-Mar-03	Review and edit February invoice for services regarding professional fees and work categories.	0.9	\$ 378
Polancic, Bill	26-Mar-03	Review and edit the February invoice for services regarding claims administration and objections.	1.7	\$ 714
Polancic, Bill	26-Mar-03	Review and edit the February invoice for services regarding debtor in possession financing and cash collateral activities.	1.4	\$ 588
Polancic, Bill	26-Mar-03	Review and edit February invoice for services regarding investigatory work and asset analysis and recovery, including guarantor issues.	3.2	\$ 1,344
Clendening, Lori	27-Mar-03	Provide guidance on general case matters and prepare draft report on progress related to the investigation.	1.0	\$ 480
Clendening, Lori	27-Mar-03	Prepare budget-to-actual analysis for March.	0.7	\$ 336
Grassi, Lisa	27-Mar-03	Prepare information for update of budget for stewardship investigation.	0.4	\$ 168

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	27-Mar-03	Review bill for January services regarding asset disposition, DIP, claims, and case administration.	1.3	\$ 741
Knoll, Melissa	27-Mar-03	Review bill for January services regarding investigation.	0.7	\$ 399
Knoll, Melissa	27-Mar-03	Review January bill regarding plan, and disclosure statement services.	0.8	\$ 456
Knoll, Melissa	27-Mar-03	Review case correspondence and articles.	0.3	\$ 171
Polancic, Bill	27-Mar-03	Review and edit February invoice for services regarding the review of activities related to the plan of reorganization and disclosure statement.	2.7	\$ 1,134
Polancic, Bill	27-Mar-03	Review February invoice for services regarding the review of financial information and business operations services.	2.5	\$ 1,050
Polancic, Bill	27-Mar-03	Prepare summary and compare preliminary fees by work category to the fourth interim budget.	1.3	\$ 546
Arellano, Pedro	28-Mar-03	Receive guidance on preparing the January fee statement.	1.6	\$ 528
Clendening, Lori	28-Mar-03	Review and revise budget-to-actual analysis for March.	0.8	\$ 384
Grassi, Lisa	28-Mar-03	Respond to requests for additional information related to staffing and budget.	0.4	\$ 168
Kelkar, Purva	28-Mar-03	Review original relationship research for past engagements related to Kmart.	1.1	\$ 231
Kelkar, Purva	28-Mar-03	Prepare a summary of past engagements related to Kmart.	1.9	\$ 399
Knoll, Melissa	28-Mar-03	Review January bill regarding plan and disclosure statement services.	0.6	\$ 342
Knoll, Melissa	28-Mar-03	Review January bill for financial and company analysis services.	1.1	\$ 627
Knoll, Melissa	28-Mar-03	Assess billing status.	0.3	\$ 171
Polancic, Bill	28-Mar-03	Follow up on the expense details for the January and February fee statements and provide guidance on reconciliation issues.	1.5	\$ 630
Polancic, Bill	28-Mar-03	Review and address comments on the January fee statement.	3.3	\$ 1,386
Arellano, Pedro	31-Mar-03	Review time descriptions regarding the plan of reorganization services for the January fee statement.	1.2	\$ 396
Arellano, Pedro	31-Mar-03	Review and edit the January fee statement regarding investigatory services.	1.8	\$ 594
Arellano, Pedro	31-Mar-03	Review the miscellaneous expenses within the schedule of fees sought in the January fee statement.	1.0	\$ 330

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Clendening, Lori	31-Mar-03	Review and edit the March invoice for services regarding stewardship investigation issues.	2.1	\$ 1,008
Davies, Brian	31-Mar-03	Review January detailed time schedule.	0.5	\$ 225
Kelkar, Purva	31-Mar-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.1	\$ 231
Knoll, Melissa	31-Mar-03	Review January expenses and provide comments.	0.5	\$ 285
Arellano, Pedro	1-Apr-03	Review invoice regarding investigatory services for the January fee statement.	1.1	\$ 363
Clendening, Lori	1-Apr-03	Review and revise budget to actual analysis and plan for April time.	1.2	\$ 576
Knoll, Melissa	1-Apr-03	Provide update regarding case status and issues.	0.2	\$ 114
Knoll, Melissa	1-Apr-03	Review January expenses for the fee statement.	0.3	\$ 171
Polancic, Bill	1-Apr-03	Review Kmart expenses and prepare the draft cover letter for the January fee statement.	3.2	\$ 1,344
Knoll, Melissa	2-Apr-03	Review revised January fee statement bill.	2.9	\$ 1,653
Arellano, Pedro	3-Apr-03	Prepare cover letter for the January fee statement.	0.8	\$ 264
Arellano, Pedro	3-Apr-03	Analyze expenses within the schedule of fees sought within the January fee statement.	0.6	\$ 198
Arellano, Pedro	3-Apr-03	Review and revise the final exhibits for the January fee statement.	1.6	\$ 528
Kelkar, Purva	3-Apr-03	Prepare workpaper set with reconciled billing reports and other fee application documents.	1.1	\$ 231
Knoll, Melissa	3-Apr-03	Review and revise January fee statement and transmittal letter.	0.5	\$ 285
Arellano, Pedro	4-Apr-03	Review and revise the final January fee statement.	2.3	\$ 759
Arellano, Pedro	4-Apr-03	Review final January fee statement exhibits and prepare for distribution.	1.7	\$ 561
Knoll, Melissa	4-Apr-03	Review and revise final January fee statement exhibits.	0.3	\$ 171
Knoll, Melissa	4-Apr-03	Review and revise March billing information.	0.5	\$ 285
Knoll, Melissa	7-Apr-03	Review and revise March billing information.	1.0	\$ 570
Knoll, Melissa	7-Apr-03	Review and revise bill for February services regarding asset disposition and case administration.	1.2	\$ 684
Knoll, Melissa	7-Apr-03	Review and revise bill for February services regarding claims administration and cash collateral/ DIP.	0.3	\$ 171
Knoll, Melissa	7-Apr-03	Review and revise bill for February services regarding the investigation.	0.2	\$ 114
Knoll, Melissa	7-Apr-03	Read articles and case correspondence.	0.1	\$ 57
Smith, Stacey	7-Apr-03	Review and revise March billing information fee application.	0.6	\$ 162
Knoll, Melissa	8-Apr-03	Provide update on case status.	0.2	\$ 114
Knoll, Melissa	8-Apr-03	Review and revise February bill regarding investigation.	0.8	\$ 456

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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	8-Apr-03	Review and edit draft of February fee statement for asset disposition, case administration, claims administration and DIP financing services.	3.4	\$ 1,428
Polancic, Bill	8-Apr-03	Review and edit draft schedule of expenses for the February fee statement.	2.7	\$ 1,134
Polancic, Bill	8-Apr-03	Advise regarding preparation of the exhibits and schedules for the February fee statement.	1.2	\$ 504
Knoll, Melissa	9-Apr-03	Review and revise February invoice regarding investigation.	2.4	\$ 1,368
Knoll, Melissa	9-Apr-03	Review and revise financial/company analysis and plan/disclosure statement services in February invoice.	0.9	\$ 513
Knoll, Melissa	9-Apr-03	Review and revise expenses for February bill.	1.1	\$ 627
Polancic, Bill	9-Apr-03	Review and edit draft of February fee statement for investigatory work and asset analysis and recovery services.	2.9	\$ 1,218
Polancic, Bill	9-Apr-03	Review and edit draft of February fee statement for the plan and disclosure statement and the review of financial information and business operations services.	3.3	\$ 1,386
Polancic, Bill	9-Apr-03	Review and edit draft of the February fee statement schedule of expenses.	1.6	\$ 672
Polancic, Bill	9-Apr-03	Advise regarding preparation of the final exhibits and schedules for the February fee statement.	0.8	\$ 336
Ashe, Lisa	10-Apr-03	Review and revise the fee statement for February 2003.	3.4	\$ 1,734
Polancic, Bill	10-Apr-03	Prepare final draft of cover letter for the February fee statement.	0.3	\$ 126
Polancic, Bill	10-Apr-03	Review and edit final draft of the exhibits for the February fee statement.	1.4	\$ 588
Polancic, Bill	10-Apr-03	Review and edit final draft of the schedules for the February fee statement.	3.7	\$ 1,554
Polancic, Bill	10-Apr-03	Assemble final drafts of the February fee statement cover letter, exhibits and schedules and transmit to M. Gluck (Kmart).	1.6	\$ 672
Martin, Timothy	11-Apr-03	Prepare arrangements for and discuss logistics of Skadden's moving of Troy data room to Chicago.	0.7	\$ 273
Clendening, Lori	13-Apr-03	Review and edit March billing information regarding investigation.	2.7	\$ 1,296
Ashe, Lisa	14-Apr-03	Prepare for and attend omnibus hearing including real estate and critical vendor issues.	8.6	\$ 4,386
Knoll, Melissa	14-Apr-03	Attend hearing regarding lease and related issues relative to the plan and discuss case issues with parties in interest.	1.8	\$ 1,026

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	14-Apr-03	Attend hearing regarding lease assumptions and assignments, critical vendor emergency motion, and other plan related objections; discuss case matters with various parties of interest and counsel.	6.8	\$ 3,876
Smith, Stacey	14-Apr-03	Prepare summary of services performed during February 2003 on behalf of the Creditors' Committee as part of the Kmart stewardship investigation in relation to inquiries regarding bill for services rendered.	3.1	\$ 837
Ashe, Lisa	15-Apr-03	Attend omnibus hearing including confirmation hearing.	6.4	\$ 3,264
Knoll, Melissa	15-Apr-03	Attend morning confirmation hearing including discussions of case issues with various parties and counsel.	1.7	\$ 969
Knoll, Melissa	15-Apr-03	Attend afternoon confirmation hearing including discussions of case issues with various parties and counsel.	4.7	\$ 2,679
Polancic, Bill	15-Apr-03	Provide guidance for the analysis of recent court filings related to the case.	1.9	\$ 798
Kelkar, Purva	16-Apr-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.5	\$ 315
Kelkar, Purva	17-Apr-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.1	\$ 231
Kelkar, Purva	18-Apr-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	2.2	\$ 462
Ashe, Lisa	21-Apr-03	Prepare for confirmation hearing.	0.3	\$ 153
Ashe, Lisa	21-Apr-03	Attend confirmation hearing.	6.4	\$ 3,264
Knoll, Melissa	21-Apr-03	Prepare for resumption of confirmation hearing, including discussions with Kmart parties in interest and counsel on various case issues relative to plan confirmation.	4.2	\$ 2,394
Knoll, Melissa	21-Apr-03	Attend afternoon confirmation hearing, including discussions with various parties in interest.	2.2	\$ 1,254
Knoll, Melissa	21-Apr-03	Follow up from hearing.	0.3	\$ 171
Polancic, Bill	21-Apr-03	Review and edit March fee statement for investigatory work and asset analysis and recovery services.	2.3	\$ 966
Kelkar, Purva	22-Apr-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.3	\$ 273
Knoll, Melissa	22-Apr-03	Attend morning confirmation hearing, including discussion of various case issues with parties of interest and counsel.	3.0	\$ 1,710

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	22-Apr-03	Attend afternoon confirmation hearing, including discussion of various case issues with parties of interest and counsel and hearing on Capital Factors settlement.	4.8	\$ 2,736
Knoll, Melissa	22-Apr-03	Attend final argument in confirmation hearing.	2.7	\$ 1,539
Martin, Timothy	22-Apr-03	Discuss with several moving companies the logistics and charges involved with moving investigation materials from Kmart's offices to KPMG's offices in Chicago.	2.2	\$ 858
Polancic, Bill	22-Apr-03	Review and edit March fee statement for asset dispositions and case administration services.	2.2	\$ 924
Clendening, Lori	23-Apr-03	Prepare engagement letter for retention by Kmart creditor trust.	2.5	\$ 1,200
Kelkar, Purva	23-Apr-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.7	\$ 357
Polancic, Bill	23-Apr-03	Review and edit March fee statement for claims administration and objections services.	2.4	\$ 1,008
Clendening, Lori	24-Apr-03	Prepare updated relationship check request containing names of certain parties relative to the Creditor Trust.	0.6	\$ 288
Clendening, Lori	24-Apr-03	Revise trust engagement letter based upon feedback received.	1.6	\$ 768
Kelkar, Purva	24-Apr-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.4	\$ 294
Knoll, Melissa	24-Apr-03	Call with J. Feeney (Otterbourg) regarding closing plans and billing process.	0.2	\$ 114
Martin, Timothy	24-Apr-03	Review relationship check for Kmart creditors trust advisory board engagement.	2.2	\$ 858
Polancic, Bill	24-Apr-03	Review and edit March fee statement for the review of financial information and business operations services.	3.3	\$ 1,386
Polancic, Bill	24-Apr-03	Review and edit March fee statement for the review of the plan and disclosure statement services.	3.2	\$ 1,344
Polancic, Bill	24-Apr-03	Review and provide guidance for the preparation of the exhibits for the March fee statement.	3.0	\$ 1,260
Smith, Stacey	24-Apr-03	Prepare schedule for inclusion in April 2003 budget for Kmart stewardship review.	0.2	\$ 54
Kelkar, Purva	25-Apr-03	Review and organize client related motions, legal filings, and other case materials for work paper set.	1.7	\$ 357
Knoll, Melissa	25-Apr-03	Review and revise creditor trust engagement letter.	0.6	\$ 342
Polancic, Bill	25-Apr-03	Review March fee statement for professional fees and work category consistency.	3.1	\$ 1,302

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	25-Apr-03	Review and provide guidance for assembly of the professional services categories and exhibits for the March fee statement.	3.3	\$ 1,386
Polancic, Bill	25-Apr-03	Review and revise draft exhibits for the March fee statement.	1.7	\$ 714
Polancic, Bill	25-Apr-03	Review and analyze professional fees and services for March and compare to budget.	1.8	\$ 756
Knoll, Melissa	26-Apr-03	Review changes to creditor trust engagement letter and make further revisions.	0.3	\$ 171
Knoll, Melissa	26-Apr-03	Advise on billing matters.	0.1	\$ 57
Polancic, Bill	26-Apr-03	Review final draft of the March fee statement narrative for professional fees and services and exhibits to the statement.	3.7	\$ 1,554
Clendening, Lori	28-Apr-03	Review and analyze relationship check results.	3.2	\$ 1,536
Davies, Brian	28-Apr-03	Receive update and guidance on case status.	0.8	\$ 360
Knoll, Melissa	28-Apr-03	Review changes to creditor trust engagement letter and make further revisions.	0.3	\$ 171
Knoll, Melissa	28-Apr-03	Advise on billing matters.	0.1	\$ 57
Smith, Stacey	28-Apr-03	Prepare work product for move from Kmart Resource Center to Chicago office.	2.3	\$ 621
Knoll, Melissa	29-Apr-03	Follow up with Otterbourg on engagement letters.	0.1	\$ 57
Knoll, Melissa	29-Apr-03	Analyze engagement letter for post effective date committee.	0.2	\$ 114
Knoll, Melissa	29-Apr-03	Respond regarding issues on creditor trust engagement letter.	0.4	\$ 228
Martin, Timothy	29-Apr-03	Meet with Debtor's counsel regarding move of data room from Troy, MI to Chicago, IL.	0.4	\$ 156
Nairn-Mealey, Kelli	29-Apr-03	Assemble investigation binders and information for transit to Chicago, IL	6.2	\$ 744
Smith, Stacey	29-Apr-03	Prepare work product and documents in second office for move from Kmart Resource Center to Chicago office.	2.4	\$ 648
Smith, Stacey	29-Apr-03	Prepare work product and documents in storage room for move from Kmart Resource Center to Chicago office.	2.8	\$ 756
Clendening, Lori	30-Apr-03	Identify issues regarding trust engagement letter and setup necessary for effective date transition.	1.1	\$ 528
Clendening, Lori	30-Apr-03	Review and analyze relationship check results.	1.9	\$ 912
Clendening, Lori	30-Apr-03	Review and analyze affidavits prepared earlier in case in comparison to updated relationship check results.	0.7	\$ 336

EXHIBIT I-2(a)

**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	30-Apr-03	Call with G. Rice, J. Feeney (Otterbourg) on closing issues, including fee estimates, tasks from post-effective date committee, call with Committee, meeting of creditor trust professionals and related matters.	1.1	\$ 627
Knoll, Melissa	30-Apr-03	Advise regarding Kmart creditor trust engagement letter and analyze related disclosures.	0.6	\$ 342
Knoll, Melissa	30-Apr-03	Follow up on billing matters.	0.1	\$ 57
Knoll, Melissa	30-Apr-03	Provide update and direction on Kmart matters.	0.5	\$ 285
Martin, Timothy	30-Apr-03	Meet with Debtor's counsel regarding technology issues associated with the transfer of the data room.	0.4	\$ 156
Martin, Timothy	30-Apr-03	Meet with Debtor's general counsel's office regarding transfer of documents from Kmart.	0.4	\$ 156
Nairn-Mealey, Kelli	30-Apr-03	Update investigation binders and complete assembly for transit to Chicago, IL.	6.0	\$ 720
Polancic, Bill	30-Apr-03	Review the compensation procedures for the post-effective date committee and the collateral trust.	3.4	\$ 1,428
Smith, Stacey	30-Apr-03	Prepare work product and documents in first office for move from Kmart Resource Center to Chicago office.	4.2	\$ 1,134
Kelkar, Purva	01-May-03	Prepare work paper set with various company information, analysis and fee application documents.	0.8	\$ 168
Kelkar, Purva	01-May-03	Contact J. Feeney (OSHR) in regards to obtaining Kmart's final disclosure statement.	0.2	\$ 42
Kelkar, Purva	01-May-03	Contact J. Feeney (OSHR) in regards to obtaining final exhibits to the plan.	0.3	\$ 63
Kelkar, Purva	01-May-03	Prepare work paper set with current monthly court filings and motions.	0.5	\$ 105
Knoll, Melissa	01-May-03	Attend Committee conference call regarding plan confirmation hearing, Creditor Trust matters, and closing/post effective date issues.	1.1	\$ 627
Knoll, Melissa	01-May-03	Call with Kmart to address billing estimate needed.	0.2	\$ 114
Knoll, Melissa	01-May-03	Provide status update.	0.1	\$ 57
Knoll, Melissa	01-May-03	Review and provide input on billing estimate for March to May.	0.3	\$ 171
Knoll, Melissa	01-May-03	Revise provisions of Creditor Trust engagement letter.	1.5	\$ 855
Knoll, Melissa	01-May-03	Advise on billing and budget for Creditor Trust work.	0.4	\$ 228
Lattig, Larry	01-May-03	Conference call with the Creditors' Committee.	1.1	\$ 627

EXHIBIT I-2(a)**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	01-May-03	Review plan of reorganization for issues related to professional fees outstanding and payment on effective date.	0.6	\$ 252
Polancic, Bill	01-May-03	Review draft of April invoice for preparation of estimate for payment of professional fees outstanding on the effective date.	3.2	\$ 1,344
Polancic, Bill	01-May-03	Review draft of May invoice for preparation of estimate for payment of professional fees outstanding on the effective date.	1.5	\$ 630
Polancic, Bill	01-May-03	Prepare draft estimate of payment for professional fees outstanding on the effective date.	1.0	\$ 420
Smith, Stacey	01-May-03	Prepare files for move from Kmart Resource Center to Chicago office.	1.6	\$ 432
Smith, Stacey	01-May-03	Assist Rose Moving company in moving files out of Kmart Resource Center to Chicago office.	1.8	\$ 486
Kelkar, Purva	02-May-03	Prepare work paper set with monthly and interim fee applications.	1.8	\$ 378
Kelkar, Purva	02-May-03	Prepare work paper set with miscellaneous court filings.	1.4	\$ 294
Kelkar, Purva	02-May-03	Prepare work paper set with monthly management reports and weekly flash reports.	0.6	\$ 126
Kelkar, Purva	02-May-03	Prepare work paper set with retention documents and affidavits.	0.5	\$ 105
Kelkar, Purva	02-May-03	Prepare indexes for all work papers and binders.	1.5	\$ 315
Knoll, Melissa	02-May-03	Review various Kmart correspondence.	0.4	\$ 228
Knoll, Melissa	02-May-03	Revise and review estimate for March through May fees.	0.3	\$ 171
Knoll, Melissa	02-May-03	Review and revise form of Creditor Trust engagement letter and review related key provisions of Creditor Trust Agreement.	1.4	\$ 798
Polancic, Bill	02-May-03	Prepare correspondence requesting payment of estimated professional fees outstanding on the effective date and deliver to K. Andrysiak (Kmart).	1.1	\$ 462
Knoll, Melissa	03-May-03	Revise Creditor Trust engagement letter and reconcile to Creditor Trust Agreement.	0.6	\$ 342
Clendening, Lori	05-May-03	Review and analyze relationship check results for Creditor Trust.	2.1	\$ 1,008
Kelkar, Purva	05-May-03	Prepare indexes for all work papers and binders.	2.7	\$ 567
Kelkar, Purva	05-May-03	Prepare work paper set with plan documents.	1.5	\$ 315
Kelkar, Purva	05-May-03	Prepare work paper set with monthly management reports and weekly flash reports.	1.9	\$ 399
Kelkar, Purva	05-May-03	Prepare work paper set with KERP documents.	0.8	\$ 168

EXHIBIT I-2(a)

**KMART CORPORATION, et al.,
Case Administration- General
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	05-May-03	Revise and send to counsel draft of Creditor Trust engagement letter; follow up on post-confirmation and collateral trustee engagement letters and review related agreements.	1.0	\$ 570
Polancic, Bill	05-May-03	Review Kmart plan of reorganization for services to be provided by the post-effective date committee for preparation of engagement letter.	2.1	\$ 882
Polancic, Bill	05-May-03	Review Kmart plan of reorganization for services to be provided by the collateral trustee for preparation of engagement letter.	2.2	\$ 924
Polancic, Bill	05-May-03	Review and edit summary of services and payment arrangements for the collateral trustee engagement letter.	2.4	\$ 1,008
Polancic, Bill	05-May-03	Review OSHR summary of services and payment arrangements for the collateral trustee.	0.3	\$ 126
Smith, Stacey	05-May-03	Assist Pickens Kane Moving company in moving work product into Chicago office.	1.4	\$ 378
Smith, Stacey	05-May-03	Review and revise billing information for fee application.	0.5	\$ 135
Kelkar, Purva	06-May-03	Provide original retention documents in preparation of post confirmation retention by trust committee.	0.2	\$ 42
Kelkar, Purva	06-May-03	Prepare indexes of work paper binders and court filings.	2.4	\$ 504
Kelkar, Purva	06-May-03	Prepare work paper set with various company performance analysis and information.	1.8	\$ 378
Knoll, Melissa	06-May-03	Revise post-confirmation committee and collateral trust engagement letters.	1.1	\$ 627
Martin, Timothy	06-May-03	Follow up on results of creditor trust relationship check.	2.1	\$ 819
Polancic, Bill	06-May-03	Review and edit summary of services and payment arrangements for post-effective date committee.	1.8	\$ 756
Total Case Administration - General			<u>876.0</u>	<u>\$ 370,506</u>

EXHIBIT I-2(b)

**KMART CORPORATION, et al.,
Case Administration - Travel
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Martin, Tim	05-Jan-03	Travel from Fort Lauderdale, FL to Troy, MI.	2.0	\$ 780
Clendening, Lori	06-Jan-03	Travel from Los Angeles, CA to Rapid City, SD.	2.0	\$ 960
Smith, Stacey	06-Jan-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Vidal, Adriana	06-Jan-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Clendening, Lori	08-Jan-03	Travel from Rapid City, SD to Los Angeles, CA.	2.0	\$ 960
Ashe, Lisa	09-Jan-03	Travel from New York, NY to Troy, MI.	2.0	\$ 1,020
Ashe, Lisa	09-Jan-03	Travel from Troy, MI to New York, NY.	1.4	\$ 714
Davies, Brian	09-Jan-03	Travel from Boston, MA to Troy, MI.	2.0	\$ 900
Davies, Brian	09-Jan-03	Travel from Troy, MI to Boston, MA.	2.0	\$ 900
Vidal, Adriana	10-Jan-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Clendening, Lori	13-Jan-03	Travel from Los Angeles, CA to New York, NY.	2.0	\$ 960
Knoll, Melissa	13-Jan-03	Travel from Portland, Oregon to New York, NY.	2.0	\$ 1,140
Smith, Stacey	13-Jan-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Vidal, Adriana	13-Jan-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Feltman, James	14-Jan-03	Travel from Chicago, IL to New York, NY.	2.0	\$ 1,140
Feltman, James	14-Jan-03	Travel from New York, NY to Chicago, IL.	2.0	\$ 1,140
Ashe, Lisa	15-Jan-03	Travel from Chicago, IL to New York, NY.	1.1	\$ 561
Clendening, Lori	15-Jan-03	Travel from New York, NY to Troy, MI.	2.0	\$ 960
Knoll, Melissa	15-Jan-03	Travel from New York, NY to Chicago, IL.	2.0	\$ 1,140
Clendening, Lori	17-Jan-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 960
Martin, Tim	17-Jan-03	Travel from Troy, MI to Ft. Lauderdale, FL.	2.0	\$ 780
Smith, Stacey	17-Jan-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 540
Vidal, Adriana	17-Jan-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Clendening, Lori	19-Jan-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 960
Martin, Tim	19-Jan-03	Travel from Ft. Lauderdale, FL to Troy, MI.	2.0	\$ 780
Clendening, Lori	20-Jan-03	Travel from Troy, MI to New York, NY.	2.0	\$ 960
Clendening, Lori	20-Jan-03	Travel from New York, NY to Troy, MI.	2.0	\$ 960
Smith, Stacey	20-Jan-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Vidal, Adriana	20-Jan-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Clendening, Lori	21-Jan-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 960
Martin, Tim	21-Jan-03	Travel from Troy, MI to Ft. Lauderdale, FL.	2.0	\$ 780
Arellano, Pedro	22-Jan-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 660
Ashe, Lisa	22-Jan-03	Travel from New York, NY to Troy, MI.	2.0	\$ 1,020
Davies, Brian	22-Jan-03	Travel from Boston, MA to Troy, MI.	2.0	\$ 900
Martin, Tim	22-Jan-03	Travel from Ft. Lauderdale, FL to Troy, MI.	2.0	\$ 780
Raveling, Robyn	22-Jan-03	Travel from Dallas, TX to Troy, MI.	2.0	\$ 900
Arellano, Pedro	23-Jan-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 660
Ashe, Lisa	23-Jan-03	Travel from Troy, MI to New York, NY.	2.0	\$ 1,020
Davies, Brian	23-Jan-03	Travel from Troy, MI to Boston, MA.	2.0	\$ 900
Jamieson, Richard	23-Jan-03	Travel from San Francisco, CA to Chicago, IL.	2.0	\$ 840
Raveling, Robyn	23-Jan-03	Travel from Troy, MI to Dallas, TX.	2.0	\$ 900
Rittenhouse, John	23-Jan-03	Travel from San Francisco, CA to Chicago, IL.	2.0	\$ 1,200

EXHIBIT I-2(b)

**KMART CORPORATION, et al.,
Case Administration - Travel
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	23-Jan-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 540
Clendening, Lori	24-Jan-03	Travel from Chicago, IL to Los Angeles, CA.	2.0	\$ 960
Jamieson, Richard	24-Jan-03	Travel from Chicago, IL to San Francisco, CA.	2.0	\$ 840
Martin, Tim	24-Jan-03	Travel from Troy, MI to Boston, MA.	2.0	\$ 780
Rittenhouse, John	24-Jan-03	Travel from Chicago, IL to San Francisco, CA.	2.0	\$ 1,200
Vidal, Adriana	24-Jan-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Airy, Alka	26-Jan-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 540
Clendening, Lori	26-Jan-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 960
Ashe, Lisa	27-Jan-03	Travel from New York, NY to Chicago, IL.	2.0	\$ 1,020
Martin, Tim	27-Jan-03	Travel from Boston, MA to Troy, MI.	2.0	\$ 780
Smith, Stacey	27-Jan-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Vidal, Adriana	27-Jan-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Jamieson, Richard	28-Jan-03	Travel from San Francisco, CA to Chicago, IL.	2.0	\$ 840
Rittenhouse, John	28-Jan-03	Travel from San Francisco, CA to Chicago, IL.	2.0	\$ 1,200
Airy, Alka	29-Jan-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 540
Ashe, Lisa	29-Jan-03	Travel from Chicago, IL to New York, NY.	2.0	\$ 1,020
Clendening, Lori	29-Jan-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 960
Clendening, Lori	29-Jan-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 960
Martin, Tim	29-Jan-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 780
Martin, Tim	29-Jan-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 780
Clendening, Lori	30-Jan-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 960
Jamieson, Richard	30-Jan-03	Travel from Chicago, IL to San Francisco, CA.	2.0	\$ 840
Rittenhouse, John	30-Jan-03	Travel from Chicago, IL to San Francisco, CA.	2.0	\$ 1,200
Martin, Tim	31-Jan-03	Travel from Troy, MI to Ft. Lauderdale, FL.	2.0	\$ 780
Smith, Stacey	31-Jan-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 540
Vidal, Adriana	31-Jan-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Clendening, Lori	02-Feb-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 960
Kalstrom, Lisa	03-Feb-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 600
Martin, Timothy	03-Feb-03	Travel from Ft. Lauderdale, FL to Troy, MI.	2.0	\$ 780
Smith, Stacey	03-Feb-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Vidal, Adriana	03-Feb-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Grassi, Lisa	04-Feb-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 840
Arellano, Pedro	05-Feb-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 660
Clendening, Lori	05-Feb-03	Travel from Troy, MI to Washington, DC.	2.0	\$ 960
Davies, Brian	05-Feb-03	Travel from Boston, MA to Troy, MI.	2.0	\$ 900
Jamieson, Richard	05-Feb-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 840
Kuzdzal, Dan	05-Feb-03	Travel from Los Angeles, CA to San Francisco, CA.	1.5	\$ 765
Nichols, Gregory	05-Feb-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 840
Clendening, Lori	06-Feb-03	Travel from Washington, DC to Troy, MI.	2.0	\$ 960
Airy, Alka	07-Feb-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 540
Arellano, Pedro	07-Feb-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 660
Clendening, Lori	07-Feb-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 960
Davies, Brian	07-Feb-03	Travel from Troy, MI to Boston, MA.	2.0	\$ 900

EXHIBIT I-2(b)

**KMART CORPORATION, et al.,
Case Administration - Travel
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Name	Date	Description	Hours	Fees
Grassi, Lisa	07-Feb-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 840
Jamieson, Richard	07-Feb-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 840
Kalstrom, Lisa	07-Feb-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 600
Kuzdzal, Dan	07-Feb-03	Travel from San Francisco, CA to Los Angeles, CA.	1.5	\$ 765
Martin, Timothy	07-Feb-03	Travel from Troy, MI to Ft. Lauderdale, FL.	2.0	\$ 780
Nichols, Gregory	07-Feb-03	Travel from Troy, MI to Providence, RI.	2.0	\$ 840
Smith, Stacey	07-Feb-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 540
Vidal, Adriana	07-Feb-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Martin, Timothy	09-Feb-03	Travel from Ft. Lauderdale, FL to Troy, MI.	2.0	\$ 780
Airy, Alka	10-Feb-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 540
Kalstrom, Lisa	10-Feb-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 600
Knoll, Melissa	10-Feb-03	Travel from Chicago, IL to New York, NY.	2.0	\$ 1,140
Nichols, Gregory	10-Feb-03	Travel from Providence, RI to Troy, MI.	2.0	\$ 840
Smith, Stacey	10-Feb-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Vidal, Adriana	10-Feb-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Grassi, Lisa	11-Feb-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 840
Jamieson, Richard	11-Feb-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 840
Knoll, Melissa	12-Feb-03	Travel from New York, NY to Chicago, IL.	2.0	\$ 1,140
Martin, Timothy	12-Feb-03	Travel from Troy, MI to New York, NY.	2.0	\$ 780
Grassi, Lisa	13-Feb-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 840
Martin, Timothy	13-Feb-03	Travel from New York, NY to Ft. Lauderdale, FL.	2.0	\$ 780
Airy, Alka	14-Feb-03	Travel from Troy, MI to Fort Worth, TX.	2.0	\$ 540
Jamieson, Richard	14-Feb-03	Travel from Troy, MI to Orlando, FL.	2.0	\$ 840
Kalstrom, Lisa	14-Feb-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 600
Nichols, Gregory	14-Feb-03	Travel from Troy, MI to Orlando, FL.	2.0	\$ 840
Smith, Stacey	14-Feb-03	Travel from Troy, MI to Montreal, Canada.	2.0	\$ 540
Vidal, Adriana	14-Feb-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Clendening, Lori	16-Feb-03	Travel from Los Angeles to Troy, MI.	2.0	\$ 960
Smith, Stacey	16-Feb-03	Travel from Montreal, Canada to Troy, MI.	2.0	\$ 540
Airy, Alka	17-Feb-03	Travel from Fort Worth, TX to Troy, MI.	2.0	\$ 540
Jamieson, Richard	17-Feb-03	Travel from Orlando, FL to Troy, MI.	2.0	\$ 840
Kalstrom, Lisa	17-Feb-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 600
Martin, Timothy	17-Feb-03	Travel from Ft. Lauderdale to Troy, MI.	2.0	\$ 780
Nichols, Gregory	17-Feb-03	Travel from Orlando, FL to Troy, MI.	2.0	\$ 840
Vidal, Adriana	17-Feb-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Grassi, Lisa	18-Feb-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 840
Jamieson, Richard	20-Feb-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 840
Nichols, Gregory	20-Feb-03	Travel from Troy, MI to Providence, RI.	2.0	\$ 840
Rittenhouse, John	20-Feb-03	Travel from Orlando, FL to New York, NY.	2.0	\$ 1,200
Airy, Alka	21-Feb-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 540
Clendening, Lori	21-Feb-03	Travel from Troy, MI to New York, NY.	2.0	\$ 960
Clendening, Lori	21-Feb-03	Travel from New York, NY to Los Angeles, CA.	2.0	\$ 960

EXHIBIT I-2(b)**KMART CORPORATION, et al.,
Case Administration - Travel
January 1, 2003 through May 6, 2003**

Name	Date	Description	Hours	Fees
Grassi, Lisa	21-Feb-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 840
Kalstrom, Lisa	21-Feb-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 600
Martin, Timothy	21-Feb-03	Travel from Troy, MI to Ft. Lauderdale, FL.	2.0	\$ 780
Smith, Stacey	21-Feb-03	Travel time from Troy, MI to Chicago, IL.	2.0	\$ 540
Vidal, Adriana	21-Feb-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Martin, Timothy	23-Feb-03	Travel from Ft. Lauderdale, FL to Troy, MI.	2.0	\$ 780
Airy, Alka	24-Feb-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 540
Ashe, Lisa	24-Feb-03	Travel from New York, NY to Chicago, IL.	2.0	\$ 1,020
Clendening, Lori	24-Feb-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 960
Jamieson, Richard	24-Feb-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 840
Kalstrom, Lisa	24-Feb-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 600
Nichols, Gregory	24-Feb-03	Travel from Providence, RI to Troy, MI.	2.0	\$ 840
Smith, Stacey	24-Feb-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Vidal, Adriana	25-Feb-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Martin, Timothy	26-Feb-03	Travel from Troy, MI to New York, NY.	2.0	\$ 780
Airy, Alka	27-Feb-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 540
Ashe, Lisa	27-Feb-03	Travel from Chicago, IL to New York, NY.	2.0	\$ 1,020
Clendening, Lori	27-Feb-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 960
Smith, Stacey	27-Feb-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 540
Vidal, Adriana	27-Feb-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Jamieson, Richard	28-Feb-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 840
Kalstrom, Lisa	28-Feb-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 600
Nichols, Gregory	28-Feb-03	Travel from Troy, MI to Providence, RI.	2.0	\$ 840
Martin, Timothy	01-Mar-03	Travel from New York, NY to Ft. Lauderdale, FL.	2.0	\$ 780
Airy, Alka	03-Mar-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 540
Clendening, Lori	03-Mar-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 960
Grassi, Lisa	03-Mar-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 840
Jamieson, Richard	03-Mar-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 840
Kalstrom, Lisa	03-Mar-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 600
Nichols, Gregory	03-Mar-03	Travel from Providence, RI to Troy, MI.	2.0	\$ 840
Smith, Stacey	03-Mar-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Vidal, Adriana	03-Mar-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Martin, Timothy	04-Mar-03	Travel from Ft. Lauderdale, FL to Troy, MI.	2.0	\$ 780
Rittenhouse, John	05-Mar-03	Travel from Pittsburgh, PA to Troy, MI.	2.0	\$ 1,200
Clendening, Lori	06-Mar-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 960
Grassi, Lisa	06-Mar-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 840
Jamieson, Richard	06-Mar-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 840
Kalstrom, Lisa	06-Mar-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 600
Nichols, Gregory	06-Mar-03	Travel from Troy, MI to Providence, RI.	2.0	\$ 840
Rittenhouse, John	06-Mar-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 1,200
Smith, Stacey	06-Mar-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 540
Airy, Alka	07-Mar-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 540
Martin, Timothy	07-Mar-03	Travel from Troy, MI to Ft. Lauderdale, FL.	2.0	\$ 780

EXHIBIT I-2(b)**KMART CORPORATION, et al.,
Case Administration - Travel
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Vidal, Adriana	07-Mar-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Airy, Alka	09-Mar-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 540
Martin, Timothy	09-Mar-03	Travel from Ft. Lauderdale, FL to Troy, MI.	2.0	\$ 780
Clendening, Lori	10-Mar-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 960
Grassi, Lisa	10-Mar-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 840
Jamieson, Richard	10-Mar-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 840
Kalstrom, Lisa	10-Mar-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 600
Nichols, Gregory	10-Mar-03	Travel from Providence, RI to Troy, MI.	2.0	\$ 840
Smith, Stacey	10-Mar-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Vidal, Adriana	10-Mar-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Clendening, Lori	11-Mar-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 960
Clendening, Lori	12-Mar-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 960
Feltman, James	12-Mar-03	Travel from New York, NY to Chicago, IL.	2.0	\$ 1,140
Airy, Alka	13-Mar-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 540
Kalstrom, Lisa	13-Mar-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 600
Martin, Timothy	13-Mar-03	Travel from Troy, MI to Ft. Lauderdale, FL.	2.0	\$ 780
Vidal, Adriana	13-Mar-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Clendening, Lori	14-Mar-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 960
Grassi, Lisa	14-Mar-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 840
Nichols, Gregory	14-Mar-03	Travel from Troy, MI to Providence, RI.	2.0	\$ 840
Smith, Stacey	14-Mar-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 540
Clendening, Lori	16-Mar-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 960
Airy, Alka	17-Mar-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 540
Grassi, Lisa	17-Mar-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 840
Jamieson, Richard	17-Mar-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 840
Kalstrom, Lisa	17-Mar-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 600
Knoll, Melissa	17-Mar-03	Travel from Chicago, IL to New York, NY.	2.0	\$ 1,140
Martin, Timothy	17-Mar-03	Travel from Ft. Lauderdale, FL to Troy, MI.	2.0	\$ 780
Smith, Stacey	17-Mar-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Vidal, Adriana	17-Mar-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Clendening, Lori	19-Mar-03	Travel from Troy, MI to Newark, NJ.	2.0	\$ 960
Knoll, Melissa	19-Mar-03	Travel from New York, NY to Chicago, IL.	1.7	\$ 969
Clendening, Lori	20-Mar-03	Travel from Newark, NJ to Troy, MI.	2.0	\$ 960
Smith, Stacey	20-Mar-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 540
Airy, Alka	21-Mar-03	Travel from Troy, MI to New York, NY.	2.0	\$ 540
Clendening, Lori	21-Mar-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 960
Grassi, Lisa	21-Mar-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 840
Kalstrom, Lisa	21-Mar-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 600
Martin, Timothy	21-Mar-03	Travel from Troy, MI to Ft. Lauderdale, FL.	2.0	\$ 780
Vidal, Adriana	21-Mar-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Airy, Alka	24-Mar-03	Travel from New York, NY to Troy, MI.	2.0	\$ 540
Ashe, Lisa	24-Mar-03	Travel from New York, NY to Chicago, IL.	2.0	\$ 1,020
Clendening, Lori	24-Mar-03	Travel from Los Angeles, CA to Chicago, IL.	2.0	\$ 960

EXHIBIT 1-2(b)**KMART CORPORATION, et al.,
Case Administration - Travel
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Grassi, Lisa	24-Mar-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 840
Martin, Timothy	24-Mar-03	Travel from Ft. Lauderdale, FL to Troy, MI.	2.0	\$ 780
Smith, Stacey	24-Mar-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Vidal, Adriana	24-Mar-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Ashe, Lisa	25-Mar-03	Travel from Chicago, IL to New York, NY.	2.0	\$ 1,020
Clendening, Lori	25-Mar-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 960
Freimuth, Karl	25-Mar-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 360
Clendening, Lori	27-Mar-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 960
Kalstrom, Lisa	27-Mar-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 600
Airy, Alka	28-Mar-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 540
Freimuth, Karl	28-Mar-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 360
Smith, Stacey	28-Mar-03	Travel from Troy, MI to Tucson, AZ.	2.0	\$ 540
Vidal, Adriana	28-Mar-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Airy, Alka	31-Mar-03	Travel from San Francisco, CA to Troy, MI.	2.0	\$ 540
Clendening, Lori	31-Mar-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 960
Freimuth, Karl	31-Mar-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 360
Grassi, Lisa	31-Mar-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 840
Smith, Stacey	31-Mar-03	Travel from Tucson, AZ to Troy, MI.	2.0	\$ 540
Kalstrom, Lisa	01-Apr-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 600
Vidal, Adriana	01-Apr-03	Travel from Miami, FL to Troy, MI.	2.0	\$ 660
Airy, Alka	03-Apr-03	Travel from Troy, MI to San Francisco, CA.	2.0	\$ 540
Clendening, Lori	04-Apr-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 960
Feltman, James	04-Apr-03	Travel from New York, NY to Miami, FL.	2.0	\$ 1,140
Freimuth, Karl	04-Apr-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 360
Grassi, Lisa	04-Apr-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 840
Kalstrom, Lisa	04-Apr-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 600
Smith, Stacey	04-Apr-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 540
Vidal, Adriana	04-Apr-03	Travel from Troy, MI to Miami, FL.	2.0	\$ 660
Martin, Timothy	07-Apr-03	Travel from Boston, MA to Troy, MI.	2.0	\$ 780
Smith, Stacey	07-Apr-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Davies, Brian	08-Apr-03	Travel from Boston, MA to Chicago, IL.	2.0	\$ 900
Davies, Brian	10-Apr-03	Travel from Chicago, IL to Boston, MA.	2.0	\$ 900
Martin, Timothy	11-Apr-03	Travel from Troy, MI to Boston, MA.	2.0	\$ 780
Smith, Stacey	11-Apr-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 540
Ashe, Lisa	13-Apr-03	Travel from New York, NY to Chicago, IL.	2.0	\$ 1,020
Martin, Timothy	14-Apr-03	Travel from Boston, MA to Troy, MI.	2.0	\$ 780
Smith, Stacey	14-Apr-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Ashe, Lisa	15-Apr-03	Travel from Chicago, IL to Charlotte, NC.	2.0	\$ 1,020
Feltman, James	16-Apr-03	Travel from Chicago, IL to Miami, FL.	2.0	\$ 1,140
Martin, Timothy	17-Apr-03	Travel from Troy, MI to Boston, MA.	2.0	\$ 780
Smith, Stacey	17-Apr-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 540
Ashe, Lisa	21-Apr-03	Travel from New York, NY to Chicago, IL.	2.0	\$ 1,020
Clendening, Lori	21-Apr-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 960

EXHIBIT I-2(b)

**KMART CORPORATION, et al.,
Case Administration - Travel
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Grassi, Lisa	21-Apr-03	Travel from Los Angeles, CA to Troy, MI.	2.0	\$ 840
Martin, Timothy	22-Apr-03	Travel from Boston, MA to Troy, MI.	2.0	\$ 780
Clendening, Lori	25-Apr-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 960
Grassi, Lisa	25-Apr-03	Travel from Troy, MI to Los Angeles, CA.	2.0	\$ 840
Martin, Timothy	25-Apr-03	Travel from Troy, MI to Boston, MA.	2.0	\$ 780
Martin, Timothy	28-Apr-03	Travel from Boston, MA to Troy, MI.	2.0	\$ 780
Smith, Stacey	28-Apr-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 540
Nairn-Mealey, Kelli	29-Apr-03	Travel from Chicago, IL to Troy, MI.	2.0	\$ 240
Martin, Timothy	30-Apr-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 780
Nairn-Mealey, Kelli	30-Apr-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 240
Smith, Stacey	01-May-03	Travel from Troy, MI to Chicago, IL.	2.0	\$ 540
Martin, Timothy	04-May-03	Travel from New Orleans, LA to Chicago, IL.	2.0	\$ 780
Clendening, Lori	06-May-03	Travel from Los Angeles, CA to Chicago, IL.	2.0	\$ 960
Total Case Administration - Travel			535.2	\$ 208,974
Less 50% Reduction				104,487
Total Travel				<u>\$ 104,487</u>

EXHIBIT I-3

**KMART CORPORATION, et al.,
Claims Administration & Objections
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	07-Jan-03	Prepare and submit memorandum to L. Leonard (Alix Partners) requesting the claim amount as filed by the PBGC.	0.2	\$ 66
Ashe, Lisa	07-Jan-03	Discuss with J. Feeney (Otterbourg) the claims settlement procedure.	0.2	\$ 102
Ashe, Lisa	07-Jan-03	Review the financial analysis supporting the proposed amendments to the claims reconciliation procedure.	0.5	\$ 255
Davies, Brian	07-Jan-03	Provide guidance on the Debtors' first omnibus claims response summary.	0.4	\$ 180
Davies, Brian	07-Jan-03	Review preference analysis data received from Kmart.	0.7	\$ 315
Davies, Brian	07-Jan-03	Provide guidance on the analysis of the Bank of New York claim motion and its impact to the estate.	0.6	\$ 270
Pratt, Robert	07-Jan-03	Prepare summary of motion filed by Bank of New York to lift automatic stay to use funds in bond indenture accounts for payment of administrative claims.	1.1	\$ 330
Arellano, Pedro	08-Jan-03	Review correspondence from M. Hojnacki (Alix Partners) regarding the claim filed by the PBGC.	0.2	\$ 66
Davies, Brian	08-Jan-03	Review the information regarding possible duplicate claims within the first omnibus motion.	0.6	\$ 270
Lattig, Larry	09-Jan-03	Analyze debtors omnibus claims objections which were filed with the court.	3.9	\$ 2,223
Davies, Brian	13-Jan-03	Participate in conference call with D. Levine (Otterbourg) to discuss various claims motions.	0.4	\$ 180
Davies, Brian	14-Jan-03	Telephone call with R. Miller (Miller Buckfire) to discuss BONY motion.	0.3	\$ 135
Davies, Brian	14-Jan-03	Review various claims motion summaries and provide guidance.	0.9	\$ 405
Davies, Brian	14-Jan-03	Receive guidance on claims reconciliation.	0.6	\$ 270
Knoll, Melissa	14-Jan-03	Attend vendor subcommittee meeting with J. Kelly, T. Morrow, E. Post (Kmart) and L. Hiestand (Skadden) regarding shrink update and claims reconciliation progress, as well as brief discussions of consignment and vendor allowances.	3.2	\$ 1,824
Ashe, Lisa	15-Jan-03	Discuss with J. Nesci, S. Cimalore (both Wilmington Trust) a concept for the treatment of potential avoidance actions.	0.5	\$ 255

EXHIBIT I-3

**KMART CORPORATION, et al.,
Claims Administration & Objections
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Davies, Brian	15-Jan-03	Provide guidance on various claims motion summaries.	1.7	\$ 765
Knoll, Melissa	15-Jan-03	Meet with Wilmington Trust regarding proposal to settle preferences.	0.5	\$ 285
Pratt, Robert	15-Jan-03	Review and summarize motions noted in most recent docket related to various personal injury claims.	2.7	\$ 810
Davies, Brian	16-Jan-03	Receive guidance on analysis needed for vendor preference payments.	0.7	\$ 315
Knoll, Melissa	16-Jan-03	Call with J. Feeney (Otterbourg) regarding analysis of preference and recoveries for discussion with Wilmington Trust.	0.3	\$ 171
Pratt, Robert	16-Jan-03	Review and summarize motions noted in most recent docket related to various personal injury claims.	2.1	\$ 630
Arellano, Pedro	17-Jan-03	Review and analyze the claims reconciliation summary received from S. Ory (Skadden) to evaluate the secured, administrative, priority, and unsecured claims filed related to the plan of reorganization.	0.6	\$ 198
Arellano, Pedro	17-Jan-03	Prepare summary of the secured, administrative, priority, and unsecured claims filed per information received from Skadden related to the plan of reorganization.	1.1	\$ 363
Davies, Brian	17-Jan-03	Review the schedule of claims provided by Skadden.	0.9	\$ 405
Arellano, Pedro	20-Jan-03	Receive guidance on preparing a schedule showing the 90 day payments to banks and financial institutions.	0.3	\$ 99
Arellano, Pedro	20-Jan-03	Review Statement of Financial Affairs 3a to identify banks and financial institutions and prepare schedule showing the same.	2.6	\$ 858
Arellano, Pedro	20-Jan-03	Provide input regarding 90 day payments to banks and financial institutions.	0.6	\$ 198
Ashe, Lisa	20-Jan-03	Provide guidance on the analysis required in relation to claims, avoidance actions and vendor lien issues.	0.7	\$ 357
Ashe, Lisa	20-Jan-03	Review the analysis of payments made in the 90 days prior to filing; provide feedback on the same.	0.4	\$ 204
Ashe, Lisa	20-Jan-03	Obtain update on claims analysis.	0.3	\$ 153

EXHIBIT I-3

**KMART CORPORATION, et al.,
Claims Administration & Objections
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Davies, Brian	20-Jan-03	Provide guidance in relation to the 90 day payments schedule and analysis to be provided to Committee counsel.	1.2	\$ 540
Raveling, Robyn	20-Jan-03	Review and consider memo written by Alix Partners regarding estimate of trade vendor and lease rejection claims for analysis of the best interest test.	0.5	\$ 225
Arellano, Pedro	21-Jan-03	Participate in discuss with T. Pitta (Otterbourg) regarding claims amounts associated with the banks and bondholders.	0.2	\$ 66
Arellano, Pedro	21-Jan-03	Receive guidance on analyzing 90 day payments to the Bank of New York and Chase Manhattan Bank.	0.3	\$ 99
Arellano, Pedro	21-Jan-03	Review Statement of Financial Affairs 3a to identify payments to the Bank of New York and Chase Manhattan Bank and prepare schedule showing the same.	1.6	\$ 528
Arellano, Pedro	21-Jan-03	Provide input in relation to the 90 day payments to the Bank of New York and Chase Manhattan Bank.	0.4	\$ 132
Arellano, Pedro	21-Jan-03	Prepare memorandum to L. Leonard (Alix Partners) requesting additional information on the 90 day payments to the Bank of New York and Chase Manhattan Bank.	0.3	\$ 99
Ashe, Lisa	21-Jan-03	Provide guidance on the analysis of payments made to banks in the 90 days prior to filing.	0.2	\$ 102
Ashe, Lisa	21-Jan-03	Discuss with J. Feeney and T. Pitta (Otterbourg) the debtors' motion to amend the claims reconciliation and approval process.	0.5	\$ 255
Davies, Brian	21-Jan-03	Provide guidance on additional analysis related to bond payments made to the indenture trustee and possible preference issues.	1.4	\$ 630
Davies, Brian	21-Jan-03	Review and edit the schedule of payments to banks in relation to bond payments and possible preference issues.	1.4	\$ 630
Arellano, Pedro	23-Jan-03	Meet with T. Morrow (Alix Partners), C. Campbell (Alix Partners) to discuss Kmart's methodology on their preference analysis.	1.6	\$ 528
Ashe, Lisa	23-Jan-03	Analyze the claims of the bondholders.	0.4	\$ 204
Davies, Brian	23-Jan-03	Meet with Kmart to discuss preference analysis and receive update.	1.6	\$ 720

EXHIBIT I-3

**KMART CORPORATION, et al.,
Claims Administration & Objections
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Davies, Brian	23-Jan-03	Provide update on preference analysis strategy.	0.7	\$ 315
Arellano, Pedro	24-Jan-03	Receive guidance on amending the claims analysis for the report to the Creditors' Committee.	1.1	\$ 363
Arellano, Pedro	24-Jan-03	Review the fax received from T. Pitta (Otterbourg) regarding the proof of claims filed from the banks and bondholders.	0.3	\$ 99
Arellano, Pedro	24-Jan-03	Prepare a reconciliation between the bondholder claims per T. Pitta's (Otterbourg) memorandum and the scheduled amount per Kmart.	1.4	\$ 462
Ashe, Lisa	24-Jan-03	Receive update on analysis of lease and claims issues.	0.5	\$ 255
Davies, Brian	24-Jan-03	Provide guidance regarding updated claims analysis.	1.1	\$ 495
Davies, Brian	24-Jan-03	Analyze all data received regarding preference analysis.	1.6	\$ 720
Davies, Brian	24-Jan-03	Analyze estimated claims class and amounts received from Skadden.	1.9	\$ 855
Knoll, Melissa	24-Jan-03	Provide guidance on available preference information.	0.1	\$ 57
Pratt, Robert	24-Jan-03	Review and summarize motions noted in most recent docket related to various personal injury claims.	2.6	\$ 780
Arellano, Pedro	27-Jan-03	Receive input regarding the claims filed by category.	0.3	\$ 99
Arellano, Pedro	27-Jan-03	Provide guidance on preparing the preference methodology summary for the report to the Creditors' Committee.	0.4	\$ 132
Kelkar, Purva	27-Jan-03	Prepare a summary report on the preference methodology for Kmart in preparation for the February report to the Creditors' Committee.	1.8	\$ 378
Arellano, Pedro	28-Jan-03	Review the preference methodology section of the report to the Creditors' Committee and provide comments and other amendments to be updated in the report.	1.3	\$ 429
Ashe, Lisa	28-Jan-03	Obtain update on various motions to be heard in court regarding claims issues.	0.3	\$ 153
Ashe, Lisa	28-Jan-03	Discuss with M. Botica (Winston & Strawn), J. Feeney and S. Hazan (both Otterbourg) regarding claims issues in preparation for a meeting with Skadden and Wachtell Lipton.	0.2	\$ 102

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**KMART CORPORATION, et al.,
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Name	Date	Description	Hours	Fees
Ashe, Lisa	28-Jan-03	Provide guidance on claims analysis and vendor issues to be addressed at a meeting with Skadden and Wachtell Lipton.	0.2	\$ 102
Davies, Brian	28-Jan-03	Review and edit claims estimate schedules.	1.6	\$ 720
Davies, Brian	28-Jan-03	Analyze claims classes data within January 15 statutory committee meeting document.	1.1	\$ 495
Kelkar, Purva	28-Jan-03	Prepare a summary of Kmart's walk-forward of general unsecured claims.	0.7	\$ 147
Kelkar, Purva	28-Jan-03	Prepare a summary of Kmart's preference period payments.	1.2	\$ 252
Arellano, Pedro	29-Jan-03	Review memorandum from J. Feeney (Otterbourg) regarding the position of Kmart relating to certain claims for accounts payable, lease rejection claims and contract rejection claims.	0.4	\$ 132
Arellano, Pedro	29-Jan-03	Receive guidance regarding the analysis of Kmart assessment of claims for accounts payable, lease rejection claims and contract rejection claims.	0.9	\$ 297
Arellano, Pedro	29-Jan-03	Prepare memorandum to L. Leonard (Alix Partners) to request that Kmart clarify their assessment of accounts payable claims, lease rejection claims, and contract rejection claims.	0.4	\$ 132
Arellano, Pedro	29-Jan-03	Review correspondence from L. Leonard (Alix Partners) in regards to claims assessment by Kmart.	0.3	\$ 99
Arellano, Pedro	29-Jan-03	Receive input with regards to Kmart's preference methodology.	0.3	\$ 99
Arellano, Pedro	29-Jan-03	Provide guidance on summarizing Kmart's preference payment schedule.	0.2	\$ 66
Ashe, Lisa	29-Jan-03	Provide guidance in relation to the analysis required for presentation to the committee on claims classes.	0.4	\$ 204
Ashe, Lisa	29-Jan-03	Meet with L. Hiestand (Skadden), T. Morrow and E. Post (Alix Partners) to discuss the methodology for determining the level of trade vendor, lease rejection and executory contract claims included in the plan of reorganization.	0.7	\$ 357
Davies, Brian	29-Jan-03	Review various claims class analysis.	0.6	\$ 270
Davies, Brian	29-Jan-03	Analyze Fleming 8k for statement regarding possible loss due to Kmart contract loss.	0.5	\$ 225

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	29-Jan-03	Attend a meeting with L. Hiestand, M. McDermott (Skadden) and E. Post, T. Morrow (Kmart) regarding claims estimates and amounts.	0.7	\$ 399
Knoll, Melissa	29-Jan-03	Call with G. Rice (Otterbourg) regarding claims levels.	0.1	\$ 57
Arellano, Pedro	30-Jan-03	Review claims analysis from E. Post (Alix Partners) to evaluate the claims filed for each class.	0.8	\$ 264
Ashe, Lisa	30-Jan-03	Provide feedback in relation to the analysis of claims.	0.8	\$ 408
Davies, Brian	30-Jan-03	Receive guidance relating to analysis needed for claims class negotiations.	0.6	\$ 270
Davies, Brian	30-Jan-03	Provide guidance on claims analysis.	0.9	\$ 405
Davies, Brian	30-Jan-03	Review and edit claims information to be included in the Creditors' Committee report.	2.9	\$ 1,305
Kelkar, Purva	30-Jan-03	Prepare an extended summary of Kmart's walk-forward of general unsecured claims with detailed exhibits.	2.5	\$ 525
Kelkar, Purva	30-Jan-03	Retrieve the Fleming contract with Kmart for further analysis.	0.3	\$ 63
Arellano, Pedro	31-Jan-03	Receive input in regards to the claims analysis within the report to the Creditors' Committee.	0.9	\$ 297
Ashe, Lisa	31-Jan-03	Review and provide feedback on the analysis of claims.	0.9	\$ 459
Kelkar, Purva	31-Jan-03	Receive guidance regarding revisions to the summary report of trade and lease rejection claims for the committee meeting.	0.6	\$ 126
Kelkar, Purva	31-Jan-03	Receive guidance regarding revisions to the summary report on claims in preparation of the February report to the Unsecured Creditors' Committee.	0.6	\$ 126
Kelkar, Purva	31-Jan-03	Revise summary report on lease and reclamation claims with a table depicting proofs of claims.	1.4	\$ 294
Davies, Brian	03-Feb-03	Review public data and information provided by Kmart on the Fleming contract.	0.4	\$ 180
Kelkar, Purva	04-Feb-03	Prepare an analysis on the press releases related to the impact of Kmart rejecting its distribution contract with Fleming.	1.5	\$ 315
Kelkar, Purva	04-Feb-03	Research and retrieve a press release related to the impact of Kmart rejecting its distribution contract with Fleming.	1.9	\$ 399

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**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	06-Feb-03	Review and analyze the Fleming contract and compare costs versus alternative distribution methods and consider rejection claim issues.	3.7	\$ 1,554
Ashe, Lisa	06-Feb-03	Participate in conference call on the analysis of preference claims with L. Hiestand (Skadden), E. Post (Alix Partners), FTI Consulting, Compass Partners and Loughlin Meghji.	0.5	\$ 255
Davies, Brian	06-Feb-03	Provide input on Kmart's preference actions analysis and data needs.	0.6	\$ 270
Davies, Brian	06-Feb-03	Meet with Debtors to discuss claims/preference analysis.	0.5	\$ 225
Davies, Brian	06-Feb-03	Meet with Debtors to discuss the Fleming negotiation.	1.4	\$ 630
Davies, Brian	07-Feb-03	Review transcript relating to claims.	0.5	\$ 225
Knoll, Melissa	07-Feb-03	Review report section on claims.	0.7	\$ 399
Davies, Brian	10-Feb-03	Provide commentary on Fleming negotiations.	0.4	\$ 180
Davies, Brian	10-Feb-03	Review gross trade vendor claim calculation.	0.7	\$ 315
Davies, Brian	10-Feb-03	Provide guidance on the reconciliation of trade vendor claims.	0.5	\$ 225
Knoll, Melissa	10-Feb-03	Analyze and provide input on report section regarding claims.	0.3	\$ 171
Davies, Brian	11-Feb-03	Summarize analysis of Fleming negotiations and provide update.	0.6	\$ 270
Davies, Brian	12-Feb-03	Review Fleming information received.	1.6	\$ 720
Davies, Brian	12-Feb-03	Analyze bond claims estimate reconciliation between claims filed and estimated by debtor.	1.8	\$ 810
Davies, Brian	14-Feb-03	Assist with Kmart's preference analysis calculation review.	1.2	\$ 540
Davies, Brian	14-Feb-03	Review preference analysis data received from the debtor.	1.4	\$ 630
Arellano, Pedro	17-Feb-03	Prepare supporting documentation for the trade vendor claims analysis within the report to the Creditors' Committee.	1.6	\$ 528
Polancic, Bill	17-Feb-03	Review the claims and case update from the debtors presentation of February 12, 2003.	1.2	\$ 504
Davies, Brian	19-Feb-03	Assist with analysis needed for claims reconciliation.	0.7	\$ 315
Kelkar, Purva	21-Feb-03	Prepare summaries of motions regarding late proof of claims, which will be heard on February 25, 2003.	1.2	\$ 252

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**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

Name	Date	Description	Hours	Fees
Kelkar, Purva	21-Feb-03	Prepare summaries of motions regarding matters related to personal injury claims, which will be heard on February 25, 2003.	1.3	\$ 273
Ashe, Lisa	21-Feb-03	Provide guidance on the analysis of the Fleming contract.	0.2	\$ 102
Ashe, Lisa	24-Feb-03	Telephone conversation with S. Steinberg (Otterbourg) regarding the financial terms of the Fleming contract.	0.3	\$ 153
Ashe, Lisa	24-Feb-03	Review the Fleming contract in preparation for a telephone call with counsel.	0.4	\$ 204
Davies, Brian	24-Feb-03	Review Fleming summary received from Otterbourg.	0.4	\$ 180
Davies, Brian	24-Feb-03	Advise regarding the Fleming contract review.	0.5	\$ 225
Davies, Brian	24-Feb-03	Review the Fleming contract to assess implications due to rejection and impact on cash to Kmart.	1.1	\$ 495
Davies, Brian	25-Feb-03	Draft correspondence relating to the Fleming contract requesting information.	0.4	\$ 180
Davies, Brian	25-Feb-03	Determine necessary Fleming analysis and possible license rejection claims.	0.6	\$ 270
Ashe, Lisa	26-Feb-03	Assess the information required for the analysis of the potential Fleming claim.	0.4	\$ 204
Davies, Brian	26-Feb-03	Draft and send response to the correspondence regarding Fleming data needed.	0.4	\$ 180
Davies, Brian	26-Feb-03	Review data on industrial revenue bond claim.	0.5	\$ 225
Knoll, Melissa	26-Feb-03	Call with S. Hazan (Otterbourg) regarding convenience class claims and follow up regarding the same.	0.4	\$ 228
Knoll, Melissa	27-Feb-03	Analyze convenience class issues.	0.2	\$ 114
Ashe, Lisa	27-Feb-03	Formulate the issues to be addressed in relation to communication with vendors post effective date.	0.4	\$ 204
Davies, Brian	28-Feb-03	Review the original Fleming contract.	0.9	\$ 405
Davies, Brian	28-Feb-03	Analyze the Fleming contract.	1.2	\$ 540
Arellano, Pedro	03-Mar-03	Receive guidance on analyzing Class 5 claims.	0.4	\$ 132
Arellano, Pedro	03-Mar-03	Review and analyze Class 5 claims schedule to evaluate the values of the claims within this class.	0.8	\$ 264
Arellano, Pedro	03-Mar-03	Prepare memorandum to L. Leonard (Alix Partners) to request descriptions of the Class 5 claims data.	0.3	\$ 99
Arellano, Pedro	03-Mar-03	Review memorandum by J. Muskovich (Alix Partners) which describes the various categories with the Class 5 claims data.	0.3	\$ 99

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	03-Mar-03	Review and analyze Class 6 claims schedule to evaluate the values of the claims within this class.	0.6	\$ 198
Davies, Brian	03-Mar-03	Review class 5 claims estimated by debtor.	2.7	\$ 1,215
Davies, Brian	03-Mar-03	Provide guidance on claims class analysis.	1.2	\$ 540
Knoll, Melissa	03-Mar-03	Follow up with J. Day (Kmart) on vendor relations.	0.1	\$ 57
Ashe, Lisa	04-Mar-03	Discuss claims issues in relation to a potential objection by the debtor with E. Post (Alix Partners).	0.3	\$ 153
Davies, Brian	04-Mar-03	Review class 7 stratification summary schedule.	0.8	\$ 360
Davies, Brian	05-Mar-03	Review the Fleming proof of claim to understand future cash impact.	0.8	\$ 360
Davies, Brian	05-Mar-03	Provide input on class 6 detail analysis.	0.6	\$ 270
Davies, Brian	06-Mar-03	Provide input regarding duplicate claims in class 5.	1.2	\$ 540
Davies, Brian	06-Mar-03	Participate in conference call with S. Cunningham (Policano) to discuss class 5 claims.	0.7	\$ 315
Arellano, Pedro	07-Mar-03	Receive guidance on analyzing critical advertising vendor claims.	0.4	\$ 132
Arellano, Pedro	07-Mar-03	Prepare memorandum to L. Leonard (Alix Partners) requesting additional payment information for the critical advertising vendors.	0.6	\$ 198
Arellano, Pedro	07-Mar-03	Review memorandum by M. Hojnacki (Alix Partners) explaining the increase in critical vendor payments.	0.4	\$ 132
Arellano, Pedro	07-Mar-03	Review the critical vendor payment detail for newspaper and advertising vendors to evaluate total payments made to the top 20 vendors.	0.8	\$ 264
Arellano, Pedro	07-Mar-03	Provide input on payments made to newspaper and advertising vendors.	0.4	\$ 132
Arellano, Pedro	07-Mar-03	Receive guidance on analyzing Class 7 claims.	0.4	\$ 132
Arellano, Pedro	07-Mar-03	Prepare schedule for Class 7 claims stratifying these claims in \$5,000 increments.	1.6	\$ 528
Arellano, Pedro	07-Mar-03	Receive guidance on amending the Class 7 stratification analysis to incorporate certain scenarios requested by Otterbourg.	0.3	\$ 99
Arellano, Pedro	07-Mar-03	Amend the Class 7 stratification analysis to incorporate certain scenarios requested by Otterbourg.	0.9	\$ 297
Davies, Brian	07-Mar-03	Provide input on convenience class stratification schedule.	0.6	\$ 270

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Davies, Brian	07-Mar-03	Provide input on the stratification schedule providing for creditor payout.	1.0	\$ 450
Davies, Brian	07-Mar-03	Review stratification schedule broken out by varying payout amounts.	1.4	\$ 630
Davies, Brian	07-Mar-03	Review critical vendor payout schedule.	0.8	\$ 360
Davies, Brian	07-Mar-03	Review advertisement vendor payment schedule.	1.1	\$ 495
Knoll, Melissa	07-Mar-03	Review convenience class analysis and request additional calculations.	0.4	\$ 228
Arellano, Pedro	11-Mar-03	Provide input regarding the claims detail for Class 5, 6, and 7.	0.6	\$ 198
Davies, Brian	11-Mar-03	Review and provide input on class 5, 6, 7 claims data and analysis.	1.4	\$ 630
Davies, Brian	11-Mar-03	Review schedule of duplicate claims in class 7.	1.1	\$ 495
Davies, Brian	11-Mar-03	Draft and send correspondence requesting claims information.	0.8	\$ 360
Kelkar, Purva	11-Mar-03	Revise claims analysis and prepare summary.	0.4	\$ 84
Arellano, Pedro	12-Mar-03	Prepare memorandum to E. Post (Alix Partners) requesting information on the weekly claim reconciliation file.	0.4	\$ 132
Arellano, Pedro	12-Mar-03	Analyze duplicate claims with the Class 7 claims detail to evaluate the financial impact of those duplicate claims when eliminating them from the Class 7 claims.	0.8	\$ 264
Arellano, Pedro	12-Mar-03	Provide input regarding duplicate claims within Class 7 and other potential duplicate claims within Class 6.	0.7	\$ 231
Ashe, Lisa	12-Mar-03	Provide guidance on analysis required in relation to claims classes in the plan of reorganization.	0.4	\$ 204
Davies, Brian	12-Mar-03	Review and edit claims update and liquidity information.	1.5	\$ 675
Arellano, Pedro	13-Mar-03	Receive input regarding the meeting with Kmart to discuss Fleming issues.	0.9	\$ 297
Arellano, Pedro	13-Mar-03	Prepare an analysis of Fleming issues and events to incorporate into the report to the Creditors' Committee.	1.4	\$ 462
Arellano, Pedro	13-Mar-03	Receive guidance on amending the Class 7 stratification analysis to remove duplicate claims.	0.3	\$ 99
Arellano, Pedro	13-Mar-03	Amend the Class 7 stratification analysis to remove duplicate claims.	1.3	\$ 429

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**KMART CORPORATION, et al.,
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Name	Date	Description	Hours	Fees
Arellano, Pedro	13-Mar-03	Discuss with J. Musckovich (Alix Partners) regarding the types of claims filed within Class 5, 6, and 7.	0.9	\$ 297
Arellano, Pedro	13-Mar-03	Provide input regarding the types of claims filed within Class 5, 6, and 7.	0.3	\$ 99
Ashe, Lisa	13-Mar-03	Review and provide feedback on the analysis of convenience class claims.	0.4	\$ 204
Davies, Brian	13-Mar-03	Review claims stratification analysis.	0.7	\$ 315
Davies, Brian	13-Mar-03	Provide guidance on convenience class analysis.	1.1	\$ 495
Davies, Brian	13-Mar-03	Review convenience class analysis and schedule of duplicate claims.	0.8	\$ 360
Kelkar, Purva	13-Mar-03	Revise and update claims analysis in preparation of March Creditors' Committee meeting.	1.1	\$ 231
Knoll, Melissa	13-Mar-03	Review report regarding Fleming and claims.	0.5	\$ 285
Knoll, Melissa	13-Mar-03	Review claims by plan class.	0.1	\$ 57
Arellano, Pedro	14-Mar-03	Provide input on amending the claims reconciliation analysis within the report to the Creditors' Committee.	1.1	\$ 363
Kelkar, Purva	14-Mar-03	Receive guidance on claims reconciliation analysis.	0.8	\$ 168
Arellano, Pedro	17-Mar-03	Call with M. Newberry (Alix Partners) to discuss the discrepancies between the claims detail provided on March 6 and the claims summary provided on March 14.	0.3	\$ 99
Arellano, Pedro	17-Mar-03	Receive guidance on analyzing the claims summary schedule.	0.6	\$ 198
Arellano, Pedro	17-Mar-03	Prepare memorandum to M. Newberry (Alix Partners) to request an explanation as to the variances between the claims detail and the claims summary.	0.7	\$ 231
Arellano, Pedro	17-Mar-03	Analyze the claims summary analysis provided by Alix Partners and compare to the claims detail.	1.8	\$ 594
Ashe, Lisa	17-Mar-03	Discuss the offer to settle the Fleming claim with G. Rice (Otterbourg).	0.1	\$ 51
Hunter, Jennifer	17-Mar-03	Review the equity risk premium and size premium using the SBBi Valuation Edition 2002 Yearbook to evaluate discount rate in the valuation of the Fleming contract rejection.	0.6	\$ 234
Hunter, Jennifer	17-Mar-03	Review the selected beta using the SBBi Valuation Edition 2002 Yearbook to evaluate discount rate in the valuation of the Fleming contract rejection.	0.4	\$ 156

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**KMART CORPORATION, et al.,
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Name	Date	Description	Hours	Fees
Kelkar, Purva	17-Mar-03	Prepare source documentation for the Fleming and claims analysis of the March report to the Creditors' Committee.	1.9	\$ 399
Knoll, Melissa	17-Mar-03	Call with G. Rice (Otterbourg) on settlement of Fleming claim.	0.2	\$ 114
Arellano, Pedro	18-Mar-03	Call with M. Newberry (Alix Partners) to discuss the timing of receiving the amended claims summary schedule.	0.2	\$ 66
Arellano, Pedro	18-Mar-03	Prepare a claims reconciliation schedule for Class 5, 6, and 7 to identify variances between the claims detail provided on March 6 and the Summary of Claims provided on March 18.	1.2	\$ 396
Arellano, Pedro	18-Mar-03	Review and analyze the claims summary schedule provided by M. Newberry (Alix Partners) to evaluate the value of claims in each class.	0.8	\$ 264
Ashe, Lisa	18-Mar-03	Analyze the issues surrounding the proposed settlement of the Fleming claim.	0.6	\$ 306
Ashe, Lisa	18-Mar-03	Discuss the revised offer to settle the Fleming claim with G. Rice (Otterbourg).	0.2	\$ 102
Ashe, Lisa	18-Mar-03	Participate in discussions with S. Nehs (Pepsi), A. Tuttle (American Greetings), G. Shapiro (Euler ACI), G. Rice and P. Feldman (both Otterbourg), M. Botica (Winston & Strawn) on Kmart's plans in relation to the Fleming claim.	0.3	\$ 153
Kelkar, Purva	18-Mar-03	Analyze and summarize claims update schedule.	0.9	\$ 189
Knoll, Melissa	18-Mar-03	Analyze potential settlement of Fleming claim, and convenience class claims; obtain update on recent estimates of cash positions.	1.2	\$ 684
Knoll, Melissa	18-Mar-03	Review information on Fleming claim.	0.1	\$ 57
Knoll, Melissa	18-Mar-03	Meet with G. Rice, J. Feeney (Otterbourg) to discuss Fleming settlement and other case status issues.	0.7	\$ 399
Arellano, Pedro	19-Mar-03	Receive input on Fleming's current rejection claims issues.	1.1	\$ 363
Arellano, Pedro	19-Mar-03	Review and analyze Fleming's rejection claim analysis prepared by Alix Partners to evaluate the calculation of damages.	1.3	\$ 429
Arellano, Pedro	19-Mar-03	Review Fleming's October 2002 8K to evaluate the presentation that was referenced in Alix Partners' analysis of Fleming's rejection claim.	1.8	\$ 594

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Name	Date	Description	Hours	Fees
Arellano, Pedro	19-Mar-03	Provide guidance on reviewing Fleming news and articles to locate supporting data that was referenced in Alix Partners' analysis of Fleming's rejection claim.	0.9	\$ 297
Arellano, Pedro	19-Mar-03	Receive guidance on analyzing Alix Partners' analysis of Fleming's rejection claim.	0.6	\$ 198
Arellano, Pedro	19-Mar-03	Review Fleming's latest 10Q to evaluate any discussions on Kmart's financial impact on Fleming for the quarter.	0.6	\$ 198
Ashe, Lisa	19-Mar-03	Follow up on with L. Leonard (Alix Partners) in relation to the analysis prepared by Kmart in relation to the potential range of values of the Fleming claim.	0.3	\$ 153
Davies, Brian	19-Mar-03	Review information received by Alix Partners with regard to the Fleming claim.	0.9	\$ 405
Davies, Brian	19-Mar-03	Provide input into Fleming calculation of claim.	1.1	\$ 495
Davies, Brian	19-Mar-03	Assist with analysis of Fleming claim.	0.9	\$ 405
Davies, Brian	19-Mar-03	Participate in conference call with Alix Partners to discuss data received and data needed for Fleming claim analysis.	0.5	\$ 225
Kelkar, Purva	19-Mar-03	Review and analyze information and sources to management's analysis of claims.	1.3	\$ 273
Knoll, Melissa	19-Mar-03	Obtain updates on analysis of Fleming claim.	0.2	\$ 114
Knoll, Melissa	19-Mar-03	Call G. Rice (Otterbourg) on information needed to analyze Fleming claim.	0.2	\$ 114
Arellano, Pedro	20-Mar-03	Provide guidance on calculating Fleming's present value of claim damages.	1.1	\$ 363
Ashe, Lisa	20-Mar-03	Analyze the weighted average cost of capital used by Alix Partners in their analysis of the rejection damages claim for the Fleming settlement.	0.9	\$ 459
Ashe, Lisa	20-Mar-03	Call T. Stenger (Alix Partners) in relation to the information to be provided by Kmart in relation to the valuation of the Fleming rejection damages claim.	0.2	\$ 102
Ashe, Lisa	20-Mar-03	Discuss with J. Benarski (Alix Partners) the methodology used to analyze the damages under the Fleming contract.	1.0	\$ 510

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**KMART CORPORATION, et al.,
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Name	Date	Description	Hours	Fees
Ashe, Lisa	20-Mar-03	Review the Fleming claim, motion, objection and analysis prepared by Alix Partners in relation to the Fleming claim to assess the proposed settlement of the claim and the impact on the trade vendor/lease rejection class of unsecured creditors in the plan of reorganization.	2.9	\$ 1,479
Ashe, Lisa	20-Mar-03	Prepare an analysis for the co-chairs of the committee addressing the implications of the settlement of the Fleming claim.	1.9	\$ 969
Ashe, Lisa	20-Mar-03	Review the analysis of the Fleming contract to identify key terms and clauses which might affect the value of any potential rejection damages claim.	1.4	\$ 714
Davies, Brian	20-Mar-03	Participate in conference call with Alix Partners to discuss the various assumptions used to calculate the Fleming claim.	0.4	\$ 180
Davies, Brian	20-Mar-03	Assist with the Fleming claim calculation analysis.	0.4	\$ 180
Davies, Brian	20-Mar-03	Receive and provide input on the Fleming claim calculation.	0.3	\$ 135
Kelkar, Purva	20-Mar-03	Prepare source documentation for the Fleming contract rejection analysis.	2.5	\$ 525
Kelkar, Purva	20-Mar-03	Receive guidance on reviewing and preparing analysis on Fleming contract rejection.	0.4	\$ 84
Kelkar, Purva	20-Mar-03	Retrieve Kmart objection to claim of Fleming.	0.2	\$ 42
Kelkar, Purva	20-Mar-03	Retrieve and review information and sources to management's analysis of Fleming contract rejection.	2.1	\$ 441
Kelkar, Purva	20-Mar-03	Receive guidance on reconciling the discount rate used to calculate range of Fleming claim values.	1.3	\$ 273
Kelkar, Purva	20-Mar-03	Analyze and prepare reconciliation of the discount rate used to calculate Fleming claim values.	2.5	\$ 525
Knoll, Melissa	20-Mar-03	Review information on Fleming claim calculation by Alix Partners.	0.4	\$ 228
Knoll, Melissa	20-Mar-03	Call with G. Rice (Otterbourg) on Fleming claim analysis, credit agencies and follow up regarding same.	0.4	\$ 228
Knoll, Melissa	20-Mar-03	Review and revise Fleming claim memo and analyze claim, Kmart objection and Alix Partners damage calculation.	2.9	\$ 1,653
Polancic, Bill	20-Mar-03	Review and analyze Fleming claim and calculation of damages for payments to Fleming from Kmart during the minimum term of the agreement.	2.3	\$ 966

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Name	Date	Description	Hours	Fees
Polancic, Bill	20-Mar-03	Review and analyze Fleming claim and calculation of damages for cost savings synergies to Fleming from Kmart during the minimum term of the agreement.	2.0	\$ 840
Polancic, Bill	20-Mar-03	Review and analyze Fleming claim and calculation of damages for payments to Fleming from Kmart during the minimum term of the agreement.	1.8	\$ 756
Polancic, Bill	20-Mar-03	Prepare summary narrative of damages claimed by Fleming under the minimum term of the agreement.	1.1	\$ 462
Ashe, Lisa	21-Mar-03	Provide clarification in relation to the analysis of the Fleming contract in order to enable the committee to make a decision on the proposed settlement.	0.4	\$ 204
Kelkar, Purva	21-Mar-03	Organize all documents related to the Fleming contract in preparation for settlement of the Fleming claim.	2.5	\$ 525
Kelkar, Purva	21-Mar-03	Prepare work paper set for Fleming documents.	1.8	\$ 378
Knoll, Melissa	21-Mar-03	Call with G. Rice (Otterbourg) on Fleming claim.	0.2	\$ 114
Knoll, Melissa	21-Mar-03	Assess Fleming claim settlement.	0.4	\$ 228
Knoll, Melissa	21-Mar-03	Call with G. Rice (Otterbourg) regarding Fleming claim settlement.	0.5	\$ 285
Lattig, Larry	21-Mar-03	Review the Debtor's proposed settlement with Fleming's and prepare comments.	1.1	\$ 627
Lattig, Larry	26-Mar-03	Review Debtor's proposed settlement of the claims by Fleming under the cancellation of their contract.	1.6	\$ 912
Davies, Brian	27-Mar-03	Review plan class breakdown analysis provided by Alix Partners.	0.5	\$ 225
Lattig, Larry	11-Apr-03	Review ruling from the district court regarding the objection filed to the Debtor's critical vendor payments.	0.7	\$ 399
Polancic, Bill	14-Apr-03	Review and analyze order of the US District Court asserting that the critical vendor payments made by Kmart go against the priority scheme set out in the federal bankruptcy code.	3.6	\$ 1,512
Total Claims Administration & Objections			<u>224.9</u>	<u>\$ 88,959</u>

EXHIBIT I-4**KMART CORPORATION, et al.,
Debtor In Possession Financing
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	02-Jan-03	Provide guidance on the EBITDA tracking and liquidity analysis to be presented in the January report to the committee.	1.3	\$ 546
Polancic, Bill	03-Jan-03	Review and amend the EBITDA and liquidity analysis to be presented in the January report to the committee.	2.2	\$ 924
Arellano, Pedro	08-Jan-03	Review the original DIP agreement to evaluate the cost and expenses associated with acquiring the DIP financing.	0.7	\$ 231
Arellano, Pedro	08-Jan-03	Provide input regarding the DIP costs in the original DIP agreement.	0.4	\$ 132
Polancic, Bill	08-Jan-03	Review and amend the narrative regarding the analysis of EBITDA and liquidity for the report to the committee.	1.1	\$ 462
Knoll, Melissa	09-Jan-03	Review and analyze report regarding EBITDA/liquidity.	0.4	\$ 228
Modi, Sonal	09-Jan-03	Compare revised plan cash flow vs. merchant plan cash flow and analyze variances.	2.5	\$ 750
Modi, Sonal	09-Jan-03	Analyze EBITDA projections for 2003 to evaluate whether Kmart will meet covenants with current trends in sales and margin.	2.9	\$ 870
Ashe, Lisa	10-Jan-03	Telephone call with L. Leonard (Alix Partners) with regard to the DIP covenant.	0.2	\$ 102
Ashe, Lisa	10-Jan-03	Provide guidance on revisions to the sensitivity analysis in relation to the EBITDA covenant and liquidity.	0.5	\$ 255
Modi, Sonal	10-Jan-03	Analyze Kmart's revised 13 week cash flow forecast presented by management and highlight issues and variances against actual.	0.9	\$ 270
Modi, Sonal	11-Jan-03	Analyze November and December EBITDA per DIP plan results and compare against plan.	2.2	\$ 660
Knoll, Melissa	12-Jan-03	Review and revise report regarding EBITDA/liquidity.	0.4	\$ 228
Modi, Sonal	13-Jan-03	Receive guidance on EBITDA sensitivity analysis.	0.7	\$ 210
Modi, Sonal	14-Jan-03	Update sensitivity analysis using August to November trend rates perform EBITDA analysis using the trend rate to determine EBITDA sensitivity.	1.3	\$ 390
Modi, Sonal	15-Jan-03	Analyze cash need, DIP borrowings and letter of credit needs and update liquidity position for January YTD and compare against plan.	2.4	\$ 720

EXHIBIT I-4

**KMART CORPORATION, et al.,
Debtor In Possession Financing
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Modi, Sonal	15-Jan-03	Analyze 2002 monthly cash flow and net change in cash and equivalent for actual vs. 2000 and 2001.	2.7	\$ 810
Modi, Sonal	16-Jan-03	Review and analyze liquidity position sensitivity for November 2002 through January 2003.	2.6	\$ 780
Polancic, Bill	16-Jan-03	Provide guidance to update the EBITDA sensitivity analysis based on the November financial results.	2.2	\$ 924
Polancic, Bill	20-Jan-03	Review and analyze terms and fees related to the fourth amendment to the debtors DIP financing.	2.4	\$ 1,008
Polancic, Bill	20-Jan-03	Analyze various news articles regarding the amended DIP facility.	1.8	\$ 756
Modi, Sonal	21-Jan-03	Analyze cash need, DIP borrowings and letter of credit needs and update liquidity position for December YTD and compare against plan.	1.2	\$ 360
Polancic, Bill	21-Jan-03	Provide guidance to update the EBITDA sensitivity analysis based on the December financial results.	2.2	\$ 924
Modi, Sonal	22-Jan-03	Review and analyze liquidity position and DIP borrowing per actual vs. DIP plan for November 2003.	2.0	\$ 600
Modi, Sonal	22-Jan-03	Update sensitivity analysis using August to December trend rates and perform EBITDA analysis using the trend rate to determine EBITDA sensitivity for 2003.	1.8	\$ 540
Modi, Sonal	22-Jan-03	Update EBITDA covenant analysis based on updated sensitivity analysis and December month to date results.	2.2	\$ 660
Ashe, Lisa	23-Jan-03	Review the analysis of the exit financing and the DIP amendment and provide feedback on the same.	0.5	\$ 255
Modi, Sonal	23-Jan-03	Analyze and update DIP borrowings from weekly flash reports compare against Jan 10 forecast.	2.1	\$ 630
Modi, Sonal	23-Jan-03	Review year to date sales results and update EBITDA covenant sensitivity for sales variances.	1.3	\$ 390
Polancic, Bill	23-Jan-03	Review and analyze the DIP facility amendment update from the debtor's January presentation to the committee.	0.7	\$ 294
Modi, Sonal	24-Jan-03	Review year to date sales results and update EBITDA covenant sensitivity for sales variances.	2.2	\$ 660
Polancic, Bill	24-Jan-03	Prepare summary of DIP amendment costs and comparison to prior amendments.	2.5	\$ 1,050

EXHIBIT I-4

**KMART CORPORATION, et al.,
Debtor In Possession Financing
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Modi, Sonal	27-Jan-03	Review cash and letters of credits in November and December and update liquidity position analysis with November and December results.	1.9	\$ 570
Modi, Sonal	28-Jan-03	Revise liquidity issues and EBITDA covenant discussed by management and update interim report.	2.5	\$ 750
Kelkar, Purva	29-Jan-03	Request information from Alix Partners regarding the details of the costs involved with the DIP financing facility.	0.1	\$ 21
Kelkar, Purva	29-Jan-03	Retrieve motions related to the Joint Fee Letter and the JP Morgan Chase Fee Letter in preparation of a comparative analysis between the DIP financing and the exit financing.	0.6	\$ 126
Modi, Sonal	29-Jan-03	Analyze effect of EBITDA per DIP provided by management on the sensitivity analysis for forecasted EBITDA for 2002.	1.4	\$ 420
Modi, Sonal	29-Jan-03	Analyze letter of credit needs from the latest weekly flash reports.	1.4	\$ 420
Modi, Sonal	29-Jan-03	Analyze weekly flash reports provided by management and assess cash and liquidity needs against plan and 2001.	1.3	\$ 390
Polancic, Bill	29-Jan-03	Provide guidance on EBITDA sensitivity analysis for the 2003 plan.	1.8	\$ 756
Polancic, Bill	29-Jan-03	Review and amend the EBITDA sensitivity analysis for the 2003 plan.	2.6	\$ 1,092
Ashe, Lisa	30-Jan-03	Provide guidance in relation to the sensitivity analysis to be performed on the business plan in relation to covenants.	0.9	\$ 459
Modi, Sonal	30-Jan-03	Analyze effect of EBITDA per DIP provided by management on the sensitivity analysis for forecasted EBITDA for 2002.	2.3	\$ 690
Modi, Sonal	30-Jan-03	Review year to date gross margin results and update EBITDA covenant sensitivity for gross margin variances.	1.2	\$ 360
Modi, Sonal	31-Jan-03	Revise liquidity issues and EBITDA covenant discussed by management and update interim report.	1.8	\$ 540
Polancic, Bill	31-Jan-03	Analyze the debtors motion to obtain a fourth amendment to the DIP financing facility.	0.8	\$ 336
Ashe, Lisa	03-Feb-03	Review and provide feedback on the analysis of EBITDA and liquidity.	0.7	\$ 357

EXHIBIT I-4

KMART CORPORATION, et al., Debtor In Possession Financing January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Modi, Sonal	03-Feb-03	Analyze cash need, DIP borrowings and letter of credit needs and update liquidity position for January YTD and compare against plan.	2.6	\$ 780
Modi, Sonal	04-Feb-03	Update EBITDA covenant analysis based on updated sensitivity analysis and January month to date results.	1.8	\$ 540
Modi, Sonal	05-Feb-03	Receive guidance on preparing an EBITDAR trend analysis.	1.5	\$ 450
Modi, Sonal	05-Feb-03	Analyze EBITDA covenants and conditions per the plan of reorganization.	1.8	\$ 540
Modi, Sonal	05-Feb-03	Compare revised plan cash flow vs. merchant plan cash flow and analyze variances.	2.5	\$ 750
Modi, Sonal	05-Feb-03	Analyze EBITDA projections for 2003 and compare to proposed covenants given current trends in sales and margin.	2.6	\$ 780
Polancic, Bill	05-Feb-03	Provide guidance on updating the EBITDA sensitivity analysis for the DIP covenant and prepare presentation for the report.	2.3	\$ 966
Modi, Sonal	06-Feb-03	Analyze Kmart's revised 13 week cash flow forecast presented by management and highlight issues and variances against actual.	0.9	\$ 270
Modi, Sonal	07-Feb-03	Analyze January EBITDA per DIP plan results and compare against plan.	2.2	\$ 660
Knoll, Melissa	08-Feb-03	Review report regarding EBITDA and liquidity.	0.4	\$ 228
Ashe, Lisa	09-Feb-03	Review and amend the sensitivity analysis in relation to EBITDA and liquidity.	0.7	\$ 357
Modi, Sonal	10-Feb-03	Analyze sensitivities and trends related to Kmart's forecast.	1.1	\$ 330
Modi, Sonal	10-Feb-03	Analyze recent EBITDA covenants and sensitize 2003 EBITDA per plan on reorganization.	1.5	\$ 450
Modi, Sonal	10-Feb-03	Receive guidance on EBITDA sensitivity analysis.	2.1	\$ 630
Modi, Sonal	11-Feb-03	Analyze 2002 monthly cash flow and net change in cash and equivalent for actual vs. 2000 and 2001.	1.7	\$ 510
Modi, Sonal	11-Feb-03	Analyze cash needs, DIP borrowings and letter of credit needs and update liquidity position for January YTD and compare against plan.	2.4	\$ 720
Modi, Sonal	12-Feb-03	Review and analyze liquidity position sensitivity for November 2002 through January 2003.	2.6	\$ 780
Modi, Sonal	14-Feb-03	Provide guidance regarding sensitivity analysis, liquidity analysis and EBITDA reconciliation.	0.3	\$ 90
Modi, Sonal	14-Feb-03	Analyze effect of EBITDA per DIP provided by management on the sensitivity analysis for forecasted EBITDA for 2002.	1.1	\$ 330

EXHIBIT I-4

**KMART CORPORATION, et al.,
Debtor In Possession Financing
January 1, 2003 through May 6, 2003**

Name	Date	Description	Hours	Fees
Kelkar, Purva	25-Feb-03	Monitor and update the weekly liquidity position analysis in preparation of reporting to the Creditors' Committee.	1.5	\$ 315
Kelkar, Purva	26-Feb-03	Monitor and update the weekly comp sales and liquidity position analyses in preparation of reporting to the Creditors' Committee.	2.1	\$ 441
Modi, Sonal	06-Mar-03	Review and update EBITDA covenant analysis based on updated January and February results.	0.9	\$ 270
Kelkar, Purva	07-Mar-03	Receive guidance on revising the sensitivity analysis on Kmart's liquidity position.	1.2	\$ 252
Modi, Sonal	07-Mar-03	Assist with EBITDA covenant calculations for February results provided by management.	0.6	\$ 180
Modi, Sonal	07-Mar-03	Assist with EBITDA sensitivity analysis updated for recent performance provided by management.	0.5	\$ 150
Kelkar, Purva	10-Mar-03	Review weekly flash report and update liquidity analysis with actual and forecasted letters of credit needs.	1.2	\$ 252
Modi, Sonal	10-Mar-03	Analyze cash need, DIP borrowings and letter of credit needs and update liquidity position for February and compare against plan.	1.1	\$ 330
Modi, Sonal	11-Mar-03	Provide guidance on liquidity analysis updated for recent February performance.	0.5	\$ 150
Polancic, Bill	11-Mar-03	Review and analyze the debtors' year end EBITDA earnings and compare to the bank covenant.	1.7	\$ 714
Kelkar, Purva	12-Mar-03	Receive guidance on preparation of analysis on available liquidity.	0.8	\$ 168
Kelkar, Purva	12-Mar-03	Prepare supporting analysis and charts depicting available liquidity.	2.8	\$ 588
Kelkar, Purva	12-Mar-03	Revise analysis on available liquidity.	1.8	\$ 378
Polancic, Bill	12-Mar-03	Prepare estimate of debtors' year end EBITDA earnings as defined for the DIP covenant.	1.6	\$ 672
Polancic, Bill	12-Mar-03	Prepare analysis on liquidity and EBITDA earnings for the report to the Creditors' Committee.	2.1	\$ 882
Kelkar, Purva	13-Mar-03	Revise EBITDA covenant analysis with updated charts and a supporting file.	0.7	\$ 147
Kelkar, Purva	13-Mar-03	Revise and update the letters of credit analysis and graph with information from the new weekly Kmart flash report.	1.4	\$ 294
Knoll, Melissa	13-Mar-03	Review report regarding EBITDA and liquidity.	0.3	\$ 171

EXHIBIT I-4

**KMART CORPORATION, et al.,
Debtor In Possession Financing
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Modi, Sonal	13-Mar-03	Review and analyze liquidity position sensitivity for November 2002 through February 2003.	1.2	\$ 360
Ashe, Lisa	14-Mar-03	Discuss status of credit insurance provisions and cash flow forecasts with T. Stenger (Alix Partners).	0.3	\$ 153
Davies, Brian	14-Mar-03	Review the latest cash report.	0.5	\$ 225
Kelkar, Purva	14-Mar-03	Prepare source documentation for the EBITDA and liquidity analysis of the March report to the Creditors' Committee.	2.6	\$ 546
Kelkar, Purva	17-Mar-03	Prepare source documentation for the liquidity and availability analysis of the March report to the Creditors' Committee.	2.2	\$ 462
Davies, Brian	31-Mar-03	Provide guidance on cash analysis schedule and review.	0.6	\$ 270
Total Debtor In Possession Financing			<u>134.1</u>	<u>\$ 43,437</u>

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Martin, Tim	02-Jan-03	Prepare for Rule 2004 deposition of former Kmart employee.	4.3	\$ 1,677
Vidal, Adriana	02-Jan-03	Perform quality control and review of index of binders distributed to counsel and their financial advisors in preparation for the Rule 2004 examination of former executive.	1.8	\$ 594
Vidal, Adriana	02-Jan-03	Update binders and perform additional quality control for distribution to counsel and their financial advisors in preparation for the Rule 2004 examination of former executive.	3.9	\$ 1,287
Martin, Tim	03-Jan-03	Review and analyze witness preparation binder for former Kmart employee.	3.7	\$ 1,443
Martin, Tim	03-Jan-03	Review, analyze and modify Rule 2004 deposition summaries prepared by professionals for other statutory committees.	2.3	\$ 897
Martin, Tim	03-Jan-03	Provide update on stewardship investigation.	1.6	\$ 624
Clendening, Lori	06-Jan-03	Review and analyze documents relating to a former officer in preparation for attendance at his Rule 2004 examination.	3.2	\$ 1,536
Martin, Tim	06-Jan-03	Prepare for and attend Rule 2004 deposition of a former Kmart executive.	9.1	\$ 3,549
Pratt, Robert	06-Jan-03	Analyze information related to Kmart of Michigan and subsidiaries prepared by an outside firm.	2.1	\$ 630
Pratt, Robert	06-Jan-03	Revise analysis of intercompany receivables and payables.	3.2	\$ 960
Smith, Stacey	06-Jan-03	Receive guidance on status of stewardship investigation and workplan for Rule 2004 depositions.	0.5	\$ 135
Smith, Stacey	06-Jan-03	Compile and analyze 2000 Compensation and Incentives Committee meeting packages to assist in the preparation for Rule 2004 depositions.	0.6	\$ 162
Smith, Stacey	06-Jan-03	Compile and analyze 2000 Director and Corporate Governance Committee meeting packages to assist in the preparation for Rule 2004 depositions.	0.2	\$ 54
Smith, Stacey	06-Jan-03	Compile and analyze 2000 Audit Committee meeting packages to assist in the preparation for Rule 2004 depositions.	0.5	\$ 135
Smith, Stacey	06-Jan-03	Compile and analyze 2000 Finance Committee meeting packages to assist in the preparation for Rule 2004 depositions.	0.6	\$ 162
Smith, Stacey	06-Jan-03	Compile and analyze 2000 Board of Directors meeting packages to assist in the preparation for Rule 2004 depositions.	1.7	\$ 459

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Vidal, Adriana	06-Jan-03	Review and organize deposition binders and summaries compiled by Skadden and other professionals.	2.7	\$ 891
Vidal, Adriana	06-Jan-03	Review and organize deposition transcripts and SEC transcripts.	1.8	\$ 594
Vidal, Adriana	06-Jan-03	Review and organize documents related to Rule 2004 deponents.	1.6	\$ 528
Bagenstose, Brian	07-Jan-03	Review and analyze information related to the Kmart of Michigan subsidiaries.	1.3	\$ 390
Clendening, Lori	07-Jan-03	Attend Rule 2004 examination of a former Kmart executive.	10.1	\$ 4,848
Knoll, Melissa	07-Jan-03	Call with G. Rice (Otterbourg) regarding investigation call.	0.1	\$ 57
Martin, Tim	07-Jan-03	Prepare Rule 2004 witness preparation narrative of a former Kmart employee.	3.2	\$ 1,248
Martin, Tim	07-Jan-03	Receive update on Rule 2004 deposition of a former Kmart employee.	0.4	\$ 156
Martin, Tim	07-Jan-03	Review and analyze Board of Directors' and Board Committee meeting minutes for attendance of directors.	3.7	\$ 1,443
Pratt, Robert	07-Jan-03	Review information related to Kmart of Indiana prepared by an outside firm.	3.8	\$ 1,140
Smith, Stacey	07-Jan-03	Compile and analyze 2001 Compensation and Incentives Committee meeting packages to assist in the preparation for Rule 2004 depositions.	0.9	\$ 243
Smith, Stacey	07-Jan-03	Compile and analyze 2001 Director and Corporate Governance Committee meeting packages to assist in the preparation for Rule 2004 depositions.	0.7	\$ 189
Smith, Stacey	07-Jan-03	Compile and analyze 2001 Audit Committee meeting packages to assist in the preparation for Rule 2004 depositions.	0.8	\$ 216
Smith, Stacey	07-Jan-03	Compile and analyze 2001 Finance Committee meeting packages to assist in the preparation for Rule 2004 depositions.	0.5	\$ 135
Smith, Stacey	07-Jan-03	Compile and analyze 2001 Board of Directors meeting packages to assist in the preparation for Rule 2004 depositions.	1.8	\$ 486
Smith, Stacey	07-Jan-03	Compile and analyze 2002 Compensation and Incentives Committee meeting packages to assist in the preparation for Rule 2004 depositions.	0.5	\$ 135
Smith, Stacey	07-Jan-03	Compile and analyze 2002 Director and Corporate Governance Committee meeting packages to assist in the preparation for Rule 2004 depositions.	0.6	\$ 162

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	07-Jan-03	Compile and analyze 2002 Audit Committee meeting packages to assist in the preparation for Rule 2004 depositions.	0.4	\$ 108
Smith, Stacey	07-Jan-03	Compile and analyze 2002 Finance Committee meeting packages to assist in the preparation for Rule 2004 depositions.	0.6	\$ 162
Vidal, Adriana	07-Jan-03	Review the Board of Directors minutes and packages for the period January through March 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	2.6	\$ 858
Vidal, Adriana	07-Jan-03	Review of Board of Directors minutes and packages for the period April and May 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	2.1	\$ 693
Clendening, Lori	08-Jan-03	Attend Rule 2004 examination of a former Kmart executive.	5.5	\$ 2,640
Clendening, Lori	08-Jan-03	Prepare summary of Rule 2004 examination of a former Kmart executive.	2.3	\$ 1,104
Martin, Tim	08-Jan-03	Review and analyze Rule 2004 deposition transcripts for inclusion in preparation narrative for Rule 2004 deposition of a former Kmart executive.	5.2	\$ 2,028
Martin, Tim	08-Jan-03	Provide update on status of stewardship investigation.	0.2	\$ 78
Pratt, Robert	08-Jan-03	Update workpapers for documents related to Kmart of Indiana.	1.7	\$ 510
Pratt, Robert	08-Jan-03	Analyze information related to Kmart of North Carolina prepared by an outside firm.	2.1	\$ 630
Pratt, Robert	08-Jan-03	Update workpapers for documents related to Kmart of North Carolina.	1.8	\$ 540
Smith, Stacey	08-Jan-03	Compile and analyze 2002 Board of Directors meeting packages prior to the bankruptcy filing to assist in the preparation for Rule 2004 depositions.	1.9	\$ 513
Smith, Stacey	08-Jan-03	Review and analyze Board of Directors meeting minute summaries prepared by S. Steinberg (Otterbourg) in preparation for the Rule 2004 depositions.	1.1	\$ 297
Smith, Stacey	08-Jan-03	Prepare matrices of Board of Directors meeting attendance in 2000 and 2002 to assist in the preparation for the Rule 2004 depositions.	1.4	\$ 378
Smith, Stacey	08-Jan-03	Prepare matrices of 2001 and 2002 Finance Committee and Audit Committee meeting minutes in preparation for the Rule 2004 depositions.	1.6	\$ 432

EXHIBIT I-5**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	08-Jan-03	Prepare matrices of 2001 and 2002 and Corporate Governance Committee and Compensation and Incentives Committee meeting minutes in preparation for the Rule 2004 depositions.	2.1	\$ 567
Vidal, Adriana	08-Jan-03	Review of Board of Directors minutes and packages for the period June through August 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	3.4	\$ 1,122
Vidal, Adriana	08-Jan-03	Review of Board of Directors minutes and packages for the period September through November 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	3.2	\$ 1,056
Bagenstose, Brian	09-Jan-03	Review and analyze information related to Kmart of Indiana and Kmart of North Carolina.	3.3	\$ 990
Clendening, Lori	09-Jan-03	Prepare summary of case status in preparation for conference call with counsel.	1.3	\$ 624
Clendening, Lori	09-Jan-03	Provide guidance regarding preparation of materials for Rule 2004 examinations of Board of Directors.	1.1	\$ 528
Knoll, Melissa	09-Jan-03	Coordinate investigation call.	0.1	\$ 57
Knoll, Melissa	09-Jan-03	Analyze investigation status.	0.1	\$ 57
Lattig, Larry	09-Jan-03	Review and evaluate the status of the ongoing stewardship investigation.	0.8	\$ 456
Lattig, Larry	09-Jan-03	Analyze detail information associated with the ongoing stewardship investigation of a former Kmart employee.	4.1	\$ 2,337
Martin, Tim	09-Jan-03	Analyze SEC production on Concordance system for information on former Kmart employee.	2.6	\$ 1,014
Martin, Tim	09-Jan-03	Analyze SEC production on Concordance system for information on another former Kmart employee.	3.1	\$ 1,209
Martin, Tim	09-Jan-03	Provide update on stewardship investigation.	0.6	\$ 234
Pratt, Robert	09-Jan-03	Review information related to Kmart of Texas prepared by an outside firm.	2.4	\$ 720
Pratt, Robert	09-Jan-03	Update workpapers for documents related to Kmart of Texas.	3.1	\$ 930
Pratt, Robert	09-Jan-03	Analyze information related to Kmart of Pennsylvania prepared by an outside firm.	2.8	\$ 840
Smith, Stacey	09-Jan-03	Organize and index data rooms to accommodate officer deposition binders, exhibits to officer depositions and files from the offices of former Kmart executives and the Board of Directors.	1.1	\$ 297

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	09-Jan-03	Review and analyze unredacted Board of Directors materials submitted by Skadden Arps on December 6, 2002 and December 20, 2002.	2.3	\$ 621
Smith, Stacey	09-Jan-03	Review and analyze matrices of Board of Directors and Committee meetings prepared by FTI Consulting and compare to meeting minutes and packages provided by Skadden Arps.	1.6	\$ 432
Smith, Stacey	09-Jan-03	Create summary of Board of Directors and Committee meetings attended and packages received for each director in preparation for Rule 2004 depositions.	3.2	\$ 864
Vidal, Adriana	09-Jan-03	Analyze Compensation and Incentives Committee minutes and packages for the period of January through March 2001 inclusive of selection of documents in preparation of 2004 depositions.	3.3	\$ 1,089
Vidal, Adriana	09-Jan-03	Analyze Compensation and Incentives Committee minutes and packages for the period April through June 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	2.7	\$ 891
Vidal, Adriana	09-Jan-03	Analyze Compensation and Incentives Committee minutes and packages for the period July through September 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	2.1	\$ 693
Bagenstose, Brian	10-Jan-03	Review and analyze information related to Kmart Texas and Kmart Pennsylvania.	2.6	\$ 780
Bagenstose, Brian	10-Jan-03	Review and analyze information related to Kmart Michigan.	1.4	\$ 420
Clendening, Lori	10-Jan-03	Participate in weekly conference call with professionals representing statutory committees regarding status of investigation and next steps.	0.3	\$ 144
Clendening, Lori	10-Jan-03	Participate in weekly conference call with Skadden and professionals representing statutory committees regarding status of investigation and next steps.	0.5	\$ 240
Clendening, Lori	10-Jan-03	Participate in conference call with Winston and Otterbourg regarding strategy and planning for next phase of stewardship investigation and related litigation.	1.1	\$ 528
Clendening, Lori	10-Jan-03	Provide update on strategic decisions.	0.8	\$ 384
Feltman, James	10-Jan-03	Participate in call with Committee counsel regarding litigation trust and prospective strategy.	1.1	\$ 627

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	10-Jan-03	Participate in conference call with Otterbourg and Winston regarding investigation status including depositions, potential creditor trust actions, and work plan.	1.1	\$ 627
Knoll, Melissa	10-Jan-03	Follow up regarding expert for supply chain issues in investigation.	0.1	\$ 57
Lattig, Larry	10-Jan-03	Participate in conference call with counsel to the Committee and financial advisors to update status of the ongoing stewardship investigation.	1.1	\$ 627
Pratt, Robert	10-Jan-03	Update workpapers for documents related to Kmart of Pennsylvania.	2.6	\$ 780
Smith, Stacey	10-Jan-03	Compile and analyze 2002 Board of Directors meeting packages following the bankruptcy filing to assist in the preparation for Rule 2004 depositions.	2.1	\$ 567
Smith, Stacey	10-Jan-03	Revise and update the Board of Directors matrices with all Board and committee meetings following the bankruptcy filing in preparation for the Rule 2004 depositions.	2.4	\$ 648
Smith, Stacey	10-Jan-03	Prepare matrices of Board and Committee meeting attendance for a former director to assist in the preparation for the Rule 2004 depositions.	0.6	\$ 162
Smith, Stacey	10-Jan-03	Analyze Board of Directors meeting minutes for noted absences and revise matrices of Board of Directors meetings to include absence information.	1.1	\$ 297
Vidal, Adriana	10-Jan-03	Review and analyze Compensation and Incentives Committee minutes and packages for the period October through December 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	3.2	\$ 1,056
Vidal, Adriana	10-Jan-03	Review and analyze Finance Committee minutes and packages for the period January through May 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	1.9	\$ 627
Vidal, Adriana	10-Jan-03	Review and analyze Finance Committee minutes and packages for the period June through September 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	1.4	\$ 462
Bagenstose, Brian	13-Jan-03	Review and analyze intercompany balances of Kmart of Michigan.	0.3	\$ 90
Clendening, Lori	13-Jan-03	Provide guidance regarding preparation of materials to support Rule 2004 examinations of Directors.	0.7	\$ 336

EXHIBIT I-5

KSMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Clendening, Lori	13-Jan-03	Review deposition outline and proposed exhibits in preparation for Rule 2004 examination of former Kmart officer.	2.6	\$ 1,248
Clendening, Lori	13-Jan-03	Review, revise and provide feedback on information compiled to date in preparation for Board of Directors examinations.	2.7	\$ 1,296
Knoll, Melissa	13-Jan-03	Review information relating to substantive consolidation issues.	0.2	\$ 114
Knoll, Melissa	13-Jan-03	Review materials from investigation.	0.2	\$ 114
Pratt, Robert	13-Jan-03	Update workpapers for documents related to Kmart Inc.	3.2	\$ 960
Pratt, Robert	13-Jan-03	Review and analyze information related to Kmart Inc. prepared by an outside firm.	1.8	\$ 540
Smith, Stacey	13-Jan-03	Compare productions of Board of Directors and Committee meetings and packages prepared by FTI Consulting and Skadden Arps.	0.8	\$ 216
Smith, Stacey	13-Jan-03	Receive guidance relating to the status of the stewardship investigation and workplans for Rule 2004 depositions.	0.5	\$ 135
Smith, Stacey	13-Jan-03	Review and analyze Board of Directors meeting minute summaries in preparation for Rule 2004 depositions.	1.1	\$ 297
Smith, Stacey	13-Jan-03	Review and analyze Board of Directors packages related to inventory strategies and marketing strategies implemented by former management in 2000 in preparation for Rule 2004 depositions.	2.3	\$ 621
Vidal, Adriana	13-Jan-03	Analyze the Finance Committee minutes and packages for the period October through December 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	1.4	\$ 462
Vidal, Adriana	13-Jan-03	Analyze the Audit Committee minutes and packages for the period January through April 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	1.8	\$ 594
Clendening, Lori	14-Jan-03	Meet with P. Feldman, J. Feeney, G. Rice (Otterbourg), M. Rotert, M. Botica (Winston & Strawn) regarding the investigation, depositions of executives, and potential defenses.	1.0	\$ 480
Clendening, Lori	14-Jan-03	Prepare for meeting with counsel for Creditor's Committee to discuss on-going case issues related to the investigation work.	1.3	\$ 624

EXHIBIT I-5**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Clendening, Lori	14-Jan-03	Meet with P. Feldman, J. Feeney, G. Rice (Otterbourg), M. Rotert, M. Botica (Winston & Strawn) to discuss investigation case strategy, overall case status and current Kmart events.	1.6	\$ 768
Clendening, Lori	14-Jan-03	Meet with P. Feldman, M. Rotert, M. Botica (Winston & Strawn) to discuss investigation case work plan, division of responsibilities, and timing related to specific tasks to be performed by counsel to the Creditors' Committee and KPMG.	1.1	\$ 528
Clendening, Lori	14-Jan-03	Review and analyze press reports regarding current Kmart news events.	0.8	\$ 384
Clendening, Lori	14-Jan-03	Review and analyze deposition transcript of former Kmart officer.	2.6	\$ 1,248
Feltman, James	14-Jan-03	Prepare for Committee professionals meeting relating to litigation trust and investigation.	1.6	\$ 912
Feltman, James	14-Jan-03	Participate in follow-up discussions with Winston & Strawn relating to stewardship investigation.	1.2	\$ 684
Feltman, James	14-Jan-03	Meet with P. Feldman, J. Feeney, G. Rice (Otterbourg), M. Rotert, M. Botica (Winston & Strawn) regarding the investigation, depositions of executives, and potential defenses.	1.0	\$ 570
Knoll, Melissa	14-Jan-03	Meet with P. Feldman, J. Feeney, G. Rice (Otterbourg), M. Rotert, M. Botica (Winston & Strawn) regarding status of investigation, deposition of a certain former executive, and potential causes of action and defenses.	1.0	\$ 570
Lattig, Larry	14-Jan-03	Meet with counsel to the Creditors' Committee to discuss the status of the ongoing stewardship investigation.	1.0	\$ 570
Martin, Tim	14-Jan-03	Analyze SEC production on Concordance system for information on Kmart director.	3.4	\$ 1,326
Martin, Tim	14-Jan-03	Analyze background information on Kmart director.	2.3	\$ 897
Martin, Tim	14-Jan-03	Provide update on Kmart's announcement of store closings and intent to file disclosure statement and effect on the investigations.	1.4	\$ 546
Pratt, Robert	14-Jan-03	Update workpapers for documents related to Kmart of Pennsylvania.	1.2	\$ 360
Smith, Stacey	14-Jan-03	Prepare email correspondence of a former executive in the treasury department for inclusion in Rule 2004 witness preparation binders.	1.8	\$ 486
Smith, Stacey	14-Jan-03	Review and analyze documents from the office of a former executive in the treasury department in preparation for Rule 2004 depositions.	2.2	\$ 594

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	14-Jan-03	Prepare relevant documents from the office of a former executive in the treasury department for inclusion in Rule 2004 witness preparation binders.	0.9	\$ 243
Smith, Stacey	14-Jan-03	Review and analyze interview memos of a former executive in the treasury department in preparation for Rule 2004 depositions.	1.5	\$ 405
Smith, Stacey	14-Jan-03	Update matrices of Board and Committee meeting attendance to include 2001 attendance in preparation for Rule 2004 depositions.	2.2	\$ 594
Vidal, Adriana	14-Jan-03	Analyze Audit Committee minutes and packages for the period May through July 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	2.7	\$ 891
Vidal, Adriana	14-Jan-03	Analyze Audit Committee minutes and packages for the period August through December 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	3.9	\$ 1,287
Vidal, Adriana	14-Jan-03	Analyze Directors and Corporate Governance Committee minutes for the period January through December 2001 inclusive of selection of documents in preparation for Rule 2004 depositions.	3.2	\$ 1,056
Clendening, Lori	15-Jan-03	Attend Rule 2004 examination of former Kmart officer.	3.2	\$ 1,536
Clendening, Lori	15-Jan-03	Discuss case strategy and receive guidance on preparation for Board of Directors examinations.	1.1	\$ 528
Clendening, Lori	15-Jan-03	Provide update of current case status and information regarding the Committee meeting and provide guidance for workplan.	1.4	\$ 672
Martin, Tim	15-Jan-03	Review and analyze Board of Director minutes and packages in preparation for Rule 2004 depositions of directors.	2.7	\$ 1,053
Martin, Tim	15-Jan-03	Review and analyze documents provided by former Kmart employee in preparation for Rule 2004 deposition of same employee.	3.2	\$ 1,248
Martin, Tim	15-Jan-03	Prepare status of open Skadden requests, and detail of additional requests to be made, for meeting with Creditors' Committee counsel.	2.1	\$ 819
Martin, Tim	15-Jan-03	Prepare document request and deliver to Skadden.	0.2	\$ 78
Pratt, Robert	15-Jan-03	Update workpapers for documents related to Kmart of Indiana.	3.2	\$ 960

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	15-Jan-03	Prepare matrices of issues discussed in 2000 Finance Committee meetings and prepare questions for Rule 2004 depositions.	2.9	\$ 783
Smith, Stacey	15-Jan-03	Prepare matrices of issues discussed in May through September 2000 Board of Directors meetings and prepare questions for Rule 2004 depositions.	2.8	\$ 756
Smith, Stacey	15-Jan-03	Prepare matrices of issues discussed in October through December 2000 Board of Directors meetings and prepare questions for Rule 2004 depositions.	2.1	\$ 567
Smith, Stacey	15-Jan-03	Review and analyze documents from the office of a former executive in the treasury department in preparation for Rule 2004 depositions.	2.1	\$ 567
Vidal, Adriana	15-Jan-03	Review and summarize of Board of Directors minutes and packages for the period January through March 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	3.6	\$ 1,188
Vidal, Adriana	15-Jan-03	Review and summarize of Board of Directors minutes and packages for the period April through June 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	3.1	\$ 1,023
Vidal, Adriana	15-Jan-03	Review and summarize of Board of Directors minutes and packages for the period July 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	1.3	\$ 429
Clendening, Lori	16-Jan-03	Review and analyze deposition outline prepared by Skadden for Rule 2004 examination of former Kmart officer.	2.1	\$ 1,008
Clendening, Lori	16-Jan-03	Prepare summary of information/documents/access to Kmart personnel necessary to begin preparations for pursuing claims against former officers and directors.	2.8	\$ 1,344
Clendening, Lori	16-Jan-03	Receive update on progress of preparation of materials for Board of Directors examinations.	0.7	\$ 336
Clendening, Lori	16-Jan-03	Review and analyze information provided by Kmart related to cash disbursements.	1.8	\$ 864
Clendening, Lori	16-Jan-03	Review and analyze updated index of documents in data room, making note of documents to be reviewed in preparation for Director examinations.	0.9	\$ 432
Clendening, Lori	16-Jan-03	Prepare agenda for meeting with Skadden on Jan 24.	1.7	\$ 816
Knoll, Melissa	16-Jan-03	Coordinate regarding retail expert for investigation.	0.2	\$ 114

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Martin, Tim	16-Jan-03	Analyze Kmart's cash disbursements for ninety days prior to Chapter 11 filing.	2.6	\$ 1,014
Martin, Tim	16-Jan-03	Analyze Kmart's vendor information for ninety days prior to Chapter 11 filing.	2.3	\$ 897
Martin, Tim	16-Jan-03	Review and analyze SEC production on Concordance system for organization structure of Kmart at different points in time.	3.1	\$ 1,209
Martin, Tim	16-Jan-03	Analyze Finance Committee minutes for disclosures on cash position.	3.3	\$ 1,287
Smith, Stacey	16-Jan-03	Prepare matrices of issues discussed in January 2002 Board of Directors meeting minutes and prepare questions for Rule 2004 depositions.	2.2	\$ 594
Smith, Stacey	16-Jan-03	Prepare matrices of issues discussed in February and March 2002 Board of Directors meeting minutes and prepare questions for Rule 2004 depositions.	2.4	\$ 648
Smith, Stacey	16-Jan-03	Prepare matrices of issues discussed in 2000 Audit Committee meetings and prepare questions for Rule 2004 depositions.	1.4	\$ 378
Smith, Stacey	16-Jan-03	Prepare matrices of issues discussed in 2000 Compensation and Incentives Committee meetings and prepare questions for Rule 2004 depositions.	3.2	\$ 864
Vidal, Adriana	16-Jan-03	Review and summarize Board of Directors minutes and packages for the period August and September 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	3.1	\$ 1,023
Vidal, Adriana	16-Jan-03	Review and summarize Board of Directors minutes and packages for the period October through December 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	3.3	\$ 1,089
Vidal, Adriana	16-Jan-03	Review and summarize Board of Directors minutes and packages for the period November and December 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	2.8	\$ 924
Arellano, Pedro	17-Jan-03	Review and analyze the royalty loan information to evaluate the payments between Kmart's entities.	0.4	\$ 132
Clendening, Lori	17-Jan-03	Review and analyze transcript of former Kmart officer's testimony to Department of Health & Welfare.	1.7	\$ 816
Clendening, Lori	17-Jan-03	Attend Rule 2004 examination of former Kmart officer.	8.2	\$ 3,936
Martin, Tim	17-Jan-03	Analyze Board Committee minutes between 2000 and 2002 for inclusion of significant events.	3.7	\$ 1,443

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Martin, Tim	17-Jan-03	Search SEC Production on Concordance system for documents related to former Kmart employee.	2.6	\$ 1,014
Martin, Tim	17-Jan-03	Analyze Board of Directors minutes between 2000 and 2002 for inclusion of significant events.	2.4	\$ 936
Smith, Stacey	17-Jan-03	Review deposition exhibits of former members of the executive management team provided by Skadden Arps in preparation for Rule 2004 depositions.	0.8	\$ 216
Smith, Stacey	17-Jan-03	Revise and update matrices of issues discussed in 2002 Board of Directors meeting minutes and prepare questions for Rule 2004 depositions.	3.9	\$ 1,053
Smith, Stacey	17-Jan-03	Prepare matrices of issues discussed in 2002 Board of Directors packages and prepare questions for Rule 2004 depositions.	1.4	\$ 378
Thomas, Mark	17-Jan-03	Analyze PwC information produced relating to the Kmart-of entities.	1.8	\$ 702
Vidal, Adriana	17-Jan-03	Attend the deposition of a former Kmart employee.	7.0	\$ 2,310
Clendening, Lori	19-Jan-03	Review and analyze transcript of former Kmart officer's testimony to Department of Health & Welfare.	2.3	\$ 1,104
Ashe, Lisa	20-Jan-03	Provide guidance on the analysis to be performed in relation to the guarantor entities.	0.4	\$ 204
Clendening, Lori	20-Jan-03	Attend Rule 2004 examination of former Kmart officer.	7.6	\$ 3,648
Clendening, Lori	20-Jan-03	Review and analyze transcript of former Kmart officer's testimony to Department of Health & Welfare.	0.6	\$ 288
Davies, Brian	20-Jan-03	Review the open items list in relation to the investigations and forward data which may be used in the review.	0.9	\$ 405
Knoll, Melissa	20-Jan-03	Review information on investigation information requests and respond.	0.3	\$ 171
Martin, Tim	20-Jan-03	Provide update on stewardship investigation.	0.4	\$ 156
Martin, Tim	20-Jan-03	Review and analyze annotated Board of Directors information.	3.7	\$ 1,443
Martin, Tim	20-Jan-03	Review and analyze Board of Director minutes and packages in preparation for Rule 2004 depositions of directors.	4.7	\$ 1,833
Martin, Tim	20-Jan-03	Review and analyze Board Committee packages in preparation for Rule 2004 depositions of directors.	0.6	\$ 234
Smith, Stacey	20-Jan-03	Receive guidance relating to the status of the stewardship investigation and workplans for the Rule 2004 depositions.	0.5	\$ 135

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	20-Jan-03	Update matrices of issues discussed in January 2002 Board of Directors packages and prepare questions for Rule 2004 depositions.	2.9	\$ 783
Smith, Stacey	20-Jan-03	Update matrices of issues discussed in February and March 2002 Board of Directors packages and prepare questions for Rule 2004 depositions.	1.7	\$ 459
Smith, Stacey	20-Jan-03	Compile and analyze interview memos containing references to a former executive in the treasury department in preparation for Rule 2004 depositions.	0.8	\$ 216
Smith, Stacey	20-Jan-03	Prepare interview memos containing references to a former executive in the treasury department for inclusion in Rule 2004 witness preparation binder.	2.3	\$ 621
Vidal, Adriana	20-Jan-03	Review and summarize the Compensation and Incentives Committee minutes and packages for the period January through March 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	3.2	\$ 1,056
Vidal, Adriana	20-Jan-03	Review and summarize the Compensation and Incentives Committee minutes and packages for the period April through June 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	2.1	\$ 693
Arellano, Pedro	21-Jan-03	Review the information request list from the investigation team to determine which items have been received and prepare a summary of outstanding requested items.	0.6	\$ 198
Clendening, Lori	21-Jan-03	Review and analyze memorandum to Skadden to be used as a guide for Friday meeting and provide additional information needed.	0.9	\$ 432
Clendening, Lori	21-Jan-03	Review and analyze chart of interviews conducted by Skadden Arps to develop request for summaries.	1.2	\$ 576
Clendening, Lori	21-Jan-03	Review and provide comments on list of requests for information from Skadden.	0.8	\$ 384
Clendening, Lori	21-Jan-03	Read and analyze various current news articles relating to Kmart bankruptcy.	1.1	\$ 528
Clendening, Lori	21-Jan-03	Review and analyze anonymous letters recently received.	0.4	\$ 192
Clendening, Lori	21-Jan-03	Review and provide guidance and feedback on revised workplan and allocation of tasks.	1.7	\$ 816
Knoll, Melissa	21-Jan-03	Provide update on reorganization process, management changes, Fleming contract, and supply chain analysis for investigations.	0.9	\$ 513

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Martin, Tim	21-Jan-03	Review and analyze Rule 2004 depositions of former Kmart employees for use in upcoming Rule 2004 depositions.	7.6	\$ 2,964
Smith, Stacey	21-Jan-03	Compile and analyze interview memos containing references to a former member of the executive management team in preparation for Rule 2004 depositions.	1.7	\$ 459
Smith, Stacey	21-Jan-03	Prepare interview memos containing references to a former member of the executive management team for inclusion in Rule 2004 witness preparation binder.	3.8	\$ 1,026
Smith, Stacey	21-Jan-03	Prepare matrices of issues discussed in July and September 2000 Finance Committee packages and prepare questions for Rule 2004 depositions.	2.2	\$ 594
Smith, Stacey	21-Jan-03	Prepare matrices of issues discussed in the November 2000 Finance Committee package and prepare questions for Rule 2004 depositions.	2.1	\$ 567
Thomas, Mark	21-Jan-03	Analyze PwC information produced relating to the Kmart-of entities.	1.7	\$ 663
Vidal, Adriana	21-Jan-03	Review and summarize the Compensation and Incentives Committee minutes and packages for the period July through September 2001 inclusive of deposition questions in preparation of 2004 depositions.	2.7	\$ 891
Vidal, Adriana	21-Jan-03	Review and summarize Compensation and Incentives Committee minutes and packages for the period October through December 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	2.6	\$ 858
Vidal, Adriana	21-Jan-03	Review and summarize Finance minutes and packages for the period January through June 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	2.9	\$ 957
Vidal, Adriana	21-Jan-03	Review and summarize Finance minutes and packages for the period June and July 2001 inclusive of deposition questions in preparation of 2004 depositions.	1.9	\$ 627
Clendening, Lori	22-Jan-03	Attend Rule 2004 examination of former Kmart officer.	8.8	\$ 4,224
Martin, Tim	22-Jan-03	Review and analyze most recent anonymous letters.	1.1	\$ 429

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	22-Jan-03	Prepare matrices of issues discussed in 2000 Compensation and Incentives Committee packages related to executive compensation and hiring practices and prepare questions for Rule 2004 depositions.	3.8	\$ 1,026
Smith, Stacey	22-Jan-03	Prepare matrices of issues discussed in 2000 Compensation and Incentives Committee packages related to executive retention and prepare questions for Rule 2004 depositions.	3.3	\$ 891
Smith, Stacey	22-Jan-03	Prepare matrices of issues discussed in 2000 Audit Committee packages and prepare questions for Rule 2004 depositions.	2.1	\$ 567
Smith, Stacey	22-Jan-03	Conduct search on Concordance database for materials related to a former executive in the audit department in preparation for Rule 2004 depositions.	0.7	\$ 189
Thomas, Mark	22-Jan-03	Analyze PwC information produced relating to the Kmart-of entities and summarize information compared to information requested.	1.6	\$ 624
Vidal, Adriana	22-Jan-03	Review and summarize Finance minutes and packages for the period of August through December 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	1.9	\$ 627
Vidal, Adriana	22-Jan-03	Review and summarize Directors and Corporate Governance minutes and packages for the period January through December 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	2.8	\$ 924
Vidal, Adriana	22-Jan-03	Review and summarize Audit minutes and packages for the period January through March 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	2.7	\$ 891
Vidal, Adriana	22-Jan-03	Review and summarize Audit minutes and packages for the period April through June 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	2.9	\$ 957
Vidal, Adriana	22-Jan-03	Review and summarize Audit minutes and packages for the period July through December 2001 inclusive of deposition questions in preparation for Rule 2004 depositions.	2.3	\$ 759
Clendening, Lori	23-Jan-03	Attend Rule 2004 examination of former Kmart officer.	8.7	\$ 4,176

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Clendening, Lori	23-Jan-03	Attend meeting with committee counsel discuss strategy and workplans going forward relative to retail industry issues.	1.1	\$ 528
Jamieson, Richard	23-Jan-03	Analyze investigation issues regarding Kmart distribution center operations through discussions with key contacts.	1.9	\$ 798
Knoll, Melissa	23-Jan-03	Coordinate regarding investigation meeting.	0.2	\$ 114
Knoll, Melissa	23-Jan-03	Obtain update on a certain former executive's deposition and related investigation matters; address disclosure statement description of investigation.	0.5	\$ 285
Martin, Tim	23-Jan-03	Review and analyze information from day one of Rule 2004 deposition of a former Kmart employee.	2.6	\$ 1,014
Martin, Tim	23-Jan-03	Review and analyze Board of Directors' materials and compare to information obtained in Rule 2004 deposition of a former Kmart employee.	1.9	\$ 741
Martin, Tim	23-Jan-03	Prepare for January 27, 2003 Skadden interviews of former Kmart employees.	2.1	\$ 819
Martin, Tim	23-Jan-03	Review and analyze Board Committee packages in preparation for Rule 2004 depositions of directors.	2.9	\$ 1,131
Pratt, Robert	23-Jan-03	Edit and revise the workpapers for Kmart of Indiana information from an outside firm.	3.4	\$ 1,020
Rittenhouse, John	23-Jan-03	Analyze investigation issues regarding Kmart distribution center operations through discussions with key contacts.	1.9	\$ 1,140
Smith, Stacey	23-Jan-03	Review and analyze anonymous letters newly produced by debtors counsel in preparation for Rule 2004 depositions.	0.3	\$ 81
Smith, Stacey	23-Jan-03	Review and analyze transcript of former member of the executive management team in preparation for Rule 2004 depositions.	0.4	\$ 108
Smith, Stacey	23-Jan-03	Review and analyze production of Board of Directors meeting minutes and packages produced by FTI Consulting for inclusion in Rule 2004 witness preparation binders.	1.2	\$ 324
Smith, Stacey	23-Jan-03	Revise and update the matrices of issues discussed at the 2000 Board of Directors and Committee meetings with documents produced by FTI Consulting.	2.9	\$ 783
Thomas, Mark	23-Jan-03	Analyze PwC information produced relating to the Kmart-of entities and summarize information compared to information requested.	2.2	\$ 858

EXHIBIT I-5**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Vidal, Adriana	23-Jan-03	Assist in the review and preparation of excerpts from interviews prepared by Skadden for inclusion in former executive narrative.	3.9	\$ 1,287
Vidal, Adriana	23-Jan-03	Review and organize transcripts and exhibits of Rule 2004 depositions.	3.8	\$ 1,254
Vidal, Adriana	23-Jan-03	Review and organize SEC transcripts for former officers.	2.6	\$ 858
Clendening, Lori	24-Jan-03	Review and analyze SEC transcript of testimony of former Kmart officer.	3.1	\$ 1,488
Martin, Tim	24-Jan-03	Provide update on recent events in Kmart's bankruptcy process and stewardship investigation.	0.9	\$ 351
Martin, Tim	24-Jan-03	Review and analyze "Project SID" master tracking documents, along with qualitative summaries of tracking documents.	3.2	\$ 1,248
Pratt, Robert	24-Jan-03	Edit and revise workpapers for Kmart of Texas information from an outside firm.	2.6	\$ 780
Pratt, Robert	24-Jan-03	Discuss with J. Feeney (Otterbourg) various motions related to Kmart Inc.	0.3	\$ 90
Pratt, Robert	24-Jan-03	Edit and revise workpapers for Kmart Inc. information from an outside firm.	2.8	\$ 840
Smith, Stacey	24-Jan-03	Update matrices of Board of Director issues discussed during prior management's tenure in 2002 and related to the Compensation and Incentives Committee in preparation for Rule 2004 depositions.	3.4	\$ 918
Smith, Stacey	24-Jan-03	Update matrices of Board of Director issues discussed during prior management's tenure in 2002 and related to the Directors and Corporate Governance Committee in preparation for Rule 2004 depositions.	0.6	\$ 162
Smith, Stacey	24-Jan-03	Update matrices of Board of Director issues discussed during prior management's tenure in 2002 and related to the Finance Committee in preparation for Rule 2004 depositions.	1.1	\$ 297
Smith, Stacey	24-Jan-03	Update matrices of Board of Director issues discussed during prior management's tenure in 2002 and related to the Audit Committee in preparation for Rule 2004 depositions.	1.9	\$ 513
Smith, Stacey	24-Jan-03	Prepare index of 2000 and 2002 Board materials included in Rule 2004 witness preparation binders.	2.1	\$ 567
Thomas, Mark	24-Jan-03	Analyze PwC information produced relating to the Kmart-of entities and summarize information compared to information requested.	1.1	\$ 429

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Vidal, Adriana	24-Jan-03	Review and organize summaries and exhibits of former executives prepared by Skadden.	3.1	\$ 1,023
Vidal, Adriana	24-Jan-03	Review and organize summaries and exhibits of former executives prepared by counsel to the Creditors' Committee.	2.1	\$ 693
Vidal, Adriana	24-Jan-03	Perform quality control and review of document index and matrix.	1.9	\$ 627
Vidal, Adriana	24-Jan-03	Review and analyze minutes and packages for the Board and Committees for 2001.	3.8	\$ 1,254
Vidal, Adriana	24-Jan-03	Merge and analyze minutes and packages for the Board and Committees for the period May 2000 through March 2002.	1.4	\$ 462
Smith, Stacey	25-Jan-03	Prepare index of 2001 Board materials included in Rule 2004 witness preparation binders.	1.2	\$ 324
Clendening, Lori	26-Jan-03	Review and analyze SEC transcript of testimony of former Kmart officer.	1.7	\$ 816
Clendening, Lori	26-Jan-03	Review and edit matrix of information to be used in preparation for Rule 2004 examinations of members of Board of Directors.	2.1	\$ 1,008
Clendening, Lori	26-Jan-03	Review and analyze SEC transcript of testimony of former Kmart officer.	1.6	\$ 768
Airy, Alka	27-Jan-03	Review deposition outline for former officer in order to assist in preparation of outlines for other Rule 2004 examinations.	0.4	\$ 108
Airy, Alka	27-Jan-03	Obtain copy of the plan of reorganization and disclosure statement filed on January 24, 2003, for use the investigations analysis.	0.3	\$ 81
Airy, Alka	27-Jan-03	Receive guidance related to document searches in the Concordance document storage/database system.	0.2	\$ 54
Airy, Alka	27-Jan-03	Review Board of Directors' meeting attendance matrix to determine appropriate materials to be flagged for inclusion in Rule 2004 examination binder for each Director.	1.5	\$ 405
Airy, Alka	27-Jan-03	Locate hard copies of various Board committee meetings per binder indices; flag documents for inclusion in Rule 2004 examination binders.	2.8	\$ 756
Airy, Alka	27-Jan-03	Update binder indices related to director depositions.	2.2	\$ 594
Airy, Alka	27-Jan-03	Prepare materials to be included in binders being prepared for counsel for each upcoming Director Rule 2004 examination.	3.4	\$ 918

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Clendening, Lori	27-Jan-03	Read and analyze various current news articles relating to Kmart bankruptcy and filing of plan of reorganization and disclosure statement as they relate to the investigations.	0.7	\$ 336
Clendening, Lori	27-Jan-03	Review and analyze Skadden's interviews of former Kmart employee to determine need for additional examination.	1.0	\$ 480
Martin, Tim	27-Jan-03	Prepare for and attend interview of a former Kmart employee.	1.7	\$ 663
Martin, Tim	27-Jan-03	Review and analyze summary analysis of Board and Committee meetings and packages.	1.5	\$ 585
Martin, Tim	27-Jan-03	Prepare for and attend interview of a former Kmart employee.	1.3	\$ 507
Martin, Tim	27-Jan-03	Provide information to a Skadden associate requesting additional documents.	0.3	\$ 117
Martin, Tim	27-Jan-03	Review and analyze Kmart disclosure statement references to the stewardship investigation.	3.3	\$ 1,287
Martin, Tim	27-Jan-03	Provide update on stewardship investigation.	1.0	\$ 390
Pratt, Robert	27-Jan-03	Analyze additional binders containing information prepared by an outside firm related to trademarks and royalties.	0.7	\$ 210
Smith, Stacey	27-Jan-03	Prepare 2000 through 2002 Committee meeting minutes and packages for production in preparation for Rule 2004 depositions.	2.8	\$ 756
Smith, Stacey	27-Jan-03	Prepare Board of Directors 2002 meeting minutes and packages for inclusion in Rule 2004 witness preparation binders.	2.9	\$ 783
Smith, Stacey	27-Jan-03	Prepare materials for inclusion in Rule 2004 witness preparation binders.	3.5	\$ 945
Thomas, Mark	27-Jan-03	Analyze PwC information produced relating to the Kmart-of entities and summarize information compared to information requested.	0.8	\$ 312
Vidal, Adriana	27-Jan-03	Analyze exhibits produced in depositions of former executives by Skadden and select the documents to be used in Rule 2004 depositions of Directors.	3.8	\$ 1,254
Vidal, Adriana	27-Jan-03	Prepare BOD minutes & packages for all committees for the period 2000 through 2002.	3.4	\$ 1,122
Airy, Alka	28-Jan-03	Receive guidance related to document searches in the Concordance document storage/database system.	0.4	\$ 108
Airy, Alka	28-Jan-03	Search documents recently uploaded to the Concordance system for documents addressed to or from directors.	2.1	\$ 567

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Airy, Alka	28-Jan-03	Prepare materials to be included in binders being prepared for counsel for each upcoming Director Rule 2004 examination.	1.7	\$ 459
Airy, Alka	28-Jan-03	Update materials to be included in binders being prepared for counsel for each upcoming Director Rule 2004 examination.	1.4	\$ 378
Airy, Alka	28-Jan-03	Finalize preparation of materials to be included in binders being prepared for counsel for each upcoming Director Rule 2004 examination.	5.8	\$ 1,566
Clendening, Lori	28-Jan-03	Draft materials to be used at meeting with Winston & Strawn to discuss issues and strategies for Rule 2004 examinations of members of Board of Directors.	3.6	\$ 1,728
Clendening, Lori	28-Jan-03	Review and revise materials to be used at meeting with Winston & Strawn to discuss issues and strategies for Rule 2004 examinations of members of Board of Directors.	2.9	\$ 1,392
Clendening, Lori	28-Jan-03	Prepare agenda for meeting with Winston & Strawn to discuss issues and strategies for Rule 2004 examinations of members of Board of Directors.	1.2	\$ 576
Martin, Tim	28-Jan-03	Receive update on documentation available on Kmart's pre-petition debt instruments.	2.6	\$ 1,014
Martin, Tim	28-Jan-03	Review and analyze 2000 - 2002 Board of Directors' minutes for documentation of key stewardship issues.	3.1	\$ 1,209
Martin, Tim	28-Jan-03	Review and analyze 2000 - 2002 analyst reports for public disclosure of stewardship issues.	1.5	\$ 585
Martin, Tim	28-Jan-03	Review and analyze 2000 - 2002 Board Committee packages for documentation of key stewardship issues.	2.3	\$ 897
Smith, Stacey	28-Jan-03	Compile and analyze documents by issue in preparation for meetings with Winston & Strawn to discuss Rule 2004 depositions.	1.5	\$ 405
Smith, Stacey	28-Jan-03	Compile and analyze Kmart press releases by issue in preparation for meetings with Winston & Strawn to discuss Rule 2004 depositions.	1.6	\$ 432
Smith, Stacey	28-Jan-03	Conduct search on newly produced documents by debtors counsel related to bankruptcy in preparation for Rule 2004 depositions.	1.3	\$ 351
Smith, Stacey	28-Jan-03	Conduct search on newly produced documents by debtors counsel related to Blue Light Always in preparation for Rule 2004 depositions.	0.9	\$ 243

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	28-Jan-03	Conduct search on newly produced documents by debtors counsel related to retention loans in preparation for Rule 2004 depositions.	2.6	\$ 702
Smith, Stacey	28-Jan-03	Conduct search on newly produced documents by debtors counsel related to liquidity in preparation for Rule 2004 depositions.	2.7	\$ 729
Smith, Stacey	28-Jan-03	Conduct search on newly produced documents by debtors counsel related to prioritization of invoices in preparation for Rule 2004 depositions.	0.9	\$ 243
Vidal, Adriana	28-Jan-03	Perform quality control and review of one set of all minutes and packages.	2.2	\$ 726
Vidal, Adriana	28-Jan-03	Review exhibits produced in depositions of former executives by Skadden and deponents in order to select documents related to Blue Light Always to be used in Rule 2004 examinations of Directors.	3.8	\$ 1,254
Vidal, Adriana	28-Jan-03	Analyze exhibits produced in depositions of former executives by Skadden and deponents in order to select documents related to inventory increases to be used in Rule 2004 examinations of Directors.	3.6	\$ 1,188
Vidal, Adriana	28-Jan-03	Update exhibits produced in depositions of former executives by Skadden and deponents in order to select documents related to inventory purchases to be used in Rule 2004 examinations of Directors.	2.2	\$ 726
Airy, Alka	29-Jan-03	Perform quality control of binders being prepared for counsel for each upcoming Director Rule 2004 examination.	2.0	\$ 540
Clendening, Lori	29-Jan-03	Provide feedback from meeting with Winston & Strawn and plan work schedule and staffing needs for investigation.	0.7	\$ 336
Clendening, Lori	29-Jan-03	Prepare for and meet with counsel from Winston & Strawn to discuss issues and strategies for Rule 2004 examinations of members of Board of Directors.	8.5	\$ 4,080
Jamieson, Richard	29-Jan-03	Analyze Kmart management's actions on supply chain operations and provide feedback to Winston & Strawn.	1.9	\$ 798
Jamieson, Richard	29-Jan-03	Analyze Kmart management's actions with regards to inventory procurement processes and provide feedback to Winston & Strawn.	1.9	\$ 798
Jamieson, Richard	29-Jan-03	Analyze Kmart management's actions with regards to vendor allowances and provide feedback to Winston & Strawn.	1.3	\$ 546

EXHIBIT I-5**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Jamieson, Richard	29-Jan-03	Analyze Kmart management's actions with regards to their advertising strategy and provide feedback to Winston & Strawn.	0.9	\$ 378
Martin, Tim	29-Jan-03	Receive guidance on case strategy and update on stewardship issues.	2.4	\$ 936
Martin, Tim	29-Jan-03	Provide guidance on case strategy related to Kmart's pre-petition liquidity issues.	3.5	\$ 1,365
Martin, Tim	29-Jan-03	Provide comments on case strategy related to Kmart's treatment of vendor allowances.	2.3	\$ 897
Rittenhouse, John	29-Jan-03	Analyze Kmart management's actions on supply chain operations and provide feedback to Winston & Strawn.	1.9	\$ 1,140
Rittenhouse, John	29-Jan-03	Analyze Kmart management's actions with regards to inventory procurement processes and provide feedback to Winston & Strawn.	1.9	\$ 1,140
Rittenhouse, John	29-Jan-03	Analyze Kmart management's actions with regards to vendor allowances and provide feedback to Winston & Strawn.	1.3	\$ 780
Rittenhouse, John	29-Jan-03	Analyze Kmart management's actions with regards to their advertising strategy and provide feedback to Winston & Strawn.	0.9	\$ 540
Smith, Stacey	29-Jan-03	Update matrices of Board of Director issues discussed during prior management's tenure related to marketing, inventory and retention initiatives presented in meeting packages in preparation for Rule 2004 depositions.	3.5	\$ 945
Smith, Stacey	29-Jan-03	Prepare Rule 2004 witness preparation binders for all members of the Board of Directors with meeting minutes and packages from 2000.	1.8	\$ 486
Smith, Stacey	29-Jan-03	Prepare Rule 2004 witness preparation binders for members of the Directors and Corporate Governance Committee with meeting minutes and packages from 2000.	0.9	\$ 243
Smith, Stacey	29-Jan-03	Prepare Rule 2004 witness preparation binders for members of the Audit Committee with meetings and packages from 2000.	0.3	\$ 81
Smith, Stacey	29-Jan-03	Prepare Rule 2004 witness preparation binders for members of the Finance Committee with meeting minutes and packages from 2000.	0.7	\$ 189
Smith, Stacey	29-Jan-03	Prepare Rule 2004 witness preparation binders for members of the Compensation and Incentives Committee with meeting minutes and packages from 2000.	1.9	\$ 513

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Vidal, Adriana	29-Jan-03	Analyze exhibits produced in depositions of former executives by Skadden and deponents in order to select documents related to bankruptcy and liquidity to be used in Rule 2004 examinations of Directors.	3.9	\$ 1,287
Vidal, Adriana	29-Jan-03	Review exhibits produced in depositions of former executives by Skadden and deponents in order to select documents related to supply chain to be used in Rule 2004 examinations of Directors.	2.6	\$ 858
Vidal, Adriana	29-Jan-03	Review exhibits produced in depositions of former executives by Skadden and deponents in order to select documents related to strategic direction to be used in Rule 2004 examinations of Directors.	3.2	\$ 1,056
Clendening, Lori	30-Jan-03	Prepare preliminary workplan as a result of meeting with Winston & Strawn and coordinate scheduling of new members of the team.	3.7	\$ 1,776
Clendening, Lori	30-Jan-03	Provide update on current plans and case strategy for the investigation.	0.7	\$ 336
Clendening, Lori	30-Jan-03	Prepare and distribute memorandum regarding interview memoranda for interviews of Company employees.	1.2	\$ 576
Knoll, Melissa	30-Jan-03	Read anonymous letter related to the stewardship investigatory review.	0.1	\$ 57
Martin, Tim	30-Jan-03	Provide update on stewardship investigation.	0.6	\$ 234
Martin, Tim	30-Jan-03	Prepare Board of Director analyses requested by counsel to Creditors' Committee.	3.9	\$ 1,521
Martin, Tim	30-Jan-03	Review and analyze summaries of interviews attended.	0.3	\$ 117
Martin, Tim	30-Jan-03	Review and analyze Board of Directors materials viewed by director in preparation for Rule 2004 deposition of a Kmart director.	2.9	\$ 1,131
Pratt, Robert	30-Jan-03	Analyze SOFAs and schedules related to Kmart Inc.	2.1	\$ 630
Smith, Stacey	30-Jan-03	Prepare Rule 2004 witness preparation binders for all members of the Board of Directors with meeting minutes and packages from 2001 and 2002.	3.5	\$ 945
Smith, Stacey	30-Jan-03	Prepare Rule 2004 witness preparation binders for members of the Directors and Corporate Governance Committee with meeting minutes and packages from 2001.	2.2	\$ 594
Smith, Stacey	30-Jan-03	Prepare Rule 2004 witness preparation binder for the chairman of the Audit Committee with meetings and packages from 2000 through 2002.	0.4	\$ 108

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	30-Jan-03	Prepare Rule 2004 witness preparation binders for the chairman of the Finance Committee with meeting minutes and packages from 2000 through 2002.	0.9	\$ 243
Smith, Stacey	30-Jan-03	Prepare Rule 2004 witness preparation binders for the chairman of the Compensation and Incentives Committee with meeting minutes and packages from 2000 through 2002.	0.6	\$ 162
Vidal, Adriana	30-Jan-03	Review and locate vendor allowance related documents in the Chicago Partners documents.	1.2	\$ 396
Vidal, Adriana	30-Jan-03	Review and locate vendor allowance related documents in the SEC production.	3.3	\$ 1,089
Vidal, Adriana	30-Jan-03	Review and locate vendor allowance related documents in the House Energy production.	1.9	\$ 627
Vidal, Adriana	30-Jan-03	Review and locate vendor allowance related documents in the Statutory production.	0.8	\$ 264
Martin, Tim	31-Jan-03	Review and analyze Kmart Finance Committee packages for inclusion of key information.	2.6	\$ 1,014
Martin, Tim	31-Jan-03	Review and analyze Deloitte and Touche consulting reports.	0.3	\$ 117
Martin, Tim	31-Jan-03	Review and analyze cash disbursement data received from management.	2.1	\$ 819
Martin, Tim	31-Jan-03	Analyze Concordance database for organizational charts from 2000 - 2002.	2.1	\$ 819
Martin, Tim	31-Jan-03	Review and analyze transcript of Rule 2004 deposition of former Kmart employee.	1.7	\$ 663
Martin, Tim	31-Jan-03	Receive guidance on recent case events and allegations in most recent anonymous letters.	0.8	\$ 312
Smith, Stacey	31-Jan-03	Prepare Rule 2004 witness preparation binders for a member of the Board of Directors with meeting minutes and packages from 2000 through 2002.	1.1	\$ 297
Smith, Stacey	31-Jan-03	Prepare Rule 2004 witness preparation binders for a member of the Board of Directors with meeting minutes and packages from 2000 through 2002.	1.3	\$ 351
Smith, Stacey	31-Jan-03	Prepare Rule 2004 witness preparation binders for a member of the Board of Directors with meeting minutes and packages from 2000 through 2002.	0.9	\$ 243
Smith, Stacey	31-Jan-03	Compile and analyze materials from the office of a director for inclusion in Rule 2004 witness preparation binders.	2.2	\$ 594
Vidal, Adriana	31-Jan-03	Review and locate reports performed by Deloitte & Touche in the SEC production.	3.2	\$ 1,056
Vidal, Adriana	31-Jan-03	Review and locate reports performed by Deloitte & Touche in the House Energy production.	2.1	\$ 693

EXHIBIT I-5**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Vidal, Adriana	31-Jan-03	Review and locate reports performed by Deloitte & Touche in the Statutory production.	0.9	\$ 297
Lattig, Larry	01-Feb-03	Review and analyze the deposition of a former Kmart executive with regard to the ongoing stewardship investigation.	6.1	\$ 3,477
Lattig, Larry	01-Feb-03	Analyze, review and draft summary regarding key information in deposition of a former Kmart executive in connection with the ongoing stewardship investigation.	7.2	\$ 4,104
Ashe, Lisa	03-Feb-03	Obtain update on the status of the investigation.	0.3	\$ 153
Clendening, Lori	03-Feb-03	Prepare and transmit requested information to counsel related to Rule 2004 examination of directors.	0.6	\$ 288
Clendening, Lori	03-Feb-03	Provide update on case status and current and future work by investigation team.	0.6	\$ 288
Clendening, Lori	03-Feb-03	Prepare detailed task listing for investigation team members and assign certain tasks to individuals.	1.8	\$ 864
Clendening, Lori	03-Feb-03	Review and analyze documents in preparation for lawyer's proffer of former Kmart employee.	2.1	\$ 1,008
Clendening, Lori	03-Feb-03	Compile and analyze documents and other information related to member of Board of Directors in preparation for Rule 2004 examination.	3.6	\$ 1,728
Kalstrom, Lisa	03-Feb-03	Research background information for current and former Kmart executives and directors per request from Creditors' Committee Counsel.	2.9	\$ 870
Kalstrom, Lisa	03-Feb-03	Review and analyze production of documents received for former Kmart executive in preparation for Rule 2004 examination.	3.4	\$ 1,020
Martin, Timothy	03-Feb-03	Draft request to Skadden regarding organization charts.	0.1	\$ 39
Martin, Timothy	03-Feb-03	Assess recent developments in stewardship investigation.	0.2	\$ 78
Martin, Timothy	03-Feb-03	Review and analyze news articles regarding recent developments in Kmart's bankruptcy in connection with investigative matters.	0.4	\$ 156
Martin, Timothy	03-Feb-03	Review and analyze Rule 2004 deposition summary of a former Kmart employee.	0.4	\$ 156
Martin, Timothy	03-Feb-03	Review and analyze Rule 2004 witness testimony related to board members for use in preparing for attendance at Rule 2004 exam of Board member.	0.5	\$ 195
Martin, Timothy	03-Feb-03	Review and analyze director biographies from 2000 Kmart Director package.	0.6	\$ 234

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Martin, Timothy	03-Feb-03	Review and analyze Rule 2004 witness testimony in preparation for deposition of a Kmart executive.	0.6	\$ 234
Martin, Timothy	03-Feb-03	Prepare interview memorandum of former Kmart employee.	0.7	\$ 273
Martin, Timothy	03-Feb-03	Review and analyze Skadden information binder for the Rule 2004 deposition of a Kmart director in preparation for attendance at Rule 2004 examination.	1.6	\$ 624
Nichols, Gregory	03-Feb-03	Review and analyze former Kmart executive deposition transcript to assist in the preparation for rule 2004 examination.	3.8	\$ 1,596
Rittenhouse, John	03-Feb-03	Review and analyze Kmart pantry outsourcing strategies in connection with issues identified in investigation.	0.6	\$ 360
Smith, Stacey	03-Feb-03	Receive guidance relating to the status of the stewardship investigation and workplans for the Rule 2004 examination.	0.5	\$ 135
Smith, Stacey	03-Feb-03	Prepare and transmit employment documents for former executives per the request of Winston & Strawn.	0.7	\$ 189
Smith, Stacey	03-Feb-03	Conduct searches on Concordance database for biographical information related to specific directors in preparation for Rule 2004 examination.	0.8	\$ 216
Smith, Stacey	03-Feb-03	Review and analyze correspondence materials from the personal files of a director in preparation for Rule 2004 examination.	1.5	\$ 405
Smith, Stacey	03-Feb-03	Review and analyze materials demonstrating correspondence between directors and a certain firm from the personal files of a director in preparation for Rule 2004 examination.	2.9	\$ 783
Vidal, Adriana	03-Feb-03	Review and analyze comparable stores sales percentages for the 2000 period for investigation purposes.	2.1	\$ 693
Vidal, Adriana	03-Feb-03	Review and analyze comparable stores sales percentages for the 2001 period for investigation purposes.	2.3	\$ 759
Airy, Alka	04-Feb-03	Prepare document index related to the Compensation and Incentives Committee and provide documents to counsel.	0.5	\$ 135
Airy, Alka	04-Feb-03	Prepare documents related to the Compensation and Incentives Committee of the Board of Directors and the terms of the committee's charter.	0.7	\$ 189

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K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Airy, Alka	04-Feb-03	Review recent additions to the Concordance system for documents addressed to / from directors.	0.9	\$ 243
Airy, Alka	04-Feb-03	Review minutes to meetings in 2000 and 2001 of the Compensation and Incentives Committee of the Board of Directors in order to verify terms of the committee's charter and its review of compensation packages for various directors and executives.	2.8	\$ 756
Airy, Alka	04-Feb-03	Research recent additions to the Concordance database for documents addressed to / from directors.	2.9	\$ 783
Clendening, Lori	04-Feb-03	Read and analyze latest set of anonymous letters.	0.8	\$ 384
Clendening, Lori	04-Feb-03	Read and analyze memorandum summarizing D&O insurance policies.	0.9	\$ 432
Clendening, Lori	04-Feb-03	Review and revise matrix of materials related to Rule 2004 examination.	1.1	\$ 528
Clendening, Lori	04-Feb-03	Research and provide feedback on questions and information requests provided by counsel.	1.3	\$ 624
Clendening, Lori	04-Feb-03	Provide background and instruction on preparation of analysis of loan covenants and restatements.	1.3	\$ 624
Clendening, Lori	04-Feb-03	Assess pertinent case issues and facts in relation to preparation materials for Board of Directors Rule 2004 examination.	1.5	\$ 720
Clendening, Lori	04-Feb-03	Review and revise various responses to information and document requests from counsel related to Rule 2004 examination of Directors.	2.1	\$ 1,008
Clendening, Lori	04-Feb-03	Read and address various requests for information.	2.3	\$ 1,104
Grassi, Lisa	04-Feb-03	Receive guidance regarding the stewardship investigation and assist in preparation of work plan.	0.6	\$ 252
Grassi, Lisa	04-Feb-03	Review and analyze SEC filings in order to prepare an analysis of the company's financial status and capacity to assess liquidity concerns.	1.0	\$ 420
Jamieson, Richard	04-Feb-03	Review compensation committee charter and other documents to obtain information regarding whether compensation committee's actions were in accordance with charter to assist in the preparation for Rule 2004 examination.	1.2	\$ 504
Jamieson, Richard	04-Feb-03	Analyze executive retention loans as they pertain to the compensation and benefits committee to assist in the preparation for Rule 2004 examination.	1.6	\$ 672

EXHIBIT I-5

**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kalstrom, Lisa	04-Feb-03	Update index of documents received for former Kmart executive in preparation for Rule 2004 examination.	0.9	\$ 270
Kalstrom, Lisa	04-Feb-03	Update index of documents received for a Kmart executive in preparation for Rule 2004 examination.	1.2	\$ 360
Kalstrom, Lisa	04-Feb-03	Develop summary of background information for Kmart Director per request from Creditors' Committee Counsel.	1.4	\$ 420
Kalstrom, Lisa	04-Feb-03	Develop summary of background information for a second Kmart Director per request from Creditors' Committee Counsel.	1.4	\$ 420
Kalstrom, Lisa	04-Feb-03	Review and analyze production of documents received for a Kmart executive in preparation for Rule 2004 examination.	2.9	\$ 870
Kalstrom, Lisa	04-Feb-03	Prepare index and review documents received from Skadden Arps for a Kmart executive in preparation for Rule 2004 examination.	3.1	\$ 930
Martin, Timothy	04-Feb-03	Meet with Skadden regarding production of interview transcripts to Creditors' Committee counsel.	0.6	\$ 234
Martin, Timothy	04-Feb-03	Review and analyze Skadden information binder for the Rule 2004 deposition of a Kmart director.	1.3	\$ 507
Martin, Timothy	04-Feb-03	Review and analyze interviews of former Kmart executives for references to directors' actions.	1.7	\$ 663
Martin, Timothy	04-Feb-03	Review and analyze Compensation Committee charters at different points in time to determine timing and nature of changes in responsibilities.	2.3	\$ 897
Martin, Timothy	04-Feb-03	Review and analyze interviews of former employee in anticipation of proffer by employee's attorney.	2.6	\$ 1,014
Nichols, Gregory	04-Feb-03	Analyze executive retention loans as they pertain to the Compensation and Benefits committee to assist in the preparation for rule 2004 examination.	1.7	\$ 714
Nichols, Gregory	04-Feb-03	Continue review and analysis of former Kmart employee deposition transcript to assist in the preparation for rule 2004 examination.	1.2	\$ 504
Nichols, Gregory	04-Feb-03	Analyze information concerning whether compensation committee's actions were in accordance with charter to assist in the preparation for rule 2004 examination.	1.2	\$ 504
Rittenhouse, John	04-Feb-03	Continue analysis of pantry outsourcing strategies relative to information identified in investigation of certain actions of former executives.	1.9	\$ 1,140

EXHIBIT I-5

**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	04-Feb-03	Organize and review deposition exhibits produced by debtors and creditors' counsel, deposition transcripts and witness summary binders.	1.3	\$ 351
Smith, Stacey	04-Feb-03	Prepare binder of governing documents per the request of Winston & Strawn in preparation for the Rule 2004 examination.	1.2	\$ 324
Smith, Stacey	04-Feb-03	Prepare supplemental materials for inclusion in witness preparation binders for a specific director in preparation for Rule 2004 examination.	1.9	\$ 513
Smith, Stacey	04-Feb-03	Prepare index of supplemental materials included in witness preparation binder for a specific director in preparation for Rule 2004 examination.	2.1	\$ 567
Smith, Stacey	04-Feb-03	Review and analyze materials demonstrating correspondence between a director and former executives from the personal files of a director in preparation for Rule 2004 examination.	2.6	\$ 702
Vidal, Adriana	04-Feb-03	Review and locate documents in the recent production in preparation of 2004 examination of Directors.	0.9	\$ 297
Vidal, Adriana	04-Feb-03	Review, organize and index binders as well as related work documents in second work area.	1.1	\$ 363
Vidal, Adriana	04-Feb-03	Review and organize master set of Board of Directors minutes.	1.2	\$ 396
Vidal, Adriana	04-Feb-03	Review and organize Board of Directors minutes and packages for the 2000 year in preparation for 2004 examination of a Director.	1.4	\$ 462
Vidal, Adriana	04-Feb-03	Assist in the compilation and preparation of a Director's supplementary documents for N. Beck (Winston & Strawn) in preparation of 2004 examination of a Director.	2.1	\$ 693
Vidal, Adriana	04-Feb-03	Review and locate statements related to the Board of Directors in 2004 examination transcripts.	3.1	\$ 1,023
Airy, Alka	05-Feb-03	Continue to search recent additions to the Concordance system for documents addressed to / from directors.	1.7	\$ 459
Airy, Alka	05-Feb-03	Prepare materials to be included in binders being prepared for counsel for Rule 2004 examination.	2.3	\$ 621
Airy, Alka	05-Feb-03	Continue to search recent additions to the Concordance system for documents addressed to / from directors.	2.7	\$ 729
Clendening, Lori	05-Feb-03	Review and revise analysis of Board materials prepared for counsel in preparation for Rule 2004 examination of Board of Directors.	0.7	\$ 336

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Clendening, Lori	05-Feb-03	Provide guidance on preparation of extracts of Board and Committee minutes.	0.3	\$ 144
Clendening, Lori	05-Feb-03	Respond to information request from counsel in preparation for Rule 2004 examination of Board of Directors.	0.4	\$ 192
Clendening, Lori	05-Feb-03	Respond to various correspondence from counsel related to Board of Directors Rule 2004 examination preparation.	0.6	\$ 288
Clendening, Lori	05-Feb-03	Provide update on case status and plans for preparation for Rule 2004 examination of Board member.	0.9	\$ 432
Clendening, Lori	05-Feb-03	Evaluate case strategy and theories in preparation for Rule 2004 examination of members of Board of Directors.	1.4	\$ 672
Clendening, Lori	05-Feb-03	Perform search for information in response to questions by Creditors' Committee counsel in preparation for Rule 2004 examination of Board member.	1.7	\$ 816
Grassi, Lisa	05-Feb-03	Receive feedback on the stewardship investigation work plan.	0.2	\$ 84
Grassi, Lisa	05-Feb-03	Address liquidity issues involved in the stewardship investigation and identify tasks to include in work plan.	0.6	\$ 252
Grassi, Lisa	05-Feb-03	Review and analyze deposition exhibits provided as part of former officer's 2004 examination in order to analyze the company's liquidity issues and reasons for crisis.	0.9	\$ 378
Grassi, Lisa	05-Feb-03	Review and analyze interviews of company personnel related to liquidity issues in preparation for analysis of the company's liquidity issues and reasons for crisis.	1.1	\$ 462
Grassi, Lisa	05-Feb-03	Review and analyze materials in order to prepare analysis of the company's liquidity issues and reasons for crisis.	1.3	\$ 546
Grassi, Lisa	05-Feb-03	Review and analyze materials related to interviews of company officials in order to analyze the company's liquidity issues and reasons for crisis.	1.4	\$ 588
Grassi, Lisa	05-Feb-03	Review and analyze various anonymous correspondence in order to determine the issues involved in the stewardship investigation and to assist in preparation of work plan.	2.2	\$ 924

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Jamieson, Richard	05-Feb-03	Analyze the compensation committee's reactions to Kmart hiring practices by reviewing compensation committee minutes, to assist in the preparation for Rule 2004 examination.	1.7	\$ 714
Jamieson, Richard	05-Feb-03	Review and analyze former Kmart executive's deposition transcript to assist in the preparation for rule 2004 examination.	1.7	\$ 714
Jamieson, Richard	05-Feb-03	Review and analyze 2000/01 compensation committee self-evaluation forms to analyze the compensation committee's understanding of management talent and resulting actions to assist in the preparation for Rule 2004 examination.	2.7	\$ 1,134
Kalstrom, Lisa	05-Feb-03	Develop summary of background information for a third Kmart Director per request from Creditors' Committee Counsel.	1.1	\$ 330
Kalstrom, Lisa	05-Feb-03	Review and analyze production of documents received for a Kmart executive in preparation for Rule 2004 examination.	2.5	\$ 750
Kalstrom, Lisa	05-Feb-03	Compile and analyze relevant Board of Directors meeting minutes and other documents for a Kmart executive in preparation for Rule 2004 examination.	3.1	\$ 930
Kalstrom, Lisa	05-Feb-03	Compile and analyze relevant supplemental material and other documents for a Kmart executive in preparation for Rule 2004 examination.	3.4	\$ 1,020
Kuzdzal, Dan	05-Feb-03	Consider Kmart management's actions with regard to the hiring of a professional consulting firm and provide feedback to Winston and Strawn.	0.5	\$ 255
Kuzdzal, Dan	05-Feb-03	Consider Kmart management's actions with regard to inventory procurement practices and provide feedback to Winston & Strawn.	2.0	\$ 1,020
Kuzdzal, Dan	05-Feb-03	Consider Kmart management's actions with regard to vendor liquidity practices and provide feedback to Winston & Strawn.	2.0	\$ 1,020
Martin, Timothy	05-Feb-03	Revise and resubmit information request list to Skadden.	0.1	\$ 39
Martin, Timothy	05-Feb-03	Review, analyze and provide guidance on listing of debt documents supplied by Alix Partners.	0.2	\$ 78
Martin, Timothy	05-Feb-03	Request additional interview memoranda from Skadden.	0.3	\$ 117
Martin, Timothy	05-Feb-03	Review and analyze sequence of events for instances of Board of Directors discussions of vendor allowances.	0.3	\$ 117

EXHIBIT I-5**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Martin, Timothy	05-Feb-03	Review and analyze Skadden information binder for the Rule 2004 examination of a Kmart director.	0.3	\$ 117
Martin, Timothy	05-Feb-03	Review and analyze Skadden's presentation on Kmart's hiring practices in preparation for Rule 2004 examination of a Kmart director.	2.1	\$ 819
Martin, Timothy	05-Feb-03	Review and analyze Board of Directors minutes for information on the Board committees' knowledge of Kmart's allowances.	1.3	\$ 507
Martin, Timothy	05-Feb-03	Analyze Kmart's Compensation Committee's modification to its charter regarding Section 16 employees.	1.4	\$ 546
Martin, Timothy	05-Feb-03	Review and analyze audit committee minutes for information on the committee's knowledge of Kmart's allowances.	1.9	\$ 741
Martin, Timothy	05-Feb-03	Review and analyze article provided by Kmart director to former Kmart executive and related documents to assess implementation of related practices.	1.9	\$ 741
Martin, Timothy	05-Feb-03	Review and analyze SEC production for additional documents to supplement Skadden's documents related to a Kmart director.	2.8	\$ 1,092
Martin, Timothy	05-Feb-03	Review SEC production for additional documents to supplement Skadden's binder in preparation for Rule 2004 examination of Director.	3.3	\$ 1,287
Nichols, Gregory	05-Feb-03	Review and analyze 2000 compensation committee minutes and presentations to analyze the compensation committee's reactions to Kmart hiring practices to assist in the preparation for rule 2004 examination.	1.4	\$ 588
Nichols, Gregory	05-Feb-03	Review and analyze 2000/01 compensation committee self-evaluation forms to analyze the compensation committee's self assessment procedures to assist in the preparation for rule 2004 examination.	1.6	\$ 672
Nichols, Gregory	05-Feb-03	Review and analyze 2000/01 compensation committee minutes and presentations to analyze executive retention loans as they pertain to the compensation and benefits committee to assist in the preparation for rule 2004 examination.	1.7	\$ 714
Nichols, Gregory	05-Feb-03	Review and analyze 2000/01 compensation committee minutes and presentations to analyze the compensation committee's understanding of management talent and resulting actions to assist in the preparation for rule 2004 examination.	2.9	\$ 1,218

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

Name	Date	Description	Hours	Fees
Rittenhouse, John	05-Feb-03	Analyze timeline of retention loan packages.	1.6	\$ 960
Rittenhouse, John	05-Feb-03	Review and analyze former Kmart executive's deposition transcript to assist in the preparation for rule 2004 examination.	2.1	\$ 1,260
Smith, Stacey	05-Feb-03	Prepare Compensation and Incentives Committee meeting minutes and packages for inclusion in witness preparation binder for a specific director in preparation for Rule 2004 examination.	2.1	\$ 567
Smith, Stacey	05-Feb-03	Prepare index of materials included in witness preparation binders for a specific director in preparation for Rule 2004 examination.	2.4	\$ 648
Smith, Stacey	05-Feb-03	Prepare Board meeting minutes and packages for inclusion in witness preparation binder for a specific director in preparation for Rule 2004 examination.	2.8	\$ 756
Smith, Stacey	05-Feb-03	Prepare 2001 Board meeting packages for inclusion in witness summary binders in preparation for Rule 2004 examination.	3.5	\$ 945
Vidal, Adriana	05-Feb-03	Review and index Board of Directors minutes and packages for the 2001 year in preparation for Rule 2004 examination for a Director.	3.3	\$ 1,089
Vidal, Adriana	05-Feb-03	Compile and review the index for the minutes and packages of the Board of Directors and Compensation and Incentives Committee in preparation for Rule 2004 examination of a Director.	3.4	\$ 1,122
Vidal, Adriana	05-Feb-03	Compile packages for the 2002 Board of Directors Meetings in preparation for Rule 2004 examination of a Director.	3.9	\$ 1,287
Airy, Alka	06-Feb-03	Perform quality control and review of binders being prepared for counsel for Rule 2004 examination.	0.7	\$ 189
Airy, Alka	06-Feb-03	Review narrative summaries pertaining to the debtor's history, strategic direction, hiring practices and other related issues in order to aid in the identification of supporting documentation and to assist with the preparation of outlines for other Rule 2004 examination.	1.1	\$ 297
Airy, Alka	06-Feb-03	Prepare materials to be included in binders being prepared for counsel for Rule 2004 examination.	4.1	\$ 1,107
Clendening, Lori	06-Feb-03	Review and summarize information from meetings.	1.7	\$ 816
Clendening, Lori	06-Feb-03	Meet with counsel for former Kmart employee to receive proffer.	3.3	\$ 1,584

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Clendening, Lori	06-Feb-03	Meet with Skadden attorneys to discuss case theories and facts.	3.4	\$ 1,632
Grassi, Lisa	06-Feb-03	Perform quality control of binders being prepared for counsel for upcoming rule 2004 examination.	0.6	\$ 252
Grassi, Lisa	06-Feb-03	Review materials in order to prepare analysis of the company's liquidity in the period prior to the bankruptcy filing.	4.1	\$ 1,722
Grassi, Lisa	06-Feb-03	Review and analyze information in order to asses the company's liquidity issues and reasons for crisis prior to the bankruptcy filing.	3.2	\$ 1,344
Jamieson, Richard	06-Feb-03	Analyze executive retention loans as they pertain to the compensation and benefits committee to assist in the preparation for Rule 2004 examination.	1.2	\$ 504
Jamieson, Richard	06-Feb-03	Evaluate compensation committee's actions relative to charter to assist in the preparation for Rule 2004 examination.	1.4	\$ 588
Jamieson, Richard	06-Feb-03	Review and analyze 2000/01 compensation committee minutes to analyze the committee's self assessment procedures to assist in the preparation for rule 2004 examination.	1.7	\$ 714
Jamieson, Richard	06-Feb-03	Review and analyze 2000/01 compensation committee minutes to assess a former Kmart executive's hiring and ongoing review of performance to assist in the preparation for Rule 2004 examination.	1.7	\$ 714
Jamieson, Richard	06-Feb-03	Review and analyze 2000/01 compensation committee minutes to analyze their understanding of management talent and resulting follow up actions to assist in the preparation for rule 2004 examination.	1.9	\$ 798
Kalstrom, Lisa	06-Feb-03	Receive guidance on status of the stewardship investigation and workplans for Rule 2004 examination.	1.2	\$ 360
Kalstrom, Lisa	06-Feb-03	Develop summary of background information for a fifth Kmart Director per request from Creditors' Committee Counsel.	1.1	\$ 330
Kalstrom, Lisa	06-Feb-03	Develop summary of background information for a fourth Kmart Director per request from Creditors' Committee Counsel.	1.5	\$ 450
Kalstrom, Lisa	06-Feb-03	Develop summary of background information for a sixth Kmart Director per request from Creditors' Committee Counsel.	1.6	\$ 480

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kalstrom, Lisa	06-Feb-03	Develop summary of background information for a former Kmart Director per request from Creditors' Committee Counsel.	1.9	\$ 570
Kalstrom, Lisa	06-Feb-03	Continue background research for current and former Kmart executives and directors per request from Creditors' Committee Counsel.	2.1	\$ 630
Knoll, Melissa	06-Feb-03	Advise on investigation regarding supply chain and plan negotiations.	0.7	\$ 399
Kuzdzal, Dan	06-Feb-03	Consider Kmart management's actions with regard to hiring practices and provide feedback to Winston & Strawn.	3.1	\$ 1,581
Kuzdzal, Dan	06-Feb-03	Consider Kmart management's actions with regard to supply chain management and provide feedback to Winston & Strawn.	2.9	\$ 1,479
Lattig, Larry	06-Feb-03	Provide guidance to coordinate efforts going forward and review status of the ongoing stewardship investigation.	1.4	\$ 798
Martin, Timothy	06-Feb-03	Meet with Skadden regarding Rule 2004 examination exhibits for a former Kmart executive.	0.1	\$ 39
Martin, Timothy	06-Feb-03	Review and analyze documents related to approval of employment of outside consultants.	0.8	\$ 312
Martin, Timothy	06-Feb-03	Research SEC production on Concordance system for information on changes to the board committee charters.	1.4	\$ 546
Martin, Timothy	06-Feb-03	Prepare and review profiles of each Board member, including background, education, etc.	1.7	\$ 663
Martin, Timothy	06-Feb-03	Analyze executive search firm's production to Kmart regarding former Kmart executive.	1.9	\$ 741
Martin, Timothy	06-Feb-03	Analyze 2002 Board of Directors' manual for policies and procedures.	2.4	\$ 936
Nichols, Gregory	06-Feb-03	Review documents to evaluate hiring of a key operations employee and ongoing review of performance to assist in the preparation for rule 2004 examination.	1.2	\$ 504
Nichols, Gregory	06-Feb-03	Review changes to compensation committee charter and analyze compensation committee's actions relative to committee charter to assist in the preparation for rule 2004 examination.	1.4	\$ 588
Nichols, Gregory	06-Feb-03	Review 2000/01 compensation committee minutes and presentations to analyze executive retention loans as they pertain to the compensation and benefits committee to assist in the preparation for rule 2004 examination.	1.7	\$ 714

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Nichols, Gregory	06-Feb-03	Analyze the compensation committee's self assessment procedures to assist in the preparation for rule 2004 examination.	1.9	\$ 798
Smith, Stacey	06-Feb-03	Prepare index of materials included in witness preparation binders for a specific director in preparation for Rule 2004 examination.	0.8	\$ 216
Smith, Stacey	06-Feb-03	Prepare index of supplemental materials included in witness preparation binders for a specific director in preparation for Rule 2004 examination.	2.1	\$ 567
Smith, Stacey	06-Feb-03	Prepare supplemental materials for inclusion in witness preparation binders for a specific director in preparation for Rule 2004 examination.	3.3	\$ 891
Smith, Stacey	06-Feb-03	Prepare Board, Audit and Finance Committee meeting minutes and packages for inclusion in witness preparation binder for a specific director in preparation for Rule 2004 examination.	4.2	\$ 1,134
Vidal, Adriana	06-Feb-03	Compile minutes and packages for the 2000 and 2001 finance meetings in preparation for Rule 2004 examination for a Director.	2.7	\$ 891
Vidal, Adriana	06-Feb-03	Compile minutes and packages for the 2000 and 2001 audit meetings in preparation for Rule 2004 examination for a Director.	3.8	\$ 1,254
Vidal, Adriana	06-Feb-03	Compile minutes and packages for the 2000 and 2001 Board of Directors Meetings in preparation for Rule 2004 examination for a Director.	3.9	\$ 1,287
Airy, Alka	07-Feb-03	Review and perform preliminary analysis of file containing cash disbursement data requested of the Company to assess content and structure.	0.9	\$ 243
Airy, Alka	07-Feb-03	Review and obtain instruction regarding workplan for various issues pertaining to the stewardship investigation, specifically additional requests for information and analysis from counsel.	1.3	\$ 351
Airy, Alka	07-Feb-03	Review and locate documents in the production identified for further review by counsel.	1.4	\$ 378
Airy, Alka	07-Feb-03	Receive update on issues discussed with Skadden Arps pertaining to liquidity, retail strategy, advertising, Fleming contract and vendor allowances.	1.7	\$ 459
Clendening, Lori	07-Feb-03	Read and analyze SEC testimony of employee of Kmart.	2.1	\$ 1,008
Clendening, Lori	07-Feb-03	Prepare detailed workplan for stewardship claim litigation from information obtained during meeting.	2.7	\$ 1,296

EXHIBIT I-5

**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Clendening, Lori	07-Feb-03	Provide update regarding meeting with counsel for former Kmart employee and meeting with Skadden attorneys and assign various tasks resulting from those meetings.	3.1	\$ 1,488
Grassi, Lisa	07-Feb-03	Assist with review and analysis of cash disbursement data.	0.8	\$ 336
Grassi, Lisa	07-Feb-03	Review and analyze materials in order to prepare analysis of the company's use of allowances.	1.1	\$ 462
Grassi, Lisa	07-Feb-03	Review and analyze SEC filings in order to analyze company's financial history to assist in preparation of analyses for the stewardship investigation.	1.3	\$ 546
Grassi, Lisa	07-Feb-03	Analyze materials and prepare draft analysis of the company's use of allowances.	1.9	\$ 798
Grassi, Lisa	07-Feb-03	Assess the issues involved in the stewardship investigation and assist in preparation of work plan.	3.2	\$ 1,344
Jamieson, Richard	07-Feb-03	Review and analyze guidance regarding human resource procedures in major retailers.	0.4	\$ 168
Jamieson, Richard	07-Feb-03	Review and analyze the 2000 and 2001 compensation committee's understanding of management talent and resulting actions to assist in the preparation for Rule 2004 examination.	1.6	\$ 672
Jamieson, Richard	07-Feb-03	Analyze executive retention loans as they pertain to the compensation and benefits committee to assist in the preparation for Rule 2004 examination.	1.7	\$ 714
Jamieson, Richard	07-Feb-03	Analyze compensation committee's actions relative to the charter to assist in the preparation for Rule 2004 examination.	2.4	\$ 1,008
Kalstrom, Lisa	07-Feb-03	Research additional background information for a seventh Kmart Director per request from Creditors' Committee Counsel.	0.5	\$ 150
Kalstrom, Lisa	07-Feb-03	Update summary of background information for a seventh Kmart Director per request from Creditors' Committee Counsel.	0.9	\$ 270
Kalstrom, Lisa	07-Feb-03	Develop summary of background information for a seventh Kmart Director per request from Creditors' Committee Counsel.	1.2	\$ 360
Kalstrom, Lisa	07-Feb-03	Prepare summary of background information for an eighth Kmart Director per request from Creditors' Committee Counsel.	1.4	\$ 420

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kalstrom, Lisa	07-Feb-03	Receive guidance on status of the stewardship investigation and workplans for Rule 2004 examination.	2.1	\$ 630
Kuzdzal, Dan	07-Feb-03	Consider Kmart management's actions with regard to use of outside executive recruiters and provide feedback to Winston & Strawn.	1.0	\$ 510
Kuzdzal, Dan	07-Feb-03	Prepare and assemble list of questions for Board level examination and provide feedback to Winston & Strawn.	1.5	\$ 765
Martin, Timothy	07-Feb-03	Review and analyze Rule 2004 examination summary of former Kmart employee for information known to management and shared with Compensation Committee.	0.1	\$ 39
Martin, Timothy	07-Feb-03	Analyze Board of Director meetings and materials for information on Kmart's conversion to every-day-low-pricing.	0.2	\$ 78
Martin, Timothy	07-Feb-03	Review and analyze Rule 2004 examination summary of former Kmart consultant.	0.3	\$ 117
Martin, Timothy	07-Feb-03	Review and analyze Rule 2004 examination summary of former Kmart employee for information presented to Compensation Committee.	0.3	\$ 117
Martin, Timothy	07-Feb-03	Receive update on lawyer's proffer of former Kmart employee.	1.0	\$ 390
Martin, Timothy	07-Feb-03	Review and analyze Rule 2004 examination summary of former Kmart employee for information presented to Compensation Committee.	1.3	\$ 507
Martin, Timothy	07-Feb-03	Obtain update and guidance on February 6, 2003 planning meeting with Skadden.	1.6	\$ 624
Martin, Timothy	07-Feb-03	Review and analyze article provided by Kmart director to former Kmart executive to assess implementation of related procedures.	2.4	\$ 936
Nichols, Gregory	07-Feb-03	Analyze human resource procedures in major retailers.	0.4	\$ 168
Nichols, Gregory	07-Feb-03	Prepare question sets relating to the compensation committee's understanding of management talent and resulting actions to assist in the preparation for rule 2004 examination.	1.2	\$ 504
Nichols, Gregory	07-Feb-03	Prepare question sets relating to executive retention loans as they pertain to the compensation and benefits committee to assist in the preparation for rule 2004 examination.	1.3	\$ 546

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Nichols, Gregory	07-Feb-03	Develop question sets relating to the compensation committee's self assessment procedures to assist in the preparation for rule 2004 examination.	1.6	\$ 672
Rittenhouse, John	07-Feb-03	Analyze contract administration actions.	2.1	\$ 1,260
Smith, Stacey	07-Feb-03	Review July 2001 through October 2001 Board packages and meeting minutes for presentations related to Blue Light Always in preparation for Rule 2004 examination.	1.6	\$ 432
Smith, Stacey	07-Feb-03	Review 2001 Board packages and meeting minutes for management's advertising initiatives in preparation for Rule 2004 examination.	1.8	\$ 486
Smith, Stacey	07-Feb-03	Receive guidance relating to the status of the stewardship investigation and workplans for the Rule 2004 examination.	2.1	\$ 567
Vidal, Adriana	07-Feb-03	Locate and review Board of Directors minutes and packages related to Blue Light Always.	0.9	\$ 297
Vidal, Adriana	07-Feb-03	Receive guidance on workplan and action items in the coming month.	2.9	\$ 957
Vidal, Adriana	07-Feb-03	Prepare correspondence to N. Beck (Winston & Strawn) regarding the timing of communications to the Board of Directors regarding Blue Light Always.	3.8	\$ 1,254
Jamieson, Richard	08-Feb-03	Review and analyze 2000/01 compensation committee minutes to assess a former Kmart executive's hiring and ongoing review of performance to assist in the preparation for Rule 2004 examination.	1.9	\$ 798
Jamieson, Richard	08-Feb-03	Review and analyze 2000/01 compensation committee self-evaluation forms to analyze the compensation committee's understanding of management talent and resulting actions to assist in the preparation for Rule 2004 examination.	1.9	\$ 798
Rittenhouse, John	08-Feb-03	Review and analyze compensation committee actions with regards to employee dismissals.	0.9	\$ 540
Rittenhouse, John	08-Feb-03	Review and analyze compensation committee actions with focus on committee chair actions.	1.3	\$ 780
Rittenhouse, John	08-Feb-03	Review and analyze compensation committee actions with regards to hiring decisions.	1.9	\$ 1,140
Rittenhouse, John	08-Feb-03	Review and analyze compensation committee actions with regards to retention bonuses.	1.9	\$ 1,140
Rittenhouse, John	08-Feb-03	Review and analyze compensation committee actions with regards to compensation packages.	2.1	\$ 1,260

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Clendening, Lori	10-Feb-03	Read and analyze SEC testimony of employee of Kmart.	1.2	\$ 576
Grassi, Lisa	10-Feb-03	Evaluate issues involved in the stewardship investigation and assist in preparation of work plan to include retail industry analysis.	0.4	\$ 168
Grassi, Lisa	10-Feb-03	Review and analyze various agreements and related documentation in order to analyze the company's liquidity issues.	2.2	\$ 924
Jamieson, Richard	10-Feb-03	Review and analyze 2000/01 compensation committee's understanding of management talent and resulting actions to assist in the preparation for rule 2004 examination.	3.7	\$ 1,554
Kalstrom, Lisa	10-Feb-03	Research additional background information for a second former Kmart Director per request from Creditors' Committee Counsel.	0.9	\$ 270
Kalstrom, Lisa	10-Feb-03	Update summary of background information for a second former Kmart Director per request from Creditors' Committee Counsel.	0.9	\$ 270
Kalstrom, Lisa	10-Feb-03	Develop summary of background information for a second former Kmart Director per request from Creditors' Committee Counsel.	1.3	\$ 390
Kalstrom, Lisa	10-Feb-03	Develop summary of background information for a ninth Kmart Director per request from Creditors' Committee Counsel.	1.4	\$ 420
Kalstrom, Lisa	10-Feb-03	Develop summary of background information for an eighth Kmart Director per request from Creditors' Committee Counsel.	1.7	\$ 510
Martin, Timothy	10-Feb-03	Receive guidance on status of Kmart's disclosure statement relative to investigation issues.	0.6	\$ 234
Martin, Timothy	10-Feb-03	Analyze for completeness interview summaries completed by Skadden.	0.7	\$ 273
Martin, Timothy	10-Feb-03	Analyze documents related to Kmart director to provide guidance to counsel for Creditors Committee.	2.9	\$ 1,131
Nichols, Gregory	10-Feb-03	Refine question sets relating to executive retention loans as they pertain to the compensation and benefits committee to assist in the preparation for rule 2004 examination.	1.3	\$ 546
Nichols, Gregory	10-Feb-03	Refine question sets relating to the compensation committee's understanding of management talent and resulting actions to assist in the preparation for rule 2004 examination.	1.4	\$ 588

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Nichols, Gregory	10-Feb-03	Refine question sets relating to the compensation committee's self assessment procedures to assist in the preparation for rule 2004 examination.	1.9	\$ 798
Rittenhouse, John	10-Feb-03	Review and amend question sets for Director deposition.	2.6	\$ 1,560
Smith, Stacey	10-Feb-03	Review and analyze Kmart press releases related to the Fleming restatement in preparation for Rule 2004 examination.	0.4	\$ 108
Smith, Stacey	10-Feb-03	Review and analyze memo prepared by Winston & Strawn regarding D&O policy in preparation for Rule 2004 examination of Kmart directors.	0.5	\$ 135
Smith, Stacey	10-Feb-03	Prepare witness supplemental binder in preparation for the Rule 2004 examination of a specific director per the request of Otterbourg.	1.6	\$ 432
Smith, Stacey	10-Feb-03	Prepare witness summary binders of Board of Directors meeting minutes and packages in preparation for the Rule 2004 examination of a specific director per the request of Otterbourg.	3.4	\$ 918
Vidal, Adriana	10-Feb-03	Compile minutes and packages for the 2000 and 2001 Board of Directors, Audit and Finance Meetings in preparation for Rule 2004 examination for a Director at request of M. Hager (OSHR).	4.2	\$ 1,386
Airy, Alka	11-Feb-03	Analyze table of cash disbursements received from the Company for the three-year period January 2000 through August 2002 for existing vendors and summarize monthly variance.	1.1	\$ 297
Airy, Alka	11-Feb-03	Continue to analyze table of cash disbursements received from Company.	2.1	\$ 567
Airy, Alka	11-Feb-03	Analyze Access databases for cash disbursement data in order to delineate and link fields of data provided.	2.3	\$ 621
Airy, Alka	11-Feb-03	Analyze table of cash disbursements received from Company for a list of all non-recurring non-merchandise vendors for whom address changes were processed between May 1, 2000 and March 31, 2002.	2.6	\$ 702
Ashe, Lisa	11-Feb-03	Meet with G. Rice, P. Feltman, J. Feeney (all Otterbourg), G. Shapiro (Euler ACI), A. Lipkind and K. Newman (Disney) to discuss status of the investigation and the potential for recoveries.	0.7	\$ 357
Clendening, Lori	11-Feb-03	Prepare for conference call with counsel for Creditors' Committee and Co-Chairs regarding status of investigation and strategies going forward.	0.5	\$ 240

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Clendening, Lori	11-Feb-03	Participate in conference call with counsel for Creditors' Committee and Co-Chairs regarding status of investigation and strategies going forward.	0.7	\$ 336
Clendening, Lori	11-Feb-03	Read and analyze SEC testimony of employee of Kmart.	1.9	\$ 912
Grassi, Lisa	11-Feb-03	Prepare work plan of tasks to perform in order to assist in the stewardship investigation.	0.8	\$ 336
Grassi, Lisa	11-Feb-03	Prepare updated work plan of tasks to perform in order to assist in the stewardship investigation to include additional items.	1.4	\$ 588
Grassi, Lisa	11-Feb-03	Review and analyze various SEC filings for fiscal 2001 in order to prepare review of company's practice of allowances.	2.7	\$ 1,134
Grassi, Lisa	11-Feb-03	Review and analyze various SEC filings for fiscal 2000 in order to prepare review of company's practice of allowances.	3.2	\$ 1,344
Jamieson, Richard	11-Feb-03	Review and analyze the impact of EDLP by reviewing weekly 'Play to Win' reports, to assist in the preparation for Rule 2004 examination.	1.2	\$ 504
Jamieson, Richard	11-Feb-03	Analyze mass merchant advertising and marketing strategies.	1.4	\$ 588
Jamieson, Richard	11-Feb-03	Analyze advertising report prepared by an outside consultant to review demographic targeting and to assist in the preparation for Rule 2004 examination.	1.7	\$ 714
Jamieson, Richard	11-Feb-03	Analyze the decision made by management move to BLA from Hi/Lo ROTO driven strategy by reviewing September 2001 Board Package, to assist in the preparation for Rule 2004 examination.	1.9	\$ 798
Kalstrom, Lisa	11-Feb-03	Analyze narrative on bankruptcy/liquidity issues to address issues regarding Rule 2004 examination.	0.4	\$ 120
Kalstrom, Lisa	11-Feb-03	Analyze narrative on the approximate inventory purchase to address issues regarding Rule 2004 examination.	0.4	\$ 120
Kalstrom, Lisa	11-Feb-03	Analyze narrative on a particular officer's hiring of consulting firms to address issues regarding Rule 2004 examination.	0.4	\$ 120
Kalstrom, Lisa	11-Feb-03	Analyze narrative on the use of corporate assets to address issues regarding Rule 2004 examination.	0.5	\$ 150
Kalstrom, Lisa	11-Feb-03	Analyze narrative on Kmart employment practices to address issues regarding Rule 2004 examination.	0.5	\$ 150
Kalstrom, Lisa	11-Feb-03	Analyze narrative on supply chain management to address issues regarding Rule 2004 examination.	0.6	\$ 180

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kalstrom, Lisa	11-Feb-03	Analyze narrative on Kmart's strategic direction to address issues regarding Rule 2004 examination.	0.6	\$ 180
Kalstrom, Lisa	11-Feb-03	Analyze narrative on Kmart history and background to address issues regarding Rule 2004 examination.	0.7	\$ 210
Kalstrom, Lisa	11-Feb-03	Perform quality check and update all Directors' and Former Directors' summaries of background information.	1.2	\$ 360
Kalstrom, Lisa	11-Feb-03	Develop summary of background information for a third former Kmart Director per request from Creditors' Committee Counsel.	1.6	\$ 480
Kalstrom, Lisa	11-Feb-03	Analyze memo from Creditors' Committee counsel regarding the directors and officers policies in relation to the stewardship investigation.	1.7	\$ 510
Knoll, Melissa	11-Feb-03	Attend part of update on the stewardship investigation with Otterbourg and Winston.	0.3	\$ 171
Martin, Timothy	11-Feb-03	Meet with Skadden regarding production of interviews.	0.4	\$ 156
Martin, Timothy	11-Feb-03	Provide guidance on investigation of directors.	0.7	\$ 273
Martin, Timothy	11-Feb-03	Analyze Board of Directors minutes for information relating to decisions made by Kmart director.	1.9	\$ 741
Martin, Timothy	11-Feb-03	Continue to analyze for completeness interview summaries completed by Skadden.	2.1	\$ 819
Nichols, Gregory	11-Feb-03	Analyze mass retailer ROTO strategies.	0.7	\$ 294
Nichols, Gregory	11-Feb-03	Review and analyze Blue Light brand definition document.	1.2	\$ 504
Nichols, Gregory	11-Feb-03	Review and analyze promotional strategies employed.	1.2	\$ 504
Nichols, Gregory	11-Feb-03	Analyze the impact of EDLP on the advertising strategy.	1.3	\$ 546
Nichols, Gregory	11-Feb-03	Research documents to analyze overall 2001 advertising / marketing strategy.	1.9	\$ 798
Nichols, Gregory	11-Feb-03	Review Kmart brand architecture study document to analyze management's marketing and advertising strategic decisions.	2.1	\$ 882
Pratt, Robert	11-Feb-03	Review summary information related to KMI subsidiaries.	0.2	\$ 60
Rittenhouse, John	11-Feb-03	Continue review and analysis of former Kmart employee deposition transcript to assist in the preparation for rule 2004 examination.	2.3	\$ 1,380

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	11-Feb-03	Prepare witness summary binders of Board of Directors meeting minutes and packages in preparation for the Rule 2004 examination of a specific director per the request of Otterbourg.	1.3	\$ 351
Smith, Stacey	11-Feb-03	Prepare witness summary binder of Audit Committee meeting minutes and packages in preparation for the Rule 2004 examination of a specific director.	3.1	\$ 837
Smith, Stacey	11-Feb-03	Prepare witness summary binder of Finance Committee meeting minutes and packages in preparation for the Rule 2004 examination of a specific director.	3.8	\$ 1,026
Vidal, Adriana	11-Feb-03	Compile minutes and packages for the 2001 Board of Directors Meetings in preparation for Rule 2004 examination of a Director.	1.7	\$ 561
Vidal, Adriana	11-Feb-03	Assist preparation of a Director's supplementary documents for M. Hager (OSHR).	2.6	\$ 858
Vidal, Adriana	11-Feb-03	Compile minutes and packages for the 2001 Board of Directors Meetings in preparation for Rule 2004 examination of a Director.	3.9	\$ 1,287
Vidal, Adriana	11-Feb-03	Compile and duplicate minutes and packages for the 2000 Board of Directors Meetings in preparation for Rule 2004 examination of a Director.	4.1	\$ 1,353
Airy, Alka	12-Feb-03	Analyze table of cash disbursements, received from Company in response to KPMG's Request No. 7, for a list of all non-recurring non-merchandise cash disbursements in excess of a certain amount for the period May 1, 2000 through March 31, 2002.	0.8	\$ 216
Airy, Alka	12-Feb-03	Complete analysis of table of cash disbursements received from Company.	1.9	\$ 513
Airy, Alka	12-Feb-03	Analyze tables of cash disbursements received from the Company to identify non-recurring, non-merchandise vendors added to the system between May 1, 2000 and March 31, 2002 to which no payments have been made subsequent to April 30, 2002.	2.4	\$ 648
Airy, Alka	12-Feb-03	Analyze table of cash disbursements received from the Company to identify vendors to which payments during the period May 1, 2000 and March 31, 2002 aggregate greater than a certain amount.	3.1	\$ 837

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Clendening, Lori	12-Feb-03	Read and analyze SEC testimony of employee of Kmart.	2.3	\$ 1,104
Grassi, Lisa	12-Feb-03	Prepare and revise updated work plan of tasks to perform in order to assist in the stewardship investigation.	5.7	\$ 2,394
Grassi, Lisa	12-Feb-03	Review preliminary results of data analysis and provide guidance with regard to further steps in the cash disbursement analysis.	0.4	\$ 168
Grassi, Lisa	12-Feb-03	Review and analyze exhibits to interviews of company personnel in order to perform a review of the company's liquidity crisis.	0.8	\$ 336
Grassi, Lisa	12-Feb-03	Review and analyze 2001 SEC filings in order to obtain information for an analysis of the company's capital structure.	2.3	\$ 966
Jamieson, Richard	12-Feb-03	Analyze the decision made by management to cut the number of pages in the ROTO by reviewing ROTO circulation recommendations prepared by an outside consultant to assist in the preparation for Rule 2004 examination.	1.3	\$ 546
Jamieson, Richard	12-Feb-03	Analyze management's marketing and advertising strategic decisions by reviewing report by an outside consultant to assist in the preparation for Rule 2004 examination.	1.9	\$ 798
Jamieson, Richard	12-Feb-03	Analyze the decision made by management move to BLA from Hi/Lo ROTO driven strategy by reviewing September 2001 Board Package, to assist in the preparation for Rule 2004 examination.	1.9	\$ 798
Jamieson, Richard	12-Feb-03	Assess the impact on sales of shifting focus to electronic media for advertising by reviewing and analyzing 'Play to Win' reports, to assist in the preparation for Rule 2004 examination.	3.2	\$ 1,344
Kalstrom, Lisa	12-Feb-03	Analyze Kmart second email production database provided by Skadden Arps in regard to a particular Director's knowledge and involvement in Kmart's Every Day Low Pricing initiative, Blue Light Always Initiative, and significant inventory purchases.	0.9	\$ 270
Kalstrom, Lisa	12-Feb-03	Analyze Kmart email production database provided by Skadden Arps in regard to a particular Director's knowledge and involvement in Kmart's overall strategic direction, supply chain strategy and vendor allowance procedures.	1.4	\$ 420

EXHIBIT I-5**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kalstrom, Lisa	12-Feb-03	Analyze Kmart email production database provided by Skadden Arps in regards to a particular Director's knowledge and involvement in Kmart's Every Day Low Pricing initiative, Blue Light Always Initiative, and significant inventory purchases.	1.6	\$ 480
Kalstrom, Lisa	12-Feb-03	Analyze Kmart statutory production database provided by Skadden Arps in regards to a particular Director's knowledge and involvement in Every Day Low Pricing Kmart initiative, Blue Light Always initiative, and significant inventory purchases.	2.1	\$ 630
Kalstrom, Lisa	12-Feb-03	Analyze Kmart statutory production database provided by Skadden Arps in regards to a particular Director's knowledge and involvement in Kmart's overall strategic direction, supply chain strategy and vendor allowance procedures.	2.3	\$ 690
Martin, Timothy	12-Feb-03	Analyze supplemental documents related to Kmart director for inclusion in witness preparation binder.	1.4	\$ 546
Martin, Timothy	12-Feb-03	Analyze Every-Day-Low-Price documents prepared by an outside consultant at the direction of former Kmart management.	1.5	\$ 585
Martin, Timothy	12-Feb-03	Continue to document Skadden's interview of Kmart employee.	3.3	\$ 1,287
Nichols, Gregory	12-Feb-03	Research and analyze consultant's reports to determine WMS implementation strategy and activities to assist in the preparation for rule 2004 examination.	0.9	\$ 378
Nichols, Gregory	12-Feb-03	Analyze EXE Technologies WMS system capabilities and limitations to assist in the preparation for rule 2004 examination.	1.9	\$ 798
Nichols, Gregory	12-Feb-03	Research and analyze management's decision to halt EXE WMS implementation to assist in the preparation for rule 2004 examination.	3.1	\$ 1,302
Nichols, Gregory	12-Feb-03	Research and analyze supply chain IT infrastructure to assist in the preparation for rule 2004 examination.	3.7	\$ 1,554
Smith, Stacey	12-Feb-03	Review and index Kmart press releases for inclusion in witness supplemental binder in preparation for the Rule 2004 examination of a specific director.	0.5	\$ 135

EXHIBIT I-5**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	12-Feb-03	Review and index supplemental materials prepared for a specific director for inclusion in supplemental witness binder in preparation for the Rule 2004 examination of a specific director.	0.8	\$ 216
Smith, Stacey	12-Feb-03	Review and index documents prepared for meeting with Winston & Strawn on inventory, allowances, and Blue Light Always and prepare relevant documents for inclusion in witness supplemental binder in preparation for the Rule 2004 examination of a specific director.	1.1	\$ 297
Smith, Stacey	12-Feb-03	Review and index documents prepared for meeting with Winston & Strawn on executive retention and hiring practices and prepare relevant documents for inclusion in witness supplemental binder in preparation for the Rule 2004 examination of a specific director.	1.3	\$ 351
Smith, Stacey	12-Feb-03	Review and index documents prepared for meeting with Winston & Strawn on bankruptcy, liquidity and strategic direction and prepare relevant documents for inclusion in witness supplemental binder in preparation for the Rule 2004 examination of a specific director.	1.5	\$ 405
Smith, Stacey	12-Feb-03	Produce documents and conduct quality control review of witness summary binders containing Board of Directors meeting minutes, packages and supplemental materials.	2.9	\$ 783
Vidal, Adriana	12-Feb-03	Compile minutes and packages for the 2000 and 2001 Audit and Finance Meetings in preparation for Rule 2004 examination of a Director.	4.2	\$ 1,386
Airy, Alka	13-Feb-03	Analyze tables of cash disbursements received from Company and review the data populations.	1.3	\$ 351
Airy, Alka	13-Feb-03	Reconcile the data populations between the detail table and summary table provided by Company.	1.8	\$ 486
Airy, Alka	13-Feb-03	Update the draft analysis of tables of cash disbursements received from Company.	2.2	\$ 594
Airy, Alka	13-Feb-03	Update the data population reconciliation and the cash disbursements analysis from data received from the Company.	2.6	\$ 702
Clendening, Lori	13-Feb-03	Read and analyze SEC testimony of employee of Kmart.	2.7	\$ 1,296
Grassi, Lisa	13-Feb-03	Provide update regarding work plan and various projects for completion as part of the stewardship investigation.	0.4	\$ 168

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Grassi, Lisa	13-Feb-03	Provide guidance regarding work plan and projects for completion.	0.6	\$ 252
Grassi, Lisa	13-Feb-03	Review and analyze exhibits to interviews of company personnel in order to perform a review of the company's capital structure.	0.9	\$ 378
Grassi, Lisa	13-Feb-03	Review and analyze exhibits to interviews of company personnel in order to prepare an analysis of the company's debt structure and cause of liquidity crisis.	1.2	\$ 504
Grassi, Lisa	13-Feb-03	Review and analyze various agreements and related documentation in order to analyze the company's liquidity issues.	1.7	\$ 714
Grassi, Lisa	13-Feb-03	Review and analyze exhibits to interviews of company personnel in order to prepare an analysis of the company's debt structure and cause of liquidity crisis.	2.3	\$ 966
Jamieson, Richard	13-Feb-03	Receive guidance with regard to 12 product set.	0.3	\$ 126
Jamieson, Richard	13-Feb-03	Analyze management's decision to implement EDLP by reviewing September 2001 Board Package to assist in the preparation for Rule 2004 examination.	0.7	\$ 294
Jamieson, Richard	13-Feb-03	Analyze the impact on sales of shifting focus to electronic media for advertising by reviewing and analyzing holiday print advertising report prepared by outside consultant, to assist in the preparation for Rule 2004 examination.	1.7	\$ 714
Jamieson, Richard	13-Feb-03	Analyze the decision made by management to cut the number of pages in the ROTO by reviewing roto circulation recommendations prepared by an outside consultant to assist in the preparation for Rule 2004 examination.	1.8	\$ 756
Jamieson, Richard	13-Feb-03	Analyze management's marketing and advertising strategic decisions to assist in the preparation for Rule 2004 examination.	1.8	\$ 756
Jamieson, Richard	13-Feb-03	Analyze and assess holiday 2001 print advertising study and productivity analysis to assist in the preparation for Rule 2004 examination.	1.9	\$ 798
Kalstrom, Lisa	13-Feb-03	Analyze Kmart second email production database provided by Skadden Arps in regards to a particular Director's knowledge and involvement in Kmart's overall strategic direction, supply chain strategy and vendor allowance procedures.	1.2	\$ 360

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kalstrom, Lisa	13-Feb-03	Analyze Kmart SEC production database provided by Skadden Arps in regards to a particular Director's knowledge and involvement in Kmart's Every Day Low Pricing initiative, Blue Light Always Initiative, and significant inventory purchases.	1.9	\$ 570
Kalstrom, Lisa	13-Feb-03	Analyze Kmart SEC production database provided by Skadden Arps in regards to a particular Director's knowledge and involvement in Kmart's overall strategic direction, supply chain strategy and vendor allowance procedures.	2.3	\$ 690
Kalstrom, Lisa	13-Feb-03	Analyze Kmart second statutory production database provided by Skadden Arps in regards to a particular Director's knowledge and involvement in Kmart's Every Day Low Pricing initiative, Blue Light Always Initiative, and significant inventory purchases.	3.1	\$ 930
Lattig, Larry	13-Feb-03	Participate in conference call with counsel to the UCC regarding the ongoing stewardship investigation.	0.6	\$ 342
Martin, Timothy	13-Feb-03	Attend Rule 2004 examination of Kmart director.	8.5	\$ 3,315
Nichols, Gregory	13-Feb-03	Receive guidance with regards I2 product set.	0.3	\$ 126
Nichols, Gregory	13-Feb-03	Research and analyze selection process for PKMS warehouse management system to assist in the preparation for rule 2004 examination.	1.4	\$ 588
Nichols, Gregory	13-Feb-03	Research and analyze capabilities and limitations of PKMS warehouse management system to assist in the preparation for rule 2004 examination.	1.6	\$ 672
Nichols, Gregory	13-Feb-03	Research and analyze capabilities and limitations of I2 supply chain management system to assist in the preparation for rule 2004 examination.	1.6	\$ 672
Nichols, Gregory	13-Feb-03	Research and analyze management's procurement of I2 supply chain management system to assist in the preparation for rule 2004 examination.	1.9	\$ 798
Smith, Stacey	13-Feb-03	Receive guidance relating to the status of the stewardship investigation and workplans for the Rule 2004 examination.	0.5	\$ 135
Smith, Stacey	13-Feb-03	Review and analyze interviews and testimony of a former executive and prepare summary of comments related to Kmart's hard mark and markdown policies.	1.2	\$ 324

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	13-Feb-03	Search Concordance database for external presentations on hard mark and markdown policies and summarize auditor's review of hard mark controls dated August 2001.	1.2	\$ 324
Smith, Stacey	13-Feb-03	Review and analyze analyst reports for inclusion in witness summary binder in preparation for the Rule 2004 examination of a specific director.	2.3	\$ 621
Smith, Stacey	13-Feb-03	Review and finalize witness summary and supplemental binders in preparation for the Rule 2004 examination of a specific director.	2.9	\$ 783
Vidal, Adriana	13-Feb-03	Review and index presentations to rating agencies and workbench reports prepared by Kmart from the office of a former officer.	2.4	\$ 792
Vidal, Adriana	13-Feb-03	Review and index of bank and investor presentations prepared in September 2001 by Kmart from the office of a former officer.	2.7	\$ 891
Vidal, Adriana	13-Feb-03	Review and index of presentations made to the finance committee for the year of 2001 from the office of a former officer.	3.2	\$ 1,056
Airy, Alka	14-Feb-03	Document summary of preliminary results of cash disbursement analysis completed to date.	1.9	\$ 513
Airy, Alka	14-Feb-03	Revise and format files summarizing results of analysis pertaining to cash disbursements for inclusion into summary.	2.4	\$ 648
Jamieson, Richard	14-Feb-03	Analyze the decision made by management move to BLA to assist in the preparation for Rule 2004 examination.	1.2	\$ 504
Jamieson, Richard	14-Feb-03	Analyze management's marketing and advertising strategic effectiveness by reviewing circular advertising study by outside consultant, to assist in the preparation for Rule 2004 examination.	1.4	\$ 588
Jamieson, Richard	14-Feb-03	Analyze the decision made by management to cut the number of pages in the ROTO to assist in the preparation for Rule 2004 examination.	1.6	\$ 672
Jamieson, Richard	14-Feb-03	Analyze and consider the impact on sales of shifting focus to electronic media for advertising to assist in the preparation for Rule 2004 examination.	1.6	\$ 672
Kalstrom, Lisa	14-Feb-03	Research public articles and newswire stories for the third and fourth quarters of fiscal year 2000 for reference to potential mergers, acquisitions, or buyout scenarios.	0.9	\$ 270

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kalstrom, Lisa	14-Feb-03	Research public articles and newswire stories for the first and second quarters of fiscal year 2000 for reference to potential mergers, acquisitions, or buyout scenarios.	1.2	\$ 360
Kalstrom, Lisa	14-Feb-03	Perform initial research of Company public filings for 1999, 2000, and 2001 covenant calculation analysis.	1.7	\$ 510
Kalstrom, Lisa	14-Feb-03	Analyze Kmart second statutory production database provided by Skadden Arps in regard to a particular Director's knowledge and involvement in Kmart's overall strategic direction, supply chain strategy and vendor allowance procedures.	2.3	\$ 690
Kuzdzal, Dan	14-Feb-03	Analyze Kmart management's actions with regard to supply chain systems decisions, use of corporate assets, deferral of vendor payments, and vendor allowances and provide feedback to Winston & Strawn.	4.0	\$ 2,040
Martin, Timothy	14-Feb-03	Provide guidance on recent events in stewardship investigation.	0.4	\$ 156
Martin, Timothy	14-Feb-03	Analyze markdown processes in place at Kmart between 2000 and 2002.	2.8	\$ 1,092
Nichols, Gregory	14-Feb-03	Develop question sets with relation to implementation of the EXE warehouse management system to assist in the preparation for rule 2004 examination.	1.0	\$ 420
Nichols, Gregory	14-Feb-03	Develop question sets with relation to the procurement of the I2 supply chain management system to assist in the preparation for rule 2004 examination.	1.6	\$ 672
Nichols, Gregory	14-Feb-03	Prepare question sets with relation to the procurement of the PKMS warehouse management system to assist in the preparation for rule 2004 examination.	1.9	\$ 798
Smith, Stacey	14-Feb-03	Review and analyze deposition of a former executive for comments related to markdown and hard mark policies.	0.5	\$ 135
Smith, Stacey	14-Feb-03	Review and analyze summary of hard mark policy discussion with auditor dated April 2001, follow-up issues memo, and migration to EDLP/EDLC potential business model impact presentation; prepare summary memo of presentations.	1.3	\$ 351

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	14-Feb-03	Review and analyze hard mark controls review prepared by auditor dated August 2001 and summary of inventory markdown policy dated July 2001; prepare summary of presentations.	1.3	\$ 351
Smith, Stacey	14-Feb-03	Review and analyze Chicago Partners' analysis of inventory markdown policy/clearance dated April 2002 and prepare summary of presentation.	1.4	\$ 378
Vidal, Adriana	14-Feb-03	Review and index of documents pertaining to a Director from the office of a former officer.	1.9	\$ 627
Vidal, Adriana	14-Feb-03	Review and index documents regarding Kmart marketing programs and mentoring projects from the office of a former officer.	2.4	\$ 792
Vidal, Adriana	14-Feb-03	Review and index documents from a report prepared by an outside consultant for Kmart regarding special project work from the office of a former officer.	2.9	\$ 957
Airy, Alka	17-Feb-03	Summarize reconciliation of amount of aggregate payments attributed per vendor between summary table and detail table provided by Company.	1.7	\$ 459
Clendening, Lori	17-Feb-03	Review and provide feedback on revised task list related to possible claims against officers and directors.	1.3	\$ 624
Clendening, Lori	17-Feb-03	Read and analyze SEC testimony of employee of Kmart.	1.7	\$ 816
Clendening, Lori	17-Feb-03	Prepare and transmit requested information to counsel related to Rule 2004 examination of Directors.	2.4	\$ 1,152
Clendening, Lori	17-Feb-03	Read and analyze SEC testimony of employee of Kmart.	2.7	\$ 1,296
Grassi, Lisa	17-Feb-03	Review and analyze interviews of company personnel related to liquidity issues in preparation for analysis of the company's liquidity issues and reasons for crisis.	2.9	\$ 1,218
Grassi, Lisa	17-Feb-03	Review and analyze various lending agreements and related documentation in order to analyze the company's liquidity issues.	3.3	\$ 1,386
Jamieson, Richard	17-Feb-03	Analyze the decision making process when outsourcing pantry operations by reviewing big six strategic initiatives report.	1.1	\$ 462
Jamieson, Richard	17-Feb-03	Review and assess management's decision to outsource the distribution of pantry goods.	1.3	\$ 546
Jamieson, Richard	17-Feb-03	Review and analyze the information on the vendors competing for the outsourcing contract.	1.8	\$ 756

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Jamieson, Richard	17-Feb-03	Review and analyze the implications of the in house analysis on the decision to outsource the distribution of pantry goods.	1.9	\$ 798
Kalstrom, Lisa	17-Feb-03	Research public articles and newswire stories for the first and second quarters of fiscal year 2001 for reference to potential mergers, acquisitions, or buyout scenarios.	0.5	\$ 150
Kalstrom, Lisa	17-Feb-03	Research public articles and newswire stories for the third and fourth quarters of fiscal year 2001 for reference to potential mergers, acquisitions, or buyout scenarios.	0.6	\$ 180
Kalstrom, Lisa	17-Feb-03	Research 1998 Company public filings for 1999, 2000, and 2001 covenant calculation analysis.	1.1	\$ 330
Kalstrom, Lisa	17-Feb-03	Research 2000 Company public filings for 1999, 2000, and 2001 covenant calculation analysis.	1.4	\$ 420
Kalstrom, Lisa	17-Feb-03	Research 1999 Company public filings for 1999, 2000, and 2001 covenant calculation analysis.	1.6	\$ 480
Martin, Timothy	17-Feb-03	Prepare request to Chicago Partners for information related to Kmart's hard mark system.	0.2	\$ 78
Martin, Timothy	17-Feb-03	Analyze documents related to Kmart director for use in supplemental Rule 2004 examination preparation package.	1.9	\$ 741
Martin, Timothy	17-Feb-03	Analyze auditor and Chicago Partner memoranda regarding Kmart's use of hard marks.	2.4	\$ 936
Nichols, Gregory	17-Feb-03	Analyze import direct to store distribution strategy.	1.0	\$ 420
Nichols, Gregory	17-Feb-03	Research and analyze import expenditures.	1.4	\$ 588
Nichols, Gregory	17-Feb-03	Research and analyze corporate import strategy.	1.7	\$ 714
Smith, Stacey	17-Feb-03	Review and analyze information from the examination of a director.	0.3	\$ 81
Smith, Stacey	17-Feb-03	Review and analyze audit committee inventory review and hardmarking clearance reports.	0.5	\$ 135
Smith, Stacey	17-Feb-03	Review and analyze interviews and SEC testimony of former executives and prepare summary of comments related to Kmart's hard mark and markdown policies.	1.3	\$ 351
Vidal, Adriana	17-Feb-03	Review and organize documents related to investigation in additional space allotted by Kmart.	3.9	\$ 1,287
Airy, Alka	18-Feb-03	Search for documents uploaded to the Concordance system for correspondence related to bank loans.	1.2	\$ 324
Airy, Alka	18-Feb-03	Research Concordance database for correspondence related to lines of credit for loan renewal increases and decreases.	1.8	\$ 486

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Airy, Alka	18-Feb-03	Search the Concordance database for correspondence related to plans for loan renewal increases and decreases.	2.1	\$ 567
Airy, Alka	18-Feb-03	Research the Concordance database for correspondence related to bank loans.	2.7	\$ 729
Clendening, Lori	18-Feb-03	Review and analyze summary of Department of Justice interview of member of Kmart's Board of Directors.	0.7	\$ 336
Clendening, Lori	18-Feb-03	Review and analyze news articles related to Kmart bankruptcy for information relative to investigation.	0.8	\$ 384
Clendening, Lori	18-Feb-03	Provided guidance regarding preparation of analyses requested by counsel.	0.8	\$ 384
Clendening, Lori	18-Feb-03	Review and provide feedback on analysis and research related to various issues as requested by counsel.	1.1	\$ 528
Clendening, Lori	18-Feb-03	Provide direction and guidance regarding preparation of analyses requested by counsel.	1.1	\$ 528
Clendening, Lori	18-Feb-03	Review and analyze SEC testimony of former Kmart officer.	3.2	\$ 1,536
Grassi, Lisa	18-Feb-03	Review and analyze interviews of company personnel related to financial covenants in preparation for analysis of the company's liquidity issues and reasons for crisis.	0.7	\$ 294
Grassi, Lisa	18-Feb-03	Review and analyze various lending agreements and related documentation in order to analyze the company's liquidity issues.	0.9	\$ 378
Grassi, Lisa	18-Feb-03	Review and analyze various lending agreements in order to prepare a review of the company's debt structure.	1.7	\$ 714
Grassi, Lisa	18-Feb-03	Review and analyze interviews of company personnel related to financial covenants in preparation for analysis of the company's liquidity issues and reasons for crisis.	3.3	\$ 1,386
Jamieson, Richard	18-Feb-03	Analyze the decision to implement a new warehouse management system by reviewing big six strategic initiative reports.	1.3	\$ 546
Jamieson, Richard	18-Feb-03	Review and analyze the assessment by the company of the vendors proposing on the contract for the distribution of pantry goods.	1.4	\$ 588
Jamieson, Richard	18-Feb-03	Analyze the decision making process when outsourcing pantry operations by reviewing report on pantry supply chain solutions.	1.6	\$ 672

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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Jamieson, Richard	18-Feb-03	Review and update analysis on the decision to outsource the distribution of pantry goods.	1.7	\$ 714
Jamieson, Richard	18-Feb-03	Review and analyze the implications of an in house analysis on the decision to outsource pantry distribution.	1.9	\$ 798
Kalstrom, Lisa	18-Feb-03	Summarize and calculate quarterly pretax income from Company public filings for FY 2000 and 2001.	1.3	\$ 390
Kalstrom, Lisa	18-Feb-03	Analyze leverage ratio for FY 2000 and FY 2001 as presented in the revolver cushion forecast from April 2001 presented to the Board of Directors by the Company.	1.5	\$ 450
Kalstrom, Lisa	18-Feb-03	Research 2001 Company public filings for 1999, 2000, and 2001 covenant calculation analysis.	1.7	\$ 510
Kalstrom, Lisa	18-Feb-03	Analyze fixed charge coverage ratio for FY 2000 and FY 2001 as presented in the revolver cushion forecast 04-05-01 presented to the Board of Directors by the Company.	2.1	\$ 630
Martin, Timothy	18-Feb-03	Receive guidance regarding Rule 2004 Examination of Kmart director.	0.3	\$ 117
Martin, Timothy	18-Feb-03	Analyze Board of Directors' members' annual self evaluations.	0.7	\$ 273
Martin, Timothy	18-Feb-03	Analyze allowance contracts between Kmart and former distributor.	1.1	\$ 429
Martin, Timothy	18-Feb-03	Prepare draft outline for Rule 2004 examination of Kmart director.	1.3	\$ 507
Martin, Timothy	18-Feb-03	Analyze Board of Director meeting minutes in preparation for Rule 2004 examination of a Kmart director.	1.6	\$ 624
Martin, Timothy	18-Feb-03	Analyze Board of Director meeting minutes in preparation for Rule 2004 examination of a certain Kmart director.	1.8	\$ 702
Martin, Timothy	18-Feb-03	Analyze Board of Directors' members' annual self evaluations.	2.1	\$ 819
Martin, Timothy	18-Feb-03	Analyze outline for Rule 2004 examination of Kmart director.	2.3	\$ 897
Nichols, Gregory	18-Feb-03	Analyze the decision making process when outsourcing pantry operations.	1.9	\$ 798
Nichols, Gregory	18-Feb-03	Analyze management's decision to outsource pantry distribution activities.	1.9	\$ 798
Nichols, Gregory	18-Feb-03	Research and analyze findings in relation to a certain outsourcing contract.	2.4	\$ 1,008
Nichols, Gregory	18-Feb-03	Review and analyze the Fleming outsourcing contract.	3.8	\$ 1,596

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	18-Feb-03	Review and analyze Board meeting minute summaries, timeline of events, officer deposition binders and analyze reports to determine significant Kmart events related to anonymous letter allegations for inclusion in timeline.	0.6	\$ 162
Smith, Stacey	18-Feb-03	Review and analyze Board meeting minute summaries, timeline of events, witness summary binders and analyze reports to determine significant Kmart events related to markdown policies for inclusion in timeline.	0.8	\$ 216
Smith, Stacey	18-Feb-03	Prepare summary of Board evaluations and comments on areas where directors noted the Board needed improvement in preparation for Rule 2004 examination.	1.8	\$ 486
Smith, Stacey	18-Feb-03	Research Concordance productions for Board evaluation forms taken from 1998 through 2001.	1.9	\$ 513
Vidal, Adriana	18-Feb-03	Locate and review SEC comment letters in response to a request by Winston & Strawn.	1.9	\$ 627
Vidal, Adriana	18-Feb-03	Assist in the quality control and preparation of a Director's supplementary documents in preparation for 2004 examination of a Director.	2.4	\$ 792
Vidal, Adriana	18-Feb-03	Compile minutes and packages for the 2000 and 2001 Board of Directors Meetings in preparation for Rule 2004 examination for a Director.	3.9	\$ 1,287
Airy, Alka	19-Feb-03	Revise and format graphs summarizing distribution trends of payments between May 1, 2000 and March 31, 2002 with an aggregate amount greater than a certain threshold amount.	0.4	\$ 108
Airy, Alka	19-Feb-03	Receive guidance related to additional analysis of cash disbursements, particularly in identifying specific areas for further review.	0.6	\$ 162
Airy, Alka	19-Feb-03	Revise cash disbursement summary by incorporating data and graphs from analysis files.	0.8	\$ 216
Airy, Alka	19-Feb-03	Review, and refine cash disbursement data from all tables received from Company to ensure data conforms to information request.	1.6	\$ 432
Airy, Alka	19-Feb-03	Identify top ten vendors in receipt of payments (between May 1, 2000 and March 31, 2002) with an aggregate greater than a certain amount and analyze the distribution of payments on a monthly basis.	1.7	\$ 459
Airy, Alka	19-Feb-03	Analyze detail table provided in order to obtain the number of payments and their percent totals on a monthly basis.	1.9	\$ 513

EXHIBIT I-5**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Airy, Alka	19-Feb-03	Revise cash disbursement summary to include additional analysis performed on cash disbursement data.	2.4	\$ 648
Clendening, Lori	19-Feb-03	Review, analyze and provide feedback on analysis of Kmart's strategic marketing and advertising effectiveness.	0.4	\$ 192
Clendening, Lori	19-Feb-03	Review and provide feedback on analysis of Kmart supply chain IT initiatives.	0.8	\$ 384
Clendening, Lori	19-Feb-03	Prepare and transmit requested information to counsel related to Rule 2004 examination of Directors.	1.7	\$ 816
Clendening, Lori	19-Feb-03	Prepare and disseminate investigation update to interested parties.	1.7	\$ 816
Clendening, Lori	19-Feb-03	Review, analyze and provide feedback related to analyses prepared at the request of counsel in preparation for Rule 2004 examination of directors.	2.1	\$ 1,008
Davies, Brian	19-Feb-03	Provide guidance on the monthly rent expense analysis.	1.2	\$ 540
Grassi, Lisa	19-Feb-03	Update work plan of outstanding tasks for completion with regard to the stewardship investigation.	0.3	\$ 126
Grassi, Lisa	19-Feb-03	Assist with financial covenant analysis related to liquidity issues.	0.5	\$ 210
Grassi, Lisa	19-Feb-03	Advise regarding research on public announcements related to the company.	0.7	\$ 294
Grassi, Lisa	19-Feb-03	Review and analyze information located regarding public announcements related to the company.	1.1	\$ 462
Grassi, Lisa	19-Feb-03	Review and analyze public news articles in order to determine public information regarding company related merger discussions.	2.2	\$ 924
Grassi, Lisa	19-Feb-03	Analyze various agreements and related documentation in order to prepare analysis of the company's liquidity issues.	3.6	\$ 1,512
Jamieson, Richard	19-Feb-03	Analyze the decision to implement a new warehouse management system by reviewing "Play to Win" reports.	1.4	\$ 588
Jamieson, Richard	19-Feb-03	Review and analyze additional information on the decision to outsource the distribution of pantry goods.	1.5	\$ 630
Jamieson, Richard	19-Feb-03	Analyze the decision making process when outsourcing pantry operations by reviewing pantry supply chain solutions report.	1.7	\$ 714

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Jamieson, Richard	19-Feb-03	Review and analyze the implications for the business of outsourcing the pantry operations and the selection of an appropriate vendor.	1.7	\$ 714
Jamieson, Richard	19-Feb-03	Review and analyze the implications of an in house analysis on the decision to outsource pantry operations.	1.9	\$ 798
Kalstrom, Lisa	19-Feb-03	Summarize and calculate quarterly net interest expense from Company public filings for FY 2000 and FY 2001.	1.7	\$ 510
Kalstrom, Lisa	19-Feb-03	Summarize and calculate quarterly depreciation and amortization expense from Company public filings for FY 2000 and FY 2001.	1.9	\$ 570
Kalstrom, Lisa	19-Feb-03	Summarize and calculate quarterly rent expense from Company public filings for FY 2000 and FY 2001.	2.9	\$ 870
Knoll, Melissa	19-Feb-03	Participate in call with G. Rice (Otterbourg) regarding litigation trust.	0.1	\$ 57
Knoll, Melissa	19-Feb-03	Address post-confirmation investigation issues.	0.2	\$ 114
Martin, Timothy	19-Feb-03	Review and analyze summary of US attorney general interview of Kmart director.	0.9	\$ 351
Martin, Timothy	19-Feb-03	Analyze relationship between Kmart director and provider of pre-petition funding.	1.3	\$ 507
Martin, Timothy	19-Feb-03	Analyze inter-relationship of significant events in stewardship investigation.	1.7	\$ 663
Martin, Timothy	19-Feb-03	Analyze vendor allowance sample selected by financial advisors to Skadden in review of allowances.	1.7	\$ 663
Martin, Timothy	19-Feb-03	Prepare for and provide guidance on Rule 2004 examination of a Kmart director.	1.9	\$ 741
Martin, Timothy	19-Feb-03	Analyze outside system vendor allowances in comparison to entire population in preparation for Rule 2004 examination of Kmart director.	2.3	\$ 897
Martin, Timothy	19-Feb-03	Review and analyze transcript of 2001 investors meeting for information related to stewardship review.	2.3	\$ 897
Nichols, Gregory	19-Feb-03	Review project documentation to analyze the implications of a certain outsourcing contract.	1.5	\$ 630
Nichols, Gregory	19-Feb-03	Research and analysis of the findings of the Fleming contract and its impact on the business.	1.9	\$ 798
Nichols, Gregory	19-Feb-03	Analyze the implications of the Fleming acquisition on the pantry outsource decision.	1.9	\$ 798
Nichols, Gregory	19-Feb-03	Research and analysis of the methodologies employed in the Fleming outsource to assist in the preparation for rule 2004 examination.	3.2	\$ 1,344

EXHIBIT I-5

**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	19-Feb-03	Review and analyze Board meeting evaluations and regarding the frequency of meetings in 1998 through 2001, per the request of Winston & Strawn.	0.6	\$ 162
Smith, Stacey	19-Feb-03	Review and analyze Board minute and package summaries, timeline of events, officer deposition binders and analyst reports regarding significant Kmart events related to Blue Light Always and Every Day Low Pricing for inclusion in timeline.	0.8	\$ 216
Smith, Stacey	19-Feb-03	Review and analyze Board meeting minute summaries, timeline of events, officer deposition binders and analyst reports regarding significant Kmart events related to executive retention loans and bonus payments for inclusion in timeline.	0.9	\$ 243
Smith, Stacey	19-Feb-03	Review and analyze Board minute and package summaries, timeline of events, officer deposition binders and analyst reports regarding significant Kmart events related to Project Slow It Down ("SID") for inclusion in timeline.	1.3	\$ 351
Smith, Stacey	19-Feb-03	Review and analyze Board meeting minute summaries, timeline of events, officer deposition binders and analyst reports regarding significant Kmart events related to management turnover and corporate strategy for inclusion in timeline.	1.6	\$ 432
Vidal, Adriana	19-Feb-03	Review and locate documents related to vendor allowances.	1.8	\$ 594
Vidal, Adriana	19-Feb-03	Review and summary of Kmart's June 2001 allowance policy memo for inclusion in vendor allowance analysis.	2.9	\$ 957
Vidal, Adriana	19-Feb-03	Review and summary of Kmart's June 2000 allowance policy memo for inclusion in vendor allowance analysis.	3.7	\$ 1,221
Airy, Alka	20-Feb-03	Analyze and summarize cash disbursement data submitted by Company for four vendors in order to document possible discrepancies in data conversion from original source to Access.	0.7	\$ 189
Airy, Alka	20-Feb-03	Further analyze cash disbursement data (three-year payment history for existing vendors to whom over a certain amount was paid) in order to summarize vendors with the top twenty highest amounts for the period between January 2000 and August 2002.	1.3	\$ 351

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Airy, Alka	20-Feb-03	Further analyze cash disbursement data (non-recurring, non-merchandise disbursements in excess of a certain amount for the period between May 1, 2000 and March 31, 2002) in order to summarize vendors with the top twenty highest amounts for the period.	1.6	\$ 432
Airy, Alka	20-Feb-03	Compile questions related to the source, content and structure of the cash disbursement data provided by the Company.	2.1	\$ 567
Ashe, Lisa	20-Feb-03	Obtain update on the status of the investigation.	0.4	\$ 204
Clendening, Lori	20-Feb-03	Coordinate work with retail experts regarding current investigation issues, status of Rule 2004 examination and engagement staffing.	1.2	\$ 576
Clendening, Lori	20-Feb-03	Review and analyze SEC testimony of former Kmart officer.	0.9	\$ 432
Clendening, Lori	20-Feb-03	Assess and provide guidance regarding division of responsibilities on task list regarding retail and other ongoing analyses.	1.7	\$ 816
Clendening, Lori	20-Feb-03	Review and analyze SEC testimony of former Kmart officer.	2.4	\$ 1,152
Davies, Brian	20-Feb-03	Provide guidance on the rent expense schedule.	0.9	\$ 405
Grassi, Lisa	20-Feb-03	Coordinate work on retail strategy issues relative to work plan items for implementation.	0.5	\$ 210
Grassi, Lisa	20-Feb-03	Review and analyze results of analysis of cash disbursement project.	0.3	\$ 126
Grassi, Lisa	20-Feb-03	Provide guidance based on review and analysis of cash disbursement data.	0.4	\$ 168
Grassi, Lisa	20-Feb-03	Assist with financial covenant analysis related to liquidity issues.	1.1	\$ 462
Grassi, Lisa	20-Feb-03	Review and analyze interviews of company personnel related to liquidity issues in preparation for analysis of the company's liquidity issues and reasons for crisis.	2.3	\$ 966
Grassi, Lisa	20-Feb-03	Review and analyze materials provided by company in order to prepare analysis of the company's liquidity issues and reasons for crisis.	4.4	\$ 1,848
Jamieson, Richard	20-Feb-03	Analyze pantry distribution operations.	1.2	\$ 504
Jamieson, Richard	20-Feb-03	Review the in house analysis on the decision to outsource the pantry operations.	1.2	\$ 504
Jamieson, Richard	20-Feb-03	Review and analyze the implications of outsourcing pantry operations to a particular vendor.	1.3	\$ 546

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**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Jamieson, Richard	20-Feb-03	Analyze the decision to implement new supply chain management software by reviewing "play to win" reports.	2.6	\$ 1,092
Kalstrom, Lisa	20-Feb-03	Summarize and calculate quarterly EBITDAR from Company public filings for FY 2000 and 2001.	1.3	\$ 390
Kalstrom, Lisa	20-Feb-03	Summarize and calculate quarterly fixed charge coverage ratio percentage and dollar cushion from Company public filings for FY 2000.	1.6	\$ 480
Knoll, Melissa	20-Feb-03	Evaluate investigation status and provide input on workplan, including analysis related to retail operations.	1.0	\$ 570
Martin, Timothy	20-Feb-03	Review and analyze supply chain and distribution documents provided by Skadden in Kmart data room.	1.6	\$ 624
Martin, Timothy	20-Feb-03	Analyze relationships between significant stewardship investigation events and findings.	2.4	\$ 936
Nichols, Gregory	20-Feb-03	Analyze the implications of the Fleming outsource on the outsource decision to assist in the preparation for rule 2004 examination.	1.2	\$ 504
Nichols, Gregory	20-Feb-03	Analyze pantry distribution operations.	1.2	\$ 504
Nichols, Gregory	20-Feb-03	Research and analyze the findings of the Fleming outsourcing.	3.2	\$ 1,344
Polancic, Bill	20-Feb-03	Review and analyze historical store and DC rent expense.	2.0	\$ 840
Rittenhouse, John	20-Feb-03	Prepare for rule 2004 Director examination through review and analysis of Board minutes and Audit committee minutes.	3.9	\$ 2,340
Smith, Stacey	20-Feb-03	Update timeline to include events related to the employment of specific consultants and settlement agreements with a former executive's previous employer.	0.6	\$ 162
Smith, Stacey	20-Feb-03	Prepare timeline template for 2Q 2000 through Q1 2002.	0.8	\$ 216
Smith, Stacey	20-Feb-03	Prepare timeline illustrating important Kmart events that took place in Q2 2000 and Q3 2000, including management organizational changes and corporate strategy.	2.1	\$ 567
Vidal, Adriana	20-Feb-03	Review and summarize a vendor allowance report compiled by auditor for inclusion in vendor allowance analysis.	2.4	\$ 792
Vidal, Adriana	20-Feb-03	Review and summarize Kmart's July 2001 allowance policy memo for inclusion in vendor allowance analysis.	3.7	\$ 1,221

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K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Airy, Alka	21-Feb-03	Compile summary of data category terms for all cash disbursement tables in order to develop list of questions regarding data.	1.1	\$ 297
Airy, Alka	21-Feb-03	Continue to analyze and summarize cash disbursement data submitted by Company for four vendors in order to document possible discrepancies in data conversion from original source to Access.	2.3	\$ 621
Airy, Alka	21-Feb-03	Analyze number of payments and monthly sum of payments to vendors pertaining to cash disbursement data provided and calculate percentages per vendor and per month in order to further analyze distribution trends.	2.8	\$ 756
Clendening, Lori	21-Feb-03	Review and analyze Rule 2004 examination outline for member of Board of Directors.	1.8	\$ 864
Clendening, Lori	21-Feb-03	Prepare for and attend Rule 2004 examination of member of Board of Directors.	5.8	\$ 2,784
Grassi, Lisa	21-Feb-03	Review and analyze results of analysis of cash disbursement project.	0.2	\$ 84
Grassi, Lisa	21-Feb-03	Provide guidance for review and analysis of cash disbursement data.	0.5	\$ 210
Grassi, Lisa	21-Feb-03	Review and analyze interviews of company personnel related to liquidity issues in preparation for analysis of the company's liquidity issues and reasons for crisis.	1.4	\$ 588
Grassi, Lisa	21-Feb-03	Review and analyze exhibits to interviews of company personnel in order to prepare an analysis of the company's debt structure and cause of liquidity crisis.	3.7	\$ 1,554
Kalstrom, Lisa	21-Feb-03	Summarize and calculate quarterly total debt from Company public filings for FY 2000 and 2001.	1.1	\$ 330
Kalstrom, Lisa	21-Feb-03	Summarize and calculate quarterly fixed charge coverage ratio percentage and dollar cushion from Company public filings for FY 2001.	1.2	\$ 360
Kelkar, Purva	21-Feb-03	Prepare summaries of motions related to payment of administrative expenses, which will be heard on February 25, 2003.	1.4	\$ 294
Kelkar, Purva	21-Feb-03	Prepare summaries of motions regarding lifting of automatic stay, which will be heard on February 25, 2003.	1.9	\$ 399
Knoll, Melissa	21-Feb-03	Review investigation update.	0.1	\$ 57
Knoll, Melissa	21-Feb-03	Obtain guidance regarding scope of investigation regarding accounting issues.	0.4	\$ 228

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K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Rittenhouse, John	21-Feb-03	Continue to provide on-site analysis and input at Director rule 2004 examination.	2.2	\$ 1,320
Rittenhouse, John	21-Feb-03	Attend Director rule 2004 examination.	5.8	\$ 3,480
Smith, Stacey	21-Feb-03	Search Concordance database for documents related to the approval of certain major purchases for inclusion in the timeline of events.	0.4	\$ 108
Smith, Stacey	21-Feb-03	Review and analyze Board meeting minutes for "Play to Win" and 30-60-90 day plan summaries per the request of Winston & Strawn.	0.5	\$ 135
Smith, Stacey	21-Feb-03	Review Board meeting minutes and packages related to Blue Light Always and include SKU conversions in timeline of events.	1.1	\$ 297
Smith, Stacey	21-Feb-03	Review 3Q and 4Q 2001 Board packages for liquidity forecasts and include specific presentations in timeline of events.	1.3	\$ 351
Vidal, Adriana	21-Feb-03	Review and organize documents in additional space provided at Kmart.	1.1	\$ 363
Vidal, Adriana	21-Feb-03	Review and summarize Chicago Partners memo for inclusion in vendor allowance analysis.	2.4	\$ 792
Vidal, Adriana	21-Feb-03	Continue to review and summarize a vendor allowance report compiled by auditor for inclusion in vendor allowance analysis.	3.2	\$ 1,056
Airy, Alka	24-Feb-03	Analyze integrity of cash disbursement data by comparing data received for various requests, based on common data parameters.	0.9	\$ 243
Airy, Alka	24-Feb-03	Review timeline summaries pertaining to inventory purchases, bankruptcy / liquidity, management retention, VAT markdowns and other issues related to the investigation in order to aid in the identification of supporting documentation and to assist with the preparation of materials for counsel related to Rule 2004 examination.	1.3	\$ 351
Clendening, Lori	24-Feb-03	Review and analyze new anonymous letter received from Skadden.	0.4	\$ 192
Clendening, Lori	24-Feb-03	Review and analyze summary of Rule 2004 examination of member of Board of Directors.	0.7	\$ 336
Clendening, Lori	24-Feb-03	Gather and provide information in response to counsel's questions on various issues related to Rule 2004 examination of members of Board of Directors.	1.7	\$ 816
Jamieson, Richard	24-Feb-03	Analyze correspondence between management with reference to work surrounding marketing strategy performed by advertising agency.	1.4	\$ 588

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Jamieson, Richard	24-Feb-03	Analyze the application of various logistics programs in a changing environment by reviewing internal memoranda.	1.7	\$ 714
Jamieson, Richard	24-Feb-03	Analyze the decision to implement new supply chain management software by reviewing monthly business reports.	2.7	\$ 1,134
Kalstrom, Lisa	24-Feb-03	Calculate rolling four quarters depreciation and amortization from Company public filings for FY 2000 and 2001.	0.4	\$ 120
Kalstrom, Lisa	24-Feb-03	Calculate rolling four quarters pretax income from Company public filings for FY 2000 and 2001.	0.7	\$ 210
Kalstrom, Lisa	24-Feb-03	Calculate rolling four quarters rent expense from Company public filings for FY 2000 and 2001.	0.8	\$ 240
Kalstrom, Lisa	24-Feb-03	Calculate rolling four quarters net interest expense from Company public filings for FY 2000 and 2001.	0.9	\$ 270
Kalstrom, Lisa	24-Feb-03	Develop summary analysis regarding 1999, 2000, and 2001 covenant calculation comparison of Company public filings to data as presented in the revolver cushion forecast in April 2001 presented to the Board of Directors by the Company.	1.1	\$ 330
Knoll, Melissa	24-Feb-03	Obtain update on investigation status.	0.1	\$ 57
Martin, Timothy	24-Feb-03	Document Rule 2004 examination of Kmart director.	2.5	\$ 975
Martin, Timothy	24-Feb-03	Update documentation of Rule 2004 examination of Kmart director.	3.2	\$ 1,248
Nichols, Gregory	24-Feb-03	Analyze advertising agency's recommendations with regards to Blue Light sales to assist in the preparation for rule 2004 examination.	1.4	\$ 588
Nichols, Gregory	24-Feb-03	Review advertising agency's documentation and analyze marketing strategies recommended to assist in the preparation for rule 2004 examination.	3.8	\$ 1,596
Smith, Stacey	24-Feb-03	Search Concordance database for contracts of a certain outside consultant, including the employment of a former principal, to include in timeline of events.	0.6	\$ 162
Smith, Stacey	24-Feb-03	Prepare timeline illustrating important Kmart events that took place in Q4 2000 and Q1 2001.	2.2	\$ 594
Smith, Stacey	24-Feb-03	Prepare timeline illustrating important Kmart events that took place in Q2 2001 through Q3 2001.	2.6	\$ 702
Airy, Alka	25-Feb-03	Analyze integrity of cash disbursement data provided by comparing data received for different requests, based on common data parameters.	1.3	\$ 351

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K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Airy, Alka	25-Feb-03	Update cash disbursement summary to reflect results of data testing between different requests completed to date.	1.8	\$ 486
Airy, Alka	25-Feb-03	Continue reconciliation of cash disbursement data received to verify integrity of data.	2.3	\$ 621
Airy, Alka	25-Feb-03	Update cash disbursement summary to reflect results of data testing between different requests completed to date.	2.9	\$ 783
Clendening, Lori	25-Feb-03	Coordinate scope and workplan of retail experts.	0.6	\$ 288
Clendening, Lori	25-Feb-03	Evaluate availability of information and status of former and present document requests in effort to make process more efficient.	0.8	\$ 384
Clendening, Lori	25-Feb-03	Review and provide feedback on summary of Rule 2004 examination of member of Board of Directors.	0.9	\$ 432
Clendening, Lori	25-Feb-03	Review and analyze information compiled with respect to advertising research and expenditures during 2000 and 2001.	1.3	\$ 624
Clendening, Lori	25-Feb-03	Prepare summary of Rule 2004 examination of member of Board of Directors.	2.3	\$ 1,104
Clendening, Lori	25-Feb-03	Review and analyze calendars of Board members.	2.4	\$ 1,152
Grassi, Lisa	25-Feb-03	Review and analyze public information regarding director's tenure at another company.	1.7	\$ 714
Grassi, Lisa	25-Feb-03	Review and analyze additional information regarding director's tenure at another company.	2.6	\$ 1,092
Jamieson, Richard	25-Feb-03	Receive guidance on possible independence issues with respect to procurement.	1.2	\$ 504
Jamieson, Richard	25-Feb-03	Analyze the reasoning behind using various programs as a price setting tool outside of core competency by reviewing internal emails.	1.4	\$ 588
Jamieson, Richard	25-Feb-03	Analyze the decision to implement new supply chain management software by big six initiative reports.	1.6	\$ 672
Jamieson, Richard	25-Feb-03	Analyze the decision to implement a new warehouse management system by reviewing WMS system report.	1.7	\$ 714
Jamieson, Richard	25-Feb-03	Analyze correspondence between management with reference to work surrounding marketing strategy performed by advertising agency.	1.8	\$ 756
Kalstrom, Lisa	25-Feb-03	Calculate rolling four quarters fixed charge coverage ratio percentage and dollar cushion from Company public filings for FY 2000.	1.2	\$ 360

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kalstrom, Lisa	25-Feb-03	Update summary analysis regarding 1999, 2000, and 2001 covenant calculation comparison of Company public filings to data as presented in the revolver cushion forecast in April 2001 presented to the Board of Directors by the Company.	1.6	\$ 480
Kalstrom, Lisa	25-Feb-03	Calculate rolling four quarters fixed charge coverage ratio percentage and dollar cushion from Company public filings for FY 2001.	2.1	\$ 630
Martin, Timothy	25-Feb-03	Review and analyze sequence of events to determine relationships.	1.7	\$ 663
Martin, Timothy	25-Feb-03	Prepare for Rule 2004 examination of former Kmart executive.	2.3	\$ 897
Martin, Timothy	25-Feb-03	Update witness narrative in preparation of Rule 2004 examination of former Kmart executive.	2.4	\$ 936
Martin, Timothy	25-Feb-03	Review and analyze Rule 2004 examination transcripts in preparation for Rule 2004 examination of former Kmart executive.	3.8	\$ 1,482
Nichols, Gregory	25-Feb-03	Research and analyze proposals for a certain outsourcing decision.	1.4	\$ 588
Nichols, Gregory	25-Feb-03	Prepare question sets with regards to advertising strategy development to assist in the preparation for rule 2004 examination.	1.5	\$ 630
Nichols, Gregory	25-Feb-03	Research and analyze outsourcing decision impact on distribution network capacity.	1.7	\$ 714
Nichols, Gregory	25-Feb-03	Review document regarding WMS system to analyze the decision to implement a new warehouse management system.	1.8	\$ 756
Nichols, Gregory	25-Feb-03	Continue analysis of management's decision making process with regards to pantry outsourcing.	1.9	\$ 798
Rittenhouse, John	25-Feb-03	Review and analyze 2001 store operations metrics.	1.3	\$ 780
Smith, Stacey	25-Feb-03	Review specific Board meeting minutes in 2001 and determine if the meetings were telephonic per the request of Winston & Strawn.	0.1	\$ 27
Smith, Stacey	25-Feb-03	Review and analyze files from the office of a specific director to determine if the director had received specific compensation information relating to retention payments.	0.7	\$ 189
Smith, Stacey	25-Feb-03	Review and analyze 2000, 2001 and updated 2001 guidelines for vendor allowances and include revisions in timeline.	0.9	\$ 243
Smith, Stacey	25-Feb-03	Review and analyze 3rd quarter financial review and incorporate inventory and liquidity events into timeline.	1.1	\$ 297

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	25-Feb-03	Prepare timeline illustrating important Kmart events that took place in 4Q 2001 and 1Q 2002.	2.3	\$ 621
Vidal, Adriana	25-Feb-03	Review former officer's 2004 examination transcript in order to incorporate excerpts into the VATS analysis.	2.7	\$ 891
Vidal, Adriana	25-Feb-03	Review former officer's 2004 examination transcript in order to incorporate excerpts into the VATS analysis.	3.2	\$ 1,056
Airy, Alka	26-Feb-03	Continue to update cash disbursement summary to reflect results of additional analysis of data.	0.9	\$ 243
Airy, Alka	26-Feb-03	Update summary to reflect results of additional analysis of data.	1.8	\$ 486
Airy, Alka	26-Feb-03	Continue to analyze cash disbursement data provided by verifying address changes to post office box numbers and researching background of corresponding vendors.	2.3	\$ 621
Airy, Alka	26-Feb-03	Further analyze cash disbursement data provided by calculating city and state concentrations of new addresses; update summary with results of findings.	2.7	\$ 729
Clendening, Lori	26-Feb-03	Review and analyze calendars of Board members.	3.2	\$ 1,536
Grassi, Lisa	26-Feb-03	Review and analyze results of analysis of write-off and adjustments project.	0.9	\$ 378
Grassi, Lisa	26-Feb-03	Review and analyze interviews of company personnel related to liquidity issues in preparation for analysis of the company's liquidity issues and reasons for crisis.	2.6	\$ 1,092
Jamieson, Richard	26-Feb-03	Analyze the relationships between management and other service firms via review of SEC filings.	1.6	\$ 672
Jamieson, Richard	26-Feb-03	Analyze the decision to implement new supply chain management software by reviewing "play to win" reports.	1.6	\$ 672
Jamieson, Richard	26-Feb-03	Analyze the process behind using certain programs to determine BLA price changes by review of internal memoranda.	1.7	\$ 714
Jamieson, Richard	26-Feb-03	Analyze the decision to discontinue use of a service provider following external research of their core competencies.	3.2	\$ 1,344
Kalstrom, Lisa	26-Feb-03	Analyze Kmart second statutory production database provided by Skadden Arps in regards to Board Members' evaluations of management.	1.1	\$ 330
Kalstrom, Lisa	26-Feb-03	Update summary analysis regarding Board Members' evaluations of management.	1.1	\$ 330

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kalstrom, Lisa	26-Feb-03	Analyze Kmart statutory production database provided by Skadden Arps in regards to Board Members' evaluations of management.	1.3	\$ 390
Kalstrom, Lisa	26-Feb-03	Analyze Kmart SEC production database provided by Skadden Arps in regards to Board Members' evaluations of management.	1.4	\$ 420
Kalstrom, Lisa	26-Feb-03	Develop summary analysis regarding Board Members' evaluations of management.	2.3	\$ 690
Knoll, Melissa	26-Feb-03	Review information regarding recent indictments of former Kmart employees.	0.3	\$ 171
Martin, Timothy	26-Feb-03	Review and analyze "Play to Win" proposal prepared by former Kmart consultants.	0.9	\$ 351
Martin, Timothy	26-Feb-03	Review and analyze Skadden's production of documents related to former Kmart executive.	2.3	\$ 897
Martin, Timothy	26-Feb-03	Review and analyze Skadden's outline in preparation for Rule 2004 examination of a former Kmart executive.	3.2	\$ 1,248
Nichols, Gregory	26-Feb-03	Receive guidance on possible independence issues with respect to certain software procurement.	1.4	\$ 588
Nichols, Gregory	26-Feb-03	Analyze proposed distribution networks in relation to management's strategic plan.	1.6	\$ 672
Nichols, Gregory	26-Feb-03	Review management documents to analyze management's decision to implement a new warehouse management system.	1.8	\$ 756
Nichols, Gregory	26-Feb-03	Research internet sources to analyze the relationships between management and certain possible vendors.	3.8	\$ 1,596
Rittenhouse, John	26-Feb-03	Review and analyze 2001 logistics metrics.	0.9	\$ 540
Smith, Stacey	26-Feb-03	Review and analyze news articles related to Blue Light Always and vendor issues and document important events in timeline.	0.8	\$ 216
Smith, Stacey	26-Feb-03	Review and analyze Skadden binder discussing a certain consultant to determine timeline events related to internal investigations into a former executive.	1.2	\$ 324
Smith, Stacey	26-Feb-03	Revise timeline of events to include among other things, specific bonus payments, vendor allowance policy changes, debt downgrades and anonymous letter allegations.	1.7	\$ 459
Smith, Stacey	26-Feb-03	Review and analyze deposition testimony of a former executive and prepare references to a former executive in preparation for Rule 2004 examination.	2.1	\$ 567

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	26-Feb-03	Review and analyze deposition outline of a specific director prepared by Winston & Strawn in preparation for the Rule 2004 deposition.	2.3	\$ 621
Vidal, Adriana	26-Feb-03	Review former officer's deposition exhibits compiled by both the financial advisors and Skadden in search of draft response to press release.	0.6	\$ 198
Vidal, Adriana	26-Feb-03	Review former officers' 2004 examination transcripts in order to locate items mentioned by a former executive.	0.9	\$ 297
Vidal, Adriana	26-Feb-03	Review former officer's 2004 examination transcript in order to incorporate excerpts into the VATS analysis.	2.3	\$ 759
Vidal, Adriana	26-Feb-03	Review former officer's 2004 examination transcript and identify elements to incorporate excerpts into the VATS analysis.	4.0	\$ 1,320
Airy, Alka	27-Feb-03	Format tables included in cash disbursement summary.	0.3	\$ 81
Airy, Alka	27-Feb-03	Search Concordance database for correspondence related to bank loans, lines of credit and plans for loan renewal increases and decreases.	1.1	\$ 297
Airy, Alka	27-Feb-03	Prepare materials to be included in binders being prepared for counsel related to additional director diaries recently produced.	1.2	\$ 324
Airy, Alka	27-Feb-03	Perform additional searches in Concordance database for correspondence and other documents related to bank loans, lines of credit and plans for loan renewal increases and decreases.	1.3	\$ 351
Airy, Alka	27-Feb-03	Continue to search Concordance database for documents and correspondence related to lines of credit.	1.6	\$ 432
Airy, Alka	27-Feb-03	Continue to search Concordance database for documents and correspondence related to plans for loan renewal increases and decreases.	2.2	\$ 594
Clendening, Lori	27-Feb-03	Prepare for and attend Rule 2004 examination of member of Board of Directors.	8.7	\$ 4,176
Grassi, Lisa	27-Feb-03	Review and analyze results of analysis of write-off and adjustments project.	0.6	\$ 252
Grassi, Lisa	27-Feb-03	Review and analyze interviews of company personnel related to liquidity issues in preparation for analysis of the company's liquidity issues and reasons for crisis.	3.4	\$ 1,428

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Jamieson, Richard	27-Feb-03	Review and analyze the supply chain spend decisions based on the third party consulting advice received.	1.7	\$ 714
Jamieson, Richard	27-Feb-03	Analyze the relationships between management and a certain possible vendor via review of SEC filings.	2.9	\$ 1,218
Jamieson, Richard	27-Feb-03	Analyze the decision to implement new supply chain management software by reviewing management business plans.	3.3	\$ 1,386
Kalstrom, Lisa	27-Feb-03	Analyze Kmart SEC production database provided by Skadden Arps in regards to Board Members' evaluations of management.	1.3	\$ 390
Kalstrom, Lisa	27-Feb-03	Further update summary analysis regarding Board Members' evaluations of management.	1.5	\$ 450
Kalstrom, Lisa	27-Feb-03	Develop summary analysis regarding a particular Director's relationship with lenders.	2.1	\$ 630
Kalstrom, Lisa	27-Feb-03	Research public documents in regards to a particular Director's relationship with lenders.	3.3	\$ 990
Martin, Timothy	27-Feb-03	Prepare for and attend Rule 2004 examination of former Kmart executive.	10.2	\$ 3,978
Nichols, Gregory	27-Feb-03	Analyze the decision to discontinue use of a certain software platform for warehouse management system applications.	1.1	\$ 462
Nichols, Gregory	27-Feb-03	Analyze the decision to implement supply chain management software.	1.7	\$ 714
Nichols, Gregory	27-Feb-03	Research and analyze management's justification of certain vendor procurement.	1.8	\$ 756
Nichols, Gregory	27-Feb-03	Analyze supply chain consulting advice received with regards to IT needs.	1.9	\$ 798
Vidal, Adriana	27-Feb-03	Obtain and review former officer's deposition exhibits compiled by both the financial advisors and Skadden for C. Quirk (Winston) review.	1.3	\$ 429
Vidal, Adriana	27-Feb-03	Review former officer's 2004 examination transcript in order to incorporate excerpts into the VATS analysis.	2.9	\$ 957
Ashe, Lisa	28-Feb-03	Obtain update on the status of the investigation.	0.4	\$ 204
Grassi, Lisa	28-Feb-03	Advise regarding analysis of write-offs and restatements made by the company in fiscal years 2000 and 2001.	1.7	\$ 714
Grassi, Lisa	28-Feb-03	Review and analyze documents produced by the company's treasury department in order to analyze issues related to the company's liquidity crisis.	1.9	\$ 798

EXHIBIT I-5

**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Grassi, Lisa	28-Feb-03	Prepare analysis related to the company's treasury department in order to analyze issues related to the company's liquidity crisis.	2.4	\$ 1,008
Jamieson, Richard	28-Feb-03	Analyze supply chain IT procurement.	1.4	\$ 588
Jamieson, Richard	28-Feb-03	Analyze the decision to implement new supply chain management software by reviewing "play to win" reports.	1.6	\$ 672
Jamieson, Richard	28-Feb-03	Review and analyze the supply chain spend decisions based on the third party consulting advice received.	3.2	\$ 1,344
Kalstrom, Lisa	28-Feb-03	Update summary analysis regarding a particular Director's relationship with lenders.	0.5	\$ 150
Kalstrom, Lisa	28-Feb-03	Continue to research public documents in regards to a particular Director's relationship with lenders.	0.8	\$ 240
Kalstrom, Lisa	28-Feb-03	Analyze Kmart statutory production database provided by Skadden Arps in regards to Board Members' evaluations of management.	1.3	\$ 390
Kalstrom, Lisa	28-Feb-03	Analyze Kmart second statutory production database provided by Skadden Arps in regards to Board Members' evaluations of management.	1.5	\$ 450
Martin, Timothy	28-Feb-03	Prepare for and attend day 2 of Rule 2004 examination of former Kmart executive.	5.4	\$ 2,106
Nichols, Gregory	28-Feb-03	Receive guidance with regards to supply chain IT procurement strategies within mass retailers.	1.2	\$ 504
Nichols, Gregory	28-Feb-03	Analyze the decision to discontinue use of a certain vendor's warehouse management application.	1.8	\$ 756
Smith, Stacey	28-Feb-03	Review and analyze Kmart Plan of Reorganization filed January 24, 2003 relative to investigation.	0.1	\$ 27
Clendening, Lori	03-Mar-03	Review revised data room index received from Skadden and compare to prior index to determine documents added to data room.	1.6	\$ 768
Clendening, Lori	03-Mar-03	Gather data and prepare response to inquiry regarding former Kmart officer.	1.2	\$ 576
Grassi, Lisa	03-Mar-03	Review and analyze materials produced by company personnel to prepare analysis of credit facilities and liquidity concerns.	1.7	\$ 714
Grassi, Lisa	03-Mar-03	Review and analyze documents prepared by counsel to prepare analysis of credit facilities and liquidity concerns.	1.5	\$ 630
Jamieson, Richard	03-Mar-03	Review and analyze business reasons for second quarter 2000 inventory write off special charge.	2.2	\$ 924

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kalstrom, Lisa	03-Mar-03	Analyze 2001 fiscal year end original and restated public filings regarding any adjustments, write-offs or charge-offs.	1.8	\$ 540
Kalstrom, Lisa	03-Mar-03	Analyze 2001 fiscal year end original and restated public filings regarding non-comparable items in the net operating loss for 2001 including the long-lived asset impairment.	2.1	\$ 630
Kalstrom, Lisa	03-Mar-03	Analyze 2001 fiscal year end original and restated public filings regarding non-comparable items in the net operating loss for 2001 including the charge for supply chain restructuring.	1.3	\$ 390
Nichols, Gregory	03-Mar-03	Review and analyze components of the second quarter 2000 special \$750 m special charges.	1.4	\$ 588
Nichols, Gregory	03-Mar-03	Review and analyze business reasons for second quarter 2000 inventory write off special charge.	3.4	\$ 1,428
Smith, Stacey	03-Mar-03	Review and analyze Kmart disclosure statement dated January 24, 2003 relative to investigations.	0.4	\$ 108
Smith, Stacey	03-Mar-03	Research Kmart computer for Chicago Partners work papers; review documents and prepare index for Chicago Partners binder.	2.2	\$ 594
Vidal, Adriana	03-Mar-03	Review of former officer's 2004 examination transcript in order to incorporate excerpts into the VATS timeline.	4.1	\$ 1,353
Vidal, Adriana	03-Mar-03	Review and sort VATS timeline for optimal use.	2.1	\$ 693
Airy, Alka	04-Mar-03	Research documents uploaded to the Concordance system for correspondence related to bank loans for loan renewal increases and decreases.	1.6	\$ 432
Airy, Alka	04-Mar-03	Research documents uploaded to the Concordance system for correspondence related to lines of credit for loan renewal increases and decreases.	1.9	\$ 513
Airy, Alka	04-Mar-03	Research documents uploaded to the Concordance system for correspondence related to plans for loan renewal increases and decreases.	2.4	\$ 648
Airy, Alka	04-Mar-03	Receive guidance in analyzing debt structure of Company.	0.6	\$ 162
Airy, Alka	04-Mar-03	Analyze documents obtained from prior research on the Concordance system relevant to the debt structure analysis.	1.1	\$ 297
Clendening, Lori	04-Mar-03	Review and analyze transcript of Rule 2004 examination of former officer.	3.7	\$ 1,776
Clendening, Lori	04-Mar-03	Prepare supplemental information and summary of work plan in support of budget for investigation for the months of March and April 2003.	2.7	\$ 1,296

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**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Grassi, Lisa	04-Mar-03	Review and analyze results of analysis of cash disbursement project.	2.6	\$ 1,092
Grassi, Lisa	04-Mar-03	Provide additional guidance for preparation of analysis of cash disbursements.	1.6	\$ 672
Grassi, Lisa	04-Mar-03	Review and analyze materials produced by company personnel for use in preparation of credit facilities and liquidity concern analysis.	3.6	\$ 1,512
Jamieson, Richard	04-Mar-03	Review and analyze enhancements made to CMMS to make it a true centralized markdown management system.	2.4	\$ 1,008
Jamieson, Richard	04-Mar-03	Review and analyze internal memoranda to determine logic behind allocation purchases that were not recommended by CMMS.	1.7	\$ 714
Jamieson, Richard	04-Mar-03	Review and analyze markdown activity reports to determine whether recommendations at the SKU level were approved or rejected by management.	1.3	\$ 546
Jamieson, Richard	04-Mar-03	Review and analyze INFOREM replenishment system service level classification and justification for changes made.	2.4	\$ 1,008
Jamieson, Richard	04-Mar-03	Receive guidance with regards to typical IT related special charges procedure in mass retailers.	0.4	\$ 168
Kalstrom, Lisa	04-Mar-03	Analyze 2001 fiscal year end original and restated public filings regarding non-comparable items in the net operating loss for 2001 including the charge for supply chain restructuring.	0.8	\$ 240
Kalstrom, Lisa	04-Mar-03	Analyze 2001 fiscal year end original and restated public filings regarding non-comparable items in the net operating loss for 2001 including the charge for Bluelight.com.	2.2	\$ 660
Kalstrom, Lisa	04-Mar-03	Receive guidance on the status of the stewardship investigation and workplans for Rule 2004 depositions.	0.5	\$ 150
Kalstrom, Lisa	04-Mar-03	Analyze 2001 fiscal year end original and restated public filings regarding non-comparable items in the net operating loss for 2001 including the charge for employee severance and VERP.	2.1	\$ 630
Kalstrom, Lisa	04-Mar-03	Analyze 2001 fiscal year end original and restated public filings regarding non-comparable items in the net operating loss for 2001 including the strategic action charge.	0.9	\$ 270
Kalstrom, Lisa	04-Mar-03	Analyze 2001 fiscal year end original and restated public filings regarding the change in methodology for vendor allowance recognition.	1.8	\$ 540

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	04-Mar-03	Follow up on investigation and staffing coordination.	0.4	\$ 228
Lattig, Larry	04-Mar-03	Receive update on the status of the stewardship investigation from counsel.	0.4	\$ 228
Martin, Timothy	04-Mar-03	Review and analyze strategic initiative documents prepared by former Kmart executive.	2.9	\$ 1,131
Nichols, Gregory	04-Mar-03	Review and analyze overview of potential third quarter special charges document.	1.5	\$ 630
Nichols, Gregory	04-Mar-03	Review and analyze special charges policy document to determine special charge criteria.	0.8	\$ 336
Nichols, Gregory	04-Mar-03	Review and analyze potential second quarter charges summary document.	0.7	\$ 294
Nichols, Gregory	04-Mar-03	Review and analyze documents regarding potentially impaired assets.	0.8	\$ 336
Nichols, Gregory	04-Mar-03	Receive guidance with regards to typical IT related special charges procedure in mass retailers.	0.4	\$ 168
Nichols, Gregory	04-Mar-03	Review and analyze Kmart 2001 special charges summary document.	1.4	\$ 588
Nichols, Gregory	04-Mar-03	Research and analyze POS system procurement and implementation strategies.	3.2	\$ 1,344
Smith, Stacey	04-Mar-03	Review and analyze Chicago Partners memos and identify supporting documentation used in preparation of memos.	0.6	\$ 162
Smith, Stacey	04-Mar-03	Research work papers prepared by financial advisors to debtor's counsel and analyze source documents used in preparation of same financial advisor's memos.	2.8	\$ 756
Smith, Stacey	04-Mar-03	Revise index of Chicago Partners workpapers to include source documents used in preparation of memos.	0.8	\$ 216
Vidal, Adriana	04-Mar-03	Perform Quality control and review of VATS timeline.	2.3	\$ 759
Vidal, Adriana	04-Mar-03	Review five year strategic plan regarding drug store, hardlines business unit merchandising strategic overview and Kmart planning calendar for the third quarter of 2001 from former Kmart officer's office inclusive of selection of documents in preparation of 2004.	3.7	\$ 1,221
Clendening, Lori	05-Mar-03	Review and analyze work plan for analysis of Kmart's retail initiatives.	1.2	\$ 576
Clendening, Lori	05-Mar-03	Review and analyze various documents in order to ascertain nature and timing of Kmart's strategic initiatives.	2.7	\$ 1,296

EXHIBIT I-5

**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Jamieson, Richard	05-Mar-03	Review and analyze report on lead time position when compared to industry best practices.	1.4	\$ 588
Jamieson, Richard	05-Mar-03	Review and analyze supply chain task force reports detailing the state of in-stock position.	1.4	\$ 588
Jamieson, Richard	05-Mar-03	Review and analyze business plan to determine the proposed positioning within the world wide retail exchange.	2.4	\$ 1,008
Jamieson, Richard	05-Mar-03	Receive guidance with regards to retail industry supply chain department organizational profiles.	0.7	\$ 294
Kalstrom, Lisa	05-Mar-03	Develop summary analysis regarding the company write-offs, charge-offs and adjustments in FYE 2001.	2.8	\$ 840
Kalstrom, Lisa	05-Mar-03	Update summary analysis regarding the company write-offs, charge-offs and adjustments in FYE 2001 with fourth quarter charges to the long-lived asset impairment as a result of store closings.	1.5	\$ 450
Kalstrom, Lisa	05-Mar-03	Update summary analysis regarding the company write-offs, charge-offs and adjustments in FYE 2001 with fourth quarter charges to the long-lived asset impairment as a result of cancelled capital expenditure projects.	0.6	\$ 180
Kalstrom, Lisa	05-Mar-03	Update summary analysis regarding the company write-offs, charge-offs and adjustments in FYE 2001 with third quarter charges to the supply chain restructuring related to the closing of two distribution centers.	0.9	\$ 270
Kalstrom, Lisa	05-Mar-03	Update summary analysis regarding the company write-offs, charge-offs and adjustments in FYE 2001 with third quarter charges to the supply chain restructuring related to accelerated depreciation of software, asset impairment due to software and hardware and contractual employment obligations.	1.7	\$ 510
Knoll, Melissa	05-Mar-03	Follow up regarding investigation issues.	0.3	\$ 171
Knoll, Melissa	05-Mar-03	Conference call with M. Rotert (Winston), G. Rice (Otterbourg) and other attorneys to outline areas of investigation and work plan for March and April; follow up with G. Rice (Otterbourg) on other case issues.	2.1	\$ 1,197
Kuzdzal, Dan	05-Mar-03	Review and analyze former Kmart executive deposition with regards to IT vendor procurement and supply chain challenges during his tenure to identify further investigatory tracks.	2.8	\$ 1,428

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Lattig, Larry	05-Mar-03	Conference call with counsel to the Creditors' Committee and litigation counsel to the Committee regarding the ongoing stewardship investigation.	2.1	\$ 1,197
Nichols, Gregory	05-Mar-03	Review and analyze former Kmart executive deposition with regards to IT vendor procurement, outside consultants, supply chain challenges and improvements during his tenure to identify further investigatory tracks.	2.8	\$ 1,176
Nichols, Gregory	05-Mar-03	Review and analyze interim report on management representations regarding Kmart's financial health document.	2.4	\$ 1,008
Nichols, Gregory	05-Mar-03	Receive guidance with regards to retail industry supply chain department organizational profiles.	0.7	\$ 294
Rittenhouse, John	05-Mar-03	Provide guidance with regards to retail industry supply chain department organizational profiles.	0.7	\$ 420
Rittenhouse, John	05-Mar-03	Provide guidance with regards to typical IT related special charges procedure in mass retailers.	0.4	\$ 240
Rittenhouse, John	05-Mar-03	Review and analyze former Kmart executive deposition with regards to IT vendor procurement, outside consultants, and supply chain challenges during his tenure to identify further investigatory tracks.	2.4	\$ 1,440
Airy, Alka	06-Mar-03	Receive guidance in progress of cash disbursement analysis.	0.4	\$ 108
Airy, Alka	06-Mar-03	Revise draft of memo summarizing results of cash disbursement analysis through inclusion of various tables summarizing the testing of cash disbursement data provided by Company.	2.6	\$ 702
Airy, Alka	06-Mar-03	Revise draft of memo summarizing results of cash disbursement analysis.	1.7	\$ 459
Airy, Alka	06-Mar-03	Update and add to draft of memo summarizing results of cash disbursement analysis based on guidance received.	2.2	\$ 594
Airy, Alka	06-Mar-03	Complete additional testing of cash disbursement data provided by Company.	1.8	\$ 486
Ashe, Lisa	06-Mar-03	Analyze the tasks to be undertaken on the investigations prior to the effective date and provide feedback to counsel on the same.	2.8	\$ 1,428
Ashe, Lisa	06-Mar-03	Obtain input on investigation tasks underway and the depositions scheduled.	0.7	\$ 357
Grassi, Lisa	06-Mar-03	Review and analyze materials produced by company in order to prepare analysis of credit facilities and liquidity concerns.	2.2	\$ 924

EXHIBIT I-5

**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Grassi, Lisa	06-Mar-03	Review draft of cash disbursement analysis and provide comments and feedback.	1.7	\$ 714
Jamieson, Richard	06-Mar-03	Review and analyze 2001 bank meeting document to identify marketing effectiveness metrics.	2.3	\$ 966
Jamieson, Richard	06-Mar-03	Review and analyze 2001 bank meeting document to determine the future marketing positioning plans.	1.2	\$ 504
Kalstrom, Lisa	06-Mar-03	Update summary analysis regarding the company write-offs, charge-offs and adjustments in FYE 2001 with second quarter charges related to the impairment of the investment in Bluelight.com.	1.2	\$ 360
Kalstrom, Lisa	06-Mar-03	Update summary analysis regarding the company write-offs, charge-offs and adjustments in FYE 2001 with second quarter charges related to the restructuring of the e-commerce business.	1.9	\$ 570
Kalstrom, Lisa	06-Mar-03	Update summary analysis regarding the company write-offs, charge-offs and adjustments in FYE 2001 with second quarter charges related to the cost of communications to the Bluelight.com employees.	0.3	\$ 90
Kalstrom, Lisa	06-Mar-03	Prepare index of information located in boxes received for a particular former officer of Kmart.	2.4	\$ 720
Knoll, Melissa	06-Mar-03	Call with G. Rice (Otterbourg) regarding investigation focus, 2004 subpoenas, and related matters, and strategy for meeting next week.	0.8	\$ 456
Knoll, Melissa	06-Mar-03	Revise investigation work plan.	0.2	\$ 114
Kuzdzal, Dan	06-Mar-03	Review and analyze former Kmart executive deposition with regards to outside consultants and supply chain challenges during his tenure to identify further investigatory tracks.	0.6	\$ 306
Martin, Timothy	06-Mar-03	Receive guidance on Stewardship Investigation.	0.9	\$ 351
Martin, Timothy	06-Mar-03	Review and analyze consulting expenditures authorized by former Kmart executive.	1.8	\$ 702
Martin, Timothy	06-Mar-03	Review and analyze Kmart's proposals regarding grocery sourcing and proposed partnership presentations.	1.2	\$ 468
Martin, Timothy	06-Mar-03	Review and analyze Ten Eyck Associates report on liquidity and cash flow.	3.7	\$ 1,443
Martin, Timothy	06-Mar-03	Review and analyze Ten Eyck Associates supporting documentation for cash flow and liquidity issues.	2.9	\$ 1,131

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Nichols, Gregory	06-Mar-03	Review and analyze former Kmart executive deposition with regards to carrier payables issues, deconsolidation, carrier procurement to identify further investigatory tracks.	2.2	\$ 924
Rittenhouse, John	06-Mar-03	Review and analyze former Kmart executive deposition with regards to IT vendor procurement, outside consultants, and supply chain challenges during his tenure to identify further investigatory tracks.	2.6	\$ 1,560
Smith, Stacey	06-Mar-03	Conduct research on Concordance databases for contracts, proposals and presentations of a former Kmart consultant in preparation for the 2004 deposition of a former executive.	1.8	\$ 486
Smith, Stacey	06-Mar-03	Conduct research on Concordance databases for employment, compensation, and termination documents in preparation for the 2004 deposition of a former executive.	1.4	\$ 378
Smith, Stacey	06-Mar-03	Conduct research on Concordance databases for personal correspondence between a former executive and Kmart employees and Board members in preparation for the 2004 deposition of a former executive.	1.3	\$ 351
Smith, Stacey	06-Mar-03	Conduct research on Concordance databases for IT project proposals, budgets and approval documents in preparation for the 2004 deposition of a former executive.	0.4	\$ 108
Smith, Stacey	06-Mar-03	Research email files for correspondence of a former executive in preparation for the 2004 deposition of a former executive.	0.5	\$ 135
Smith, Stacey	06-Mar-03	Conduct research on Concordance databases for strategic initiative presentations and related documents in preparation for the 2004 deposition of a former executive.	0.6	\$ 162
Smith, Stacey	06-Mar-03	Conduct research on Concordance databases for 30-60-90 day plan presentations and related documents in preparation for the 2004 deposition of a former executive.	1.1	\$ 297
Vidal, Adriana	06-Mar-03	Review real estate market strategy documents for various periods from former Kmart officer's office inclusive of selection of documents in preparation of 2004.	2.4	\$ 792
Vidal, Adriana	06-Mar-03	Review summary of inventory markdown policy from former Kmart officer's office inclusive of selection of documents in preparation of 2004.	0.4	\$ 132

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Vidal, Adriana	06-Mar-03	Review McKinsey & Co. Reports for June and September 2001 from former Kmart officer's office inclusive of selection of documents in preparation of 2004.	1.8	\$ 594
Vidal, Adriana	06-Mar-03	Review monthly business binders for Kmart strategic initiatives for June through September 2001 from former Kmart officer's office inclusive of selection of documents in preparation of 2004.	1.2	\$ 396
Vidal, Adriana	06-Mar-03	Review gross margin analysis, key metrics and financial performance and weekly status reports from former Kmart officer's office inclusive of selection of documents in preparation of 2004.	1.4	\$ 462
Vidal, Adriana	06-Mar-03	Review headquarters expense documentation from former Kmart officer's office inclusive of selection of documents in preparation of 2004.	0.7	\$ 231
Airy, Alka	07-Mar-03	Further revise draft of memo summarizing results of cash disbursement analysis in order to include results of additional testing and vendor address verification.	1.9	\$ 513
Airy, Alka	07-Mar-03	Revise draft of memo summarizing results of cash disbursement analysis through inclusion of comments on data testing procedures and overall conclusions of analysis.	2.4	\$ 648
Airy, Alka	07-Mar-03	Complete draft of memo summarizing results of cash disbursement analysis and proof draft of memo.	1.1	\$ 297
Knoll, Melissa	07-Mar-03	Follow up on document request for banks for the investigation review.	0.2	\$ 114
Martin, Timothy	07-Mar-03	Review and analyze spending on warehouse management systems during 2000 and 2001.	2.7	\$ 1,053
Martin, Timothy	07-Mar-03	Research Concordance database for, and review and analyze, documents related to former Kmart executive.	4.1	\$ 1,599
Smith, Stacey	07-Mar-03	Revise and update graphical timeline of events to include events documented in Ten Eyck workpapers.	0.8	\$ 216
Smith, Stacey	07-Mar-03	Prepare witness binder summary and include documents related to the background of a former Kmart executive and a former Kmart consultant in preparation for the 2004 deposition of a former executive.	2.9	\$ 783
Smith, Stacey	07-Mar-03	Review and analyze summary of events related to Kmart's advertising initiative in preparation for inclusion in graphical timeline of events.	0.4	\$ 108

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Vidal, Adriana	07-Mar-03	Locate and review all Skadden interview memoranda in which a former officer is mentioned.	1.6	\$ 528
Vidal, Adriana	07-Mar-03	Review and prepare excerpts for incorporation into the deposition summary of a former officer.	2.6	\$ 858
Airy, Alka	09-Mar-03	Identify vendors with address changes requiring further review and compile list of phone numbers for selected vendors.	0.7	\$ 189
Airy, Alka	10-Mar-03	Update revised draft of memo summarizing results of cash disbursement analysis through inclusion of address verification research and related information for 19 out of 52 vendors.	2.7	\$ 729
Airy, Alka	10-Mar-03	Research current billing addresses for 52 selected vendors through confirmation by an independent, on-line source and through discussion with the accounting departments at selected vendors.	1.7	\$ 459
Airy, Alka	10-Mar-03	Complete research of current billing addresses for 52 selected vendors through confirmation by an independent, on-line source and through discussion with the accounting departments at selected vendors.	0.6	\$ 162
Airy, Alka	10-Mar-03	Update and revise draft of memo summarizing results of cash disbursement analysis through inclusion of results of address verification research.	1.4	\$ 378
Airy, Alka	10-Mar-03	Update draft of memo summarizing results of cash disbursement analysis through inclusion of results of address verification research and related information for remaining 13 vendors out of 52.	1.7	\$ 459
Clendening, Lori	10-Mar-03	Provide guidance regarding work plans steps to be taken this week.	0.9	\$ 432
Clendening, Lori	10-Mar-03	Provide input on document request being prepared for lenders.	0.8	\$ 384
Grassi, Lisa	10-Mar-03	Review and analyze personnel interviews for information regarding the company's credit facilities and liquidity concerns.	1.8	\$ 756
Grassi, Lisa	10-Mar-03	Review and provide guidance regarding timeline of significant events.	0.8	\$ 336
Jamieson, Richard	10-Mar-03	Review and analyze former Kmart executive deposition with regards to supply chain IT issues to identify further investigatory tracks.	1.9	\$ 798
Kalstrom, Lisa	10-Mar-03	Update index of information located in boxes received for a particular former officer of Kmart.	2.1	\$ 630

EXHIBIT I-5

**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

Name	Date	Description	Hours	Fees
Kalstrom, Lisa	10-Mar-03	Analyze 2001 fiscal year end restated public filings regarding the public rationale the Company gave for the amount of the restatement in the restated 2001 Form 10-K.	1.9	\$ 570
Kalstrom, Lisa	10-Mar-03	Update summary analysis regarding the company write-offs, charge-offs and adjustments in FYE 2001 with information regarding the public rationale the Company gave for the amount of the restatement in the restated 2001 Form 10-K.	0.6	\$ 180
Kalstrom, Lisa	10-Mar-03	Update index of information located in boxes received for a particular former officer of Kmart.	1.8	\$ 540
Knoll, Melissa	10-Mar-03	Determine appropriate document requests relative to banks.	0.3	\$ 171
Knoll, Melissa	10-Mar-03	Call with G. Rice (Otterbourg) regarding documents request for banks.	0.1	\$ 57
Martin, Timothy	10-Mar-03	Provide guidance on Kmart's loan facilities.	0.3	\$ 117
Martin, Timothy	10-Mar-03	Receive guidance on stewardship investigation.	0.4	\$ 156
Martin, Timothy	10-Mar-03	Review and analyze Kmart's 1998 and 1999 stock repurchase programs.	3.1	\$ 1,209
Martin, Timothy	10-Mar-03	Review and analyze Kmart's 3 Year Credit Agreement.	1.9	\$ 741
Martin, Timothy	10-Mar-03	Review and analyze Kmart's 364 Day Revolving Credit Facility.	1.3	\$ 507
Martin, Timothy	10-Mar-03	Review and analyze Securities Class Action Plaintiff's motion for an order to modify the automatic stay to permit discovery.	0.9	\$ 351
Martin, Timothy	10-Mar-03	Review and analyze Securities Class Action Plaintiff's memorandum in support of an order to modify the automatic stay to permit discovery.	1.7	\$ 663
Nichols, Gregory	10-Mar-03	Review and analyze former Kmart executive deposition with regards to supply chain IT issues to identify further investigatory tracks.	3.6	\$ 1,512
Nichols, Gregory	10-Mar-03	Research and analyze Kmart procurement card usage.	1.2	\$ 504
Smith, Stacey	10-Mar-03	Revise and update graphical timeline of events to include events related to a former Kmart consultant.	0.3	\$ 81
Smith, Stacey	10-Mar-03	Update and revise witness binder summary to include documents related to the employment of a former Kmart executive in preparation for 2004 deposition of a former executive.	1.7	\$ 459

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	10-Mar-03	Update and revise witness binder summary to include documents related to a former Kmart consultant in preparation for 2004 deposition of a former executive.	3.1	\$ 837
Vidal, Adriana	10-Mar-03	Review and prepare excerpts for incorporation into the deposition summary of a former officer.	2.1	\$ 693
Vidal, Adriana	10-Mar-03	Review the 2004 deposition transcript of a former officer for inclusion in the deposition summary of former officer.	1.3	\$ 429
Vidal, Adriana	10-Mar-03	Review the 2004 deposition transcript of another former officer for inclusion in the deposition summary of former officer.	0.4	\$ 132
Vidal, Adriana	10-Mar-03	Review the 2004 deposition transcript of another former officer for inclusion in the deposition summary of former officer.	0.4	\$ 132
Vidal, Adriana	10-Mar-03	Review and analyze a document production for incorporation in former officer's deposition summary.	1.6	\$ 528
Airy, Alka	11-Mar-03	Research documents uploaded to the Concordance system for any documents pertaining to specific credit facilities obtained by Company.	2.6	\$ 702
Airy, Alka	11-Mar-03	Obtain, review and analyze all public filings for 2000 in order to identify points of discussion regarding withdrawal of a financial institution from Kmart's credit facilities.	1.9	\$ 513
Airy, Alka	11-Mar-03	Research news articles discussing an institution's participation in credit facilities provided to Company in order to determine the reason for withdrawal.	0.7	\$ 189
Airy, Alka	11-Mar-03	Review and analyze minutes from meeting of the Finance Committee of the Board of Directors in 2000 and summarize relevant discussions pertaining to debt structure and/or liquidity.	1.9	\$ 513
Airy, Alka	11-Mar-03	Summarize available liquidity figures presented at each meeting of the Finance Committee of the Board of Directors in 2000 in order to establish a timeline for liquidity.	0.7	\$ 189
Airy, Alka	11-Mar-03	Perform quality control and review of a summary of events being prepared for counsel.	0.1	\$ 27
Clendening, Lori	11-Mar-03	Review various KPMG and FTI analyses in preparation for meeting with counsel for Creditors' Committee with respect to stewardship investigation.	2.6	\$ 1,248

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K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Clendening, Lori	11-Mar-03	Evaluate pending tasks and/or projects and prepare preliminary prioritization for next 6 week period.	2.1	\$ 1,008
Clendening, Lori	11-Mar-03	Identify analyses regarding various topics in order to provide narrative to counsel for the Creditors' Committee to evaluate priority of pending tasks.	0.7	\$ 336
Grassi, Lisa	11-Mar-03	Revise and update work plan for stewardship investigation to include additional tasks and items completed.	0.4	\$ 168
Grassi, Lisa	11-Mar-03	Prepare summary of credit facility and cash disbursement analyses for status meeting.	0.7	\$ 294
Grassi, Lisa	11-Mar-03	Review and analyze December 2000 credit agreement for use in preparation of credit facilities analysis.	2.6	\$ 1,092
Grassi, Lisa	11-Mar-03	Review and analyze November 2001 credit agreement for use in preparation of credit facilities analysis.	1.7	\$ 714
Grassi, Lisa	11-Mar-03	Review and analyze December 1999 credit agreement as part of the credit facilities analysis.	3.4	\$ 1,428
Jamieson, Richard	11-Mar-03	Review and analyze markdown strategy model to determine its effectiveness in the current market conditions.	1.2	\$ 504
Jamieson, Richard	11-Mar-03	Review and analyze enhancements made to CMMS to make it a true centralized markdown management system.	2.6	\$ 1,092
Jamieson, Richard	11-Mar-03	Review and analyze INFOREM replenishment system service level classification and related effectiveness.	1.8	\$ 756
Jamieson, Richard	11-Mar-03	Review and analyze cross shopping topline document with regards to in-the-box conversion rationale and strategy effectiveness.	2.3	\$ 966
Jamieson, Richard	11-Mar-03	Receive guidance with regards to in-the-box conversion retail strategy.	0.5	\$ 210
Kalstrom, Lisa	11-Mar-03	Update index of information located in boxes received for a particular former officer of Kmart.	1.2	\$ 360
Kalstrom, Lisa	11-Mar-03	Research Company 2001 quarterly public filings for reference to stock repurchase plans.	2.6	\$ 780
Kalstrom, Lisa	11-Mar-03	Research Company 2001 annual public filings for reference to stock repurchase plans.	0.9	\$ 270
Kalstrom, Lisa	11-Mar-03	Research Company 2000 quarterly public filings for reference to stock repurchase plans.	2.5	\$ 750
Kalstrom, Lisa	11-Mar-03	Research Company 2000 annual public filings for reference to stock repurchase plans.	1.1	\$ 330
Kalstrom, Lisa	11-Mar-03	Research Company 1999 quarterly public filings for reference to stock repurchase plans.	2.4	\$ 720

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	11-Mar-03	Prepare for investigation meeting.	0.2	\$ 114
Kuzdzal, Dan	11-Mar-03	Analyze data integrity issues in the context of supply chain decision making.	1.3	\$ 663
Martin, Timothy	11-Mar-03	Review and analyze counsel to Creditors Committee's document request from primary lender.	1.6	\$ 624
Martin, Timothy	11-Mar-03	Review and analyze Skadden's interviews of former Kmart executive.	3.4	\$ 1,326
Martin, Timothy	11-Mar-03	Review and analyze strategy related documents collected by debtor's counsel from former Kmart executive.	2.1	\$ 819
Martin, Timothy	11-Mar-03	Review and analyze technology related documents collected by debtor's counsel from former Kmart executive.	4.2	\$ 1,638
Nichols, Gregory	11-Mar-03	Research and analyze IT capital project request forms and supporting documents to understand procurement rationale as presented to capital committee.	2.6	\$ 1,092
Nichols, Gregory	11-Mar-03	Research and analyze consulting relationship between former Kmart executive and key Kmart consulting firm.	2.4	\$ 1,008
Nichols, Gregory	11-Mar-03	Research and analyze Kmart competitive pricing data.	1.8	\$ 756
Nichols, Gregory	11-Mar-03	Review and analyze cross shopping topline document with regards to in-the-box conversion rationale and strategy effectiveness.	0.9	\$ 378
Nichols, Gregory	11-Mar-03	Analyze in-the-box conversion retail strategy.	0.5	\$ 210
Rittenhouse, John	11-Mar-03	Assist with assessment regarding in-the-box conversion retail strategy.	0.6	\$ 360
Rittenhouse, John	11-Mar-03	Provide guidance on data integrity issues in the context of supply chain decision making.	1.3	\$ 780
Smith, Stacey	11-Mar-03	Review and analyze the implementation of Kmart's central markdown management system (CMMS) and update graphical timeline to include significant events.	1.2	\$ 324
Smith, Stacey	11-Mar-03	Review and analyze Kmart press releases for announcements related to the hiring and employment transition of a former Kmart executive in preparation for the 2004 deposition of a former Kmart executive.	1.1	\$ 297
Smith, Stacey	11-Mar-03	Review and analyze 2000 through 2002 board meeting minutes and packages for a former Kmart executive's participation in Board meeting.	0.4	\$ 108

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	11-Mar-03	Review and analyze organizational charts to determine a former Kmart executive's direct reports in preparation for the 2004 deposition of a former Kmart executive.	0.8	\$ 216
Smith, Stacey	11-Mar-03	Revise and update witness summary binder to include documents related to corporate strategy and a former Kmart executive's interaction with the executive management team in preparation for the 2004 deposition of a former Kmart executive.	2.1	\$ 567
Smith, Stacey	11-Mar-03	Revise and update witness summary binder to include documents related to two Kmart vendors in preparation for the 2004 deposition of a former Kmart executive.	2.6	\$ 702
Vidal, Adriana	11-Mar-03	Review and analyze the document production for incorporation in former officer's deposition summary.	3.3	\$ 1,089
Vidal, Adriana	11-Mar-03	Prepare and review narrative of former officer in preparation of 2004 examination and incorporate Skadden interviews of former officer on January 17 and February 7 2002.	3.6	\$ 1,188
Vidal, Adriana	11-Mar-03	Update and review narrative of former officer in preparation of 2004 examination and incorporate Skadden recent interviews of former employee.	2.7	\$ 891
Vidal, Adriana	11-Mar-03	Review SEC deposition transcripts of former officer for incorporation in a former officer's deposition summary.	0.6	\$ 198
Airy, Alka	12-Mar-03	Revise summary of liquidity figures presented at meeting of the Finance Committee of the Board of Directors in 2000 through inclusion of additional information obtained from meeting minutes.	0.8	\$ 216
Airy, Alka	12-Mar-03	Further review and analyze minutes from meeting of the Finance Committee of the Board of Directors in 2000 (specifically accompanying presentation slides) and summarize relevant discussions pertaining to debt structure and/or liquidity.	1.4	\$ 378
Airy, Alka	12-Mar-03	Review and analyze minutes from meeting of the Finance Committee of the Board of Directors in 2001 and summarize relevant discussions pertaining to debt structure and/or liquidity.	1.8	\$ 486

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Airy, Alka	12-Mar-03	Review and analyze minutes from meeting of the Finance Committee of the Board of Directors in 2001 (specifically accompanying presentation slides) and summarize relevant discussions pertaining to debt structure and/or liquidity.	1.3	\$ 351
Airy, Alka	12-Mar-03	Review and analyze minutes from meeting of the Board of Directors in 2000 and summarize relevant discussions pertaining to debt structure and/or liquidity.	1.7	\$ 459
Clendening, Lori	12-Mar-03	Prepare documents for review at meeting with stewardship investigation counsel.	1.7	\$ 816
Clendening, Lori	12-Mar-03	Review various analyses previously prepared in preparation for meeting with counsel for the Creditors' Committee counsel related to stewardship investigation.	0.4	\$ 192
Clendening, Lori	12-Mar-03	Attend meeting with stewardship investigation counsel regarding strategy, prioritization of projects based on budget limitations and various other issues.	3.5	\$ 1,680
Clendening, Lori	12-Mar-03	Meet with K. Joyce (Winston) to review detailed work plan and information needed.	1.4	\$ 672
Clendening, Lori	12-Mar-03	Prepare memorandum documenting resulting action items from meeting with counsel for the Creditors' Committee related to stewardship investigation.	2.1	\$ 1,008
Davies, Brian	12-Mar-03	Provide input on dark store annual costs.	0.9	\$ 405
Feltman, James	12-Mar-03	Meet with Otterbourg and Winston & Strawn to review facts and strategy for Litigation Trust.	3.5	\$ 1,995
Grassi, Lisa	12-Mar-03	Review and analyze treasury related documents as part of the credit facilities analysis.	2.2	\$ 924
Grassi, Lisa	12-Mar-03	Review and analyze 2000 and 2001 SEC filings for information regarding debt issuances.	2.8	\$ 1,176
Grassi, Lisa	12-Mar-03	Review and analyze treasury related documents as part of the credit facilities analysis.	3.4	\$ 1,428
Jamieson, Richard	12-Mar-03	Review and analyze supply chain presentation to identify metrics used to measure performance.	3.6	\$ 1,512
Jamieson, Richard	12-Mar-03	Research and analyze import distribution plans in the context of the network infrastructure.	2.8	\$ 1,176
Jamieson, Richard	12-Mar-03	Receive guidance on data integrity issues in the context of supply chain decision making.	1.3	\$ 546
Kalstrom, Lisa	12-Mar-03	Research Company 1999 annual public filings for reference to stock repurchase plans.	2.3	\$ 690
Kalstrom, Lisa	12-Mar-03	Research Company 1998 quarterly public filings for reference to stock repurchase plans.	1.9	\$ 570

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kalstrom, Lisa	12-Mar-03	Research Company 1998 annual public filings for reference to stock repurchase plans.	0.6	\$ 180
Kalstrom, Lisa	12-Mar-03	Research Company 1997 annual public filings for reference to stock repurchase plans.	0.9	\$ 270
Kalstrom, Lisa	12-Mar-03	Compile and organize stock repurchase plan information from 1997 through 2001 public filings for purposes of a summary analysis of the 1997 and 1999 stock repurchase plans.	0.8	\$ 240
Kalstrom, Lisa	12-Mar-03	Develop draft of the summary of 1997 and 1999 stock repurchase plans analysis.	2.1	\$ 630
Knoll, Melissa	12-Mar-03	Meet with G. Rice and P. Feldman (Otterbourg), M. Rotert and K. Joyce (Winston) regarding potential recovery theories and related support, damage calculations, 2004 examinations, and areas of focus for coming months for the Litigation Trust.	3.5	\$ 1,995
Knoll, Melissa	12-Mar-03	Review information and other work product to prepare for meeting on investigations.	1.0	\$ 570
Knoll, Melissa	12-Mar-03	Meet with K. Joyce (Winston) to review detailed work plan and information needed.	1.4	\$ 798
Knoll, Melissa	12-Mar-03	Follow up from meeting on investigation and provide updates on work plan.	0.5	\$ 285
Kuzdzal, Dan	12-Mar-03	Meet with K. Joyce (Winston) to review detailed work plan and information needed.	1.4	\$ 714
Lattig, Larry	12-Mar-03	Meet with counsel to the Creditors' Committee and litigation counsel to the Litigation Trust.	3.5	\$ 1,995
Martin, Timothy	12-Mar-03	Review and analyze former Kmart executives involvement in the strategy change to Blue Light Always.	3.5	\$ 1,365
Martin, Timothy	12-Mar-03	Review and analyze transcript of Rule 2004 examination of former Kmart executive.	2.6	\$ 1,014
Nichols, Gregory	12-Mar-03	Research and analyze the northeast region trucking strategy.	3.8	\$ 1,596
Nichols, Gregory	12-Mar-03	Research and analyze the northeast region trucking carrier procurement and carrier history.	2.4	\$ 1,008
Nichols, Gregory	12-Mar-03	Evaluate Kmart historical carriers in the northeast region.	0.6	\$ 252
Rittenhouse, John	12-Mar-03	Provide guidance regarding Kmart historical carriers in the northeast region.	0.6	\$ 360
Rittenhouse, John	12-Mar-03	Meet with K. Joyce (Winston) to review detailed work plan and information needed.	1.4	\$ 840
Rittenhouse, John	12-Mar-03	Advise regarding needs for retail operations analysis relative to investigation.	1.4	\$ 840

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	12-Mar-03	Conduct research of Kmart press releases for the announcement of the termination of a former Kmart executive in preparation for the 2004 deposition of a former Kmart executive.	0.3	\$ 81
Smith, Stacey	12-Mar-03	Analyze resume and prepare background information for witness in preparation for the 2004 deposition of a former Kmart executive.	1.4	\$ 378
Smith, Stacey	12-Mar-03	Prepare description of a former Kmart executive's responsibilities and duties in preparation for 2004 deposition of a former Kmart executive.	2.1	\$ 567
Smith, Stacey	12-Mar-03	Review and analyze comments related to a former executive that were documented in Skadden Arps interview memos and incorporate into witness narrative in preparation for the 2004 deposition of a former Kmart executive.	1.3	\$ 351
Smith, Stacey	12-Mar-03	Revise and update witness binder summary to include documents related to the 30-60-90 day plan and miscellaneous correspondence from the personal files of a former Kmart executive in preparation for the 2004 deposition of a former Kmart executive.	2.4	\$ 648
Smith, Stacey	12-Mar-03	Prepare summary of board meeting participation in witness narrative in preparation for the 2004 deposition of a former Kmart executive.	0.7	\$ 189
Vidal, Adriana	12-Mar-03	Review SEC deposition transcripts of former officers for incorporation in a former officer's deposition summary.	1.6	\$ 528
Vidal, Adriana	12-Mar-03	Review SEC deposition transcripts of another former officer for incorporation in a former officer's deposition summary.	0.3	\$ 99
Vidal, Adriana	12-Mar-03	Review anonymous letter sent to former officer on June 24, 2002 for incorporation in former officer's deposition summary.	0.9	\$ 297
Vidal, Adriana	12-Mar-03	Review and category selection of transcript excerpts inclusive of incorporation into deposition summary of former officer.	3.4	\$ 1,122
Vidal, Adriana	12-Mar-03	Review and category selection of Skadden interview excerpts inclusive of incorporation into narrative for Sonnecken.	1.4	\$ 462
Airy, Alka	13-Mar-03	Receive update on various issues discussed with counsel pertaining to the stewardship investigation, specifically immediate requests for information and analysis.	0.6	\$ 162

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Airy, Alka	13-Mar-03	Review and update the analysis of minutes from meeting of the Board of Directors in 2000 (specifically accompanying presentation slides) and summarize relevant discussions pertaining to debt structure and/or liquidity.	1.3	\$ 351
Airy, Alka	13-Mar-03	Review and analyze minutes from meeting of the Board of Directors in 2001 and summarize relevant discussions pertaining to debt structure and/or liquidity.	1.8	\$ 486
Airy, Alka	13-Mar-03	Review and analyze minutes from meeting of the Board of Directors in 2001 (specifically accompanying presentation slides) and summarize relevant discussions pertaining to debt structure and/or liquidity.	1.2	\$ 324
Clendening, Lori	13-Mar-03	Revise and edit detailed work plans based upon meeting with counsel.	3.2	\$ 1,536
Clendening, Lori	13-Mar-03	Allocate assignments and provide guidance regarding specific tasks from revised work plans.	2.6	\$ 1,248
Clendening, Lori	13-Mar-03	Advise regarding data collection for closed store analysis related to the stewardship investigation.	0.4	\$ 192
Clendening, Lori	13-Mar-03	Obtain update regarding various types of data gathered in the retail operations analysis.	1.6	\$ 768
Clendening, Lori	13-Mar-03	Review and analyze index prepared for Rule 2004 deposition of a former Kmart executive.	1.6	\$ 768
Clendening, Lori	13-Mar-03	Discuss auditor data gathering process and other related issues with counsel for the Creditors' Committee.	0.3	\$ 144
Clendening, Lori	13-Mar-03	Review and provide feedback on analysis of supply chain management memorandum to be sent to investigation counsel.	0.7	\$ 336
Clendening, Lori	13-Mar-03	Review and provide feedback on index of documents addressing question by counsel in preparation for Rule 2004 examination of former officer.	0.8	\$ 384
Davies, Brian	13-Mar-03	Provide guidance on dark store analysis and data received.	1.0	\$ 450
Feltman, James	13-Mar-03	Participate in discussions with professionals from Otterbourg and Winston & Strawn relating to accounting issues, discovery and 2004 preparation for auditor deposition.	2.4	\$ 1,368
Grassi, Lisa	13-Mar-03	Receive guidance regarding revised work plan as a result of meeting with counsel.	0.5	\$ 210
Grassi, Lisa	13-Mar-03	Review and provide guidance regarding company's 1999 and 2000 stock repurchase program.	1.6	\$ 672

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Grassi, Lisa	13-Mar-03	Review and provide guidance regarding cash disbursement analysis.	1.3	\$ 546
Grassi, Lisa	13-Mar-03	Review and analyze investment analyst reports for information regarding the company's stock repurchase program.	1.7	\$ 714
Grassi, Lisa	13-Mar-03	Review and analyze personnel interviews for information regarding the company's annual financial audits.	2.4	\$ 1,008
Grassi, Lisa	13-Mar-03	Review and provide guidance regarding company restatements for 2000 and 2001.	0.8	\$ 336
Grassi, Lisa	13-Mar-03	Review documents provided by company personnel for information regarding the company's audits.	0.7	\$ 294
Jamieson, Richard	13-Mar-03	Review and analyze board presentation packages to assess measures of performance being reported.	2.7	\$ 1,134
Jamieson, Richard	13-Mar-03	Analyze supply chain presentations to metrics that management was using to measure inventory positioning versus forecasts and open to buy.	2.7	\$ 1,134
Jamieson, Richard	13-Mar-03	Compile research on retail matters for the stewardship review.	2.4	\$ 1,008
Kalstrom, Lisa	13-Mar-03	Receive guidance on the status of the stewardship investigation and workplans for Rule 2004 depositions.	0.6	\$ 180
Kalstrom, Lisa	13-Mar-03	Prepare summary schedule of the 1997 stock repurchase plan including number of shares bought and approximate total value for purposes of the summary of 1997 and 1999 stock repurchase plans analysis.	1.8	\$ 540
Kalstrom, Lisa	13-Mar-03	Prepare summary schedule of 1999 stock repurchase plan including number of shares bought and approximate total value for purposes of the summary of 1997 and 1999 stock repurchase plans analysis.	1.5	\$ 450
Kalstrom, Lisa	13-Mar-03	Prepare summary schedule of the preferred stock 2000 extension plan including number of shares bought and approximate total value for purposes of the summary of 1997 and 1999 stock repurchase plans analysis.	1.3	\$ 390
Kalstrom, Lisa	13-Mar-03	Analyze Kmart statutory production database provided by Skadden Arps in regards to a particular officer's name discussed and involvement in decisions within other officers' and directors' prior depositions.	2.2	\$ 660
Knoll, Melissa	13-Mar-03	Review analysis of director liability issues.	0.4	\$ 228

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	13-Mar-03	Advise on the analysis of closed stores as it relates to the stewardship investigation.	0.1	\$ 57
Knoll, Melissa	13-Mar-03	Assess investigation of accounting issues and work plan.	0.4	\$ 228
Knoll, Melissa	13-Mar-03	Formulate work plan for damages, solvency and 2004 request.	0.6	\$ 342
Knoll, Melissa	13-Mar-03	Call with G. Rice (Otterbourg) regarding investigation requests for 2004 deposition.	0.3	\$ 171
Knoll, Melissa	13-Mar-03	Call with G. Rice, P. Feldman (Otterbourg) regarding investigation on accounting issues.	0.5	\$ 285
Knoll, Melissa	13-Mar-03	Follow up and instruct regarding investigation of accounting issues.	0.1	\$ 57
Knoll, Melissa	13-Mar-03	Call with G. Rice (Otterbourg) regarding Skadden response and real estate issues relative to the investigation.	0.4	\$ 228
Martin, Timothy	13-Mar-03	Review and analyze Kmart's vendor allowance projects for the fourth quarter of 2001 in comparison to actual results.	5.4	\$ 2,106
Nichols, Gregory	13-Mar-03	Research and analyze regional carrier structure and procurement timelines.	2.7	\$ 1,134
Nichols, Gregory	13-Mar-03	Compile Kmart research to assist in analysis of key supply chain management issues.	3.4	\$ 1,428
Smith, Stacey	13-Mar-03	Conduct research on databases for documents related to a former Kmart executive in preparation for the 2004 deposition of a former Kmart executive.	2.4	\$ 648
Smith, Stacey	13-Mar-03	Analyze and summarize supplemental documents related to an IT project and miscellaneous email correspondence in preparation of the 2004 deposition of a former Kmart executive.	3.1	\$ 837
Smith, Stacey	13-Mar-03	Receive guidance relating to the status of the stewardship investigation and workplans for the Rule 2004 depositions.	0.7	\$ 189
Smith, Stacey	13-Mar-03	Prepare correspondence to Winston & Strawn relating to witness binder and supplemental documents in preparation of the 2004 examination of a former Kmart executive.	0.1	\$ 27
Smith, Stacey	13-Mar-03	Review and analyze deposition summaries for inclusion in witness narrative in preparation for the 2004 examination of a former Kmart executive.	2.7	\$ 729
Smith, Stacey	13-Mar-03	Review status of witness narrative and identify revisions in preparation for the 2004 deposition of a former Kmart executive.	0.4	\$ 108

EXHIBIT I-5**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Vidal, Adriana	13-Mar-03	Received guidance on items of action for the coming month.	1.0	\$ 330
Vidal, Adriana	13-Mar-03	Review and analyze materials related to Kmart's strategic initiatives.	1.5	\$ 495
Vidal, Adriana	13-Mar-03	Review and analyze materials related to Kmart's Board of Directors meetings in fiscal year 2001.	2.6	\$ 858
Vidal, Adriana	13-Mar-03	Review and analyze materials related to Kmart's vendor allowance policies in fiscal year 2001.	1.1	\$ 363
Clendening, Lori	14-Mar-03	Review and analyze index prepared for Rule 2004 deposition of a certain former executive.	1.7	\$ 816
Clendening, Lori	14-Mar-03	Review, analyze and provide feedback on summary of interviews prepared in preparation for interview of former officer.	0.8	\$ 384
Clendening, Lori	14-Mar-03	Review and analyze information regarding restatement of earnings at May 15, 2002.	1.7	\$ 816
Clendening, Lori	14-Mar-03	Assess real estate information and proposed analysis of dark stores.	0.2	\$ 96
Clendening, Lori	14-Mar-03	Review and provide feedback on witness summary in preparation for Rule 2004 examination of former officer.	0.8	\$ 384
Clendening, Lori	14-Mar-03	Review deposition transcripts of prior Rule 2004 deponents in preparation for Rule 2004 examination of former officer.	2.1	\$ 1,008
Clendening, Lori	14-Mar-03	Receive guidance regarding preparation of materials for Rule 2004 examination of third party consultant.	0.4	\$ 192
Clendening, Lori	14-Mar-03	Prepare summary deposition outline for third party deponent.	1.4	\$ 672
Clendening, Lori	14-Mar-03	Review and analyze store level data in preparation for performing analysis of dark stores.	0.6	\$ 288
Feltman, James	14-Mar-03	Review and analyze prior deposition exhibits, and summary of deposition highlights.	0.7	\$ 399
Grassi, Lisa	14-Mar-03	Research defenses by insurance agencies in recent actions against directors and officers of large public companies.	4.7	\$ 1,974
Grassi, Lisa	14-Mar-03	Research and analyze issues related to the company's stock repurchase practices.	1.1	\$ 462
Grassi, Lisa	14-Mar-03	Review and analyze interview and deposition transcripts for accountant deposition preparation.	1.8	\$ 756
Jamieson, Richard	14-Mar-03	Review accounts payable extract to determine amounts paid to third party supply chain consultants.	2.4	\$ 1,008

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Jamieson, Richard	14-Mar-03	Review and analyze Kmart weekly operations reports to identify metrics used to measure performance and trends.	2.5	\$ 1,050
Jamieson, Richard	14-Mar-03	Compile research on supply chain matters for the stewardship review.	3.2	\$ 1,344
Knoll, Melissa	14-Mar-03	Advise on work for investigation of accounting issues; review and revise list of potential deposition topics.	0.6	\$ 342
Martin, Timothy	14-Mar-03	Review, analyze and revise scheduled sequence of significant events leading to debtor's bankruptcy filing.	1.7	\$ 663
Nichols, Gregory	14-Mar-03	Compile key Kmart internal documents to assist in future research on IT procurement issues.	3.2	\$ 1,344
Smith, Stacey	14-Mar-03	Analyze retention documents and prepare summary of compensation in witness narrative in preparation for 2004 deposition of a former Kmart executive.	1.8	\$ 486
Smith, Stacey	14-Mar-03	Review proposed list of deposition questions and suggest revisions in preparation of 2004 deposition of a former consultant.	0.1	\$ 27
Smith, Stacey	14-Mar-03	Receive guidance on and prepare witness outlook summary for inclusion in witness narrative in preparation for the 2004 deposition of a former Kmart executive.	0.7	\$ 189
Smith, Stacey	14-Mar-03	Prepare summary of an IT project for inclusion in witness summary binder in preparation for the 2004 deposition of a former Kmart executive.	1.8	\$ 486
Smith, Stacey	14-Mar-03	Review status of witness narrative and discuss revisions in preparation for the 2004 deposition of a former Kmart executive.	0.6	\$ 162
Smith, Stacey	14-Mar-03	Revise and finalize witness narrative and prepare for distribution to counsel in preparation for the 2004 deposition of a former Kmart executive.	1.5	\$ 405
Clendening, Lori	16-Mar-03	Revise and edit summary of deposition topics to be explored with third party consultant in Rule 2004 examination.	0.8	\$ 384
Arellano, Pedro	17-Mar-03	Provide input regarding store information on closed stores.	0.6	\$ 198
Clendening, Lori	17-Mar-03	Review and analyze materials prepared on retail operations issues and examine documents identified as useful in the investigation.	1.2	\$ 576
Clendening, Lori	17-Mar-03	Evaluate retail group work product and future work needed.	0.3	\$ 144

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Clendening, Lori	17-Mar-03	Review and provide feedback on document request prepared for third party consultant.	0.9	\$ 432
Clendening, Lori	17-Mar-03	Identify available data for analyses of real estate assets as part of damage analysis.	0.7	\$ 336
Clendening, Lori	17-Mar-03	Review and revise document setting forth possible examination topics for third party consultant as a result of feedback received.	1.1	\$ 528
Clendening, Lori	17-Mar-03	Assess staffing needs and availability for next phase of investigation.	0.6	\$ 288
Clendening, Lori	17-Mar-03	Review and analyze operational metrics commonly utilized by retailers and prepare work plan steps for analysis of Kmart's operational metrics by comparison.	2.3	\$ 1,104
Grassi, Lisa	17-Mar-03	Research and analyze examiner's report in the Enron case for fraudulent conveyance claims similar to Kmart situation.	2.1	\$ 882
Grassi, Lisa	17-Mar-03	Review and analyze interview and deposition transcripts for auditor deposition preparation.	2.2	\$ 924
Grassi, Lisa	17-Mar-03	Prepare outline of document request list for solvency analysis.	0.5	\$ 210
Grassi, Lisa	17-Mar-03	Obtain update on status of case.	0.4	\$ 168
Jamieson, Richard	17-Mar-03	Compile documents to assist in the research of retail and supply chain matters for the stewardship review.	2.6	\$ 1,092
Kalstrom, Lisa	17-Mar-03	Update summary schedule of the 1997 stock repurchase plan including number of shares bought and approximate total value for purposes of the summary of 1997 and 1999 stock repurchase plans analysis.	1.1	\$ 330
Kalstrom, Lisa	17-Mar-03	Update summary schedule of 1999 stock repurchase plan including number of shares bought and approximate total value for purposes of the summary of 1997 and 1999 stock repurchase plans analysis.	0.8	\$ 240
Kalstrom, Lisa	17-Mar-03	Update summary schedule of the preferred stock 2000 extension plan including number of shares bought and approximate total value for purposes of the summary of 1997 and 1999 stock repurchase plans analysis.	0.3	\$ 90
Knoll, Melissa	17-Mar-03	Review correspondence regarding document production on investigation.	0.2	\$ 114
Martin, Timothy	17-Mar-03	Review and analyze documentation on Kmart's stock repurchase program.	1.8	\$ 702

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Vidal, Adriana	17-Mar-03	Review and organize documents relative to retail operational issues in data room.	5.2	\$ 1,716
Airy, Alka	18-Mar-03	Receive guidance related to research of documents and preparation of materials requested by counsel for Rule 2004 examinations of Kmart's independent auditors.	0.7	\$ 189
Airy, Alka	18-Mar-03	Research documents uploaded to the Concordance system for correspondence and other materials for inclusion into binders for counsel regarding auditor deposition.	2.4	\$ 648
Airy, Alka	18-Mar-03	Research documents uploaded to the Concordance system for correspondence for inclusion into binders for counsel regarding auditor deposition.	2.8	\$ 756
Airy, Alka	18-Mar-03	Conduct research on documents uploaded to the Concordance system for materials for inclusion into binders for counsel regarding auditor deposition.	2.3	\$ 621
Airy, Alka	18-Mar-03	Receive update on various issues discussed with counsel pertaining to the stewardship investigation, specifically immediate requests for information and analysis.	0.2	\$ 54
Arellano, Pedro	18-Mar-03	Provide input regarding information on leases and closed stores.	0.6	\$ 198
Ashe, Lisa	18-Mar-03	Review and analyze the list of topics to be discussed in relation to the deposition of auditor.	0.2	\$ 102
Ashe, Lisa	18-Mar-03	Meet with G. Rice (OSHR) and M. Botica (Winston) and creditor trust board to review investigation status update.	0.6	\$ 306
Ashe, Lisa	18-Mar-03	Review and analyze the anonymous letter dated March 13, 2003.	0.2	\$ 102
Clendening, Lori	18-Mar-03	Review and analyze further analysis of topics to be explored at deposition of third party consultant.	0.3	\$ 144
Clendening, Lori	18-Mar-03	Review and provide feedback on work plans steps for solvency and damage analyses.	0.3	\$ 144
Clendening, Lori	18-Mar-03	Review and analyze real estate data and prepare work plan steps for use of this data in damage analysis.	1.4	\$ 672
Clendening, Lori	18-Mar-03	Identify relevant aspects of recovery analysis for inclusion in preparation of solvency analyses.	3.8	\$ 1,824
Clendening, Lori	18-Mar-03	Prepare high level work plans for solvency and damage analyses.	1.5	\$ 720
Feltman, James	18-Mar-03	Draft and edit deposition outline regarding accounting issues.	0.9	\$ 513
Grassi, Lisa	18-Mar-03	Prepare documents for presentation to counsel.	0.8	\$ 336

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Grassi, Lisa	18-Mar-03	Prepare document request list for information related to the company's audits.	3.7	\$ 1,554
Grassi, Lisa	18-Mar-03	Receive guidance regarding case update and additional tasks requested by counsel.	0.7	\$ 294
Grassi, Lisa	18-Mar-03	Prepare document request list for information related to the company's restated financial statements.	2.1	\$ 882
Grassi, Lisa	18-Mar-03	Receive and provide guidance regarding case status and additional resource requirements to complete tasks.	0.4	\$ 168
Grassi, Lisa	18-Mar-03	Review and analyze interview and deposition transcripts for reference to management performance.	1.1	\$ 462
Grassi, Lisa	18-Mar-03	Research and analyze examiner's report in the Enron case for fraudulent conveyance claims.	1.3	\$ 546
Kalstrom, Lisa	18-Mar-03	Analyze Kmart SEC production database provided by Skadden Arps in regards to a particular officer's name and involvement in decisions within other officers' and directors' prior deposition testimonies.	2.6	\$ 780
Kalstrom, Lisa	18-Mar-03	Analyze deposition testimony of a former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	2.1	\$ 630
Kalstrom, Lisa	18-Mar-03	Analyze deposition testimony of a second former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	1.7	\$ 510
Kalstrom, Lisa	18-Mar-03	Analyze deposition testimony of a third former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	1.3	\$ 390
Kalstrom, Lisa	18-Mar-03	Analyze deposition testimony of a fourth former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	0.9	\$ 270
Knoll, Melissa	18-Mar-03	Review recent anonymous letter.	0.3	\$ 171
Knoll, Melissa	18-Mar-03	Advise regarding deposition topics for accounting firm.	0.2	\$ 114
Knoll, Melissa	18-Mar-03	Review and revise summary of deposition topics.	0.7	\$ 399
Knoll, Melissa	18-Mar-03	Meet with G. Rice (OSHR) and M. Botica (Winston) and creditor trust board to review investigation status update.	0.6	\$ 342
Knoll, Melissa	18-Mar-03	Advise on investigation issues.	0.2	\$ 114
Knoll, Melissa	18-Mar-03	Meet with G. Rice (Otterbourg), M. Botica (Winston) and certain creditor trust board members on follow up issues regarding investigation and case status.	0.8	\$ 456

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Martin, Timothy	18-Mar-03	Review and analyze documents related to allowances in preparation for Rule 2004 examination of former Kmart consultant.	2.3	\$ 897
Martin, Timothy	18-Mar-03	Review and analyze documents related to Kmart's annual audits in preparation for Rule 2004 examination of former Kmart consultant.	2.2	\$ 858
Martin, Timothy	18-Mar-03	Review and analyze Kmart's quarterly financial statements and internal ledgers for 2001.	3.5	\$ 1,365
Martin, Timothy	18-Mar-03	Receive guidance on Stewardship Investigation.	0.7	\$ 273
Martin, Timothy	18-Mar-03	Review and analyze documents related to payments to third party vendors in the third quarter of 2001.	3.8	\$ 1,482
Smith, Stacey	18-Mar-03	Review and analyze witness exhibits provided by Skadden Arps during the deposition of a former Kmart consultant for inclusion in the witness summary binder of a former Kmart auditor in preparation for the Rule 2004 deposition of a former Kmart auditor.	0.2	\$ 54
Smith, Stacey	18-Mar-03	Update and revise graphical timeline to include additional entries related to strategic direction and the termination of former Kmart executives.	0.4	\$ 108
Smith, Stacey	18-Mar-03	Conduct research on Concordance database to produce documents prepared by auditor related to vendor allowances in preparation for the 2004 deposition of a former Kmart auditor.	1.7	\$ 459
Smith, Stacey	18-Mar-03	Prepare witness binder summary for a former Kmart auditor and summarize Kmart and auditor documents related to vendor allowances in preparation for the 2004 deposition.	3.3	\$ 891
Smith, Stacey	18-Mar-03	Update witness binder summary to include documents prepared by Kmart's audit services department in preparation for the 2004 deposition of a former Kmart auditor.	2.6	\$ 702
Vidal, Adriana	18-Mar-03	Review and analyze recently received documents related to Kmart's officers and directors.	3.6	\$ 1,188
Vidal, Adriana	18-Mar-03	Analyze documents collected over course of stewardship investigation for inclusion in specific causes of actions.	4.8	\$ 1,584
Airy, Alka	19-Mar-03	Research documents in Concordance system for correspondence related to Kmart's independent auditors for use in Rule 2004 examination of independent auditors.	5.1	\$ 1,377

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Airy, Alka	19-Mar-03	Conduct further research and summarize documents identified and obtained from researches of the Concordance system in preparation of Rule 2004 examinations of Kmart's independent auditors.	3.7	\$ 999
Airy, Alka	19-Mar-03	Summarize documents identified and obtained from Researches of the Concordance system in preparation of Rule 2004 examinations.	2.1	\$ 567
Clendening, Lori	19-Mar-03	Prepare and distribute information regarding personnel of third party consultant involved in work for Kmart in preparation for Rule 2004 examination.	0.7	\$ 336
Clendening, Lori	19-Mar-03	Provide feedback regarding certain case theories and identify and analyze documents in support of those theories.	3.4	\$ 1,632
Clendening, Lori	19-Mar-03	Review and analyze document index and critical documents to be distributed.	1.1	\$ 528
Clendening, Lori	19-Mar-03	Review and analyze interview outline prepared by Skadden for former officer of Kmart.	0.8	\$ 384
Clendening, Lori	19-Mar-03	Review and provide feedback on summary of Kmart's stock repurchase programs from the late 1990's.	0.4	\$ 192
Grassi, Lisa	19-Mar-03	Finalize stock repurchase memo and distributed to team.	0.4	\$ 168
Grassi, Lisa	19-Mar-03	Review and edit cash disbursement memorandum.	2.3	\$ 966
Grassi, Lisa	19-Mar-03	Receive guidance regarding case update and additional tasks requested by counsel.	0.7	\$ 294
Grassi, Lisa	19-Mar-03	Review and prepare annotated outline of issues for use in preparation for interview of auditor personnel.	6.3	\$ 2,646
Grassi, Lisa	19-Mar-03	Receive guidance regarding case update and additional tasks requested by counsel.	0.4	\$ 168
Grassi, Lisa	19-Mar-03	Provide guidance for search of information related to auditor interview.	0.6	\$ 252
Kalstrom, Lisa	19-Mar-03	Analyze deposition testimony of a fifth former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	0.5	\$ 150
Kalstrom, Lisa	19-Mar-03	Analyze deposition testimony of a sixth former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	0.3	\$ 90
Kalstrom, Lisa	19-Mar-03	Analyze deposition testimony of a seventh former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	0.6	\$ 180

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kalstrom, Lisa	19-Mar-03	Analyze deposition testimony of an eighth former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	1.2	\$ 360
Kalstrom, Lisa	19-Mar-03	Analyze deposition testimony of a ninth former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	1.6	\$ 480
Kalstrom, Lisa	19-Mar-03	Analyze a Securities and Exchange Commission deposition testimony of a former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	1.8	\$ 540
Kalstrom, Lisa	19-Mar-03	Analyze a Securities and Exchange Commission deposition testimony of a second former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	1.3	\$ 390
Kalstrom, Lisa	19-Mar-03	Analyze a Securities and Exchange Commission deposition testimony of a third former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	0.6	\$ 180
Kalstrom, Lisa	19-Mar-03	Analyze a Securities and Exchange Commission deposition testimony of a fourth former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	0.3	\$ 90
Kalstrom, Lisa	19-Mar-03	Analyze a Securities and Exchange Commission deposition testimony of a fifth former officer and prepare references to another former officer in preparation for a Rule 2004 deposition.	1.1	\$ 330
Kalstrom, Lisa	19-Mar-03	Summarize references to a former officer in prior deposition testimonies of other former officers in preparation for a Rule 2004 deposition.	1.1	\$ 330
Kalstrom, Lisa	19-Mar-03	Prepare schedule of attendance and involvement at Board of Directors meeting in FY 2000 and 2001 by a former officer in preparation for a Rule 2004 deposition.	1.2	\$ 360
Knoll, Melissa	19-Mar-03	Review investigation information on accounting firm personnel and other work underway.	0.3	\$ 171
Knoll, Melissa	19-Mar-03	Provide updates and input on real estate, solvency and other investigation issues.	0.4	\$ 228
Martin, Timothy	19-Mar-03	Analyze payments made by Kmart to employees for potential avoidance action claims.	3.6	\$ 1,404
Martin, Timothy	19-Mar-03	Review and analyze payments made to former Kmart employees for potential avoidance actions claims.	3.7	\$ 1,443

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	19-Mar-03	Update witness binder summary to include correspondence of auditors and Kmart personnel related to various audit issues during 1999 through 2002 in preparation for the 2004 deposition of a former Kmart auditor.	1.7	\$ 459
Smith, Stacey	19-Mar-03	Update witness binder summary to include correspondence of a former Kmart auditor in preparation for the 2004 deposition of a former Kmart auditor.	0.6	\$ 162
Smith, Stacey	19-Mar-03	Update witness binder summary to include audit related materials prepared by PwC, including management reports and memorandums to Kmart executives in preparation for the 2004 deposition of a former Kmart auditor.	3.1	\$ 837
Smith, Stacey	19-Mar-03	Update witness binder summary to include memoranda and presentations prepared by Kmart audit service department discussing scope, status, findings and recommendations of internal audits in preparation for the 2004 deposition of a former Kmart auditor.	2.9	\$ 783
Smith, Stacey	19-Mar-03	Update witness binder summary to include memorandums and presentations prepared by Kmart audit service department discussing vendor allowance policies in preparation for the 2004 deposition of a former Kmart auditor.	2.3	\$ 621
Airy, Alka	20-Mar-03	Research documents uploaded to the Concordance system for correspondence and other materials for inclusion into Rule 2004 witness preparation binder for examination of Kmart's independent auditors.	3.1	\$ 837
Airy, Alka	20-Mar-03	Compile list of documents required for solvency analysis and compare list with documents already provided.	1.6	\$ 432
Airy, Alka	20-Mar-03	Identify documents pertaining to internal/external monthly financial statements that were produced for Rule 2004 examinations.	1.2	\$ 324
Airy, Alka	20-Mar-03	Identify additional documents pertaining to internal/external monthly financial statements that were produced for Rule 2004 examinations.	1.9	\$ 513
Clendening, Lori	20-Mar-03	Receive status report regarding work plans, binder preparation, annotated index, document request and proposed deposition topics related to Rule 2004 examination of third party consultant.	0.8	\$ 384

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Clendening, Lori	20-Mar-03	Review and analyze materials in preparation for attendance at interview of former officer of Kmart.	2.1	\$ 1,008
Clendening, Lori	20-Mar-03	Prepare for and attend interview of former Kmart officer.	6.2	\$ 2,976
Clendening, Lori	20-Mar-03	Discuss with counsel case issues, timing, scheduling and strategy.	0.6	\$ 288
Clendening, Lori	20-Mar-03	Discuss with counsel preparation for Rule 2004 examination of third party consultant and additional work plans steps to be taken.	0.6	\$ 288
Clendening, Lori	20-Mar-03	Receive feedback regarding work plan and strategy for next phase of investigation.	0.7	\$ 336
Grassi, Lisa	20-Mar-03	Review and prepare annotated outline of issues for use in preparation for interview of audit personnel.	0.6	\$ 252
Grassi, Lisa	20-Mar-03	Receive guidance regarding case update and additional tasks requested by counsel.	0.3	\$ 126
Grassi, Lisa	20-Mar-03	Amend guidance given for research of information related to audit interview.	0.2	\$ 84
Grassi, Lisa	20-Mar-03	Review outline of issues for use in preparation for interview of audit personnel.	2.6	\$ 1,092
Grassi, Lisa	20-Mar-03	Prepare annotated outline of issues for use in preparation for interview of audit personnel.	2.3	\$ 966
Grassi, Lisa	20-Mar-03	Review information available for preparation of task list for solvency analysis.	0.4	\$ 168
Grassi, Lisa	20-Mar-03	Review and analyze information available for preparation of solvency analysis.	1.7	\$ 714
Kalstrom, Lisa	20-Mar-03	Analyze Kmart SEC production database provided by Skadden Arps in regards to the Company's reason for the stock repurchase plans and the reasons for cancellations of the plans.	1.9	\$ 570
Kalstrom, Lisa	20-Mar-03	Update draft of the summary of 1997 and 1999 stock repurchase plans analysis.	0.8	\$ 240
Kalstrom, Lisa	20-Mar-03	Analyze information prepared for a particular officer's Rule 2004 deposition in regards to cash payments and retention loans made to officers in the fourth quarter of fiscal year 2001.	2.7	\$ 810
Kalstrom, Lisa	20-Mar-03	Analyze Kmart SEC production database provided by Skadden Arps in regards to cash payments and retention loans made to officers in the fourth quarter of fiscal year 2001.	1.3	\$ 390
Kalstrom, Lisa	20-Mar-03	Analyze Kmart statutory production database provided by Skadden Arps in regards to cash payments and retention loans made to officers in the fourth quarter of fiscal year 2001.	1.1	\$ 330

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kalstrom, Lisa	20-Mar-03	Analyze Kmart second statutory production database provided by Skadden Arps in regards to cash payments and retention loans made to officers in the fourth quarter of fiscal year 2001.	0.9	\$ 270
Knoll, Melissa	20-Mar-03	Advise on information request and priorities for investigation.	0.3	\$ 171
Knoll, Melissa	20-Mar-03	Advise regarding work plan for investigation.	0.1	\$ 57
Martin, Timothy	20-Mar-03	Analyze payments to third party consultants for potential avoidance actions claims.	2.8	\$ 1,092
Smith, Stacey	20-Mar-03	Revise and update witness binder summary to include documents related to a specific vendor in preparation for the 2004 deposition of a former Kmart auditor.	2.5	\$ 675
Smith, Stacey	20-Mar-03	Revise and update witness binder summary to include documents related to representation letters requested by Kmart's CFO that required management assurance that vendor allowances were properly recognized in preparation for the 2004 deposition of a former Kmart auditor.	1.4	\$ 378
Smith, Stacey	20-Mar-03	Assemble witness binder and conduct quality control check to prepare binder for production and delivery to OSHR and Winston and Strawn in preparation for the 2004 deposition of a former Kmart auditor.	1.3	\$ 351
Smith, Stacey	20-Mar-03	Revise and finalize witness binder summary in preparation for production and delivery to OSHR in preparation for the 2004 deposition of a former Kmart auditor.	2.7	\$ 729
Vidal, Adriana	20-Mar-03	Review audit committee meeting minutes for the years of 2000 and 2001 for information presented by auditor.	1.1	\$ 363
Vidal, Adriana	20-Mar-03	Review Kmart's financial filings for 2000 through 2002 period in research of Kmart's restatement in relation to other large retail bankruptcies..	2.4	\$ 792
Vidal, Adriana	20-Mar-03	Summary and review of Kmart's financial filings for 2000 through 2002 related to Kmart's restatement in relation to Hechinger.	2.9	\$ 957
Vidal, Adriana	20-Mar-03	Research and analyze strategies of troubled retailers regarding dark stores.	1.2	\$ 396
Airy, Alka	21-Mar-03	Identify documents from prior work that are relevant to solvency analyses and damage calculations.	0.9	\$ 243

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Airy, Alka	21-Mar-03	Identify documents from former officer pertaining to monthly financial reports to be used with solvency analysis.	1.2	\$ 324
Airy, Alka	21-Mar-03	Assemble solvency analysis model.	1.6	\$ 432
Ashe, Lisa	21-Mar-03	Analyze the information gathered since the commencement of the case which might be useful for the investigation; arrange for information to be provided to the investigation team.	1.9	\$ 969
Clendening, Lori	21-Mar-03	Analyze prior requests for information from debtors' counsel in comparison to information received.	0.8	\$ 384
Clendening, Lori	21-Mar-03	Review and analyze documents that were identified as useful to the investigation from production by former officer of Kmart.	1.7	\$ 816
Clendening, Lori	21-Mar-03	Review and revise work plans and prepare format to be shared with counsel.	1.3	\$ 624
Grassi, Lisa	21-Mar-03	Receive update on stewardship case issues.	0.8	\$ 336
Grassi, Lisa	21-Mar-03	Provide guidance for preparation of solvency analysis.	0.4	\$ 168
Grassi, Lisa	21-Mar-03	Review and analyze documents for use in preparation of solvency analysis.	1.3	\$ 546
Grassi, Lisa	21-Mar-03	Review and summarize research performed on merger and acquisition news speculation.	1.4	\$ 588
Grassi, Lisa	21-Mar-03	Review and summarize research performed on public information regarding liquidity and credit concerns.	1.3	\$ 546
Kalstrom, Lisa	21-Mar-03	Document and organize backup data regarding cash payments and retention loans made to officers in the fourth quarter of fiscal year 2001.	0.9	\$ 270
Kalstrom, Lisa	21-Mar-03	Receive guidance on the status of the stewardship investigation and workplans for Rule 2004 depositions.	0.7	\$ 210
Kalstrom, Lisa	21-Mar-03	Check payment amounts for Tier One and Tier Two recipients stated in presentation to the Board of Directors to copies of check runs.	1.4	\$ 420
Kalstrom, Lisa	21-Mar-03	Check payment amounts for Tier Three recipients stated in copies of emails and memos between officers to copies of check runs.	1.2	\$ 360
Kalstrom, Lisa	21-Mar-03	Develop summary analysis regarding cash loan retention payments to Tier One, Tier Two and Tier Three officers in the fourth quarter of fiscal year 2001.	1.9	\$ 570
Knoll, Melissa	21-Mar-03	Review information on advertising issues relative to the investigation.	0.4	\$ 228

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	21-Mar-03	Review damages approach and solvency work plan for the investigation.	1.2	\$ 684
Martin, Timothy	21-Mar-03	Receive guidance on stewardship investigation.	0.9	\$ 351
Polancic, Bill	21-Mar-03	Assemble monthly committee reports and debtor presentations for use in the stewardship review.	1.3	\$ 546
Vidal, Adriana	21-Mar-03	Receive guidance on analyses performed and source data available.	0.9	\$ 297
Vidal, Adriana	21-Mar-03	Research and analyze strategies of troubled retailers regarding dark stores.	2.3	\$ 759
Airy, Alka	24-Mar-03	Prepare documents pertaining to monthly financial reports to be used with solvency analysis.	0.6	\$ 162
Airy, Alka	24-Mar-03	Update the model for solvency analysis by capturing balance sheet details from Company report titled Monthly Business Review for September 2001.	2.9	\$ 783
Airy, Alka	24-Mar-03	Record all balance sheet data from Company report titled Monthly Business Review for September 2001 into solvency analysis model and begin to obtain audited balance sheet data in order to compare figures presented by both sources.	1.2	\$ 324
Airy, Alka	24-Mar-03	Research documents uploaded to the Concordance system for additional Company reports titled Monthly Business Review prepared in 2001.	1.6	\$ 432
Clendening, Lori	24-Mar-03	Revise investigation work plans and update to include new tasks.	1.1	\$ 528
Clendening, Lori	24-Mar-03	Read and analyze current news articles relating to Kmart and investigation issues.	0.4	\$ 192
Clendening, Lori	24-Mar-03	Prepare for meeting with G. Rice, S. Powers, (Otterbourg), M. Botica, M. Rotert (Winston) regarding investigation regarding the creditor trust and review of real estate information available.	2.2	\$ 1,056
Clendening, Lori	24-Mar-03	Meet with G. Rice, S. Powers, (Otterbourg), M. Botica, M. Rotert (Winston) regarding investigation to prepare for creditor trust meeting, review of real estate information available and discuss potential targets and causes of action.	1.6	\$ 768
Grassi, Lisa	24-Mar-03	Review and provide guidance on analysis of the effects of bankruptcies of lessors of stores with leases guaranteed by Kmart on the company.	1.5	\$ 630
Grassi, Lisa	24-Mar-03	Review and analyze public information regarding the effects of bankruptcies of lessors of stores with leases guaranteed by Kmart on the company.	3.7	\$ 1,554

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K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Grassi, Lisa	24-Mar-03	Review and prepare information for use in analysis of the effects of bankruptcies of lessors of stores with leases guaranteed by Kmart on the company.	1.0	\$ 420
Kalstrom, Lisa	24-Mar-03	Analyze information prepared for a particular officer's Rule 2004 deposition in regards to amounts returned for cash payments and retention loans made to officers in the fourth quarter of fiscal year 2001.	1.1	\$ 330
Kalstrom, Lisa	24-Mar-03	Update summary analysis regarding cash loan retention payments to Tier One, Tier Two and Tier Three officers in the fourth quarter of fiscal year 2001.	0.5	\$ 150
Kalstrom, Lisa	24-Mar-03	Analyze database received from Company regarding dark stores lease information in regard to damage analysis.	1.7	\$ 510
Kalstrom, Lisa	24-Mar-03	Analyze database received from Company regarding the 283 closed stores lease information and operating results for 1999 through 2001 in regard to damage analysis.	2.2	\$ 660
Kalstrom, Lisa	24-Mar-03	Analyze Kmart SEC production database provided by Skadden Arps in regards to payments made to an outside vendor.	1.6	\$ 480
Kalstrom, Lisa	24-Mar-03	Analyze Kmart statutory production database provided by Skadden Arps in regards to payments made to third party consultant.	1.3	\$ 390
Kalstrom, Lisa	24-Mar-03	Analyze Kmart second statutory production database provided by Skadden Arps in regards to payments made to third party consultant.	0.7	\$ 210
Knoll, Melissa	24-Mar-03	Review work plan progress report and related information on investigation.	0.4	\$ 228
Knoll, Melissa	24-Mar-03	Advise on investigation work plan and issues.	0.4	\$ 228
Knoll, Melissa	24-Mar-03	Meet with G. Rice, S. Powers, (Otterbourg), M. Botica, M. Rotert (Winston) regarding investigation to prepare for creditor trust meeting, review of real estate information available and discuss potential targets and causes of action.	1.6	\$ 912
Martin, Timothy	24-Mar-03	Analyze store closing data for use in damage claims analysis.	1.5	\$ 585
Martin, Timothy	24-Mar-03	Analyze publicly available information for information on Kmart's ability to pay debts as they came due.	4.1	\$ 1,599
Martin, Timothy	24-Mar-03	Prepare revised document request list to accompany subpoena to former Kmart third party consultant.	3.6	\$ 1,404

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K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Martin, Timothy	24-Mar-03	Receive guidance on stewardship investigation.	0.8	\$ 312
Martin, Timothy	24-Mar-03	Request additional documents from Skadden Arps and others regarding the stewardship review.	0.3	\$ 117
Martin, Timothy	24-Mar-03	Review and analyze documentation related to June - August 2001 purchases of inventory.	3.4	\$ 1,326
Martin, Timothy	24-Mar-03	Provide guidance on stewardship investigation.	0.4	\$ 156
Martin, Timothy	24-Mar-03	Review and analyze Skadden information briefings for payments made to third party contractors during potential insolvency period.	3.6	\$ 1,404
Martin, Timothy	24-Mar-03	Review and analyze documents on concordance database for payments to third party contractors during potential insolvent period.	3.2	\$ 1,248
Smith, Stacey	24-Mar-03	Prepare witness binder summary for a Kmart executive and summarize the personal correspondence retrieved from the production in preparation for the Rule 2004 deposition of a former Kmart executive.	3.1	\$ 837
Smith, Stacey	24-Mar-03	Prepare witness binder summary for a Kmart executive and summarize the personal correspondence retrieved from another production in preparation for the Rule 2004 deposition of a former Kmart executive.	1.8	\$ 486
Smith, Stacey	24-Mar-03	Review and analyze witness summary binders of two former Kmart executives to produce documents which summarized deferred compensation of former Kmart executives.	0.2	\$ 54
Vidal, Adriana	24-Mar-03	Research and analyze strategies of troubled retailers regarding dark stores.	4.9	\$ 1,617
Vidal, Adriana	24-Mar-03	Locate and review documents of individuals that received retention loans and chose to defer.	0.4	\$ 132
Airy, Alka	25-Mar-03	Conduct further research on documents uploaded to the Concordance system for remaining Company reports titled Monthly Business Review for 2001.	2.8	\$ 756
Airy, Alka	25-Mar-03	Research documents uploaded to the Concordance system for other documents related to the aging of accounts receivable/payable and forecasts for 2001.	2.4	\$ 648
Airy, Alka	25-Mar-03	Research documents from former officer regarding discussion of financial estimates versus board plan estimates in 2001.	1.1	\$ 297

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Airy, Alka	25-Mar-03	Research documents uploaded to the Concordance system for discussion of financial estimates and board plan estimates of monthly financials for 2001.	1.6	\$ 432
Airy, Alka	25-Mar-03	Compile summary on Company's debt structure for insertion into timeline being prepared for counsel.	0.8	\$ 216
Clendening, Lori	25-Mar-03	Read and review Skadden prepared analysis of potential claims against employees.	1.3	\$ 624
Clendening, Lori	25-Mar-03	Provide guidance and direction on specific tasks on detailed work plans.	2.3	\$ 1,104
Clendening, Lori	25-Mar-03	Revise detailed work plans as necessary due to discussions and information received.	1.7	\$ 816
Clendening, Lori	25-Mar-03	Assess availability of detailed lease data in preparation of detailed document request.	0.8	\$ 384
Clendening, Lori	25-Mar-03	Provide update on status of stewardship investigation recent developments.	1.2	\$ 576
Clendening, Lori	25-Mar-03	Read and analyze current news articles relating to Kmart and investigation issues.	0.3	\$ 144
Clendening, Lori	25-Mar-03	Coordinate assignment of tasks.	0.4	\$ 192
Freimuth, Karl	25-Mar-03	Analyze OneSource reports discussing the retail industry during the period prior to and after 9/11/01 to determine the magnitude of consumer reaction, same-store sales results and revised corporate strategies as a result of the terrorist attacks for the stewardship review.	1.4	\$ 252
Freimuth, Karl	25-Mar-03	Review and analyze Kmart same-store sales expectations versus actual results in reaction to 9/11/01 events for the stewardship review.	2.6	\$ 468
Freimuth, Karl	25-Mar-03	Review and analyze Target same-store sales expectations versus actual results in reaction to 9/11/01 events for the stewardship review.	1.5	\$ 270
Freimuth, Karl	25-Mar-03	Review and analyze Wal-Mart same-store sales expectations versus actual results in reaction to 9/11/01 events for the stewardship review.	1.5	\$ 270
Grassi, Lisa	25-Mar-03	Review and analyze the effects of bankruptcies of lessors of stores with leases guaranteed by Kmart on the Company.	3.5	\$ 1,470
Grassi, Lisa	25-Mar-03	Analyze and provide additional guidance related to preparation of analysis on the effects of bankruptcies of lessors of stores with leases guaranteed by Kmart on the Company.	2.8	\$ 1,176
Grassi, Lisa	25-Mar-03	Provide additional guidance for preparation of analysis of cash disbursements.	1.9	\$ 798

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Grassi, Lisa	25-Mar-03	Review and revise analysis related to the company's cash disbursements.	2.6	\$ 1,092
Grassi, Lisa	25-Mar-03	Revise work plan based on additional tasks requested by counsel at March 24 meeting.	1.1	\$ 462
Kalstrom, Lisa	25-Mar-03	Analyze Kmart SEC production database provided by Skadden Arps in regards to the preparation of a particular officer's Rule 2004 deposition testimony.	2.7	\$ 810
Kalstrom, Lisa	25-Mar-03	Analyze Kmart statutory production database provided by Skadden Arps in regards to the preparation of a particular officer's Rule 2004 deposition testimony.	2.2	\$ 660
Kalstrom, Lisa	25-Mar-03	Analyze Kmart second statutory production database provided by Skadden Arps in regards to the preparation of a particular officer's Rule 2004 deposition testimony.	2.1	\$ 630
Kalstrom, Lisa	25-Mar-03	Analyze Kmart SEC production database provided by Skadden Arps in regards to the preparation of a particular officer's Rule 2004 deposition testimony.	1.1	\$ 330
Knoll, Melissa	25-Mar-03	Follow up on lease information for the stewardship review.	0.1	\$ 57
Lattig, Larry	25-Mar-03	Review listing of potential defendants under the upcoming litigation portion of the stewardship investigation.	0.4	\$ 228
Martin, Timothy	25-Mar-03	Review and analyze documents related to former Kmart executive in preparation for deposition of former third party consultant.	2.8	\$ 1,092
Martin, Timothy	25-Mar-03	Review and analyze operating data for closed stores for potential damage claims.	3.5	\$ 1,365
Martin, Timothy	25-Mar-03	Review and analyze Rule 2004 examination transcript of Kmart director.	1.9	\$ 741
Martin, Timothy	25-Mar-03	Review and analyze Skadden documentation on the benefits of pursuing preference actions in various venues.	3.1	\$ 1,209
Smith, Stacey	25-Mar-03	Conduct research on Concordance database for documents produced by Kmart's audit services department in preparation for the 2004 deposition of a former Kmart executive.	1.2	\$ 324
Smith, Stacey	25-Mar-03	Conduct research on Concordance database for documents prepared or received by a Kmart executive in preparation for the 2004 deposition of a former Kmart executive.	0.8	\$ 216

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	25-Mar-03	Update witness binder summary with memorandums produced by Kmart's Audit Services Department in preparation for the Rule 2004 deposition of a former Kmart executive.	3.1	\$ 837
Smith, Stacey	25-Mar-03	Update witness binder summary with documents related to the personnel correspondence of a Kmart executive in preparation for the Rule 2004 deposition of a former Kmart executive.	0.4	\$ 108
Smith, Stacey	25-Mar-03	Update witness binder summary with presentations of audit findings, recommendations and policies related to the recognition of vendor allowances prepared Kmart's audit services department in preparation for the 2004 deposition of a former Kmart executive.	2.7	\$ 729
Vidal, Adriana	25-Mar-03	Research and analyze strategies of troubled retailers regarding dark stores.	4.5	\$ 1,485
Vidal, Adriana	25-Mar-03	Research and analyze publicly available information on the treatment of dark stores by other large retailers.	4.2	\$ 1,386
Airy, Alka	26-Mar-03	Further analyze cash disbursement data received in response to request in order to extract a list of vendors in receipt of the most number of payments per month and a list of vendors in receipt of the highest total amount per month.	2.4	\$ 648
Airy, Alka	26-Mar-03	Update list of documents required for solvency analysis to be provided as a request to Company.	1.4	\$ 378
Airy, Alka	26-Mar-03	Receive update on various issues discussed with counsel pertaining to the stewardship investigation, specifically immediate requests for information and analysis and priority of tasks to be completed.	0.6	\$ 162
Airy, Alka	26-Mar-03	Review and analyze liquidation analysis attached to disclosure statement in order to gain understanding of assumptions and methodology.	1.2	\$ 324
Airy, Alka	26-Mar-03	Receive guidance related to methodology of solvency analysis.	0.4	\$ 108
Airy, Alka	26-Mar-03	Review and analyze Form 10-K filed for the period ending January 31, 2002 in order to identify portions of balance sheet that were restated.	0.9	\$ 243
Airy, Alka	26-Mar-03	Prepare documents pertaining to monthly financial reports to be used with solvency analysis as part of the stewardship investigation.	0.5	\$ 135

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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Airy, Alka	26-Mar-03	Further analyze cash disbursement data received in response to request in order to summarize results graphically.	0.8	\$ 216
Clendening, Lori	26-Mar-03	Identify availability of detailed pre-petition inventory and purchasing information in preparation of detailed document request.	0.6	\$ 288
Clendening, Lori	26-Mar-03	Prepare materials for conference call on Friday to prepare for April meeting with the litigation trust advisory board.	1.1	\$ 528
Clendening, Lori	26-Mar-03	Coordinate division of responsibilities for revised work plans.	0.3	\$ 144
Clendening, Lori	26-Mar-03	Analyze options regarding post-confirmation logistics issues.	2.6	\$ 1,248
Clendening, Lori	26-Mar-03	Provide guidance on solvency analysis and data to be requested relating to same.	0.4	\$ 192
Clendening, Lori	26-Mar-03	Address information requests related to inventory and determine if any information is available from non-Company sources.	0.5	\$ 240
Clendening, Lori	26-Mar-03	Review and analyze Kmart Monthly Business Review for September 2001 to identify possible sources of information to be used in damage calculation related to stewardship investigation claims.	1.7	\$ 816
Freimuth, Karl	26-Mar-03	Receive guidance relating to the status of the stewardship investigation and workplans for the Rule 2004 depositions.	0.3	\$ 54
Freimuth, Karl	26-Mar-03	Conduct research on Kmart Audit Service Department memorandums in preparation for the Rule 2004 deposition of a former Kmart executive.	1.8	\$ 324
Freimuth, Karl	26-Mar-03	Conduct research related to email correspondence between members of Kmart Audit Services Department in preparation for the Rule 2004 deposition of a former Kmart executive.	1.1	\$ 198
Freimuth, Karl	26-Mar-03	Conduct research on documents related to an executive in the Kmart Audit Services Department in preparation for the Rule 2004 deposition of a former Kmart executive.	1.5	\$ 270
Freimuth, Karl	26-Mar-03	Conduct research on documents related to vendor allowance policies in preparation for the Rule 2004 deposition of a former Kmart executive.	2.5	\$ 450
Freimuth, Karl	26-Mar-03	Conduct research on documents related to meeting between Kmart's Audit Services Department and auditor in preparation for the Rule 2004 deposition of a former Kmart executive.	1.1	\$ 198

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Grassi, Lisa	26-Mar-03	Coordinate work plan projects for stewardship investigation.	2.3	\$ 966
Grassi, Lisa	26-Mar-03	Provide guidance regarding analyses to be completed for stewardship investigation.	0.7	\$ 294
Grassi, Lisa	26-Mar-03	Review and revise latest draft analysis related to the company's cash disbursements.	2.4	\$ 1,008
Grassi, Lisa	26-Mar-03	Assist with solvency analysis for the stewardship review.	1.3	\$ 546
Grassi, Lisa	26-Mar-03	Provide additional information for inclusion in time line prepared for counsel.	0.4	\$ 168
Grassi, Lisa	26-Mar-03	Provide additional guidance for analysis of Company write-offs related to store acquisitions.	0.7	\$ 294
Grassi, Lisa	26-Mar-03	Provide additional guidance for analysis of industry practices related to treatment of dark stores.	0.5	\$ 210
Grassi, Lisa	26-Mar-03	Prepare a revised work plans for coordination of projects related to stewardship project.	2.8	\$ 1,176
Kalstrom, Lisa	26-Mar-03	Analyze Kmart SEC production database provided by Skadden Arps in regards to payments made to third party logistics consultant.	3.7	\$ 1,110
Kalstrom, Lisa	26-Mar-03	Analyze Kmart documents in regards to payments made to third party executive recruiter.	3.3	\$ 990
Kalstrom, Lisa	26-Mar-03	Analyze payments made to third party trucking company.	1.5	\$ 450
Kalstrom, Lisa	26-Mar-03	Receive guidance on the status of the stewardship investigation and workplans for Rule 2004 depositions.	0.6	\$ 180
Kelkar, Purva	26-Mar-03	Receive guidance on analyzing dark stores related to the assumption of Venture Stores, Inc. store leases for the stewardship investigation.	0.7	\$ 147
Kelkar, Purva	26-Mar-03	Prepare information regarding Kmart's assumption of Venture Stores, Inc. store leases for the stewardship investigation.	0.6	\$ 126
Kelkar, Purva	26-Mar-03	Receive guidance on analyzing the retail market and its future earnings projections after 9/11 event for the stewardship investigation.	0.3	\$ 63
Knoll, Melissa	26-Mar-03	Obtain investigation update and advise.	0.2	\$ 114
Smith, Stacey	26-Mar-03	Give guidance relating to the status of the stewardship investigation and workplans for the Rule 2004 depositions.	0.6	\$ 162
Smith, Stacey	26-Mar-03	Receive guidance on additional graphical timeline entries related to liquidity cushions and debt downgrades.	0.2	\$ 54

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	26-Mar-03	Receive guidance relating to the status of the stewardship investigation and workplans for the Rule 2004 depositions.	0.3	\$ 81
Smith, Stacey	26-Mar-03	Update and revise witness binder summary related to personnel correspondence of a Kmart executive.	2.9	\$ 783
Smith, Stacey	26-Mar-03	Update and revise witness binder summary with documents related to audit services department meeting with third party consultant in preparation for the 2004 deposition of a former Kmart executive.	3.4	\$ 918
Smith, Stacey	26-Mar-03	Organize and prepare documents for inclusion in witness summary binder in preparation for 2004 deposition of a former Kmart executive.	0.7	\$ 189
Vidal, Adriana	26-Mar-03	Research and analyze public information on companies for which Kmart guarantees leases.	4.6	\$ 1,518
Vidal, Adriana	26-Mar-03	Receive guidance on items of action for the coming month.	0.8	\$ 264
Vidal, Adriana	26-Mar-03	Prepare draft work product related to dark stores.	1.4	\$ 462
Vidal, Adriana	26-Mar-03	Review and modify memo of draft work product related to dark stores.	1.3	\$ 429
Airy, Alka	27-Mar-03	Further analyze balance sheet data in order to compare previously reported 2001 figures with restated figures.	3.1	\$ 837
Airy, Alka	27-Mar-03	Receive guidance related to data parameters of balance sheet required for solvency analysis.	0.4	\$ 108
Airy, Alka	27-Mar-03	Research documents uploaded to the Concordance system for availability of Company report titled Monthly Business Review for January 2002.	0.6	\$ 162
Airy, Alka	27-Mar-03	Identify forecasted balance sheet data for January 31, 2002 and summarize data.	0.9	\$ 243
Airy, Alka	27-Mar-03	Identify actual and forecasted balance sheet data for August 1, 2001, October 31, 2001 and January 2, 2002 and summarize data.	1.3	\$ 351
Airy, Alka	27-Mar-03	Review and analyze documents pertaining to the restatement of financials in 2001, as well as other documents pertaining to adjustments and chargeoffs.	0.7	\$ 189
Clendening, Lori	27-Mar-03	Provide guidance on various tasks related to analysis of damages.	0.7	\$ 336
Clendening, Lori	27-Mar-03	Provide guidance on various tasks related to inventory and EDLP.	1.1	\$ 528
Clendening, Lori	27-Mar-03	Review and provide feedback for updated and revised detailed task list.	1.8	\$ 864

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Clendening, Lori	27-Mar-03	Prepare summary work plan and prioritization of tasks and distribute to counsel.	2.0	\$ 960
Clendening, Lori	27-Mar-03	Provide guidance on various tasks related to inventory and EDLP.	0.8	\$ 384
Freimuth, Karl	27-Mar-03	Conduct research on database for documents related to Kmart executive hirings and promotions during the second quarter 2000 to provide source documentation for graphical timeline.	1.2	\$ 216
Freimuth, Karl	27-Mar-03	Conduct research on database for corporate strategy initiatives, consulting agreements, and executive hirings during third quarter 2000 to provide source documentation for graphical timeline.	1.8	\$ 324
Freimuth, Karl	27-Mar-03	Conduct research on database for executive promotions, management retention policies, and corporate strategy initiatives during the fourth quarter 2000 to provide source documentation for graphical timeline.	1.5	\$ 270
Freimuth, Karl	27-Mar-03	Conduct research on database for vendor allowance issues, executive promotions, and Board of Director correspondence during the first quarter 2001 to provide source documentation for graphical timeline.	1.9	\$ 342
Freimuth, Karl	27-Mar-03	Conduct research on database for debt restructuring information, management correspondence with Kmart Board of Directors, corporate strategic initiatives, and allowance guidelines during the second quarter 2001 to provide source documentation for the graphical timeline.	1.5	\$ 270
Grassi, Lisa	27-Mar-03	Prepare a revised work plan for coordination of projects related to stewardship project based on input from counsel.	2.1	\$ 882
Grassi, Lisa	27-Mar-03	Assist with analyses of the dark stores and industry practices for the stewardship review.	1.7	\$ 714
Grassi, Lisa	27-Mar-03	Assist solvency analysis and review of various company restatements.	0.8	\$ 336
Grassi, Lisa	27-Mar-03	Review and provide input for analysis related to post September 11 attacks and retail industry response.	2.7	\$ 1,134
Kalstrom, Lisa	27-Mar-03	Continue to analyze Kmart production database provided by Skadden Arps in regards to payments made to third party consultant Salson.	0.3	\$ 90

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kalstrom, Lisa	27-Mar-03	Receive guidance on the status of the stewardship investigation and workplans for Rule 2004 depositions.	0.4	\$ 120
Kalstrom, Lisa	27-Mar-03	Analyze Kmart statutory production database provided by Skadden Arps in regards to payments made to third party consultant Salson.	1.1	\$ 330
Kalstrom, Lisa	27-Mar-03	Analyze Kmart second statutory production database provided by Skadden Arps in regards to payments made to third party consultant Salson.	0.7	\$ 210
Kalstrom, Lisa	27-Mar-03	Analyze Kmart production database provided by Skadden Arps in regards to payments made to third party consultant PriceWaterhouseCoopers.	1.9	\$ 570
Kalstrom, Lisa	27-Mar-03	Analyze Kmart Statutory production database provided by Skadden Arps in regards to payments made to third party consultant PriceWaterhouseCoopers.	1.3	\$ 390
Kalstrom, Lisa	27-Mar-03	Analyze Kmart second statutory production database provided by Skadden Arps in regards to payments made to third party consultant PriceWaterhouseCoopers.	0.6	\$ 180
Kelkar, Purva	27-Mar-03	Receive guidance on updating and editing timeline of Kmart events related to stewardship issues.	0.8	\$ 168
Kelkar, Purva	27-Mar-03	Review Schedule F of SOFAs and Schedules for trade vendor payables for the stewardship investigation.	0.3	\$ 63
Kelkar, Purva	27-Mar-03	Research and retrieve information regarding Kmart's assumption of Venture Stores, Inc. store leases.	2.4	\$ 504
Kelkar, Purva	27-Mar-03	Prepare timeline depicting dates of events related to Kmart's assumption of Venture Stores, Inc. store leases.	1.9	\$ 399
Kelkar, Purva	27-Mar-03	Receive guidance on preparing analysis of post 9/11 retail expectations of comp store sales for the stewardship review.	0.3	\$ 63
Kelkar, Purva	27-Mar-03	Revise timeline depicting dates of events related to Kmart's assumption of Venture Stores, Inc. store leases for the stewardship review.	0.7	\$ 147
Knoll, Melissa	27-Mar-03	Advise regarding retail analysis relative to investigation.	0.4	\$ 228
Smith, Stacey	27-Mar-03	Conduct research on Concordance databases to produce documents related to purchasing reports during Q3 and Q4 of 2000 and 2001 as part of inventory analysis.	2.1	\$ 567

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**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	27-Mar-03	Conduct research on Concordance database to produce allowance reports by category and division and SKU for 2000 and 2001 as part of inventory analysis.	1.9	\$ 513
Smith, Stacey	27-Mar-03	Conduct research on Concordance database to produce instock reports by category/division during 2000 and 2001 as part of inventory analysis.	2.2	\$ 594
Smith, Stacey	27-Mar-03	Receive guidance relating to the status of the stewardship investigation and workplans for the Rule 2004 depositions.	0.3	\$ 81
Smith, Stacey	27-Mar-03	Prepare request list for documents related to the inventory purchases of Q3 2001.	0.2	\$ 54
Smith, Stacey	27-Mar-03	Update graphical timeline to include significant events related to debt downgrades and liquidity cushions during 2000 and 2001.	0.4	\$ 108
Smith, Stacey	27-Mar-03	Review and analyze Creditors Committee reports issued during 2002 in preparation for inventory analysis.	0.7	\$ 189
Smith, Stacey	27-Mar-03	Give guidance related to the status of the stewardship investigation and workplans for the Rule 2004 depositions.	0.5	\$ 135
Vidal, Adriana	27-Mar-03	Review and locate additional documents related to the Hechinger dark store restatement for inclusion in memo.	1.3	\$ 429
Vidal, Adriana	27-Mar-03	Review Kmart's financial filings for 2000 through 2002 in research of Kmart guaranteeing lease obligations of former subsidiaries.	1.8	\$ 594
Vidal, Adriana	27-Mar-03	Summarize and review Kmart's financial filings for 2000 through 2002 period in relation to Kmart as guarantor of leases of former subsidiaries.	3.2	\$ 1,056
Vidal, Adriana	27-Mar-03	Review and edit draft narratives for the stewardship review.	0.6	\$ 198
Airy, Alka	28-Mar-03	Research Company public filings in order to obtain additional restated balance sheet data for 2001.	1.4	\$ 378
Airy, Alka	28-Mar-03	Prepare documents pertaining to monthly financial reports to be used with solvency analysis.	0.7	\$ 189
Airy, Alka	28-Mar-03	Enter balance sheet data for August 2001 through January 2002 obtained in previous document searches.	2.3	\$ 621
Airy, Alka	28-Mar-03	Enter all balance sheet data for July and August 2001 from Company report titled Monthly Business Review into solvency analysis model.	1.1	\$ 297

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Clendening, Lori	28-Mar-03	Prepare for April 16, 2003 meeting with the Litigation Trust Advisory Board.	1.7	\$ 816
Clendening, Lori	28-Mar-03	Provide feedback and guidance regarding staffing matters.	0.3	\$ 144
Feltman, James	28-Mar-03	Participate in discussions with Otterbourg professionals regarding litigation team activities.	0.5	\$ 285
Freimuth, Karl	28-Mar-03	Conduct research on production database for liquidity concerns, inventory accumulation, management correspondence with Kmart Board of Directors, and internal email correspondence during the third quarter 2001 to provide source documentation for the graphical timeline.	2.1	\$ 378
Freimuth, Karl	28-Mar-03	Conduct research on Production and databases for executive promotions/terminations, management retention policies, vendor payment terms, liquidity issues, and pricing policies for the fourth quarter 2001 to provide source documentation to the graphical timeline.	2.5	\$ 450
Freimuth, Karl	28-Mar-03	Conduct research on database for executive termination confirmations and investigative consulting engagements for the first quarter 2002 to provide source documentation to the graphical timeline.	0.9	\$ 162
Grassi, Lisa	28-Mar-03	Provide guidance regarding additional tasks to perform for other members of the team.	0.7	\$ 294
Grassi, Lisa	28-Mar-03	Assist with preparation of analysis on the effects of the company's real estate issues regarding certain former subsidiaries.	0.6	\$ 252
Kalstrom, Lisa	28-Mar-03	Develop summary schedule of payments made to third party consultants.	1.6	\$ 480
Kalstrom, Lisa	28-Mar-03	Analyze database provided by the Company regarding 283 closed stores for the operating expense detail, sales through EBITDAR and EBITDA, and fully loaded contribution by store.	1.9	\$ 570
Kalstrom, Lisa	28-Mar-03	Develop work plan for damage analysis summary.	1.2	\$ 360
Knoll, Melissa	28-Mar-03	Review agenda for investigation call and respond.	0.2	\$ 114
Knoll, Melissa	28-Mar-03	Advise on investigation staffing, work plan, and budget.	0.3	\$ 171

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	28-Mar-03	Attend part of call on investigation with M. Rotert, K. Quirk (Winston), P. Feldman, M. Hagar (Otterbourg) regarding implications of plan, disclosure statement and exhibits on information and interests of creditor trust; information for creditor trust board meeting; analysis of solvency; information needed on retention loans, information on inventory purchases; and other work underway.	1.6	\$ 912
Smith, Stacey	28-Mar-03	Conduct research on Concordance database to produce documents related to Blue Light Always pricing strategies and procedures as part of Blue Light Always analysis.	1.3	\$ 351
Smith, Stacey	28-Mar-03	Conduct research on Concordance database to produce documents related to Blue Light Always SKU conversions as part of Blue Light Always analysis.	1.6	\$ 432
Vidal, Adriana	28-Mar-03	Review and edit commentary from draft narratives.	1.9	\$ 627
Clendening, Lori	31-Mar-03	Read and review Skadden prepared analysis regarding Kmart's ability to seek avoidance of loan payments to executives.	0.9	\$ 432
Clendening, Lori	31-Mar-03	Read and review Skadden prepared analysis regarding time limitations in bringing actions for employee misconduct.	1.8	\$ 864
Clendening, Lori	31-Mar-03	Review and revise document request list to accompany subpoena for third party consultant.	2.3	\$ 1,104
Grassi, Lisa	31-Mar-03	Revise work plan based on work scope defined by counsel at March 28 meeting.	0.6	\$ 252
Grassi, Lisa	31-Mar-03	Respond to additional requests for information for counsel related to the document request for the stewardship investigation.	1.9	\$ 798
Kalstrom, Lisa	31-Mar-03	Develop template and initial summary level schedule for damage analysis summary.	1.9	\$ 570
Kalstrom, Lisa	31-Mar-03	Update work plan for damage analysis summary.	0.4	\$ 120
Kalstrom, Lisa	31-Mar-03	Analyze schedule regarding stock price decline and debt downgrades for purposes of the damage analysis summary.	0.9	\$ 270
Kalstrom, Lisa	31-Mar-03	Research SFAS number 144 in regards to the relationship to the Company's restated fiscal year 2001 financials.	2.2	\$ 660
Kalstrom, Lisa	31-Mar-03	Develop summary schedule for SFAS number 144 in regards to the relationship to the Company's restated fiscal year 2001 financials.	1.3	\$ 390
Knoll, Melissa	31-Mar-03	Follow up on investigation staffing and work plan issues.	0.1	\$ 57

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	31-Mar-03	Provide input regarding meeting with Otterbourg relative to accounting firm issues.	0.1	\$ 57
Airy, Alka	01-Apr-03	Complete entry of balance sheet data for July 2001 through January 2002 into solvency model.	0.7	\$ 189
Airy, Alka	01-Apr-03	Receive guidance on priority of tasks to be completed in regards to the solvency analysis.	0.2	\$ 54
Airy, Alka	01-Apr-03	Analyze asset recoverability rates and assumptions presented in liquidation analysis enclosed with disclosure statement.	2.1	\$ 567
Airy, Alka	01-Apr-03	Summarize results of analysis of asset recoverability rates and assumptions.	1.6	\$ 432
Airy, Alka	01-Apr-03	Receive update on various issues discussed with counsel pertaining to the stewardship investigation, specifically change in scope of analysis going forward.	0.4	\$ 108
Clendening, Lori	01-Apr-03	Identify revisions to document request list to be served on third party consultant.	1.6	\$ 768
Clendening, Lori	01-Apr-03	Review and provide feedback on index of documents related to former officer of Kmart.	0.3	\$ 144
Freimuth, Karl	01-Apr-03	Create index of materials included in witness preparation binders for a specific Kmart former officer in preparation for Rule 2004 depositions.	3.3	\$ 594
Freimuth, Karl	01-Apr-03	Review Ten Eyck work papers and create index of documents related to Kmart liquidity issues.	1.6	\$ 288
Grassi, Lisa	01-Apr-03	Receive guidance and update on revised work plan.	1.3	\$ 546
Grassi, Lisa	01-Apr-03	Prepare response for counsel's request for information regarding company SEC filings.	0.6	\$ 252
Grassi, Lisa	01-Apr-03	Review interview information regarding solvency and liquidity issues.	2.2	\$ 924
Grassi, Lisa	01-Apr-03	Review interview information regarding ability of the company to pay debts as due.	1.0	\$ 420
Grassi, Lisa	01-Apr-03	Review and revise narratives on case background for delivery to counsel.	1.8	\$ 756
Kalstrom, Lisa	01-Apr-03	Quality check and update summary schedule for SFAS number 144 in regards to the relationship to the Company's restated fiscal year 2001 financials.	0.8	\$ 240
Kalstrom, Lisa	01-Apr-03	Quality check and update Damage Analysis Summary.	1.6	\$ 480
Kalstrom, Lisa	01-Apr-03	Receive guidance on the status of the stewardship investigation and workplans for Rule 2004 depositions.	1.2	\$ 360
Kalstrom, Lisa	01-Apr-03	Update workplan for damage analysis summary.	0.6	\$ 180
Kalstrom, Lisa	01-Apr-03	Update summary schedule payments made to third party consultants.	0.9	\$ 270

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	01-Apr-03	Advise on investigation issues.	0.2	\$ 114
Knoll, Melissa	01-Apr-03	Review investigation status update.	0.1	\$ 57
Smith, Stacey	01-Apr-03	Conduct search on Concordance databases for documents relating to inventory purchasing and in-stock to determine the financial impact of the \$850 million inventory purchase and BlueLight Always.	0.4	\$ 108
Smith, Stacey	01-Apr-03	Conduct search on Concordance databases for source documentation related to significant events recorded on graphical timeline during Q2 and Q3 2000.	2.8	\$ 756
Smith, Stacey	01-Apr-03	Organize binders containing 2001 Board meeting minutes and packages.	0.2	\$ 54
Vidal, Adriana	01-Apr-03	Review and edit draft narratives.	3.3	\$ 1,089
Airy, Alka	02-Apr-03	Identify balance sheet data designated as board plan estimate and summarize into solvency model.	1.8	\$ 486
Airy, Alka	02-Apr-03	Complete entry of balance sheet data for various dates in January 2002 into solvency model in order to compare financials prior and subsequent to the petition date.	2.6	\$ 702
Airy, Alka	02-Apr-03	Identify liabilities subject to compromise component of balance sheet for various dates in January 2002 and record in solvency model.	1.4	\$ 378
Airy, Alka	02-Apr-03	Draft memo summarizing solvency analysis completed thus far.	0.3	\$ 81
Airy, Alka	02-Apr-03	Complete entry of balance sheet data for October 2001 into solvency model.	0.7	\$ 189
Airy, Alka	02-Apr-03	Revise solvency model based on analysis of asset recoverability rates and assumptions.	1.3	\$ 351
Clendening, Lori	02-Apr-03	Review and provide feedback on index of documents related to Ten Eyck.	1.4	\$ 672
Clendening, Lori	02-Apr-03	Review and provide feedback on document request list to be served on third party consultant.	1.2	\$ 576
Feltman, James	02-Apr-03	Analyze and edit Exhibit A for 2004 exam of auditor.	0.7	\$ 399
Freimuth, Karl	02-Apr-03	Review Ten Eyck work papers and create index of documents related to Kmart debt/revolver covenants.	0.5	\$ 90
Freimuth, Karl	02-Apr-03	Review Ten Eyck work papers and create index of documents related to Kmart executive interviews and 2001-2002 10K and 10Q SEC filings.	0.6	\$ 108
Freimuth, Karl	02-Apr-03	Review Ten Eyck work papers and create index of documents related to Kmart cash flow source documentation.	0.4	\$ 72

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Freimuth, Karl	02-Apr-03	Review Ten Eyck work papers and create index of documents related to three year credit agreement extended to Kmart.	0.8	\$ 144
Freimuth, Karl	02-Apr-03	Review Ten Eyck work papers and create index of documents related to Kmart liquidity source documentation.	0.4	\$ 72
Freimuth, Karl	02-Apr-03	Review Ten Eyck work papers and create index of documents related to Kmart actuarial reports, consultant proposals and workers compensation insurance programs.	1.1	\$ 198
Freimuth, Karl	02-Apr-03	Review Ten Eyck work papers and create index of documents related to Kmart risk management review and public liability analysis reports.	0.7	\$ 126
Freimuth, Karl	02-Apr-03	Review Ten Eyck work papers and create index of documents related to Kmart executive interviews, historical corporate financial reporting, 2001 audit reviews and capitalized expense documentation.	2.1	\$ 378
Grassi, Lisa	02-Apr-03	Draft timeline of solvency and liquidity related events.	1.5	\$ 630
Grassi, Lisa	02-Apr-03	Review additional files produced by company management related to solvency and liquidity concerns.	2.2	\$ 924
Kalstrom, Lisa	02-Apr-03	Continue to update workplan for and obtain information for damage analysis summary.	1.1	\$ 330
Kalstrom, Lisa	02-Apr-03	Analyze Kmart statutory production database provided by Skadden Arps in regards to 2001 capital expenditure forecasts.	0.9	\$ 270
Kalstrom, Lisa	02-Apr-03	Analyze Kmart SEC production database provided by Skadden Arps in regards to payments made and 2001 capital expenditure forecasts.	1.2	\$ 360
Kalstrom, Lisa	02-Apr-03	Analyze data collected for a particular officer in regards to payments made for 2001 capital expenditure forecasts.	2.8	\$ 840
Kalstrom, Lisa	02-Apr-03	Analyze write-offs and charge-offs in regards to potential damages to be included in damage analysis summary.	1.4	\$ 420
Smith, Stacey	02-Apr-03	Conduct search on Concordance databases, Skadden briefing binders and witness summary binders for source documentation related to significant events recorded on graphical timeline during Q4 2000 and Q1 and Q2 2001.	2.3	\$ 621

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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	02-Apr-03	Conduct search on Concordance databases, Skadden briefing binders and witness summary binders for source documentation related to significant events recorded on graphical timeline during Q3 and Q4 2001.	2.4	\$ 648
Smith, Stacey	02-Apr-03	Conduct search on Concordance databases, Skadden briefing binders and witness summary binders for source documentation related to significant events recorded on graphical timeline during Q1 2002.	0.4	\$ 108
Smith, Stacey	02-Apr-03	Prepare letter of request for documents necessary to complete a detailed analysis of the \$850 million inventory purchase and the resulting financial impact on Kmart.	0.3	\$ 81
Smith, Stacey	02-Apr-03	Prepare letter of request for documents necessary to complete a detailed analysis of the BlueLight Always conversion and the resulting financial impact on Kmart.	0.2	\$ 54
Smith, Stacey	02-Apr-03	Receive guidance on document requests and revise request letter to include additional analysis related to BlueLight Always and the \$850 million inventory purchase.	0.6	\$ 162
Vidal, Adriana	02-Apr-03	Research accounting rules and prepare draft analysis on inventory pricing as it relates to the stewardship investigation.	3.8	\$ 1,254
Vidal, Adriana	02-Apr-03	Research company inventory accounting procedures and update draft analysis on inventory pricing.	3.3	\$ 1,089
Airy, Alka	03-Apr-03	Revise solvency model based on analysis of liabilities subject to compromise component of balance sheet.	0.8	\$ 216
Airy, Alka	03-Apr-03	Complete entry of balance sheet data for July 2001 into solvency model.	1.1	\$ 297
Airy, Alka	03-Apr-03	Provide update on solvency analysis and methodology employed in the model.	0.6	\$ 162
Airy, Alka	03-Apr-03	Analyze structure of solvency model and methodology of solvency analysis, as well as type of source documents used.	0.8	\$ 216
Airy, Alka	03-Apr-03	Obtain and compile the Company's balance sheet data as supporting documentation for the solvency analysis.	1.3	\$ 351

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Airy, Alka	03-Apr-03	Receive update on various issues discussed with counsel pertaining to the stewardship investigation, specifically any open issues remaining with analyses completed thus far.	0.6	\$ 162
Clendening, Lori	03-Apr-03	Provide guidance on next steps to be performed in solvency analysis.	0.4	\$ 192
Clendening, Lori	03-Apr-03	Provide update on investigation issues, status of various analyses being prepared and next steps.	1.3	\$ 624
Clendening, Lori	03-Apr-03	Teleconference with Gemini consultants regarding availability of Kmart real estate information.	0.7	\$ 336
Freimuth, Karl	03-Apr-03	Conduct search and analyze documents on productions for executive promotions/terminations, management retention policies, vendor payment terms, liquidity issues, and pricing policies to provide additional source documentation to the graphical timeline.	1.8	\$ 324
Freimuth, Karl	03-Apr-03	Conduct search and analyze documents on inventory turnover/management source documentation related to Kmart executive corporate stewardship.	3.3	\$ 594
Freimuth, Karl	03-Apr-03	Conduct search and analyze documents for real estate source documentation to assess information available regarding closed-store reserves.	2.1	\$ 378
Grassi, Lisa	03-Apr-03	Prepare draft of liquidity and solvency timeline.	2.3	\$ 966
Grassi, Lisa	03-Apr-03	Review and prepare analyses related to real estate issues.	0.8	\$ 336
Grassi, Lisa	03-Apr-03	Receive guidance related to meeting with counsel and resulting tasks.	0.5	\$ 210
Grassi, Lisa	03-Apr-03	Evaluate status of projects and additional issues raised through real estate and solvency analyses.	1.0	\$ 420
Grassi, Lisa	03-Apr-03	Prepare and forward information related to company SEC filings at counsel's request.	1.1	\$ 462
Grassi, Lisa	03-Apr-03	Receive guidance related to documents needed to continue investigation and the logistics necessary to move items to off-site location.	0.7	\$ 294
Kalstrom, Lisa	03-Apr-03	Analyze deposition testimony of a former officer in regards to payments made to third party consultants.	1.3	\$ 390
Kalstrom, Lisa	03-Apr-03	Analyze deposition testimony of a former officer in regards IT management plans for 2001.	0.9	\$ 270
Kalstrom, Lisa	03-Apr-03	Receive guidance on the status of the stewardship investigation and assist with workplans for Rule 2004 depositions.	1.1	\$ 330

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kalstrom, Lisa	03-Apr-03	Analyze Finance Committee Minutes and packages in regards to 2000 real estate plans.	1.9	\$ 570
Kalstrom, Lisa	03-Apr-03	Analyze Finance Committee Minutes and packages in regards to 2001 real estate plans.	2.1	\$ 630
Kalstrom, Lisa	03-Apr-03	Develop summary for 2001 and 2002 real estate plans referenced in Finance Committee Minutes and packages.	0.8	\$ 240
Knoll, Melissa	03-Apr-03	Advise on analysis of retention loans relative to investigation.	0.2	\$ 114
Knoll, Melissa	03-Apr-03	Address open issues on auditor 2004 document request; analysis of closed stores and leases; retention loans and workplan. Call with E. Ordway (FTI) regarding FTI documents.	0.8	\$ 456
Mechavich, Andy	03-Apr-03	Research regarding Kmart deferred compensation summary plan description, and outstanding balances for the former executive team in relation to creditor trust escrows provided by the plan.	1.2	\$ 396
Smith, Stacey	03-Apr-03	Receive guidance related to solvency analysis, including assumptions, source documentation and financial model.	0.6	\$ 162
Smith, Stacey	03-Apr-03	Review and analyze Audit Committee minutes and packages and document references to real estate strategy, including open and closed store analyses presented to Audit Committee in 2001.	1.1	\$ 297
Smith, Stacey	03-Apr-03	Review and analyze Board minutes and packages and document references to real estate strategy, including open and closed store analyses presented to the board in 2001.	1.4	\$ 378
Smith, Stacey	03-Apr-03	Review and analyze 2000 and 2001 monthly financial review packages and prepare analysis of inventory turns to determine the financial impact of BlueLight Always.	1.8	\$ 486
Smith, Stacey	03-Apr-03	Review and analyze 2000 and 2001 monthly financial review packages and prepare analysis of in-stock to determine the financial impact of BlueLight Always.	2.2	\$ 594
Vidal, Adriana	03-Apr-03	Edit and review draft analysis on inventory and BLA pricing.	1.9	\$ 627
Vidal, Adriana	03-Apr-03	Summarize the timing and information provided to the board by management regarding the operational change to EDLP as stated in the board of directors minutes.	3.9	\$ 1,287

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Name	Date	Description	Hours	Fees
Clendening, Lori	04-Apr-03	Meet with Gemini consultant to discuss real estate data, analysis to be provided and other real estate issues.	1.1	\$ 528
Feltman, James	04-Apr-03	Participate in working session with P. Feldman and M. Hager (Otterbourg) to develop deposition outline for auditor and analyze specific accounting and financial statement issues.	4.8	\$ 2,736
Freimuth, Karl	04-Apr-03	Conduct search and analyze documents for forecasted and actual capital expenditures to assess management capital allocation strategy.	1.4	\$ 252
Freimuth, Karl	04-Apr-03	Conduct search and analyze documents for real estate source documentation related to assessing management's knowledge of real estate policy.	2.7	\$ 486
Freimuth, Karl	04-Apr-03	Conduct search for 2001 Kmart Board of Directors minutes and presentations to assess supply chain and inventory management strategic initiatives.	0.8	\$ 144
Grassi, Lisa	04-Apr-03	Meet with Gemini consultant to discuss company's real estate issues and dark store practice.	1.1	\$ 462
Grassi, Lisa	04-Apr-03	Prepare materials related to Ten Eyck, Chicago Partners and company restatements for delivery to counsel.	0.3	\$ 126
Grassi, Lisa	04-Apr-03	Provide guidance related to fiscal 2002 restatement analysis.	0.4	\$ 168
Grassi, Lisa	04-Apr-03	Prepare and forward information related to company SEC filings at counsel's request.	0.9	\$ 378
Grassi, Lisa	04-Apr-03	Review and edit document request list for items related to solvency and dark stores.	0.4	\$ 168
Grassi, Lisa	04-Apr-03	Review and revise draft solvency analysis for discussion with team.	1.2	\$ 504
Kalstrom, Lisa	04-Apr-03	Continue to develop summary for 2001 and 2002 real estate plans referenced in Finance Committee Minutes and packages.	1.3	\$ 390
Kalstrom, Lisa	04-Apr-03	Analyze Board of Directors Meeting Minutes and packages for reference of write-offs or charge-offs in the fourth quarter of 2001.	2.6	\$ 780
Kalstrom, Lisa	04-Apr-03	Analyze Capital Expenditure Forecasts for 2001.	0.7	\$ 210
Kalstrom, Lisa	04-Apr-03	Analyze Supply Chain Restructuring Forecasts for 2001.	0.9	\$ 270
Smith, Stacey	04-Apr-03	Revise and update analysis of inventory in-stock to break out in-stock by 12 and 13 month average FIFO calculations to determine the financial impact of BlueLight Always.	1.9	\$ 513

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KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Vidal, Adriana	04-Apr-03	Analyze the timing and information provided to the board by management regarding an operational change to EDLP as stated in the board of directors minutes.	3.7	\$ 1,221
Airy, Alka	07-Apr-03	Draft summary of procedures of solvency analysis, particularly data gathering and structure of model.	1.2	\$ 324
Clendening, Lori	07-Apr-03	Provide guidance and direction regarding solvency analysis.	0.4	\$ 192
Grassi, Lisa	07-Apr-03	Provide guidance for the analyses for counsel based on conversations held April 3.	0.6	\$ 252
Grassi, Lisa	07-Apr-03	Coordinate tasks to complete related to EDLP/BLA, and solvency issues.	0.7	\$ 294
Grassi, Lisa	07-Apr-03	Review and revise draft analysis of EDLP/EDLC/BLA strategies and information provided to Board of Directors.	1.2	\$ 504
Grassi, Lisa	07-Apr-03	Review and analyze amended SEC filing 10K for detailed information on balance sheet categories for use in solvency analysis.	0.9	\$ 378
Grassi, Lisa	07-Apr-03	Review and analyze additional information for inclusion in events leading to liquidity crisis.	0.5	\$ 210
Kalstrom, Lisa	07-Apr-03	Continue to analyze Capital Expenditure Forecasts for 2001.	1.1	\$ 330
Kalstrom, Lisa	07-Apr-03	Continue to analyze Supply Chain Restructuring Forecasts for 2001.	0.6	\$ 180
Kalstrom, Lisa	07-Apr-03	Develop summary for 2001 Capital Expenditures Forecasts for 2001.	2.7	\$ 810
Kalstrom, Lisa	07-Apr-03	Develop summary for 2001 Supply Chain Restructuring Forecasts for 2001.	0.7	\$ 210
Martin, Timothy	07-Apr-03	Review and analyze Board minutes to determine individual Board members knowledge of strategic initiatives.	2.3	\$ 897
Martin, Timothy	07-Apr-03	Receive guidance on stewardship investigation.	0.6	\$ 234
Martin, Timothy	07-Apr-03	Review and analyze lease negotiation files prepared by debtor.	1.3	\$ 507
Mechavich, Andy	07-Apr-03	Research regarding Kmart executive employment agreements, and their loan repayment provisions in conjunction with creditor trust claims.	0.7	\$ 231
Smith, Stacey	07-Apr-03	Review in-stock and inventory analysis and document information missing to complete analyses.	0.4	\$ 108

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	07-Apr-03	Compile information on SEC Staff Accounting Bulletin No. 101, FAS 144, and EITF 94-3 per the request of counsel.	2.1	\$ 567
Smith, Stacey	07-Apr-03	Prepare transmittal letter and documents related to financial accounting standards for distribution to counsel.	0.4	\$ 108
Smith, Stacey	07-Apr-03	Prepare preliminary request list of items related to the BlueLight Always and everyday low pricing strategies.	0.6	\$ 162
Vidal, Adriana	07-Apr-03	Review and analyze inventory accounting issues related to the stewardship investigation.	3.1	\$ 1,023
Airy, Alka	08-Apr-03	Perform research of news articles documenting the Company's debt downgrades from November 2001 through January 2002.	0.4	\$ 108
Airy, Alka	08-Apr-03	Analyze assumptions related to inventory and property, plant and equipment as discussed in the liquidity analysis provided with the disclosure statement.	0.3	\$ 81
Airy, Alka	08-Apr-03	Review and analyze monthly balance sheet data for 2001 in order to address any variances in the data.	0.4	\$ 108
Airy, Alka	08-Apr-03	Analyze recoverability rates for plant, property and equipment vis-à-vis the solvency analysis.	0.2	\$ 54
Airy, Alka	08-Apr-03	Revise solvency model for July 2001 in order to reflect additional calculations related to the recoverability rate of property, plant and equipment.	1.1	\$ 297
Airy, Alka	08-Apr-03	Identify and obtain the Company's restated Form 10-Q's that were filed in January 2003; enter restated balance sheet data at August 1, 2001 into solvency model.	1.3	\$ 351
Airy, Alka	08-Apr-03	Research Edgarscan for any additional restated SEC filings not previously reviewed for the solvency analysis.	0.8	\$ 216
Airy, Alka	08-Apr-03	Complete summary of procedures of solvency analysis.	0.6	\$ 162
Airy, Alka	08-Apr-03	Insert additional calculations of balance sheet data as a percent of total assets and liabilities into the solvency model for August 2001.	0.8	\$ 216
Arellano, Pedro	08-Apr-03	Provide input regarding the recovery rates within April 2003 recovery analysis for the stewardship investigation.	0.4	\$ 132
Arellano, Pedro	08-Apr-03	Provide input regarding Kmart's historical financial information for 2000 and 2001 and the 2002 budget for the stewardship investigation.	0.9	\$ 297

EXHIBIT I-5**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Clendening, Lori	08-Apr-03	Address coordination with FTI to obtain documents and workproduct.	0.2	\$ 96
Grassi, Lisa	08-Apr-03	Determine methodology related to preparation of liquidation analysis.	0.3	\$ 126
Grassi, Lisa	08-Apr-03	Coordinate task to complete related to real estate, damages and compensation analyses.	0.9	\$ 378
Grassi, Lisa	08-Apr-03	Review and provide guidance regarding solvency analysis and recovery rates.	1.3	\$ 546
Grassi, Lisa	08-Apr-03	Review and analyze recovery rates incorporated in the disclosure statement.	0.8	\$ 336
Grassi, Lisa	08-Apr-03	Provide guidance related to a review of restated SEC filings 10Q for fiscal 2001.	0.3	\$ 126
Grassi, Lisa	08-Apr-03	Prepare draft analysis of events leading to company's liquidity crisis.	2.2	\$ 924
Kalstrom, Lisa	08-Apr-03	Update damage analysis with Capital Expenditures Forecasts for 2001.	1.2	\$ 360
Kalstrom, Lisa	08-Apr-03	Analyze Disclosure Statement for reference to former employee retention loan payments and repayments.	0.9	\$ 270
Kalstrom, Lisa	08-Apr-03	Update damage analysis with employee retention loan repayments references.	0.5	\$ 150
Kalstrom, Lisa	08-Apr-03	Analyze original 2001 Form 10-K for adjustments to financial statements regarding up-front consideration, general liability, and changes in accounting methods.	2.4	\$ 720
Kalstrom, Lisa	08-Apr-03	Analyze original 2001 first quarter Form 10-Q for adjustments to financial statements regarding up-front consideration, general liability, and changes in accounting methods.	1.9	\$ 570
Kalstrom, Lisa	08-Apr-03	Analyze original 2001 second quarter Form 10-Q for adjustments to financial statements regarding up-front consideration, general liability, and changes in accounting methods.	1.3	\$ 390
Knoll, Melissa	08-Apr-03	Review investigation update and correspondence and advise regarding work underway.	0.3	\$ 171
Martin, Timothy	08-Apr-03	Prepare for and attend meeting with S. Heine (Abacus Consulting) regarding debtor's lease portfolio.	2.1	\$ 819
Martin, Timothy	08-Apr-03	Review and analyze compensation data for debtor's pre-petition executives.	1.1	\$ 429
Martin, Timothy	08-Apr-03	Review and analyze lease portfolio for principal and interest payments made in months prior to debtor's bankruptcy filing.	1.4	\$ 546
Martin, Timothy	08-Apr-03	Receive guidance on stewardship investigation.	0.9	\$ 351

EXHIBIT I-5**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Martin, Timothy	08-Apr-03	Discussion with debtor's counsel regarding document production.	0.3	\$ 117
Martin, Timothy	08-Apr-03	Review and analyze Chicago Partners' and Ten Eyck work product available in Skadden's Troy data room.	1.5	\$ 585
Martin, Timothy	08-Apr-03	Review and analyze documents produced to government agencies in response to document requests.	1.4	\$ 546
Mechavich, Andy	08-Apr-03	Continued research regarding Kmart executive employment agreements, and their loan repayment provisions in conjunction with creditor trust claims.	0.8	\$ 264
Smith, Stacey	08-Apr-03	Review and analyze Kmart memorandum discussing process for pricing changes in 2001.	0.4	\$ 108
Smith, Stacey	08-Apr-03	Revise and update graphical timeline to include additional information regarding debt downgrades and Board related events.	1.2	\$ 324
Smith, Stacey	08-Apr-03	Compile source documentation for all graphical timeline entries outstanding.	2.8	\$ 756
Smith, Stacey	08-Apr-03	Analyze components of damage analysis to gain understanding of estimated damages calculation.	1.3	\$ 351
Smith, Stacey	08-Apr-03	Analyze solvency analysis, including revised recoverability rates to gain an understanding of solvency model assumptions and calculations.	1.1	\$ 297
Airy, Alka	09-Apr-03	Further revise summary regarding solvency analysis per comments received.	0.6	\$ 162
Airy, Alka	09-Apr-03	Review and analyze amended disclosure statement filed by the Company on February 26, 2003 in order to compare the liquidation analysis with prior information received from the Company.	0.7	\$ 189
Clendening, Lori	09-Apr-03	Assist with development of solvency analysis assumptions.	0.7	\$ 336
Grassi, Lisa	09-Apr-03	Prepare memorandum on credit facilities, terms of lending arrangements and liquidity crisis.	3.6	\$ 1,512
Grassi, Lisa	09-Apr-03	Incorporate covenant analysis into memorandum of company's credit and liquidity issues.	1.7	\$ 714
Grassi, Lisa	09-Apr-03	Analyze treasury documents for information on liquidity cushion and incorporate same into memorandum.	1.4	\$ 588
Grassi, Lisa	09-Apr-03	Incorporate interview and deposition transcript information into memorandum on company's lending and liquidity problems.	1.9	\$ 798

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kalstrom, Lisa	09-Apr-03	Continue to analyze 2001 original second quarter Form 10-Q for adjustments to financial statements regarding up-front consideration, general liability, and changes in accounting methods.	0.9	\$ 270
Kalstrom, Lisa	09-Apr-03	Analyze original 2001 third quarter Form 10-Q for adjustments to financial statements regarding up-front consideration, general liability, and changes in accounting methods.	2.1	\$ 630
Kalstrom, Lisa	09-Apr-03	Analyze amended 2001 Form 10-K(A) for adjustments to financial statements regarding up-front consideration, general liability, and changes in accounting methods.	2.4	\$ 720
Kalstrom, Lisa	09-Apr-03	Analyze amended 2001 first quarter Form 10-Q(A) for adjustments to financial statements regarding up-front consideration, general liability, and changes in accounting methods.	2.2	\$ 660
Knoll, Melissa	09-Apr-03	Advise on going concern methodology for solvency analysis and evaluation of inventory and PP&E.	0.3	\$ 171
Martin, Timothy	09-Apr-03	Develop analysis to be performed on the capital position for the stewardship investigation.	1.9	\$ 741
Martin, Timothy	09-Apr-03	Review and analyze debtors capital position prior to bankruptcy filing.	0.7	\$ 273
Martin, Timothy	09-Apr-03	Prepare for and participate in discussion with FTI regarding production of documents gathered during stewardship investigation.	1.4	\$ 546
Martin, Timothy	09-Apr-03	Review and analyze debtors assets and liabilities for time periods prior to bankruptcy filing.	2.6	\$ 1,014
Smith, Stacey	09-Apr-03	Revise and update index with additional documents received from counsel.	0.5	\$ 135
Smith, Stacey	09-Apr-03	Perform search of Ten Eyck work papers for memo discussing Kmart's liquidity issues.	0.4	\$ 108
Smith, Stacey	09-Apr-03	Review and revise index of Ten Eyck work papers for distribution to counsel.	1.2	\$ 324
Smith, Stacey	09-Apr-03	Revise analysis of every day low pricing and BlueLight Always for distribution to counsel.	2.1	\$ 567
Smith, Stacey	09-Apr-03	Review and analyze summary of procedures for solvency model .	0.5	\$ 135
Smith, Stacey	09-Apr-03	Conference call with FTI Consulting regarding the transfer of work papers, in accordance with the joint interest agreement.	0.3	\$ 81
Smith, Stacey	09-Apr-03	Review and analyze Kmart's disclosure statement for information on recoverability rates and liquidation assumptions in order to gain an understanding of solvency model assumptions.	0.6	\$ 162

EXHIBIT I-5

**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Airy, Alka	10-Apr-03	Revise analysis of the Company's debt structure and organize timeline of events related to the Company's liquidity position.	2.9	\$ 783
Airy, Alka	10-Apr-03	Review and analyze additional news articles related to the debt structure and liquidity position of the Company in relation to the memo summarizing the Company's debt structure.	1.3	\$ 351
Clendening, Lori	10-Apr-03	Receive update on solvency analysis assumptions.	0.4	\$ 192
Grassi, Lisa	10-Apr-03	Follow up on tasks required to complete analysis related to EDLP/BLA, Solvency, Real Estate, Damages and Compensation analyses.	0.8	\$ 336
Grassi, Lisa	10-Apr-03	Review and finalize draft analysis of liquidity and credit concerns.	1.6	\$ 672
Kalstrom, Lisa	10-Apr-03	Analyze amended 2001 second quarter Form 10-Q(A) for adjustments to financial statements regarding up-front consideration, general liability, and changes in accounting methods.	2.1	\$ 630
Kalstrom, Lisa	10-Apr-03	Analyze amended 2001 third quarter Form 10-Q(A) for adjustments to financial statements regarding up-front consideration, general liability, and changes in accounting methods.	1.4	\$ 420
Martin, Timothy	10-Apr-03	Review and analyze impact of debtors fiscal year 2001 accounting restatements.	1.9	\$ 741
Martin, Timothy	10-Apr-03	Review and analyze sales history of debtor's inventory during fiscal year 2001.	2.3	\$ 897
Martin, Timothy	10-Apr-03	Review and analyze debtor's solvency at intervals prior to bankruptcy filing.	1.7	\$ 663
Martin, Timothy	10-Apr-03	Provide guidance on stewardship investigation.	0.8	\$ 312
Martin, Timothy	10-Apr-03	Discussion with Skadden regarding document production.	0.1	\$ 39
Martin, Timothy	10-Apr-03	Review and analyze debtor's lease portfolio for months prior to bankruptcy filing.	1.6	\$ 624
Smith, Stacey	10-Apr-03	Review and analyze summary of Kmart's fiscal 2001 restatements.	0.4	\$ 108
Smith, Stacey	10-Apr-03	Analyze Kmart 2001 public filings and restatements for management discussion on inventory related costs, including cost of goods sold and SG&A as part of estimated inventory return analysis.	1.1	\$ 297
Smith, Stacey	10-Apr-03	Review and analyze Kmart 2001 public filings and restatements for inventory balances as part of 8/1/01 estimated inventory return analysis.	0.9	\$ 243
Smith, Stacey	10-Apr-03	Identify information related to Kmart merchandise inventory purchases.	0.6	\$ 162

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	10-Apr-03	Review and analyze Kmart 2001 public filings for management discussion on the components of Kmart's FY 2001 interest expense.	0.8	\$ 216
Smith, Stacey	10-Apr-03	Prepare analysis of estimated inventory return as part of Kmart solvency analysis.	2.4	\$ 648
Grassi, Lisa	11-Apr-03	Review and finalize draft analysis of liquidity and credit concerns.	2.9	\$ 1,218
Kalstrom, Lisa	11-Apr-03	Continue to analyze amended 2001 third quarter Form 10-Q(A) for adjustments to financial statements regarding up-front consideration, general liability, and changes in accounting methods.	0.8	\$ 240
Kalstrom, Lisa	11-Apr-03	Analyze EBITDA and EBIT to quality check store operating losses for the damage analysis summary.	0.5	\$ 150
Martin, Timothy	11-Apr-03	Meet with Debtor's financial advisors regarding document requests.	0.4	\$ 156
Martin, Timothy	11-Apr-03	Review and analyze Skadden's issue binders for recent updates.	1.2	\$ 468
Martin, Timothy	11-Apr-03	Review and analyze Skadden's memorandum regarding retrieval of debtor's electronic documents.	0.4	\$ 156
Martin, Timothy	11-Apr-03	Review and analyze documents in relation to executive compensation issues.	1.4	\$ 546
Martin, Timothy	11-Apr-03	Update counsel to the Creditors' Committee on executive compensation issues.	0.9	\$ 351
Martin, Timothy	11-Apr-03	Update counsel to the Creditors' Committee on Skadden's retrieval of debtor's electronic documents.	0.3	\$ 117
Smith, Stacey	11-Apr-03	Review and analyze Ten Eyck memo discussing Kmart's liquidity issues.	0.6	\$ 162
Smith, Stacey	11-Apr-03	Receive guidance on estimated inventory return analysis.	0.4	\$ 108
Smith, Stacey	11-Apr-03	Revise and update estimated inventory return analysis as part of the Kmart solvency analysis.	2.1	\$ 567
Smith, Stacey	11-Apr-03	Provide guidance related to the solvency analysis and determination of inventory valuation.	0.3	\$ 81
Clendening, Lori	12-Apr-03	Read and respond to correspondence relating to Kmart case.	0.9	\$ 432
Clendening, Lori	13-Apr-03	Read and respond to case correspondence and read newspaper articles relating to Kmart investigation issues.	3.1	\$ 1,488
Feltman, James	13-Apr-03	Participate in meeting with G. Rice (Otterbourg) and D. Smith (Huron) regarding Creditor Trust issues.	1.0	\$ 570
Clendening, Lori	14-Apr-03	Review and suggest revisions to damage analysis.	2.3	\$ 1,104

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Clendening, Lori	14-Apr-03	Provide guidance on assumptions used in damage analysis.	0.8	\$ 384
Clendening, Lori	14-Apr-03	Investigate additional sources for information to be used in damage analysis.	0.9	\$ 432
Clendening, Lori	14-Apr-03	Review and provide feedback on EDLP memorandum.	1.7	\$ 816
Clendening, Lori	14-Apr-03	Review and provide feedback on analysis of capital expenditures.	0.8	\$ 384
Clendening, Lori	14-Apr-03	Receive feedback related to damage analysis and identify changes and revisions to be made.	1.8	\$ 864
Grassi, Lisa	14-Apr-03	Evaluate solvency analysis and feedback and assist in providing description of methodology.	0.8	\$ 336
Grassi, Lisa	14-Apr-03	Evaluate status of items requested by counsel.	0.3	\$ 126
Kalstrom, Lisa	14-Apr-03	Update the damage analysis summary for store operating losses.	0.3	\$ 90
Kalstrom, Lisa	14-Apr-03	Analyze disclosure statement for 2001 payments on debt for the damage analysis summary.	0.5	\$ 150
Kalstrom, Lisa	14-Apr-03	Analyze schedules of financial affairs regarding payments on debt for the damage analysis summary.	1.8	\$ 540
Kalstrom, Lisa	14-Apr-03	Update the damage analysis summary for 2001 payments on debt.	0.6	\$ 180
Kalstrom, Lisa	14-Apr-03	Analyze original 2002 second quarter Form 10-Q for adjustments to financial statements regarding lease accrual adjustments, accounts payable adjustments, inventory loads, vendor allowances and other adjustments to 2001 quarterly statements.	2.7	\$ 810
Knoll, Melissa	14-Apr-03	Review and revise draft damage analysis for causes of action.	0.3	\$ 171
Knoll, Melissa	14-Apr-03	Analyze materials from Skadden regarding potential claims in investigation.	0.4	\$ 228
Martin, Timothy	14-Apr-03	Review and analyze documents related to debtor's audit services department's review of allowances.	2.0	\$ 780
Martin, Timothy	14-Apr-03	Receive guidance on stewardship investigation.	0.4	\$ 156
Martin, Timothy	14-Apr-03	Review and analyze debtor's revised disclosure statement for information regarding retention loans returned to debtor.	1.1	\$ 429
Martin, Timothy	14-Apr-03	Review and analyze Schedule 3b of debtor's statements of financial affairs for payments made to officers during ninety days preceding the bankruptcy filing.	1.7	\$ 663
Martin, Timothy	14-Apr-03	Receive guidance regarding inventory valuations.	0.4	\$ 156

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Martin, Timothy	14-Apr-03	Review and analyze potential damages to debtor due to timing of bankruptcy filing.	2.3	\$ 897
Smith, Stacey	14-Apr-03	Address outstanding issues on solvency analysis.	0.8	\$ 216
Clendening, Lori	15-Apr-03	Develop assumptions to be used in draft solvency analysis related to merchandise inventory.	1.2	\$ 576
Clendening, Lori	15-Apr-03	Develop assumptions to be used in draft solvency analysis related to prepaid expenses.	0.9	\$ 432
Clendening, Lori	15-Apr-03	Develop assumptions to be used in draft solvency analysis related to accounts receivable.	0.6	\$ 288
Clendening, Lori	15-Apr-03	Develop assumptions to be used in draft solvency analysis related to property, plant and equipment.	2.1	\$ 1,008
Clendening, Lori	15-Apr-03	Review and provide feedback on damage analysis.	3.2	\$ 1,536
Feltman, James	15-Apr-03	Attend meetings with P. Feldman (Otterbourg) regarding 10Q and K 's for Kmart Corp. and discussions of accounting and reporting issues.	6.0	\$ 3,420
Grassi, Lisa	15-Apr-03	Receive guidance related to deliverables for meeting with counsel and senior team members.	0.3	\$ 126
Grassi, Lisa	15-Apr-03	Prepare draft solvency analysis and methodology summary.	0.2	\$ 84
Grassi, Lisa	15-Apr-03	Provide guidance on additional deliverables for presentation.	0.2	\$ 84
Kalstrom, Lisa	15-Apr-03	Analyze amended 2001 Form 10-K(A) for all adjustments.	3.1	\$ 930
Kalstrom, Lisa	15-Apr-03	Analyze amended 2001 first quarter Form 10-Q(A) for adjustments to financial statements regarding lease accrual adjustments, accounts payable adjustments, inventory loads, vendor allowances and other adjustments to 2001 quarterly statements.	1.7	\$ 510
Knoll, Melissa	15-Apr-03	Analyze research materials from Skadden regarding potential claims in investigation.	0.5	\$ 285
Knoll, Melissa	15-Apr-03	Review research and analysis from Skadden on claims for employee retention loans.	0.5	\$ 285
Martin, Timothy	15-Apr-03	Receive guidance regarding documents related to PwC located in Troy data room.	0.4	\$ 156
Martin, Timothy	15-Apr-03	Prepare request list for meeting with Kmart finance department professionals.	1.3	\$ 507
Martin, Timothy	15-Apr-03	Develop approach in relation to investigation issues to be addressed.	1.4	\$ 546
Martin, Timothy	15-Apr-03	Review and analyze liquidation analysis prepared by debtor and included in debtor's disclosure statement.	3.8	\$ 1,482

EXHIBIT I-5

**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	15-Apr-03	Analyze 2001 public filings for information on Kmart's trust convertible preferred securities repurchase program for purposes of the damage analysis.	0.4	\$ 108
Smith, Stacey	15-Apr-03	Compile documents from database referenced in a memo from Skadden Arps and related to communication between Kmart and auditor, per the request of counsel.	0.8	\$ 216
Smith, Stacey	15-Apr-03	Prepare transmittal letter of documents referenced in a memo from Skadden Arps per the request of counsel.	0.3	\$ 81
Smith, Stacey	15-Apr-03	Review and analyze Kmart 2001 public filings for management discussion on FAS 144 and the related impact on Kmart.	0.6	\$ 162
Smith, Stacey	15-Apr-03	Review and analyze information on capital structure and related financing issues.	0.5	\$ 135
Smith, Stacey	15-Apr-03	Perform quality control review on damage analysis.	1.2	\$ 324
Smith, Stacey	15-Apr-03	Prepare analysis on 4Q 2001 debt related payments for purposes of the damage analysis.	3.2	\$ 864
Clendening, Lori	16-Apr-03	Participate in meeting with counsel for Kmart Creditor Trust regarding evaluation of trust claims.	4.4	\$ 2,112
Clendening, Lori	16-Apr-03	Prepare for meeting with counsel for Kmart Creditor Trust regarding evaluation of trust claims.	0.8	\$ 384
Clendening, Lori	16-Apr-03	Receive guidance on approach to draft solvency analysis.	0.8	\$ 384
Clendening, Lori	16-Apr-03	Receive guidance on approach to draft damage analysis.	0.3	\$ 144
Feltman, James	16-Apr-03	Participate in meeting with P. Feldman (Otterbourg) regarding analysis of 10Q and K's, solvency and damage analysis.	2.0	\$ 1,140
Feltman, James	16-Apr-03	Attend meeting with trust advisory board at Winston & Strawn in Chicago and follow-up discussions with P. Feldman and G. Rice (Otterbourg).	4.4	\$ 2,508
Grassi, Lisa	16-Apr-03	Receive update of the meeting held with counsel and resulting tasks and issues.	0.2	\$ 84
Kalstrom, Lisa	16-Apr-03	Analyze amended 2001 second quarter Form 10-Q(A) for adjustments to financial statements regarding lease accrual adjustments, accounts payable adjustments, inventory loads, vendor allowances and other adjustments to 2001 quarterly statements.	2.2	\$ 660

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kalstrom, Lisa	16-Apr-03	Analyze amended 2001 third quarter Form 10-Q(A) for adjustments to financial statements regarding lease accrual adjustments, accounts payable adjustments, inventory loads, vendor allowances and other adjustments to 2001 quarterly statements.	1.5	\$ 450
Kalstrom, Lisa	16-Apr-03	Develop summary schedule regarding all 2001 and 2002 adjustments to quarterly and annual financial statements with effects to gross margin, operating loss and net loss for 2001.	0.6	\$ 180
Knoll, Melissa	16-Apr-03	Review materials from Skadden on recovery theories for retention loans.	0.4	\$ 228
Knoll, Melissa	16-Apr-03	Attend part of meeting with P. Feldman (Otterbourg) to review draft damage and solvency analyses in preparation for creditor trust board meeting.	1.0	\$ 570
Knoll, Melissa	16-Apr-03	Meet with creditor trust board and counsel to review results of investigation and potential causes of action.	4.4	\$ 2,508
Knoll, Melissa	16-Apr-03	Follow up with counsel after meeting regarding investigation.	0.6	\$ 342
Martin, Timothy	16-Apr-03	Review and analyze debtor's publicly filed financial records.	0.9	\$ 351
Martin, Timothy	16-Apr-03	Meet with members of Kmart's treasury department regarding information requests.	1.8	\$ 702
Martin, Timothy	16-Apr-03	Meet with counsel regarding loan recipients under 2000 retention program.	0.8	\$ 312
Martin, Timothy	16-Apr-03	Analyze and modify assumptions of debtor's solvency at different periods prior to chapter 11 petition.	2.9	\$ 1,131
Martin, Timothy	16-Apr-03	Develop approach in relation to investigation issues to be addressed.	1.9	\$ 741
Smith, Stacey	16-Apr-03	Review and analyze presentation prepared by Winston & Strawn for the meeting of the creditor trust board on April 16, 2003.	0.5	\$ 135
Smith, Stacey	16-Apr-03	Create an index of audit related documents in the Ten Eyck and Chicago Partners work papers.	0.4	\$ 108
Smith, Stacey	16-Apr-03	Locate and transmit documents related to executive compensation approved during November 2001 per the request of counsel.	0.6	\$ 162
Smith, Stacey	16-Apr-03	Receive guidance on the status of the stewardship investigation and an update on the meeting of the creditor trust board.	0.7	\$ 189

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Smith, Stacey	16-Apr-03	Review witness summary binders and locate prepetition audit engagement letters, per the request of counsel.	0.5	\$ 135
Clendening, Lori	17-Apr-03	Review and analyze exhibits to Kmart plan of reorganization that are relevant to the investigation.	2.6	\$ 1,248
Clendening, Lori	17-Apr-03	Review and analyze lease data in order to determine if additional information is needed to prepare percentage rent analysis.	1.5	\$ 720
Feltman, James	17-Apr-03	Perform research on accounting and audit liability issues in regard to Kmart.	1.8	\$ 1,026
Kalstrom, Lisa	17-Apr-03	Continue to develop summary schedule regarding all 2001 and 2002 adjustments to quarterly and annual financial statements with effects to gross margin, operating loss and net loss for 2001.	1.6	\$ 480
Martin, Timothy	17-Apr-03	Review and analyze lease information on 283 closed stores in relation to damage analysis.	1.1	\$ 429
Martin, Timothy	17-Apr-03	Review and analyze documents received from debtor's financial advisors regarding store profitability in relation to analysis of damages.	3.1	\$ 1,209
Smith, Stacey	17-Apr-03	Draft transmittal letter to counsel and transmit documents related to prepetition audit engagement letter.	0.2	\$ 54
Clendening, Lori	18-Apr-03	Discuss with counsel the availability of documents needed for stewardship analysis issues.	0.3	\$ 144
Clendening, Lori	18-Apr-03	Review and analyze indices provided by Skadden and transmittal to Committee counsel.	1.2	\$ 576
Clendening, Lori	18-Apr-03	Review and update the Kmart timeline of events.	0.9	\$ 432
Clendening, Lori	18-Apr-03	Advise on preparation of damage analysis.	1.1	\$ 528
Clendening, Lori	18-Apr-03	Identify elements of solvency analysis and provide guidance and direction.	2.0	\$ 960
Knoll, Melissa	18-Apr-03	Call with G. Shapiro (Euler) on investigation workplan and staffing.	0.2	\$ 114
Knoll, Melissa	18-Apr-03	Analyze investigation issues.	0.1	\$ 57
Clendening, Lori	21-Apr-03	Review and provide feedback on draft solvency analysis.	1.1	\$ 528
Clendening, Lori	21-Apr-03	Prepare additional analysis related to solvency and evaluate assumptions thereto.	3.7	\$ 1,776
Clendening, Lori	21-Apr-03	Review draft damage analysis and provide feedback.	0.8	\$ 384
Clendening, Lori	21-Apr-03	Address real estate information availability issues.	0.4	\$ 192
Feltman, James	21-Apr-03	Assess issues regarding investigation of accounting issues and movement of documents from Troy to Chicago.	0.8	\$ 456

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Feltman, James	21-Apr-03	Prepare for and attend meeting with Otterbourg regarding accounting issues and response to auditor objection.	1.4	\$ 798
Grassi, Lisa	21-Apr-03	Receive guidance regarding completion of current projects.	0.2	\$ 84
Knoll, Melissa	21-Apr-03	Prepare for meeting with Otterbourg on auditor investigation.	0.2	\$ 114
Knoll, Melissa	21-Apr-03	Attend part of meeting with G. Rice, S. Hazan, J. Feeney (Otterbourg) to discuss accounting restatements and write downs relative to auditor investigation.	0.9	\$ 513
Martin, Timothy	21-Apr-03	Review and analyze contents of databases in Kmart data room.	3.2	\$ 1,248
Martin, Timothy	21-Apr-03	Draft request to FTI Consulting for documents related to vendor allowances.	0.6	\$ 234
Martin, Timothy	21-Apr-03	Meeting with members of Debtor's treasury department regarding outstanding requests.	0.4	\$ 156
Clendening, Lori	22-Apr-03	Assist with solvency analysis.	2.3	\$ 1,104
Clendening, Lori	22-Apr-03	Analyze liquidation assumptions and locate additional information to be used in completing draft solvency analysis.	0.6	\$ 288
Clendening, Lori	22-Apr-03	Review and analyze audit workpapers included in Ten Eyck documents in data room.	1.7	\$ 816
Clendening, Lori	22-Apr-03	Provide guidance related to draft damage analysis.	0.4	\$ 192
Clendening, Lori	22-Apr-03	Provide guidance regarding procurement of additional data from Kmart personnel.	0.3	\$ 144
Clendening, Lori	22-Apr-03	Assist with development of assumptions to be used in draft solvency analysis related to merchandise inventory.	2.6	\$ 1,248
Clendening, Lori	22-Apr-03	Assist with development of assumptions to be used in draft solvency analysis related to property, plant and equipment.	2.7	\$ 1,296
Davies, Brian	22-Apr-03	Provide input on solvency analysis and assumptions as to asset recoveries.	1.0	\$ 450
Grassi, Lisa	22-Apr-03	Identify and plan additional tasks to complete resulting from meeting held last week with counsel.	2.5	\$ 1,050
Grassi, Lisa	22-Apr-03	Analyze issues regarding recovery on PP&E.	0.3	\$ 126
Grassi, Lisa	22-Apr-03	Review Ten Eyck documents for various audit work product and prepare items for shipping to counsel.	1.6	\$ 672
Grassi, Lisa	22-Apr-03	Search Concordance database for additional items related to audit work product.	0.8	\$ 336
Grassi, Lisa	22-Apr-03	Search Concordance database for Ten Eyck work product relating to liquidity.	0.7	\$ 294

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Grassi, Lisa	22-Apr-03	Review disclosure statement for information related to avoidance actions relative to the investigation.	1.2	\$ 504
Grassi, Lisa	22-Apr-03	Search Concordance database for additional Ten Eyck work product relating to liquidity.	0.3	\$ 126
Martin, Timothy	22-Apr-03	Review and analyze documents related to Debtor's sales and gross margin performance year over year and compared to competition.	2.1	\$ 819
Martin, Timothy	22-Apr-03	Provide update on status of transfer of Debtor's documents from Debtor's counsel to the Creditors' Committee.	0.7	\$ 273
Martin, Timothy	22-Apr-03	Prepare for and meet with J. Hogan (Kmart counsel) regarding data retention.	1.4	\$ 546
Smith, Stacey	22-Apr-03	Research FAS 121 and FAS 144 for information related to Kmart's accounting for the impairment and disposal of long-lived assets.	0.8	\$ 216
Smith, Stacey	22-Apr-03	Prepare correspondence regarding audit work product included in Kmart Stewardship Investigation document production.	0.2	\$ 54
Smith, Stacey	22-Apr-03	Revise index of auditor documents included in Kmart Stewardship Investigation document production.	0.2	\$ 54
Vidal, Adriana	22-Apr-03	Review and modify index of documents at the Kmart Resource Center as requested by OSHR for their review.	3.3	\$ 1,089
Clendening, Lori	23-Apr-03	Analyze source of information regarding inventory issues with respect to solvency analysis.	0.3	\$ 144
Clendening, Lori	23-Apr-03	Develop assumptions to be used in draft solvency analysis related to merchandise inventory.	1.2	\$ 576
Clendening, Lori	23-Apr-03	Develop assumptions to be used in draft solvency analysis related to prepaid expenses.	0.4	\$ 192
Clendening, Lori	23-Apr-03	Develop assumptions to be used in draft solvency analysis related to accounts receivable.	0.3	\$ 144
Clendening, Lori	23-Apr-03	Prepare and revise portions of solvency analysis.	2.1	\$ 1,008
Clendening, Lori	23-Apr-03	Review and analyze preference analysis to prepare to make selection of vendors for whom invoice data will be requested from the Company.	0.8	\$ 384
Clendening, Lori	23-Apr-03	Provide guidance on issues related to capital versus operating leases in connection with solvency analysis.	0.6	\$ 288
Clendening, Lori	23-Apr-03	Review and analyze final trust agreement.	1.5	\$ 720
Davies, Brian	23-Apr-03	Review and provide guidance on rejection claims calculation.	0.6	\$ 270

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Feltman, James	23-Apr-03	Participate in meetings with G. Rice (Otterbourg) and C. Smith (Skadden) regarding transition and litigation issues.	2.5	\$ 1,425
Grassi, Lisa	23-Apr-03	Review and analyze Rockwood valuation of store assets for solvency analysis.	1.5	\$ 630
Grassi, Lisa	23-Apr-03	Receive guidance regarding the PP&E estimates used in the liquidity analysis.	0.3	\$ 126
Grassi, Lisa	23-Apr-03	Provide feedback on issues regarding the PP&E estimates used in the liquidity analysis.	0.7	\$ 294
Grassi, Lisa	23-Apr-03	Review and analyze valuation of store assets for solvency analysis presented in amended disclosure statement.	1.3	\$ 546
Grassi, Lisa	23-Apr-03	Analyze and revise solvency analysis based on additional information identified.	3.3	\$ 1,386
Grassi, Lisa	23-Apr-03	Prepare analysis of liquidity and cash flow events.	1.7	\$ 714
Kalstrom, Lisa	23-Apr-03	Update summary schedule regarding all 2001 and 2002 adjustments to quarterly and annual financial statements with effects to gross margin, operating loss and net loss for 2001.	0.5	\$ 150
Martin, Timothy	23-Apr-03	Review and analyze schedules of rent payments received from Debtor.	2.6	\$ 1,014
Martin, Timothy	23-Apr-03	Provide update on stewardship investigation.	0.4	\$ 156
Martin, Timothy	23-Apr-03	Review and analyze documents related to audit located in data room.	1.7	\$ 663
Clendening, Lori	24-Apr-03	Review and provide direction on solvency analysis.	2.8	\$ 1,344
Clendening, Lori	24-Apr-03	Evaluate solvency analysis assumptions.	1.0	\$ 480
Clendening, Lori	24-Apr-03	Provide update on case status, current events, strategy going forward and tasks to be performed.	2.3	\$ 1,104
Feltman, James	24-Apr-03	Review correspondence and address transition matters, provide update on case status, current events and strategy going forward.	1.3	\$ 741
Grassi, Lisa	24-Apr-03	Prepare supporting workpapers for analyses performed relative to the investigation.	1.0	\$ 420
Grassi, Lisa	24-Apr-03	Analyze and revise solvency analysis based on additional information identified.	2.0	\$ 840
Grassi, Lisa	24-Apr-03	Provide input regarding case issues, status of analysis and develop focus of work going forward.	2.3	\$ 966
Grassi, Lisa	24-Apr-03	Revise solvency analysis based on input received.	0.7	\$ 294
Knoll, Melissa	24-Apr-03	Analyze investigation staffing.	0.2	\$ 114

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	24-Apr-03	Evaluate and advise regarding investigation issues, including document requests and data availability; engagement letters; implications of avoidance actions on damage analysis; assessment of fair value adjustments for inventory, capital and operating leases, and restructuring charges in solvency analysis; and workplan for review of Kmart of Michigan documents to assess asset values.	2.3	\$ 1,311
Knoll, Melissa	24-Apr-03	Call with A. Sabrin (Skadden) regarding document requests.	0.2	\$ 114
Knoll, Melissa	24-Apr-03	Follow up on investigation requests.	0.3	\$ 171
Martin, Timothy	24-Apr-03	Develop approach to analysis required for the stewardship investigation.	1.3	\$ 507
Clendening, Lori	25-Apr-03	Receive direction regarding information requests and general case direction.	0.4	\$ 192
Knoll, Melissa	25-Apr-03	Analyze memo from M. Rotert (Winston) on workplan, engagement letter and other investigation issues.	0.5	\$ 285
Martin, Timothy	25-Apr-03	Review and analyze payments made to third party consultants in months prior to Debtor's filing.	2.8	\$ 1,092
Knoll, Melissa	26-Apr-03	Review information request list and prepare for call with Skadden on same.	0.1	\$ 57
Knoll, Melissa	26-Apr-03	Advise regarding Winston request to gather work product prepared.	0.2	\$ 114
Clendening, Lori	28-Apr-03	Review draft memoranda related to Kmart's capital structure and debt information.	3.0	\$ 1,440
Grassi, Lisa	28-Apr-03	Amend draft of solvency analysis based on input received.	1.3	\$ 546
Grassi, Lisa	28-Apr-03	Revise debt analysis based on input received.	0.9	\$ 378
Knoll, Melissa	28-Apr-03	Review information request list for the investigation.	0.1	\$ 57
Knoll, Melissa	28-Apr-03	Advise regarding Winston request to gather work product prepared.	0.2	\$ 114
Smith, Stacey	28-Apr-03	Review and analyze letter from Winston & Strawn requesting work product.	0.3	\$ 81
Smith, Stacey	28-Apr-03	Compile accounting related materials referenced in a request from OSHR.	1.1	\$ 297
Smith, Stacey	28-Apr-03	Prepare transmittal letters of accounting related materials referenced per the request of OSHR.	0.8	\$ 216
Smith, Stacey	28-Apr-03	Receive guidance related to the letter from Winston & Strawn requesting work product.	0.1	\$ 27

EXHIBIT I-5

KMART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Clendening, Lori	29-Apr-03	Prepare for and participate in conference call related to outstanding information requests and procedure for current and future information requests as well as arrangements to transport data room contents to Chicago.	0.6	\$ 288
Clendening, Lori	29-Apr-03	Provide feedback on draft of memorandum related to Kmart's capital structure and debt information.	1.2	\$ 576
Clendening, Lori	29-Apr-03	Formulate response to request from Committee counsel regarding information collected by topic area to be included in counsel's headline binders.	2.8	\$ 1,344
Clendening, Lori	29-Apr-03	Review and analyze memorandum prepared by counsel with respect to the insolvency theory.	2.1	\$ 1,008
Kelkar, Purva	29-Apr-03	Provide the creditor trust agreement exhibit to the plan of reorganization.	0.3	\$ 63
Knoll, Melissa	29-Apr-03	Review information request list and prepare for call with Skadden on same.	0.3	\$ 171
Knoll, Melissa	29-Apr-03	Call with A. Sabrin, E. Gorman, C. Smith (Skadden) regarding information requests outstanding, transfer of data room and process for future requests.	0.6	\$ 342
Martin, Timothy	29-Apr-03	Prepare for and attend meeting with Debtor's counsel regarding information requests and transfer of documents.	2.4	\$ 936
Martin, Timothy	29-Apr-03	Respond to requests from co-counsel to the Creditors' Committee.	3.6	\$ 1,404
Martin, Timothy	29-Apr-03	Review and analyze summary preference analysis prepared by debtor's professionals.	1.9	\$ 741
Smith, Stacey	29-Apr-03	Compile correspondence between various committee professionals.	3.2	\$ 864
Clendening, Lori	30-Apr-03	Review and analyze insolvency theory memorandum prepared by counsel.	1.3	\$ 624
Clendening, Lori	30-Apr-03	Review and provide feedback on draft response to request from Committee counsel regarding information collected by topic area to be included in counsel's headline binders.	0.8	\$ 384
Kalstrom, Lisa	30-Apr-03	Update summary schedule regarding 2001 and 2002 adjustments to quarterly and annual financial statements with effects to gross margin, operating loss and net loss for 2001.	1.2	\$ 360
Knoll, Melissa	30-Apr-03	Assess status of process to compile work product and review required.	0.7	\$ 399
Martin, Timothy	30-Apr-03	Review and analyze graphical time-line of events leading to Debtor's bankruptcy.	1.6	\$ 624
Martin, Timothy	30-Apr-03	Receive update on stewardship investigation.	0.7	\$ 273

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Martin, Timothy	30-Apr-03	Review and analyze Debtor's financial condition at several different periods prior to filing of bankruptcy petition.	3.2	\$ 1,248
Smith, Stacey	30-Apr-03	Revise response letter addressing Winston & Strawn's request for work product.	1.1	\$ 297
Smith, Stacey	30-Apr-03	Prepare documents for distribution to Winston & Strawn, per counsel's request for work product.	2.6	\$ 702
Clendening, Lori	01-May-03	Review and revise memorandum to counsel regarding transition of requested materials for ongoing investigation.	0.8	\$ 384
Clendening, Lori	01-May-03	Review and revise indices of materials relating to financial advisors to debtor in preparation for transmittal to counsel.	0.5	\$ 240
Clendening, Lori	01-May-03	Review and revise various memoranda and other materials to be transmitted to counsel for Creditor Trust in preparation for litigation.	2.7	\$ 1,296
Knoll, Melissa	01-May-03	Review and respond to M. Rotert (Winston) correspondence regarding investigation.	0.1	\$ 57
Smith, Stacey	01-May-03	Discussion with M. Hagar (OSHR) regarding document request.	0.1	\$ 27
Smith, Stacey	01-May-03	Conduct search for exhibits related to Board of Directors meetings during January 2002.	0.8	\$ 216
Smith, Stacey	01-May-03	Prepare transmittal letters and transmit exhibits related to the Board of Directors meetings during January 2002, per the request of OSHR.	0.7	\$ 189
Smith, Stacey	01-May-03	Revise analysis on Kmart marketing and advertising strategic effectiveness in response to request from Winston & Strawn.	2.1	\$ 567
Thomas, Douglas	01-May-03	Identify documents regarding former Kmart Board of Directors' participation in the deferred compensation program.	1.3	\$ 663
Feltman, James	02-May-03	Perform research and prepare for Otterbourg meeting to review accounting and audit issues.	1.6	\$ 912
Kalstrom, Lisa	02-May-03	Analyze data received from Kmart and Rockwood Gemini to update the damage analysis.	1.1	\$ 330
Knoll, Melissa	02-May-03	Review letter from M. Rotert (Winston) regarding information needed for drafting complaints and assess information available.	0.5	\$ 285
Knoll, Melissa	02-May-03	Call with M. Rotert (Winston) regarding work product compiled, information requested from the Debtor, and engagement letter issues.	0.3	\$ 171
Knoll, Melissa	02-May-03	Call with G. Rice (Otterbourg) on strategies for complaint.	0.2	\$ 114

EXHIBIT I-5**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	02-May-03	Review index of witness binder of former Kmart auditor and identify documents related to relevant work product and correspondence.	0.3	\$ 81
Smith, Stacey	02-May-03	Revise index of documents to include audit work product and correspondence included in witness binder of former Kmart auditor.	1.4	\$ 378
Thomas, Douglas	02-May-03	Prepare analysis of documents regarding former Kmart Board of Directors' participation in the deferred compensation program.	1.6	\$ 816
Clendening, Lori	04-May-03	Read and respond to various Kmart related correspondence.	0.8	\$ 384
Clendening, Lori	05-May-03	Read and respond to various Kmart related correspondence.	0.2	\$ 96
Clendening, Lori	05-May-03	Provide direction related to research on capital versus operating leases to be used in conjunction with solvency analysis.	0.2	\$ 96
Feltman, James	05-May-03	Attend meetings with Otterbourg, Winston & Strawn, and Huron regarding transition matters.	1.0	\$ 570
Knoll, Melissa	05-May-03	Assess status of response to Winston & Strawn and ongoing work.	0.3	\$ 171
Knoll, Melissa	05-May-03	Review and revise memo to Winston and Strawn on headline binders and related work product.	0.8	\$ 456
Martin, Timothy	05-May-03	Review and revise approach to the analysis of outstanding issues.	1.1	\$ 429
Martin, Timothy	05-May-03	Develop approach in relation to the analysis of finance and operating leases and the potential impact on solvency.	0.9	\$ 351
Martin, Timothy	05-May-03	Meet with Kmart internal accountant regarding outstanding requests.	0.4	\$ 156
Martin, Timothy	05-May-03	Review and analyze Kmart capital structure during fiscal years 2000 and 2001.	3.7	\$ 1,443
Martin, Timothy	05-May-03	Review and analyze Kmart provided data on lease terminations.	0.9	\$ 351
Martin, Timothy	05-May-03	Review and analyze Kmart's financial condition at points in time prior to Ch.11 filing.	1.3	\$ 507
Smith, Stacey	05-May-03	Identify and organize documents in data room as necessary to continue ongoing investigation work.	1.1	\$ 297
Smith, Stacey	05-May-03	Perform research and receive guidance on accounting for operating and capital leases for purposes of solvency analysis.	2.6	\$ 702
Clendening, Lori	06-May-03	Meet with counsel for the committee and counsel for the debtors to discuss document requests and transition issues.	2.9	\$ 1,392

EXHIBIT I-5

K MART CORPORATION, et al., Investigatory Work/Asset Analysis & Recovery January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Clendening, Lori	06-May-03	Prepare for meeting with counsel for the Creditors' Committee and members of counsel for the debtors to discuss document requests and transition issues.	1.2	\$ 576
Clendening, Lori	06-May-03	Identify issues and tasks to be completed and prioritize workplan.	0.8	\$ 384
Feltman, James	06-May-03	Attend meeting with Winston & Strawn, Otterbourg, Skadden professionals regarding transition matters.	2.9	\$ 1,653
Feltman, James	06-May-03	Attend meeting with Otterbourg and Winston & Strawn professionals regarding litigation strategy issues.	1.1	\$ 627
Kelkar, Purva	06-May-03	Identify deliverables and other materials for inclusion in Winston & Strawn's headline binders.	2.2	\$ 462
Kelkar, Purva	06-May-03	Prepare binder for materials for inclusion in Winston & Strawn's headline binders.	0.3	\$ 63
Knoll, Melissa	06-May-03	Review and revise response to Winston and Strawn on headline binders.	0.8	\$ 456
Knoll, Melissa	06-May-03	Attend part of meeting with Skadden, Otterbourg and Winston to discuss stewardship investigation transition and information requests.	2.6	\$ 1,482
Knoll, Melissa	06-May-03	Prepare for Creditor Trust professionals meeting with Skadden and follow up regarding the same.	0.8	\$ 456
Knoll, Melissa	06-May-03	Evaluate workplan and documents to be provided.	0.6	\$ 342
Martin, Timothy	06-May-03	Review and analyze payments made by debtor in months prior to Ch.11 filing.	1.4	\$ 546
Martin, Timothy	06-May-03	Assess status of analysis and develop plan for outstanding items.	1.3	\$ 507
Martin, Timothy	06-May-03	Review and analyze documents recently produced by debtors counsel.	0.2	\$ 78
Martin, Timothy	06-May-03	Prepare inventory of documents received from debtors counsel.	0.7	\$ 273
Martin, Timothy	06-May-03	Review and analyze board of directors' packages for details of directors' deferred compensation plan.	1.4	\$ 546
Martin, Timothy	06-May-03	Review and analyze lease documentation prepared by Rockwood Gemini.	1.5	\$ 585
Smith, Stacey	06-May-03	Receive guidance related to documents responsive to Winston & Strawn request for materials.	0.6	\$ 162
Smith, Stacey	06-May-03	Prepare binder of documents responsive to Winston & Strawn request for materials.	2.5	\$ 675
Smith, Stacey	06-May-03	Identify and organize documents in data room as necessary to continue ongoing investigation work.	1.6	\$ 432
Smith, Stacey	06-May-03	Revise memo documenting relationship between lending bank and a Kmart director.	0.6	\$ 162

EXHIBIT I-5

**KMART CORPORATION, et al.,
Investigatory Work/Asset Analysis & Recovery
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Smith, Stacey	06-May-03	Prepare work papers for ongoing stewardship review under the creditor trust agreement.	0.8	\$ 216
Smith, Stacey	06-May-03	Prepare analysis documenting Kmart's supply chain IT initiatives, including public response and resulting financial impact on Kmart during the 2000 through 2002 period.	1.8	\$ 486
		Total Investigatory Work/Asset Analysis & Recovery	3,540.5	\$ 1,316,307

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Arellano, Pedro	02-Jan-03	Analyze and evaluate the proposed 5-year plan DC expense schedule provided by Kmart.	0.9	\$ 297
Tansey, James	02-Jan-03	Provide feedback on Kmart tax attributes for consideration in the plan of reorganization.	0.9	\$ 459
Davies, Brian	03-Jan-03	Provide guidance on the five year business plan review.	0.9	\$ 405
Raveling, Robyn	03-Jan-03	Read and analyze Information Memorandum dated December 2002.	0.9	\$ 405
Raveling, Robyn	03-Jan-03	Update monthly EBITDA model to incorporate assumptions regarding estimated financing needs.	1.9	\$ 855
Raveling, Robyn	03-Jan-03	Review and analyze most recent version of the 5 year business plan.	2.8	\$ 1,260
Raveling, Robyn	05-Jan-03	Update monthly EBITDA model to incorporate assumptions regarding estimated financing needs; test calculations for accuracy.	3.9	\$ 1,755
Raveling, Robyn	05-Jan-03	Test calculations throughout EBITDA model for accuracy.	4.3	\$ 1,935
Arellano, Pedro	06-Jan-03	Provide guidance on preparing a recovery analysis by entity using balance sheet by entity tax return data from January 2002.	0.6	\$ 198
Arellano, Pedro	06-Jan-03	Review fresh start accounting standards and prepare summary of main issues that may be considered on this case.	2.8	\$ 924
Arellano, Pedro	06-Jan-03	Receive guidance on preparing a summary on fresh start accounting.	0.3	\$ 99
Ashe, Lisa	06-Jan-03	Respond to queries regarding the version of the five year business plan to be used in the report to the Creditors' Committee.	0.2	\$ 102
Ashe, Lisa	06-Jan-03	Telephone conversation with J. Feeney and G. Rice (Otterbourg) regarding the revised term sheet for the plan of reorganization.	0.5	\$ 255
Ashe, Lisa	06-Jan-03	Review and provide feedback on the analysis of the income statement in the five year business plan.	1.3	\$ 663
Ashe, Lisa	06-Jan-03	Review and provide feedback on the analysis of the balance sheet in the five year business plan.	0.8	\$ 408
Ashe, Lisa	06-Jan-03	Review and provide feedback on the analysis of the cash flow statement in the five year business plan.	0.5	\$ 255
Davies, Brian	06-Jan-03	Receive guidance on the EBITDAR estimate within the five year business plan.	0.4	\$ 180
Davies, Brian	06-Jan-03	Assist with preparation of analysis that breaks down the amounts included in the business plan regarding the proceeds of the sale of properties and details of the timing of the sales.	1.2	\$ 540

EXHIBIT I-6

**HOURS AND FEES
Plan, Disclosure Statement and Exclusivity
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	06-Jan-03	Call with G. Rice (Otterbourg) regarding revised term sheet, claims reconciliations and other plan issues.	0.6	\$ 342
Mattorano, Luke	06-Jan-03	Review and analyze various companies for use as comparables in performing a discounted cash flow analysis.	1.7	\$ 561
Mattorano, Luke	06-Jan-03	Review and analyze levered betas for comparable companies (Wal-Mart Stores Inc. and J.C. Penney Company Inc.) in performing a discounted cash flow analysis.	1.5	\$ 495
Mattorano, Luke	06-Jan-03	Review and analyze levered betas for comparable companies (Sears, Roebuck & Co. and Target Corporation) in performing a discounted cash flow analysis.	1.3	\$ 429
Mattorano, Luke	06-Jan-03	Review and analyze market value of debt for comparable companies (Wal-Mart Stores Inc. and J.C. Penney Company Inc.) in performing a discounted cash flow analysis.	1.9	\$ 627
Mattorano, Luke	06-Jan-03	Review and analyze market value of debt for comparable companies (Sears, Roebuck & Co. and Target Corporation) in performing a discounted cash flow analysis.	1.7	\$ 561
Mattorano, Luke	06-Jan-03	Review and analyze market value of equity for comparable companies (Wal-Mart Stores Inc. and J.C. Penney Company Inc.) in performing a discounted cash flow analysis.	2.1	\$ 693
Polancic, Bill	06-Jan-03	Review and analyze assumptions and annual financials from the December version of the 2003 plan.	2.9	\$ 1,218
Polancic, Bill	06-Jan-03	Review and analyze exit facility information memorandum prepared by Miller Buckfire.	2.5	\$ 1,050
Polancic, Bill	06-Jan-03	Review SOP 90-7 for issues related to Kmart's application of fresh start accounting.	1.8	\$ 756
Polancic, Bill	06-Jan-03	Prepare draft of fresh start accounting summary.	2.3	\$ 966
Pratt, Robert	06-Jan-03	Edit FY 2003 cash usage analysis utilizing debtor's updated financial information.	2.8	\$ 840
Raveling, Robyn	06-Jan-03	Analyze potential output from monthly EBITDA model and adjust where necessary.	2.7	\$ 1,215
Arellano, Pedro	07-Jan-03	Review and analyze the recovery analysis by entity to evaluate the assets and liabilities within each as contained in the plan of reorganization for the best interest test.	0.9	\$ 297
Ashe, Lisa	07-Jan-03	Review the revised term sheet provided by the Debtor and provide update on the key terms.	0.9	\$ 459
Ashe, Lisa	07-Jan-03	Participate in tele-conference call with G. Rice and J. Feeney (Otterbourg) regarding the term sheet for the plan of reorganization, issues to be addressed at the meeting and the stewardship investigation.	0.8	\$ 408

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Ashe, Lisa	07-Jan-03	Analyze potential distributions to the various classes of creditors.	0.6	\$ 306
Ashe, Lisa	07-Jan-03	Provide guidance in relation to amendments needed on the analysis of recoveries to various claims classes.	0.4	\$ 204
Davies, Brian	07-Jan-03	Edit the recovery analysis to take into account the impact of mortgage related debt for plan of reorganization best interest test.	1.3	\$ 585
Knoll, Melissa	07-Jan-03	Call with G. Rice (Otterbourg) regarding plan issues and meetings.	0.2	\$ 114
Knoll, Melissa	07-Jan-03	Call with G. Rice (Otterbourg) regarding plan issues, investigation status and meeting agenda.	0.5	\$ 285
Knoll, Melissa	07-Jan-03	Analyze valuation and distribution scenarios and potential lease rejection claims relative to the plan.	0.9	\$ 513
Knoll, Melissa	07-Jan-03	Provide update on case status regarding plan issues and upcoming meetings.	0.6	\$ 342
Knoll, Melissa	07-Jan-03	Review term sheet for plan.	0.6	\$ 342
Mattorano, Luke	07-Jan-03	Review and analyze market value of equity for comparable companies (Sears, Roebuck & Co. and Target Corporation) in performing a discounted cash flow analysis.	1.9	\$ 627
Mattorano, Luke	07-Jan-03	Calculate and analyze unlevered betas for comparable companies (Wal-Mart Stores Inc. and J.C. Penney Company Inc.) in performing a discounted cash flow analysis.	2.3	\$ 759
Mattorano, Luke	07-Jan-03	Calculate and analyze unlevered betas for comparable companies (Sears, Roebuck & Co. and Target Corporation) in performing a discounted cash flow analysis.	2.1	\$ 693
Mattorano, Luke	07-Jan-03	Calculate and analyze a relevered beta based on the average for comparable companies (Wal-Mart Stores Inc. and J.C. Penney Company Inc.) in performing a discounted cash flow analysis.	2.6	\$ 858
Mattorano, Luke	07-Jan-03	Calculate and analyze a relevered beta based on the average for comparable companies (Sears, Roebuck & Co. and Target Corporation) in performing a discounted cash flow analysis.	2.3	\$ 759
Polancic, Bill	07-Jan-03	Review and analyze debtors plan balance sheet for issues related to fresh start accounting.	1.9	\$ 798
Polancic, Bill	07-Jan-03	Review APB 16 and FAS 141, business combinations, for the technical issues related to fresh start accounting relative to Kmart's financial statements.	2.2	\$ 924
Polancic, Bill	07-Jan-03	Review APB 17 and FAS 142, goodwill and other intangible assets, for the technical issues related to fresh start accounting related to the Kmart plan of reorganization.	1.8	\$ 756

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Polancic, Bill	07-Jan-03	Review FAS 146, accounting for costs associated with exit or disposal activities, for the technical issues related to fresh start accounting relative to Kmart's financial statements and the plan of reorganization.	1.7	\$ 714
Polancic, Bill	07-Jan-03	Prepare fresh start accounting summary relative to Kmart issues in the plan of reorganization.	2.1	\$ 882
Raveling, Robyn	07-Jan-03	Analyze the requirements of SOP 90-7 as it relates to fresh-start accounting for Kmart's situation and the plan of reorganization.	0.9	\$ 405
Raveling, Robyn	07-Jan-03	Test calculations throughout EBITDA model for accuracy.	3.2	\$ 1,440
Raveling, Robyn	07-Jan-03	Update the assumptions and calculations in the valuation model to incorporate new output from the monthly EBITDA model as well as updated information available in the new draft term sheet.	3.6	\$ 1,620
Raveling, Robyn	07-Jan-03	Analyze the potential distribution to the various creditor groups given the terms of the latest term sheet.	2.8	\$ 1,260
Ashe, Lisa	08-Jan-03	Participate in the plan sub-committee conference call to discuss the revised term sheet.	1.4	\$ 714
Ashe, Lisa	08-Jan-03	Discuss with G. Rice (Otterbourg) the draft investment agreement.	0.2	\$ 102
Ashe, Lisa	08-Jan-03	Review and analyze the draft of the investment agreement and provide guidance on the analysis to be performed.	1.1	\$ 561
Ashe, Lisa	08-Jan-03	Review and analyze the revised term sheet and the vendor lien proposal.	0.4	\$ 204
Ashe, Lisa	08-Jan-03	Provide guidance in relation to the dilutive effects of the proposed option provision in the investment agreement.	0.3	\$ 153
Ashe, Lisa	08-Jan-03	Review and analyze the potential distributions to various classes of claims and provide feedback on amendments necessary.	1.5	\$ 765
Ashe, Lisa	08-Jan-03	Review and provide feedback on the analysis of the five year business plan.	2.4	\$ 1,224
Ashe, Lisa	08-Jan-03	Review and provide feedback on the analysis of the store lease valuations for the plan.	1.9	\$ 969
Davies, Brian	08-Jan-03	Review and analyze the vendor lien term sheet.	1.5	\$ 675
Davies, Brian	08-Jan-03	Review and analyze the plan of reorganization term sheet.	1.2	\$ 540
Knoll, Melissa	08-Jan-03	Review analysis of distributions and evaluate term sheet in preparation for plan subcommittee call.	1.1	\$ 627
Knoll, Melissa	08-Jan-03	Attend part of call with plan subcommittee regarding plan term sheet, vendor lien program, and investor agreement.	1.0	\$ 570
Knoll, Melissa	08-Jan-03	Follow up on plan subcommittee call.	0.2	\$ 114
Knoll, Melissa	08-Jan-03	Analyze information on store closings and distributions scenarios under the plan.	0.3	\$ 171
Knoll, Melissa	08-Jan-03	Discuss plan issues with G. Shapiro (Euler ACI).	0.1	\$ 57

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Lattig, Larry	08-Jan-03	Participate in conference call with the Plan Negotiation Sub-Committee of the Creditors' Committee.	1.4	\$ 798
Mattorano, Luke	08-Jan-03	Calculate and analyze the total invested capital of comparable company Wal-Mart Stores, Inc., in performing a discounted cash flow analysis.	2.1	\$ 693
Mattorano, Luke	08-Jan-03	Calculate and analyze the total invested capital of comparable company J.C. Penny Company, Inc., in performing a discounted cash flow analysis.	2.2	\$ 726
Mattorano, Luke	08-Jan-03	Calculate and analyze the total invested capital of comparable company Sears, Roebuck & Co., in performing a discounted cash flow analysis.	2.1	\$ 693
Mattorano, Luke	08-Jan-03	Calculate and analyze the total invested capital of comparable company Target Corporation, in performing a discounted cash flow analysis.	1.9	\$ 627
Mattorano, Luke	08-Jan-03	Calculate and analyze the average debt minus cash divided by total invested capital for all comparable companies (Wal-Mart Stores Inc., J.C. Penney Company Inc.) in performing a discounted cash flow analysis.	2.1	\$ 693
Raveling, Robyn	08-Jan-03	Assist with preparation of draft discounted cash flow valuation analysis based on the latest version of the 5 year business plan.	2.6	\$ 1,170
Raveling, Robyn	08-Jan-03	Update potential distribution analysis to incorporate terms of the latest draft term sheet.	2.3	\$ 1,035
Raveling, Robyn	08-Jan-03	Analyze draft investment agreement; analyze potential return to creditors accordingly.	3.2	\$ 1,440
Arellano, Pedro	09-Jan-03	Participate in conference call with A. Koch (Alix Partners) to discuss the latest version of Kmart's 5-Year Plan and disclosure statement.	0.9	\$ 297
Arellano, Pedro	09-Jan-03	Receive input on Kmart's 5-Year Plan and disclosure statement.	0.4	\$ 132
Arellano, Pedro	09-Jan-03	Review 5-Year Plan material sent by L. Leonard (Alix Partners) to prepare for the conference call with A. Koch).	1.7	\$ 561
Ashe, Lisa	09-Jan-03	Participate in the plan sub-committee conference call to discuss the revised term sheet, the investment agreement and discussions with the other parties in interest.	1.1	\$ 561
Ashe, Lisa	09-Jan-03	Review and provide feedback on the potential impact of various clauses in the draft investment agreement on the return to creditors.	0.7	\$ 357
Ashe, Lisa	09-Jan-03	Analyze summary information on fresh start accounting to identify potential for consideration in relation to the proposed exit from bankruptcy.	0.3	\$ 153
Ashe, Lisa	09-Jan-03	Analyze the discounted cash flow analysis for the plan.	0.9	\$ 459

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Ashe, Lisa	09-Jan-03	Meet with K. Calcagno (Kmart), L. Leonard (Alix Partners), J. Laughlin, T. Wong, D. Edgecombe (all Laughlin Meghji), S. Cunningham, C. Troyer and W. Gilligan (all FTI) to discuss the revised five year business plan.	0.7	\$ 357
Ashe, Lisa	09-Jan-03	Meet with R. Hutchison (Kmart), K. Calcagno (Kmart), L. Leonard (Alix Partners), J. Laughlin, T. Wong, D. Edgecombe (all Laughlin Meghji), S. Cunningham, C. Troyer, J. Rooney and W. Gilligan (all FTI) to obtain update on the status of negotiations on the exit facility, Fleming negotiations and the GOB sales.	0.6	\$ 306
Knoll, Melissa	09-Jan-03	Participate in call with G. Rice (Otterbourg) on term sheet, investor agreement and vendor lien agreement.	0.7	\$ 399
Knoll, Melissa	09-Jan-03	Participate in conference call with plan subcommittee regarding revised term sheet and vendor lien program.	1.1	\$ 627
Lattig, Larry	09-Jan-03	Participate in conference call with the Creditors' Committee Plan Negotiation Sub-Committee.	1.1	\$ 627
Lattig, Larry	09-Jan-03	Review, analyze and comment on issues regarding the Restructuring Term Sheet as proposed by the Company and ESL.	1.1	\$ 627
Lattig, Larry	09-Jan-03	Review and comment on the proposed Vendor Lien Program as proposed by the Company and ESL.	0.3	\$ 171
Lattig, Larry	09-Jan-03	Review and comment on the proposed Investment Agreement between the Company and ESL.	1.6	\$ 912
Lattig, Larry	09-Jan-03	Compare the black line version of the Investment Agreement to the prior agreement.	0.4	\$ 228
Mattorano, Luke	09-Jan-03	Calculate and analyze the average debt minus cash divided by total invested capital for all comparable companies (Sears, Roebuck & Co. and Target Corporation) in performing a discounted cash flow analysis.	1.9	\$ 627
Mattorano, Luke	09-Jan-03	Calculate and analyze the expected market return and risk free rate to determine the cost of equity, in performing a discounted cash flow analysis.	2.3	\$ 759
Mattorano, Luke	09-Jan-03	Calculate and analyze the expected size premium and specific risk to determine the cost of equity, in performing a discounted cash flow analysis.	2.1	\$ 693
Mattorano, Luke	09-Jan-03	Calculate and analyze the cost of debt based on the Libor rate, in performing a discounted cash flow analysis.	2.2	\$ 726
Mattorano, Luke	09-Jan-03	Calculate and analyze the average capital structure of the comparable companies (Wal-Mart Stores Inc. and J.C. Penney Company Inc.) in performing a discounted cash flow analysis.	2.1	\$ 693
Polancic, Bill	09-Jan-03	Review and analyze draft term sheet analysis of equity return to creditors.	2.3	\$ 966

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Polancic, Bill	09-Jan-03	Review and analyze the monthly financials provided by the debtor from the December version of the 2003 plan.	2.5	\$ 1,050
Polancic, Bill	09-Jan-03	Review and analyze the annual financials and assumptions for the years 2004 through 2007 provided by the debtor in the December version of the five year plan.	2.1	\$ 882
Raveling, Robyn	09-Jan-03	Analyze the latest business plan.	2.2	\$ 990
Raveling, Robyn	09-Jan-03	Prepare for and participate in conference call regarding the latest five year business plan for and the process behind it for the plan.	1.4	\$ 630
Ashe, Lisa	10-Jan-03	Provide update on the five year business plan, store closings, exit facility and the negotiations with Fleming.	0.4	\$ 204
Ashe, Lisa	10-Jan-03	Review and analyze the valuation on the five year business plan.	0.6	\$ 306
Ashe, Lisa	10-Jan-03	Review and analyze the revised five year business plan and consider key issues to be discussed with the Creditors' Committee.	1.4	\$ 714
Davies, Brian	10-Jan-03	Review the plan EBITDA covenant schedule provided by Alix Partners for earnings analysis in the plan of reorganization.	0.6	\$ 270
Knoll, Melissa	10-Jan-03	Provide update on case status regarding plan issues and upcoming meetings.	0.1	\$ 57
Mattorano, Luke	10-Jan-03	Calculate and analyze the average capital structure of the comparable companies (Sears, Roebuck & Co. and Target Corporation) in performing a discounted cash flow analysis.	1.9	\$ 627
Mattorano, Luke	10-Jan-03	Review and analyze the pre-tax cost, assumed tax rate, after tax cost, and capital structure to calculate the weighted average cost of capital to perform a discounted cash flow analysis.	2.5	\$ 825
Mattorano, Luke	10-Jan-03	Create schedule to calculate cash flow to invested capital holders in performing a discounted cash flow analysis.	2.5	\$ 825
Mattorano, Luke	10-Jan-03	Create schedule using the appropriate present value factors to calculate the present value of the cash flows for Kmart over the next 5 years.	2.7	\$ 891
Ashe, Lisa	11-Jan-03	Review the potential distribution to creditors based on the latest version of the term sheet.	0.8	\$ 408
Ashe, Lisa	11-Jan-03	Review and amend the analysis of potential equity distributions to creditors.	0.4	\$ 204
Knoll, Melissa	12-Jan-03	Review and revise plan distribution scenario analysis.	0.4	\$ 228
Ashe, Lisa	13-Jan-03	Provide guidance on additional analysis required in relation to the five year business plan cash flows and reorganization costs.	0.5	\$ 255

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Ashe, Lisa	13-Jan-03	Review the analysis of potential distributions to creditors; provide feedback and distribute to the Creditors' Committee.	0.9	\$ 459
Davies, Brian	13-Jan-03	Review and provide guidance on the latest five year business plan and its analysis.	1.8	\$ 810
Knoll, Melissa	13-Jan-03	Review and analyze store data, valuations and distribution scenarios.	0.5	\$ 285
Knoll, Melissa	13-Jan-03	Analyze materials on recovery analysis for comparison to plan term sheet.	0.2	\$ 114
Mattorano, Luke	13-Jan-03	Prepare schedule to calculate the enterprise value of Kmart based on the calculated present value of its annual cash flows for 2003 to 2007 plus the present value of the terminal value after 2007.	2.1	\$ 693
Mattorano, Luke	13-Jan-03	Prepare schedule varying the weighted average cost of capital and showing its effects on the enterprise value of Kmart.	2.7	\$ 891
Mattorano, Luke	13-Jan-03	Prepare schedule to calculate the present value of the terminal value in performing a discounted cash flow analysis.	2.3	\$ 759
Mattorano, Luke	13-Jan-03	Review and analyze the updated 5 year business plan received from the company outlining the total number of store and DC closings.	2.3	\$ 759
Modi, Sonal	13-Jan-03	Analyze cash contribution per five year plan and highlight issues and financial information.	1.8	\$ 540
Polancic, Bill	13-Jan-03	Review the January 13 business plan assumptions for 2003 and compare variances from the December 9 version.	1.8	\$ 756
Polancic, Bill	13-Jan-03	Review annual financial statements for the January 13 version of the 2003 plan and provide guidance on analysis for the committee.	2.2	\$ 924
Polancic, Bill	13-Jan-03	Review monthly financial statements for the January 13 version of the 2003 plan and provide guidance on analysis for the committee.	2.3	\$ 966
Polancic, Bill	13-Jan-03	Analyze the January 13 version of the 2003 business plan assumptions for capital expenditures, borrowing base and liquidity.	0.7	\$ 294
Raveling, Robyn	13-Jan-03	Prepare for and participate in conference call regarding the Company's liquidation analysis and valuation analysis.	1.6	\$ 720
Raveling, Robyn	13-Jan-03	Update the potential distribution analysis based on the latest draft term sheet.	2.1	\$ 945
Raveling, Robyn	13-Jan-03	Analyze the latest version of the business plan received today.	3.1	\$ 1,395

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Arellano, Pedro	14-Jan-03	Amend the March 2003 recovery analysis to incorporate the balance sheet information from the 5-Year business plan.	1.4	\$ 462
Arellano, Pedro	14-Jan-03	Receive guidance on amending the March 2003 recovery analysis.	0.6	\$ 198
Arellano, Pedro	14-Jan-03	Provide input regarding the amended March 2003 recovery analysis.	0.4	\$ 132
Arellano, Pedro	14-Jan-03	Prepare the March 2003 recovery analysis using different values for the general unsecured claims.	0.7	\$ 231
Arellano, Pedro	14-Jan-03	Amend the March 2003 recovery analysis distribution to incorporate the scenarios using the different values for general unsecured claims.	0.6	\$ 198
Clendening, Lori	14-Jan-03	Meet with P. Feldman, J. Feeney, G. Rice (Otterbourg), M. Rotert, M. Botica (Winston & Strawn) regarding plan negotiations, plan sponsor, management changes and company press release information.	1.2	\$ 576
Davies, Brian	14-Jan-03	Provide guidance on updated recovery analysis taking into account the budgeted 2003 amounts.	2.1	\$ 945
Feltman, James	14-Jan-03	Meet with P. Feldman, J. Feeney, G. Rice (Otterbourg), M. Rotert, M. Botica (Winston & Strawn) regarding plan negotiations, plan sponsor, management changes and company press release information.	1.2	\$ 684
Knoll, Melissa	14-Jan-03	Participate in call with J. Feeney (Otterbourg) regarding update on call with Creditors' Committee and Kmart position on upcoming plan announcements.	0.3	\$ 171
Knoll, Melissa	14-Jan-03	Meet with P. Feldman, J. Feeney, G. Rice (Otterbourg), M. Rotert, M. Botica (Winston & Strawn) regarding status of plan negotiations, position of plan sponsor, recent discussions on management changes, and company press release.	1.2	\$ 684
Lattig, Larry	14-Jan-03	Participate in meeting with Committee counsel regarding plan issues.	1.2	\$ 684
Lattig, Larry	14-Jan-03	Review and analyze the plan of reorganization and disclosure statement.	2.1	\$ 1,197
Mattorano, Luke	14-Jan-03	Review and update the entire discounted cash flow analysis for the new information in final 5 year business plan received from the Company.	2.6	\$ 858
Modi, Sonal	14-Jan-03	Analyze recent sales and gross margin trends and project 2003 EBITDA sensitivity.	2.2	\$ 660
Polancic, Bill	14-Jan-03	Review the January 13 business plan assumptions for 2004 through 2007 and compare variances from the December 9 version.	2.1	\$ 882

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Polancic, Bill	14-Jan-03	Review annual financial statements for the January 13 version of the 2004 through 2007 plan and provide guidance on analysis for the committee.	1.8	\$ 756
Polancic, Bill	14-Jan-03	Analyze the January 13 version of the 2003 business plan assumptions for capital expenditures, borrowing base and liquidity.	1.6	\$ 672
Raveling, Robyn	14-Jan-03	Discuss the availability of the valuation analysis with M. Suckow (Miller Buckfire).	0.6	\$ 270
Raveling, Robyn	14-Jan-03	Provide update regarding status of obtaining the Company's valuation analysis.	0.7	\$ 315
Raveling, Robyn	14-Jan-03	Analyze potential return to creditors based on various requests by Counsel.	1.6	\$ 720
Raveling, Robyn	14-Jan-03	Update the valuation model with information obtained from Miller Buckfire.	2.1	\$ 945
Arellano, Pedro	15-Jan-03	Receive input regarding the March 2003 recovery analysis.	0.9	\$ 297
Arellano, Pedro	15-Jan-03	Prepare memorandum to L. Leonard (Alix Partners) requesting monthly detail for Liabilities Subject to Compromise and Other Long-Term Liabilities for 2003 within the 5-Year Plan.	0.4	\$ 132
Arellano, Pedro	15-Jan-03	Review and analyze correspondence from L. Leonard (Alix Partners) regarding the monthly detail for Liabilities Subject to Compromise and Other Long-Term Liabilities within the 5-Year plan.	0.4	\$ 132
Arellano, Pedro	15-Jan-03	Prepare memorandum to L. Leonard (Alix Partners) clarifying the initial request on the monthly detail for Liabilities Subject to Compromise and Other Long-Term Liabilities for the plan	0.3	\$ 99
Arellano, Pedro	15-Jan-03	Review and analyze Kmart's Best Interest Tests within the 5-Year Plan to evaluate assumptions and forecasted return values for the unsecured creditors.	1.9	\$ 627
Arellano, Pedro	15-Jan-03	Receive input regarding the assumptions within Kmart's Best Interest Test.	0.8	\$ 264
Ashe, Lisa	15-Jan-03	Determine scheduling in relation to various meetings with the debtor on valuation issues.	0.3	\$ 153
Davies, Brian	15-Jan-03	Review Capex assumptions for 2003.	1.1	\$ 495
Davies, Brian	15-Jan-03	Review and analyze consolidated best interest test provided by Kmart.	2.6	\$ 1,170
Davies, Brian	15-Jan-03	Provide guidance and review the liabilities subject to compromise analysis within the recovery analysis and the best interest test.	1.2	\$ 540
Hunter, Jennifer	15-Jan-03	Review and analyze fair market valuation of Kmart performed by Miller Buckfire Lewis.	1.2	\$ 468

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Hunter, Jennifer	15-Jan-03	Review and consider Kmart revised five-year business plan and the projections used in the Miller Buckfire Lewis valuation.	0.6	\$ 234
Hunter, Jennifer	15-Jan-03	Provide feedback on valuation review and analysis of the Miller Buckfire Lewis valuation.	0.7	\$ 273
Knoll, Melissa	15-Jan-03	Prepare for meeting and identify issues regarding recovery scenarios.	0.9	\$ 513
Polancic, Bill	15-Jan-03	Review and analyze debtors' various operating plan scenarios for the plan of reorganization and prepare bridge reconciliation of variances.	2.3	\$ 966
Polancic, Bill	15-Jan-03	Review various news reports related to Kmart's exit strategy from bankruptcy proceedings.	1.4	\$ 588
Raveling, Robyn	15-Jan-03	Obtain update on status of plan negotiations and additional tasks that need to be performed.	0.6	\$ 270
Raveling, Robyn	15-Jan-03	Discuss with M. Suckow (Miller Buckfire) the availability of the valuation analysis.	0.7	\$ 315
Raveling, Robyn	15-Jan-03	Analyze the draft discounted cash flow valuation in relation to the latest draft term sheet.	1.3	\$ 585
Raveling, Robyn	15-Jan-03	Assist with updating the assumptions in the liquidation analysis and the valuation analysis for consistency.	0.9	\$ 405
Raveling, Robyn	15-Jan-03	Analyze the latest business plan.	1.9	\$ 855
Arellano, Pedro	16-Jan-03	Review balance sheet information previously received from Kmart to evaluate additional information needed to prepare the April 2003 Recovery Analysis.	0.6	\$ 198
Arellano, Pedro	16-Jan-03	Prepare memorandum to L. Leonard (Alix Partners) requesting monthly detail for all of the 2003 balance sheet items.	0.3	\$ 99
Arellano, Pedro	16-Jan-03	Provide input regarding the assumptions within the March 2003 Recovery Analysis.	0.9	\$ 297
Arellano, Pedro	16-Jan-03	Amend the March 2003 recovery analysis distribution to incorporate the scenarios using the different values for general unsecured claims.	1.1	\$ 363
Arellano, Pedro	16-Jan-03	Review and analyze the March 2003 recovery analysis to amend the assumptions on the subordination on the convertible preferred bonds.	1.3	\$ 429
Arellano, Pedro	16-Jan-03	Review the latest version of the March 2003 recovery analysis to evaluate major issues and outstanding items.	0.6	\$ 198
Ashe, Lisa	16-Jan-03	Participate in call with J. Feeney (Otterbourg) regarding revised distribution analyses required in connection with plan negotiations.	0.3	\$ 153
Ashe, Lisa	16-Jan-03	Provide guidance on the recovery analysis and the comparison to the best interest test analysis prepared by the debtor.	0.3	\$ 153

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Ashe, Lisa	16-Jan-03	Consider analysis required in relation to avoidance actions, claims analysis, distribution analysis.	2.2	\$ 1,122
Davies, Brian	16-Jan-03	Review and receive guidance on the recovery analysis relating to convertible preferred recovery.	0.9	\$ 405
Davies, Brian	16-Jan-03	Analyze best interest test information received from Kmart.	2.1	\$ 945
Davies, Brian	16-Jan-03	Receive guidance relating to analysis for comparison of recovery analysis with Kmart best interest test.	0.7	\$ 315
Davies, Brian	16-Jan-03	Assist in relation to recovery analysis comparison.	0.9	\$ 405
Davies, Brian	16-Jan-03	Review and receive update on the newest recovery analysis.	1.3	\$ 585
Davies, Brian	16-Jan-03	Provide guidance and assist with the best interest test variance analysis.	1.4	\$ 630
Davies, Brian	16-Jan-03	Provide guidance and edit the best interest test variance memo and information request list for the plan.	0.9	\$ 405
Hunter, Jennifer	16-Jan-03	Discuss observations and issues with professionals at Miller Buckfire Lewis to determine their reasoning behind certain assumptions in the valuation analysis in order to assess the assumptions used.	1.4	\$ 546
Raveling, Robyn	16-Jan-03	Analyze potential distribution to the various creditor groups based on the current status of negotiations between the various groups.	2.4	\$ 1,080
Arellano, Pedro	17-Jan-03	Participate in conference call with T. Morrow (Alix Partners) and T. Kreatschman (Alix Partners) to discuss methodology on the preparation of Kmart's best interest test analysis.	0.9	\$ 297
Arellano, Pedro	17-Jan-03	Review Best Interest Test materials in preparation for conference call with Alix Partners to discuss methodology on their assumptions.	1.6	\$ 528
Arellano, Pedro	17-Jan-03	Plan analysis needed to review the Best Interest Test.	1.2	\$ 396
Arellano, Pedro	17-Jan-03	Prepare and analyze recovery analysis for April 2003 using the balance sheet from Kmart's 5-Year Plan.	2.2	\$ 726
Ashe, Lisa	17-Jan-03	Review the analysis of potential distributions to creditors using different class sizes.	0.6	\$ 306
Ashe, Lisa	17-Jan-03	Receive guidance on the potential distributions to creditors.	0.2	\$ 102
Ashe, Lisa	17-Jan-03	Discuss with J. Feeney (Otterbourg) a revised proposal for the plan of reorganization.	0.3	\$ 153
Ashe, Lisa	17-Jan-03	Review the analysis of potential distributions given various potential recoveries from avoidance actions.	0.2	\$ 102
Ashe, Lisa	17-Jan-03	Participate in conference call with T. Morrow, T. Kreatschman and L. Leonard (all Alix Partners) to discuss Kmart's methodology in preparing the best interest test analysis.	0.9	\$ 459

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Davies, Brian	17-Jan-03	Review and analyze royalty information provided by Skadden in relation to the best interest test.	0.8	\$ 360
Davies, Brian	17-Jan-03	Participate in conference call with Kmart to discuss assumptions within best interest test methodology.	0.9	\$ 405
Davies, Brian	17-Jan-03	Assist with the review of the best interest test.	1.2	\$ 540
Davies, Brian	17-Jan-03	Assist with the claims analysis and the analysis for the recovery analysis.	1.8	\$ 810
Hunter, Jennifer	17-Jan-03	Perform multiple scenario analyses on assumptions made by Miller Buckfire Lewis in their formal valuation of Kmart to determine the materiality that changes in assumptions would have on FMV. Varying TIC multiples, earnings growth rates, risk of future cash flows, industry comparable selections, etc.	1.9	\$ 741
Knoll, Melissa	17-Jan-03	Review recovery matrix to evaluate preference settlement.	0.3	\$ 171
Modi, Sonal	17-Jan-03	Compare revised five year plan P&L vs. merchant plan P&L and analyze variances.	1.9	\$ 570
Modi, Sonal	17-Jan-03	Compare revised five year plan cash flow vs. merchant plan cash flow and analyze variances.	1.6	\$ 480
Raveling, Robyn	17-Jan-03	Analyze the potential distribution to the various creditor groups based on various assumptions, including a range of general unsecured claim amounts, recovery percentage negotiated with the bondholders, assumed preference recoveries, and assumed equity value of the reorganized company.	3.7	\$ 1,665
Raveling, Robyn	17-Jan-03	Participate in conference call with T. Morrow, T. Kreatschman and L. Leonard (all Alix Partners) to discuss Kmart's methodology in preparing the best interest test analysis.	0.9	\$ 405
Raveling, Robyn	17-Jan-03	Prepare for conference call with debtors' financial advisors regarding the Company's best interest test analysis.	0.4	\$ 180
Arellano, Pedro	20-Jan-03	Prepare information request list to Kmart regarding additional items and/or information in relation to the Best Interest Test.	2.9	\$ 957
Arellano, Pedro	20-Jan-03	Receive guidance on preparing an information request list to Kmart in relation to the Best Interest Test.	0.3	\$ 99
Ashe, Lisa	20-Jan-03	Analyze the latest proposal in relation to the plan of reorganization.	0.5	\$ 255
Ashe, Lisa	20-Jan-03	Formulate analysis to be performed in relation the valuation of various causes of action and the potential distributable value.	1.2	\$ 612
Ashe, Lisa	20-Jan-03	Assess the tax implications of the proposed plan of reorganization.	0.4	\$ 204

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Ashe, Lisa	20-Jan-03	Provide guidance in relation to the analysis to be performed on valuation issues, the business plan and operating performance.	0.8	\$ 408
Francl, Jason	20-Jan-03	Participate in conference call with S. Ory and E. Sensenbrenner (both Skadden) regarding the proposed plan of reorganization, tax analysis and implications.	0.6	\$ 306
Hunter, Jennifer	20-Jan-03	Perform multiple scenario sensitivity analyses on assumptions made by Miller Buckfire Lewis in their formal valuation of Kmart to determine the materiality that changes in assumptions would have on FMV. Vary TIC multiples, earnings growth rates, risk of future cash flows and industry comparable selections.	1.7	\$ 663
Knoll, Melissa	20-Jan-03	Call with S. Hazan (Otterbourg) on the latest plan and management changes; follow up on the same.	0.3	\$ 171
Knoll, Melissa	20-Jan-03	Analyze recent plan offer and related issues.	0.4	\$ 228
Modi, Sonal	20-Jan-03	Compare revised five year plan balance sheet vs. merchant plan balance sheet and analyze variances.	1.1	\$ 330
Raveling, Robyn	20-Jan-03	Participate in call with M. Suckow (Miller Buckfire) regarding the availability of the valuation analysis.	0.3	\$ 135
Arellano, Pedro	21-Jan-03	Receive guidance in relation to amending the information request list for the Best Interest Test.	0.4	\$ 132
Arellano, Pedro	21-Jan-03	Amend the information request list for the Best Interest Test to incorporate additional items.	0.4	\$ 132
Arellano, Pedro	21-Jan-03	Review correspondence from L. Leonard (Alix Partners) in regards to the monthly balance sheet detail for 2003.	0.3	\$ 99
Arellano, Pedro	21-Jan-03	Prepare memorandum to L. Leonard (Alix Partners) clarifying the request for the monthly detail balance sheet for 2003.	0.4	\$ 132
Ashe, Lisa	21-Jan-03	Discuss with G. Rice and J. Feeney (both Otterbourg) the status of the case and negotiations.	0.2	\$ 102
Davies, Brian	21-Jan-03	Review and provide guidance on the detailed balance sheet provided by the Debtor to be used in the reconciliation of the best interest test and the recovery analysis.	1.3	\$ 585
Davies, Brian	21-Jan-03	Edit data request memo in relation to the best interest test.	0.9	\$ 405
Davies, Brian	21-Jan-03	Compare the five year business plan revisions with data within the best interest test.	1.6	\$ 720
Knoll, Melissa	21-Jan-03	Obtain update on meetings scheduled regarding plan of reorganization and related financial information.	0.2	\$ 114
Modi, Sonal	21-Jan-03	Review EBITDA per five year plan and perform reconciliation analysis based on the information for 2003.	2.1	\$ 630
Raveling, Robyn	21-Jan-03	Calls to M. Suckow (Miller Buckfire) regarding the availability of the valuation analysis.	0.6	\$ 270

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Arellano, Pedro	22-Jan-03	Meet with T. Morrow (Alix Partners), T. Kreatschman (Alix Partners) to discuss Kmart's Best Interest Test.	2.9	\$ 957
Arellano, Pedro	22-Jan-03	Receive guidance on analyzing Kmart's allocation of net estimated proceeds to administrative and priority claims.	1.7	\$ 561
Arellano, Pedro	22-Jan-03	Review and analyze information received during the Best Interest Test meeting and evaluate how this information will affect April 2003 recovery analysis.	0.9	\$ 297
Arellano, Pedro	22-Jan-03	Receive input in regards to the meeting with Kmart on the Best Interest Test.	0.6	\$ 198
Ashe, Lisa	22-Jan-03	Review the best interest test analysis prepared by Kmart in preparation for a meeting.	1.4	\$ 714
Ashe, Lisa	22-Jan-03	Provide update on the best interest test meeting and issues to be addressed.	0.4	\$ 204
Ashe, Lisa	22-Jan-03	Meet with T. Morrow, T. Kreatschman (both Alix Partners), FTI Consulting, Loughlin Meghji and Compass Consulting to discuss the best interest test analysis.	2.9	\$ 1,479
Ashe, Lisa	22-Jan-03	Provide update on best interest test analysis discussions with management.	0.7	\$ 357
Davies, Brian	22-Jan-03	Meet with Kmart and other advisors to discuss updated best interest test analysis.	2.9	\$ 1,305
Francl, Jason	22-Jan-03	Review and comment on correspondence from Skadden regarding tax matters in the proposed plan of reorganization.	0.6	\$ 306
Knoll, Melissa	22-Jan-03	Review articles on Kmart plan and restructuring.	0.3	\$ 171
Knoll, Melissa	22-Jan-03	Advise regarding recovery analysis and valuation analysis.	0.2	\$ 114
Knoll, Melissa	22-Jan-03	Call with S. Hazan, J. Feeney, T. Pitta (Otterbourg) regarding formula for bondholders recovery and update on plan issues.	0.3	\$ 171
Knoll, Melissa	22-Jan-03	Analyze formula for bondholder recovery.	1.4	\$ 798
Knoll, Melissa	22-Jan-03	Call with S. Hazan (Otterbourg) on bondholder recovery.	0.1	\$ 57
Knoll, Melissa	22-Jan-03	Call with S. Hazan, T. Pitta (Otterbourg) regarding bondholder recoveries for plan term sheet revision.	0.5	\$ 285
Knoll, Melissa	22-Jan-03	Revise analysis of bondholder distributions.	0.4	\$ 228
Knoll, Melissa	22-Jan-03	Call with G. Rice (Otterbourg) regarding updates on plan term sheet, issues on preferences, plan funding, vendor lien and other open items.	0.6	\$ 342
Knoll, Melissa	22-Jan-03	Provide update on issues regarding plan and bondholder settlement.	0.1	\$ 57
Knoll, Melissa	22-Jan-03	Review and analyze Company's best interest analysis on consolidated and non-consolidated basis and identify comments and issues.	1.2	\$ 684
Knoll, Melissa	22-Jan-03	Review Company's going concern valuation and identify comments and issues.	0.3	\$ 171

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	22-Jan-03	Advise regarding Company's best interest analysis and assumptions.	0.7	\$ 399
Knoll, Melissa	22-Jan-03	Assess status on plan negotiations, preference analysis, claim reconciliation's, trade lien value, exit financing, liquidity, and motions for next Omnibus meeting to prepare for Creditors' Committee call.	0.8	\$ 456
Raveling, Robyn	22-Jan-03	Analyze the recovery analysis prepared by Jay Alix.	1.4	\$ 630
Raveling, Robyn	22-Jan-03	Review and analyze the summarized valuation model prepared and provided by Miller Buckfire, including assumptions related to discount rates, growth rates, estimated values, and over all calculations.	3.9	\$ 1,755
Arellano, Pedro	23-Jan-03	Receive guidance on amending the liquidation analysis to reconcile to the claims filed as reported by Kmart.	0.6	\$ 198
Arellano, Pedro	23-Jan-03	Provide input regarding the latest version of the April 2003 recovery analysis.	0.6	\$ 198
Ashe, Lisa	23-Jan-03	Review the analysis of the implications for cash flow of amendments to the proposed terms of the plan of reorganization.	0.5	\$ 255
Ashe, Lisa	23-Jan-03	Analyze the value of real property available for a lien.	0.4	\$ 204
Ashe, Lisa	23-Jan-03	Review the valuation analysis provided by Miller Buckfire in relation to the plan of reorganization to identify areas for discussion.	0.8	\$ 408
Ashe, Lisa	23-Jan-03	Participate in conference call with M. Suckow (Miller Buckfire), D. Randall (DrKW), Loughlin Meghji, FTI Consulting and Compass Consulting in relation to the methodology used to value Kmart.	0.9	\$ 459
Ashe, Lisa	23-Jan-03	Provide guidance in relation to additional valuation analysis required.	0.5	\$ 255
Ashe, Lisa	23-Jan-03	Review analysis on exit financing and liquidity in preparation for the committee conference call.	0.4	\$ 204
Davies, Brian	23-Jan-03	Provide guidance and edit the real property valuation schedule.	1.7	\$ 765
Davies, Brian	23-Jan-03	Review the valuation analysis provided by Miller Buckfire.	0.9	\$ 405
Francel, Jason	23-Jan-03	Prepare summary of January 24 call with Skadden regarding tax matters related to the plan.	0.4	\$ 204
Knoll, Melissa	23-Jan-03	Review recent articles on plan and prepare for Committee call.	0.4	\$ 228
Polancic, Bill	23-Jan-03	Review the exit financing update from the debtor's January presentation to the committee and compare to plan documents.	1.1	\$ 462

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Raveling, Robyn	23-Jan-03	Participate in conference call with M. Suckow (Miller Buckfire), D. Randall (DrKW), Loughlin Meghji, FTI Consulting and Compass Consulting in relation to the methodology used to value Kmart.	0.9	\$ 405
Raveling, Robyn	23-Jan-03	Prepare for conference call with Miller Buckfire regarding the valuation analysis for the plan of reorganization.	2.4	\$ 1,080
Raveling, Robyn	23-Jan-03	Assist with updating the assumptions and the input data in the monthly EBITDA analysis to agree to the data from the new business plan.	1.3	\$ 585
Raveling, Robyn	23-Jan-03	Analyze comparison of the terms of the exit financing facility to other DIP facilities.	0.3	\$ 135
Raveling, Robyn	23-Jan-03	Analyze various sensitivities regarding the proposed payout of cash at exit to the banks.	1.1	\$ 495
Arellano, Pedro	24-Jan-03	Prepare reconciliation of the lease valuation and lease rejection claim schedule from Rockwood Gemini to Kmart's Best Interest Test.	1.4	\$ 462
Arellano, Pedro	24-Jan-03	Prepare schedule of all owned Kmart property and compare to the real estate values within the Best Interest Test.	1.9	\$ 627
Ashe, Lisa	24-Jan-03	Provide guidance in relation to the analysis of the revised term sheet for the plan of reorganization.	0.7	\$ 357
Ashe, Lisa	24-Jan-03	Obtain update of the call with Kmart in relation to the plan of reorganization tax issues.	0.4	\$ 204
Ashe, Lisa	24-Jan-03	Discuss with J. Feeney (Otterbourg) the analysis required on the draft plan of reorganization.	0.2	\$ 102
Ashe, Lisa	24-Jan-03	Analyze the source of the proposed cash payment to be made to the banks on exit.	0.5	\$ 255
Ashe, Lisa	24-Jan-03	Receive an update on the valuation analysis and the analysis of ongoing performance.	0.5	\$ 255
Ashe, Lisa	24-Jan-03	Review the draft plan of reorganization to identify issues which need clarification with the debtor.	1.4	\$ 714
Clendening, Lori	24-Jan-03	Attend meetings with Skadden and professionals representing the Creditors' Committee regarding changes and edits to be made to Stewardship Investigation section of Kmart's plan of reorganization and disclosure statement.	4.1	\$ 1,968
Clendening, Lori	24-Jan-03	Attend meeting with counsel for the Creditors' Committee to discuss stewardship investigation section of plan and disclosure statement and changes to be requested.	0.9	\$ 432
Franci, Jason	24-Jan-03	Review and analyze draft plan of reorganization and disclosure statement and tax implications of proposed plan in conference call with Kmart tax personnel.	1.6	\$ 816
Knoll, Melissa	24-Jan-03	Review changes in disclosure statement regarding stewardship investigation.	0.5	\$ 285
Knoll, Melissa	24-Jan-03	Analyze liquidity for plan.	0.2	\$ 114

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	24-Jan-03	Assess analysis of Miller Buckfire valuation and other ongoing plan work issues related to the plan.	0.4	\$ 228
Moresco, Scott	24-Jan-03	Provide guidance regarding the tax implications of the draft plan of reorganization.	0.7	\$ 420
Polancic, Bill	24-Jan-03	Prepare analysis of EBITDA covenants and compare DIP amounts and terms with exit financing terms.	3.3	\$ 1,386
Raveling, Robyn	24-Jan-03	Analyze the funding issues surrounding the intended Company payout of \$140 million to the banks at exit from Chapter 11; calls with M. Suckow (Miller Buckfire) to determine Company theory regarding such.	2.3	\$ 1,035
Tansey, James	24-Jan-03	Attend call with Kmart and its tax representatives to discuss emergence alternatives and consequences to tax attributes.	1.6	\$ 816
Tansey, James	24-Jan-03	Research implications of IRC 382(h)(8) to viability of Kmart's future depreciation tax deductions in the plan.	1.1	\$ 561
Lattig, Larry	25-Jan-03	Review and draft commentary on debtor's first draft of the proposed plan of reorganization.	2.9	\$ 1,653
Lattig, Larry	25-Jan-03	Review and provide comments on debtors first draft of the disclosure statement as part of debtors plan of reorganization.	4.6	\$ 2,622
Arellano, Pedro	27-Jan-03	Amend the April 2003 recovery analysis to incorporate Kmart's assumption on preference recoveries.	0.7	\$ 231
Arellano, Pedro	27-Jan-03	Prepare a comparative analysis between the latest April 2003 recovery analysis and Kmart's Best Interest Test dated January 13 to evaluate variances within similar categories.	2.9	\$ 957
Arellano, Pedro	27-Jan-03	Receive guidance on preparing a comparative analysis on Kmart's Best Interest Test and the recovery analysis.	0.8	\$ 264
Arellano, Pedro	27-Jan-03	Amend the wind-down expense category within the recovery analysis to incorporate the current SG&A trend for December year-to-date.	0.4	\$ 132
Arellano, Pedro	27-Jan-03	Prepare a reconciliation between the post-petition accounts payable and letters of credit in Kmart's Best Interest Test and the recovery analysis to evaluate variances.	1.3	\$ 429
Arellano, Pedro	27-Jan-03	Obtain input regarding the variances between the post-petition accounts payable and letters of credit balances in Kmart's Best Interest Test and the recovery analysis.	0.7	\$ 231
Ashe, Lisa	27-Jan-03	Meet with M. Botica (Winston & Strawn), G. Rice and J. Feeney (both Otterbourg) to discuss matters to be heard in court.	1.3	\$ 663
Ashe, Lisa	27-Jan-03	Obtain update on inventory to be transferred to the GOB stores, plan issues and the court schedule.	0.8	\$ 408

EXHIBIT I-6**HOURS AND FEES
Plan, Disclosure Statement and Exclusivity
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Ashe, Lisa	27-Jan-03	Review the draft disclosure statement to identify issues which need clarification with the debtor.	1.8	\$ 918
Ashe, Lisa	27-Jan-03	Provide guidance in relation to the review of the latest plan of reorganization.	0.4	\$ 204
Ashe, Lisa	27-Jan-03	Review the exit financing agreement and identify potential issues and sensitivities in relation to the five year business plan.	1.3	\$ 663
Clendening, Lori	27-Jan-03	Analyze plan and disclosure statement changes suggested by committee.	0.3	\$ 144
Clendening, Lori	27-Jan-03	Review and analyze Kmart's disclosure statement and plan of reorganization relative to the investigation and related matters.	3.2	\$ 1,536
Kelkar, Purva	27-Jan-03	Prepare a summary report on the new value calculation and ordinary course tests for Kmart in preparation for the February report to the Creditors' Committee.	1.2	\$ 252
Knoll, Melissa	27-Jan-03	Obtain plan and disclosure statement.	0.2	\$ 114
Knoll, Melissa	27-Jan-03	Assess changes in plan of reorganization.	0.3	\$ 171
Knoll, Melissa	27-Jan-03	Meet with G. Rice, J. Feeney (Otterbourg) and M. Botica (Winston) regarding preparation for upcoming hearing, progress on plan issues, impact of GOB sales and financing.	1.3	\$ 741
Knoll, Melissa	27-Jan-03	Call with creditor regarding disclosure statement questions and monthly operating report.	0.3	\$ 171
Modi, Sonal	27-Jan-03	Analyze plan income statement for 2003 against 2002 and 2001.	2.3	\$ 690
Polancic, Bill	27-Jan-03	Analyze Kmart joint plan of reorganization.	1.8	\$ 756
Raveling, Robyn	27-Jan-03	Review and analyze terms of the plan of reorganization filed with the Court, including terms of the investment agreement, treatment of the various claims classes, and estimated equity valuation.	3.1	\$ 1,395
Arellano, Pedro	28-Jan-03	Amend the real estate value analysis to incorporate the estimated mortgage amounts for each class.	0.9	\$ 297
Arellano, Pedro	28-Jan-03	Provide guidance on preparing a summary of Kmart's walk-forward of general unsecured claims.	0.3	\$ 99
Arellano, Pedro	28-Jan-03	Prepare reconciliation of the inventory recoveries from Kmart's Best Interest Test and recovery analysis to evaluate variances.	1.4	\$ 462
Arellano, Pedro	28-Jan-03	Amend the April 2003 recovery analysis to incorporate the detail balance sheet information for April 2003.	1.2	\$ 396
Arellano, Pedro	28-Jan-03	Review Kmart's Best Interest Test dated January 28 to evaluate changes from previous analysis presented.	0.6	\$ 198

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Arellano, Pedro	28-Jan-03	Amend the April 2003 recovery analysis to incorporate Kmart's Best Interest Test information as filed on January 24, 2003.	1.2	\$ 396
Ashe, Lisa	28-Jan-03	Review news articles in relation to the filing of the plan and disclosure statement.	0.3	\$ 153
Ashe, Lisa	28-Jan-03	Analyze the filed plan and disclosure statement to identify the proposed value to be distributed to the various claims classes; prepare for a conference call on the same issue with Miller Buckfire.	1.6	\$ 816
Davies, Brian	28-Jan-03	Analyze disclosure statement claims classes.	2.1	\$ 945
Davies, Brian	28-Jan-03	Provide guidance in relation to claims classes and a comparative analysis schedule for the best interests test in the plan of reorganization.	1.6	\$ 720
Davies, Brian	28-Jan-03	Review the Abacus valuation memo provided by Kmart for the best interest test analysis in the plan of reorganization.	0.4	\$ 180
Davies, Brian	28-Jan-03	Provide guidance and breakout fee-owned real property valuation from Rockwood Gemini's schedule.	1.7	\$ 765
Francl, Jason	28-Jan-03	Analyze implications of net unrealized built-in loss (NUBIL) in Kmart assets upon proposed effective date.	0.5	\$ 255
Knoll, Melissa	28-Jan-03	Review articles regarding plan of reorganization filing.	0.2	\$ 114
Moresco, Scott	28-Jan-03	Read and analyze new disclosure statements and consider assumptions relative to tax treatment.	2.2	\$ 1,320
Polancic, Bill	28-Jan-03	Review and analyze the exit financing commitment contained in the joint plan of reorganization.	3.0	\$ 1,260
Polancic, Bill	28-Jan-03	Review and analyze the investment agreement between Kmart, ESL and Third Avenue as contained in the joint plan of reorganization.	3.2	\$ 1,344
Pratt, Robert	28-Jan-03	Review and analyze claim treatment for the best interest test in the plan of reorganization.	2.6	\$ 780
Tansey, James	28-Jan-03	Analyze projection of Kmart net operating loss and other tax attribute survival under section 382(l)(6), the "Bruno's type" transaction and a G reorganization.	2.3	\$ 1,173
Arellano, Pedro	29-Jan-03	Review memorandum and information sent by L. Leonard (Alix Partners) in response to the Best Interest Test information.	0.8	\$ 264
Arellano, Pedro	29-Jan-03	Amend the April 2003 recovery analysis to incorporate the lease rejection claim values for the GOB stores, dark stores, and the remaining real estate.	1.3	\$ 429
Ashe, Lisa	29-Jan-03	Prepare for conference call with D. Walker and M. Suckow (both Miller Buckfire) to discuss the distributions in the plan of reorganization.	0.3	\$ 153

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Ashe, Lisa	29-Jan-03	Participate in conference call with D. Walker and M. Suckow (both Miller Buckfire) to discuss the equity distributions in the plan of reorganization.	0.5	\$ 255
Ashe, Lisa	29-Jan-03	Meet with G. Rice and S. Hazan (both Otterbourg) regarding the plan of reorganization and outstanding issues to be resolved with the debtor.	0.9	\$ 459
Ashe, Lisa	29-Jan-03	Meet with J. Butler, L. Hiestand (both Skadden), G. Rice, S. Hazan (both Otterbourg) and S. Charles (Wachtell Lipton) to discuss the outstanding issues of the Creditors' Committee in relation to the plan of reorganization.	1.5	\$ 765
Ashe, Lisa	29-Jan-03	Obtain guidance from S. Hazan and G. Rice (both Otterbourg) in relation to analysis to be prepared for presentation to the committee on claims classes and potential returns.	0.7	\$ 357
Ashe, Lisa	29-Jan-03	Analyze the returns to the claims classes according to the plan of reorganization and compare to the offer made by the debtor.	1.1	\$ 561
Davies, Brian	29-Jan-03	Provide guidance on review of disclosure statement.	0.9	\$ 405
Davies, Brian	29-Jan-03	Receive update on negotiations with the bank and bond group.	0.6	\$ 270
Davies, Brian	29-Jan-03	Analyze updated best interests test.	1.0	\$ 450
Kelkar, Purva	29-Jan-03	Retrieve information including summaries and motions on the post emergence trade vendor lien program for further analysis.	1.6	\$ 336
Knoll, Melissa	29-Jan-03	Review plan summary and distributions by class.	0.7	\$ 399
Knoll, Melissa	29-Jan-03	Call with D. Walker and M. Suckow (Miller Buckfire) on plan distributions and recoveries.	0.5	\$ 285
Knoll, Melissa	29-Jan-03	Prepare for meeting at Skadden Arps regarding plan issues.	0.3	\$ 171
Knoll, Melissa	29-Jan-03	Attend meetings with J. Butler, L. Hiestand (Skadden), G. Rice, S. Hazan (Otterbourg) and S. Charles (Wachtell) regarding plan negotiating issues and proposals.	3.1	\$ 1,767
Knoll, Melissa	29-Jan-03	Review information on plan issues.	0.3	\$ 171
Moresco, Scott	29-Jan-03	Read and analyze emergence scenarios relative to tax issues.	0.6	\$ 360
Polancic, Bill	29-Jan-03	Review and analyze various industry statistics and metrics and compare to the financials in the Kmart plan of reorganization.	1.7	\$ 714
Pratt, Robert	29-Jan-03	Review and analyze the Kmart plan of reorganization, treatment of creditors, best interests test and the disclosure statement.	3.8	\$ 1,140

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Woll, Christopher	29-Jan-03	Review and analyze groups of creditors and consideration received in Kmart's plan of reorganization dated January 24, 2003 to determine potential tax structuring issues that may affect the debtors' tax net operating loss.	0.6	\$ 252
Woll, Christopher	29-Jan-03	Review and analyze groups of creditors and consideration received in the Kmart disclosure statement dated January 16, 2003 to evaluate whether the debtor will experience an ownership change for tax purposes as a result of its reorganization in bankruptcy.	0.9	\$ 378
Arellano, Pedro	30-Jan-03	Receive input in relation to the proposed distribution to creditors' within the plan of reorganization.	0.9	\$ 297
Arellano, Pedro	30-Jan-03	Amend the general unsecured claims section in the April 2003 recovery analysis to incorporate the claims that have been filed per the claims analysis by E. Post (Alix Partners).	1.6	\$ 528
Arellano, Pedro	30-Jan-03	Receive input in regards to the latest version of the April 2003 recovery analysis.	0.9	\$ 297
Ashe, Lisa	30-Jan-03	Provide guidance on the analysis of claims, equity, returns and valuation required for the committee meeting.	0.4	\$ 204
Ashe, Lisa	30-Jan-03	Participate in tele-conference with G. Rice and S. Hazan (both Otterbourg) in relation to claims analysis and preparation for the committee conference call to discuss the revised proposal.	0.7	\$ 357
Ashe, Lisa	30-Jan-03	Provide update on the analysis to be prepared for the committee conference call in relation to distributions and claims.	0.9	\$ 459
Ashe, Lisa	30-Jan-03	Reformulate analysis to be presented to the committee based on discussions with counsel.	0.6	\$ 306
Ashe, Lisa	30-Jan-03	Review and analyze the proposed distributions to creditors under the latest proposal from the Debtors.	2.6	\$ 1,326
Davies, Brian	30-Jan-03	Analyze latest estimate of liabilities subject to compromise.	0.8	\$ 360
Davies, Brian	30-Jan-03	Receive guidance on non real property contract rejection damage calculation.	0.8	\$ 360
Dietrich, Robert	30-Jan-03	Review real property valuation analysis prepared by Kmart and assess the methodology used by management.	0.7	\$ 315
Knoll, Melissa	30-Jan-03	Review and advise regarding analysis on plan issues, including cash impact and GOB's, liquidation and going concern value, vendor liens, preference analysis, claims and plan recoveries.	0.7	\$ 399

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	30-Jan-03	Participate in call with G. Rice and S. Hazen (Otterbourg) regarding analysis on Creditors' Committee plan issues, including cash impact and GOB's, liquidation, going concern value, vendor liens, preference analysis, claims and plan recoveries.	0.7	\$ 399
Knoll, Melissa	30-Jan-03	Review and revise analysis of recoveries under the plan proposal.	1.0	\$ 570
Knoll, Melissa	30-Jan-03	Provide update on plan negotiation issues.	0.4	\$ 228
Knoll, Melissa	30-Jan-03	Call with G. Rice (Otterbourg) regarding ESL response to plan proposal.	0.2	\$ 114
Modi, Sonal	30-Jan-03	Review five year business plan and analyze key issues in EBITDAR.	2.5	\$ 750
Pratt, Robert	30-Jan-03	Prepare summary of claims class recovery amounts noted in Kmart disclosure statement.	2.1	\$ 630
Raveling, Robyn	30-Jan-03	Obtain update on status of current settlement negotiations and prepare analyses of potential distribution based on such.	3.7	\$ 1,665
Raveling, Robyn	30-Jan-03	Analyze the valuation analysis provided by Miller Buckfire for potential inclusion in the draft report to the Creditors' Committee.	2.4	\$ 1,080
Woll, Christopher	30-Jan-03	Review and analyze groups of creditors and consideration received from the Kmart disclosure statement dated January 16, 2003 to evaluate the potential limitations on Kmart's NOL post-bankruptcy should a change in ownership occur.	2.1	\$ 882
Woll, Christopher	30-Jan-03	Review and analyze list of transactions leading to emergence from bankruptcy in plan of reorganization dated January 24, 2003 to evaluate post-bankruptcy organizational structure for tax purposes.	2.8	\$ 1,176
Woll, Christopher	30-Jan-03	Review and analyze list of transactions leading to emergence from bankruptcy in disclosure statement dated January 16, 2003 to evaluate Kmart's post-bankruptcy real estate and common stock structure for tax purposes.	1.1	\$ 462
Arellano, Pedro	31-Jan-03	Amend the April 2003 recovery analysis to incorporate the liabilities subject to compromise balances for December 2003.	1.1	\$ 363
Arellano, Pedro	31-Jan-03	Amend the April 2003 recovery analysis to incorporate various recovery assumptions for the sources of funds as within Kmart's Best Interest Test.	1.6	\$ 528
Arellano, Pedro	31-Jan-03	Amend the April 2003 recovery analysis to provide the same treatment of claims for letters of credit.	0.8	\$ 264

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Arellano, Pedro	31-Jan-03	Receive guidance on amending the general unsecured claim section in the April 2003 recovery analysis to exclude various categories of claims.	0.9	\$ 297
Arellano, Pedro	31-Jan-03	Amend the April 2003 recovery analysis to incorporate changes of claim amounts to the general unsecured claims section.	0.5	\$ 165
Arellano, Pedro	31-Jan-03	Participate in Conference call with M. Diegan (Rockwood Gemini) to discuss the valuation methodology for Kmart real estate as it relates to the vendor lien program.	0.9	\$ 297
Ashe, Lisa	31-Jan-03	Provide feedback on the proposal made by the Debtors in relation to the plan of reorganization.	0.5	\$ 255
Ashe, Lisa	31-Jan-03	Review and provide feedback on the recovery analysis in comparison to the best interest test in the plan of reorganization.	1.1	\$ 561
Ashe, Lisa	31-Jan-03	Review and amend analysis of distributions under the proposal from the debtors.	0.8	\$ 408
Davies, Brian	31-Jan-03	Review and provide guidance on the asset recovery section of the recovery analysis for the plan.	1.7	\$ 765
Davies, Brian	31-Jan-03	Participate in conference call with Rockwood and Kmart to discuss real-estate valuation methodology for the vendor lien program in the plan of reorganization.	0.9	\$ 405
Davies, Brian	31-Jan-03	Review real estate valuation data in regard to the vendor lien program in the plan of reorganization.	1.6	\$ 720
Davies, Brian	31-Jan-03	Provide guidance on real property analysis for the vendor lien program in the plan of reorganization.	0.9	\$ 405
Davies, Brian	31-Jan-03	Provide comments on real estate valuation process relating to the vendor lien program in the plan.	0.3	\$ 135
Dietrich, Robert	31-Jan-03	Analyze real property analysis included in the vendor lien program for the plan.	1.1	\$ 495
Kelkar, Purva	31-Jan-03	Receive guidance regarding revisions to the overview report on the real estate valuation concerning the vendor lien program in the plan in preparation of the February report to the Creditors' Committee.	0.4	\$ 84
Knoll, Melissa	31-Jan-03	Review and analyze distributions under revised plan proposal.	0.4	\$ 228
Knoll, Melissa	31-Jan-03	Follow up on recovery matrix for Creditors Committee call.	0.2	\$ 114
Polancic, Bill	31-Jan-03	Review the motion and analyze the terms of the exit facility.	2.5	\$ 1,050
Woll, Christopher	31-Jan-03	Review and analyze tax consequences in the reorganized company within Kmart's disclosure statement dated January 16, 2003.	2.0	\$ 840

EXHIBIT I-6**HOURS AND FEES
Plan, Disclosure Statement and Exclusivity
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	03-Feb-03	Provide input regarding Rockwood Gemini's calculation of Kmart's owned real estate portfolio valuation in relation to the vendor lien program as part of the plan of reorganization.	1.2	\$ 396
Arellano, Pedro	03-Feb-03	Prepare analysis of Kmart's real estate to highlight the value of the real estate that is being offered in the vendor lien program as part of the plan of reorganization.	2.1	\$ 693
Ashe, Lisa	03-Feb-03	Participate in conference call with the Creditors' Committee to discuss the proposed plan of reorganization.	1.6	\$ 816
Ashe, Lisa	03-Feb-03	Telephone conversation with G. Rice and J. Feeney (both Otterbourg) regarding the distribution of equity under the proposal subsequent to the plan of reorganization.	0.2	\$ 102
Ashe, Lisa	03-Feb-03	Provide update on equity distributions.	0.3	\$ 153
Ashe, Lisa	03-Feb-03	Provide feedback on the proposed plan of reorganization.	0.3	\$ 153
Ashe, Lisa	03-Feb-03	Review and provide feedback on the valuation analysis.	0.4	\$ 204
Ashe, Lisa	03-Feb-03	Review and provide feedback on the analysis of the valuation of real estate and claims in connection with the proposed plan of reorganization.	0.6	\$ 306
Ashe, Lisa	03-Feb-03	Review and revise the analysis of the distribution of equity following discussions with counsel.	0.7	\$ 357
Ashe, Lisa	03-Feb-03	Analyze the difference in equity distribution between the revised proposal and the initial term sheet.	0.9	\$ 459
Davies, Brian	03-Feb-03	Review claims classes and explanations within the plan of reorganization.	2.2	\$ 990
Knoll, Melissa	03-Feb-03	Review information circulated regarding plan and recoveries for Committee call.	1.4	\$ 798
Knoll, Melissa	03-Feb-03	Participate in Committee call regarding Fleming contract rejection and plan term sheet.	1.6	\$ 912
Moresco, Scott	03-Feb-03	Review and analyze PWC tax model and emergence alternatives.	2.9	\$ 1,740
Woll, Christopher	03-Feb-03	Prepare structural outline of Plan of Reorganization and Disclosure Statement discussing tax consequences and consideration received by shareholders and creditors.	1.0	\$ 420
Davies, Brian	03-Feb-03	Review and edit real-estate related data for the presentation to the UCC.	2.1	\$ 945
Modi, Sonal	03-Feb-03	Review EBITDA per five year plan and perform reconciliation analysis based on the information for 2003.	3.2	\$ 960
Davies, Brian	03-Feb-03	Provide guidance on recovery variance analysis.	0.9	\$ 405
Davies, Brian	04-Feb-03	Provide guidance on analyses necessary to complete a schedule of encumbered versus unencumbered assets for the vendor lien program.	0.7	\$ 315

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Davies, Brian	04-Feb-03	Review schedule of encumbered versus unencumbered assets for the vendor lien program.	1.7	\$ 765
Pratt, Robert	04-Feb-03	Review vendor lien motions and postings to docket.	0.4	\$ 120
Arellano, Pedro	04-Feb-03	Review Kmart's preliminary rejection claim analysis on the Fleming contract as part of the plan of reorganization.	0.4	\$ 132
Arellano, Pedro	04-Feb-03	Receive input regarding Kmart's preliminary rejection claim analysis on Fleming's contract.	0.6	\$ 198
Arellano, Pedro	04-Feb-03	Provide guidance on the analysis of issues related to the rejection of the Fleming contract in relation to the plan of reorganization.	0.6	\$ 198
Arellano, Pedro	04-Feb-03	Compare the April 2003 recovery analysis to the amounts indicated during the negotiations with the creditor's committee for the plan of reorganization.	0.6	\$ 198
Arellano, Pedro	04-Feb-03	Amend the April 2003 recovery analysis to match the unsecured claims figures to Kmart's best interest test.	1.9	\$ 627
Arellano, Pedro	04-Feb-03	Amend the April 2003 distribution summary to unsecured creditors' and compare to Kmart's best interest test.	2.2	\$ 726
Ashe, Lisa	04-Feb-03	Telephone conversation with E. Stuart (Otterbourg) regarding calculations in the plan of reorganization.	0.2	\$ 102
Ashe, Lisa	04-Feb-03	Review and amend the analysis on the plan of reorganization in relation to the valuation of the equity, the size of the claims classes and the best interests tests analysis.	4.7	\$ 2,397
Davies, Brian	04-Feb-03	Provide and receive guidance regarding the various valuation comparisons.	0.6	\$ 270
Francl, Jason	04-Feb-03	Review and analyze PwC tax model regarding Kmart plan of reorganization emergence alternatives.	3.1	\$ 1,581
Knoll, Melissa	04-Feb-03	Calls with G. Rice, J. Feeney (Otterbourg) regarding plan negotiations for preferences, Fleming and other case matters.	0.8	\$ 456
Moresco, Scott	04-Feb-03	Review and analyze findings on tax model and emergence alternatives.	1.9	\$ 1,140
Raveling, Robyn	04-Feb-03	Coordinate and review additional analyses regarding valuation information to be included in the interim report to the Creditors' Committee.	2.2	\$ 990
Tansey, Jim	04-Feb-03	Review PwC tax model re: Kmart Plan of Reorganization emergence alternatives.	1.6	\$ 816
Kelkar, Purva	04-Feb-03	Review and update analysis on the real estate valuation in preparation of the February 2003 report to the Creditors' Committee.	0.8	\$ 168

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kelkar, Purva	04-Feb-03	Revise summary report on the real estate valuation and GOB 2003 in preparation of the February 2003 report to the Creditors' Committee.	1.8	\$ 378
Kelkar, Purva	04-Feb-03	Reconcile real estate valuation analysis for duplicate store values and closing stores in order to verify accuracy of valuation.	2.6	\$ 546
Arellano, Pedro	04-Feb-03	Prepare an analysis on Kmart's 2002 lease rejection claims to evaluate Kmart's potential lease rejection claims for 2003 as part of the April 2003 recovery analysis.	0.9	\$ 297
Davies, Brian	04-Feb-03	Review the recovery section of the report to the creditors committee.	1.6	\$ 720
Davies, Brian	04-Feb-03	Receive guidance regarding additional analyses needed for the recovery section of the report.	1.8	\$ 810
Pratt, Robert	05-Feb-03	Summarize vendor lien documents and motions pulled from the docket.	2.0	\$ 600
Arellano, Pedro	05-Feb-03	Receive guidance on amending the real estate valuation analysis in relation to the plan of reorganization.	0.6	\$ 198
Arellano, Pedro	05-Feb-03	Prepare summary of encumbered and unencumbered property using Rockwood Gemini's real estate valuation to evaluate the amount of collateral for the vendor lien program in relation to the plan of reorganization.	2.3	\$ 759
Ashe, Lisa	05-Feb-03	Review and revise the analysis of collateral available for the vendor lien.	0.6	\$ 306
Kelkar, Purva	05-Feb-03	Prepare a deconsolidated schedule of preliminary best interests analysis.	1.1	\$ 231
Kelkar, Purva	05-Feb-03	Reconcile the real estate valuation analysis by Rockwood for owned and leased stores in order to verify accuracy of valuation.	1.8	\$ 378
Kelkar, Purva	05-Feb-03	Reconcile the updated real estate valuation analysis by Rockwood for owned and leased stores in order to verify accuracy of valuation.	1.9	\$ 399
Kelkar, Purva	05-Feb-03	Reconcile the real estate valuation analysis by Rockwood for closing and open stores in order to verify accuracy of valuation.	2.5	\$ 525
Raveling, Robyn	05-Feb-03	Call with M. Suckow (Miller Buckfire) regarding changes made to the valuation assumptions included in the version provided to us and the values included in the Plan of Reorganization.	0.3	\$ 135
Raveling, Robyn	05-Feb-03	Coordinate and assist with preparing additional analyses needed regarding the recovery and the valuation for inclusion in the interim report to the Creditors' Committee.	2.1	\$ 945
Raveling, Robyn	05-Feb-03	Evaluate potential recovery to creditors based on the low and high valuation provided by Miller Buckfire.	2.6	\$ 1,170

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Ashe, Lisa	05-Feb-03	Provide guidance on the recovery analysis amendments required.	0.4	\$ 204
Arellano, Pedro	05-Feb-03	Provide guidance on updating the real estate valuation analysis in relation to the recovery analysis.	0.8	\$ 264
Arellano, Pedro	05-Feb-03	Receive input regarding amending the recovery analysis in the report to the Creditors' Committee.	0.9	\$ 297
Arellano, Pedro	05-Feb-03	Provide input regarding the latest changes to the April 2003 recovery analysis.	1.1	\$ 363
Davies, Brian	05-Feb-03	Review the report to the UCC specifically distribution analysis and recovery analysis.	2.4	\$ 1,080
Arellano, Pedro	06-Feb-03	Meet with L. Hiestand (Skadden), E. Post (Alix Partners) to discuss Kmart's preference analysis methodology.	0.5	\$ 165
Arellano, Pedro	06-Feb-03	Receive input regarding Kmart's current status with the Fleming contract.	0.7	\$ 231
Arellano, Pedro	06-Feb-03	Receive input regarding Kmart's preference assumptions in relation to Kmart's best interest test.	0.9	\$ 297
Arellano, Pedro	06-Feb-03	Meet with J. Mixon (Kmart) to discuss current business relationship between Fleming and Kmart.	1.4	\$ 462
Ashe, Lisa	06-Feb-03	Provide guidance on the analysis of equity distributions.	0.3	\$ 153
Ashe, Lisa	06-Feb-03	Telephone conversation with M. Delaney-Hotz (PBG) regarding the proposed trade vendor lien.	0.4	\$ 204
Francl, Jason	06-Feb-03	Consider plan of reorganization emergence alternatives, tax model comparing consequences under section 108(b)(2) and (b)(5) of the Internal Revenue Code and discuss thoughts with E. Sensenbrenner (Skadden).	0.6	\$ 306
Kelkar, Purva	06-Feb-03	Prepare a summary of collateral value of real estate after the GOB closings from the updated real estate valuation analysis by Rockwood.	1.6	\$ 336
Kelkar, Purva	06-Feb-03	Reconcile the updated real estate valuation analysis by Rockwood for owned and leased stores in order to verify accuracy of valuation.	2.1	\$ 441
Kelkar, Purva	06-Feb-03	Prepare a summary of high and low recovery values for the updated real estate valuation analysis by Rockwood.	2.4	\$ 504
Knoll, Melissa	06-Feb-03	Call with creditor regarding questions on disclosure statement.	0.3	\$ 171
Knoll, Melissa	06-Feb-03	Call with G. Rice, S. Hazan (Otterbourg) regarding preference information, preferred conversions, and GOB sales.	0.4	\$ 228
Knoll, Melissa	06-Feb-03	Call with G. Rice, S. Hazen (Otterbourg) regarding distributions to creditors.	0.6	\$ 342
Polancic, Bill	06-Feb-03	Review and edit draft narrative of report to the committee.	2.3	\$ 966
Polancic, Bill	06-Feb-03	Review and analyze the expenses related to the December fee statement period.	2.5	\$ 1,050

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Raveling, Robyn	06-Feb-03	Analyze potential recovery to creditor groups based on the terms included in the draft term sheet dated January 7, 2003, the Plan of Reorganization, the current proposal, and on a pro-rata basis.	2.3	\$ 1,035
Raveling, Robyn	06-Feb-03	Analyze impact to EBITDA covenant per the exit financing agreement of varying days payable outstanding, sales, and margins.	2.9	\$ 1,305
Arellano, Pedro	06-Feb-03	Analyze the claims distribution calculation within the April 2003 recovery analysis.	1.1	\$ 363
Arellano, Pedro	06-Feb-03	Evaluate and make adjustments to the recovery analysis.	1.9	\$ 627
Davies, Brian	06-Feb-03	Review Schedule 13G to understand the impact to the bonds and the unsecured creditors in the recovery analysis.	0.4	\$ 180
Davies, Brian	06-Feb-03	Review and provide guidance on the distribution calculation within the UCC report.	1.6	\$ 720
Davies, Brian	06-Feb-03	Provide guidance on analysis and adjustments to the recovery analysis.	1.8	\$ 810
Arellano, Pedro	07-Feb-03	Provide guidance on revising the summary of collateral value of real estate for the vendor lien program.	0.6	\$ 198
Arellano, Pedro	07-Feb-03	Provide guidance on amending the vendor lien analysis within the report to the Creditors' Committee in relation to the plan of reorganization.	0.9	\$ 297
Arellano, Pedro	07-Feb-03	Receive input regarding fresh start accounting issues.	0.9	\$ 297
Arellano, Pedro	07-Feb-03	Meet with R. Noechel (Kmart) to discuss fresh start accounting assumptions in relation to the plan of reorganization.	1.1	\$ 363
Arellano, Pedro	07-Feb-03	Provide input regarding the amendments to the vendor lien analysis, the April 2003 recovery analysis, the trade vendor claims analysis, and the lease rejection claim analysis.	1.1	\$ 363
Ashe, Lisa	07-Feb-03	Telephone conversation with T. Pitta (Otterbourg) regarding the vendor lien program and the collateral offered.	0.2	\$ 102
Ashe, Lisa	07-Feb-03	Discuss the analysis of the distribution of equity with G. Rice and J. Feeney (both Otterbourg) and the impact on the value of the bank guarantees.	0.3	\$ 153
Ashe, Lisa	07-Feb-03	Provide feedback on the discussion with the PBGC and potential impact on the proposed plan of reorganization.	0.3	\$ 153
Ashe, Lisa	07-Feb-03	Provide guidance on the analysis of equity distributions.	0.6	\$ 306
Ashe, Lisa	07-Feb-03	Review and revise the analysis of the valuation of the bank guarantees in the plan of reorganization and the latest proposal.	1.4	\$ 714
Ashe, Lisa	07-Feb-03	Review and revise the analysis of the distribution of equity and value in resulting from the various proposals over time.	2.4	\$ 1,224
Davies, Brian	07-Feb-03	Provide input regarding Fresh Start accounting issues.	0.7	\$ 315

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Davies, Brian	07-Feb-03	Meet with S and P advisors to discuss Fresh Start accounting and asset valuation.	1.1	\$ 495
Francl, Jason	07-Feb-03	Review PwC tax computations regarding the plan of reorganization emergence alternatives and prepare detailed issues list to transmit to E. Sensenbrenner (Skadden).	2.9	\$ 1,479
Kelkar, Purva	07-Feb-03	Revise the summary of collateral value of real estate after the GOB closings from the updated real estate valuation analysis by Rockwood.	1.7	\$ 357
Knoll, Melissa	07-Feb-03	Address plan issues and evaluate report status.	0.3	\$ 171
Knoll, Melissa	07-Feb-03	Call with G. Rice, J. Feeney (Otterbourg) on distribution of recoveries; follow up regarding the same.	0.5	\$ 285
Knoll, Melissa	07-Feb-03	Review report section on plan and valuation.	0.8	\$ 456
Raveling, Robyn	07-Feb-03	Analyze the potential recovery on creditors' claims under the draft term sheet dated January 7, 2003, the Plan of Reorganization, the current proposal, and on a pro-rata basis.	2.4	\$ 1,080
Raveling, Robyn	07-Feb-03	Analyze the potential equity distribution to creditors under the draft term sheet dated January 7, 2003, the Plan of Reorganization, the current proposal, and on a pro-rata basis.	2.8	\$ 1,260
Ashe, Lisa	07-Feb-03	Provide guidance on the analysis of days payable outstanding and sensitivity analysis in relation to the exit facility.	0.3	\$ 153
Kelkar, Purva	07-Feb-03	Edit table related to collateral value of real estate after GOB closings in preparation of the February 2003 report to the Creditors' Committee.	0.4	\$ 84
Kelkar, Purva	07-Feb-03	Receive guidance on revising the summary of collateral value of real estate after GOB closings.	0.6	\$ 126
Raveling, Robyn	07-Feb-03	Coordinate additional analyses to be prepared in preparation of Creditors' Committee meeting, including analyses related to issues that have arisen with respect to Kmart's ability to achieve its 2003 plan.	0.5	\$ 225
Raveling, Robyn	07-Feb-03	Review EBITDA sensitivity analysis and related DPO calculation for accuracy and completeness; provide input accordingly.	2.1	\$ 945
Kelkar, Purva	07-Feb-03	Review recovery analysis for reconciliation and revision purposes.	1.2	\$ 252
Knoll, Melissa	07-Feb-03	Review report section on recovery analysis.	0.2	\$ 114
Knoll, Melissa	08-Feb-03	Review report section on vendor lien in the plan of reorganization.	0.3	\$ 171
Knoll, Melissa	08-Feb-03	Review report section on recovery analysis.	0.2	\$ 114

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Arellano, Pedro	09-Feb-03	Provide input regarding Kmart's total lease rejection claim for the owned real estate portfolio in relation to the plan of reorganization.	0.3	\$ 99
Arellano, Pedro	09-Feb-03	Provide input explaining Kmart's reclass of current liabilities within the vendor claim analysis in relation to Kmart's best interest test.	0.4	\$ 132
Ashe, Lisa	09-Feb-03	Review and amend the analysis on the plan of reorganization in relation to the valuation of the equity, the size of the claims classes and the best interests tests analysis, following feedback on the report to the creditors' committee.	1.5	\$ 765
Arellano, Pedro	09-Feb-03	Provide input regarding the change in the recovery percentage within the April 2003 recovery analysis.	0.4	\$ 132
Arellano, Pedro	10-Feb-03	Receive input explaining Kmart's reclass of current liabilities within the vendor claim analysis.	0.4	\$ 132
Arellano, Pedro	10-Feb-03	Provide input regarding Kmart's analysis of general unsecured claims within the best interest test.	0.6	\$ 198
Arellano, Pedro	10-Feb-03	Review Skadden's analysis on stores scheduled for vendor liens and compare values in that analysis to the values in Rockwood Gemini's analysis in relation to Kmart's best interest test.	2.1	\$ 693
Arellano, Pedro	10-Feb-03	Prepare comparative analysis on administrative claims between Kmart's best interest test and KPMG's recovery analysis.	2.2	\$ 726
Arellano, Pedro	10-Feb-03	Prepare and amend the comparative analysis between Kmart's best interest test and KPMG's recovery analysis and present the key differences between both analyses.	2.6	\$ 858
Ashe, Lisa	10-Feb-03	Provide guidance on amendments required to the valuation analysis.	0.8	\$ 408
Ashe, Lisa	10-Feb-03	Formulate issues to be addressed in relation to the recovery analysis, the valuation analysis and the claims classes.	2.8	\$ 1,428
Davies, Brian	10-Feb-03	Provide guidance on issues related to various concessions within the plan effecting creditor returns.	0.4	\$ 180
Knoll, Melissa	10-Feb-03	Review bond claim reconciliation for the plan.	0.1	\$ 57
Knoll, Melissa	10-Feb-03	Analyze and provide input on report section regarding vendor lien in the plan of reorganization.	0.3	\$ 171
Knoll, Melissa	10-Feb-03	Analyze and provide input on executive summary and plan of reorganization section of report.	1.7	\$ 969
Lattig, Larry	10-Feb-03	Prepare presentation regarding POR for the executive officers of one of the members of the committee.	1.5	\$ 855
Lattig, Larry	10-Feb-03	Discuss the proposed plan of reorganization with a member of the committee.	1.2	\$ 684

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Polancic, Bill	10-Feb-03	Receive guidance for the analysis of the 2003 emergence plan.	0.9	\$ 378
Polancic, Bill	10-Feb-03	Prepare analysis of key issues relating to the Kmart 2003 emergence plan.	3.6	\$ 1,512
Raveling, Robyn	10-Feb-03	Call with M. Suckow (Miller Buckfire) regarding distribution to creditors, including adjustments to the various returns through the negotiations, as well as the availability of updated financial projections that agree to the Plan of Reorganization.	0.7	\$ 315
Raveling, Robyn	10-Feb-03	Review and analyze the filed Plan of Reorganization and related Disclosure Statement; test financial data where possible.	1.5	\$ 675
Raveling, Robyn	10-Feb-03	Analyze the valuation analysis provided by Miller Buckfire, using sensitivities to determine various returns to creditors.	1.6	\$ 720
Raveling, Robyn	10-Feb-03	Analyze the distribution anticipated to be made to the various creditor groups.	2.1	\$ 945
Ashe, Lisa	10-Feb-03	Obtain clarification on the claims levels used in the recovery analysis.	0.7	\$ 357
Ashe, Lisa	10-Feb-03	Formulate issues to be addressed in relation to liquidity and the impact of GOB sales.	1.2	\$ 612
Ashe, Lisa	10-Feb-03	Provide guidance on amendments required to the recovery analysis.	1.2	\$ 612
Davies, Brian	10-Feb-03	Review vendor lien program information.	1.1	\$ 495
Davies, Brian	10-Feb-03	Integrate vendor lien program and collateral analysis into the UCC reports.	1.6	\$ 720
Kelkar, Purva	10-Feb-03	Revise the real estate portfolio table in that includes all owned real estate available for vendor liens in preparation of the February 2003 report to the Creditors' Committee.	1.7	\$ 357
Kelkar, Purva	10-Feb-03	Prepare a comparative analysis schedule between the Kmart and Rockwood vendor lien analysis to compare which properties were included in both portfolios.	2.5	\$ 525
Kelkar, Purva	10-Feb-03	Reconcile differences of vendor lien amounts between Kmart and Rockwood.	2.5	\$ 525
Kelkar, Purva	10-Feb-03	Compare Kmart analysis of real estate portfolio with Rockwood's in order to assess differences in value.	2.6	\$ 546
Modi, Sonal	10-Feb-03	Review and analyze SG&A variances per actual vs. five year plan for 2002.	1.7	\$ 510
Modi, Sonal	10-Feb-03	Analyze cash contribution per five year plan and highlight issues and financial information.	1.8	\$ 540
Arellano, Pedro	10-Feb-03	Amend the April 2003 recovery analysis to include assumed bank guaranty.	0.4	\$ 132

EXHIBIT I-6**HOURS AND FEES
Plan, Disclosure Statement and Exclusivity
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	10-Feb-03	Review Kmart's exit vendor lien program term sheet to evaluate how vendors will attain liens on collateral and incorporate assumptions into the April 2003 recovery analysis.	1.1	\$ 363
Arellano, Pedro	10-Feb-03	Receive input regarding the current assumptions and methodology regarding the April 2003 recovery analysis.	1.6	\$ 528
Arellano, Pedro	10-Feb-03	Prepare comparative analysis between the March 2003 and April 2003 recovery analyses and present the main differences in assumptions between each.	2.4	\$ 792
Davies, Brian	10-Feb-03	Provide guidance on the estimated recovery range analysis.	0.6	\$ 270
Davies, Brian	10-Feb-03	Review and edit April recovery analysis and variance analysis.	1.4	\$ 630
Davies, Brian	10-Feb-03	Review and edit the recovery analysis information in the UCC report.	1.7	\$ 765
Knoll, Melissa	10-Feb-03	Analyze the recovery value analysis of PP&E.	0.3	\$ 171
Knoll, Melissa	10-Feb-03	Analyze and provide input on report section regarding recovery analysis.	0.6	\$ 342
Arellano, Pedro	11-Feb-03	Provide input regarding the difference in amount of claims within KPMG's April 2003 recovery analysis and Kmart's best interest test.	1.1	\$ 363
Ashe, Lisa	11-Feb-03	Formulate the issues to be raised with the committee in relation to the plan of reorganization.	1.7	\$ 867
Ashe, Lisa	11-Feb-03	Meet with G. Rice, S. Hazan, J. Feeney, E. Stewart and T. Pitta (all Otterbourg) to discuss the plan of reorganization issues.	0.5	\$ 255
Ashe, Lisa	11-Feb-03	Meet with G. Rice, S. Hazan, J. Feeney (all Otterbourg), G. Shapiro (Euler ACI), A. Lipkind and K. Newman (Disney) to discuss the plan of reorganization and update on the items to be discussed with the committee.	2.4	\$ 1,224
Knoll, Melissa	11-Feb-03	Follow up on call from candidate for collateral trustee.	0.2	\$ 114
Knoll, Melissa	11-Feb-03	Call with G. Rice (Otterbourg) regarding plan distributions, meeting with Skadden and preparation for meeting with Committee.	0.5	\$ 285
Knoll, Melissa	11-Feb-03	Meet with Otterbourg to review new plan draft.	0.5	\$ 285
Knoll, Melissa	11-Feb-03	Follow up regarding matters from co-chair meeting regarding the plan.	0.5	\$ 285
Knoll, Melissa	11-Feb-03	Meet with Otterbourg and co-chairs to review remaining issues on plan, including preferences, vendor lien, and claim distributions.	1.4	\$ 798
Raveling, Robyn	11-Feb-03	Review and analyze the filed Plan of Reorganization and related Disclosure Statement; test financial data where possible.	2.8	\$ 1,260

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Raveling, Robyn	11-Feb-03	Review and analyze the draft First Amended Plan of Reorganization and related Disclosure Statement; outline significant amendments to the original.	2.9	\$ 1,305
Davies, Brian	11-Feb-03	Review vendor lien collateral analysis.	0.9	\$ 405
Davies, Brian	11-Feb-03	Provide guidance on real-estate break out schedule reconciling Skadden owned property list to Rockwood's.	1.7	\$ 765
Kelkar, Purva	11-Feb-03	Reconcile property held for resale value against the master list of all properties held by Kmart.	1.8	\$ 378
Kelkar, Purva	11-Feb-03	Prepare a schedule of vendor lien property including all adjustments made to closing property.	2.1	\$ 441
Kelkar, Purva	11-Feb-03	Prepare a schedule of vendor lien property including all adjustments made to held for resale leased property.	2.4	\$ 504
Arellano, Pedro	11-Feb-03	Provide input regarding the amendments to the April 2003 recovery analysis.	0.7	\$ 231
Arellano, Pedro	11-Feb-03	Perform a quality check the April 2003 recovery analysis.	1.6	\$ 528
Arellano, Pedro	11-Feb-03	Prepare summary of the April 2003 recovery analysis and provide the detail of calculations and assumption to assist in the understanding of the April 2003 recovery analysis composition.	2.2	\$ 726
Arellano, Pedro	11-Feb-03	Prepare summary of the distribution to creditors within the April 2003 recovery analysis to provide the detail of calculations and assumptions within.	2.2	\$ 726
Davies, Brian	11-Feb-03	Review KMI document request list and items received list for use in the recovery analysis.	0.8	\$ 360
Davies, Brian	11-Feb-03	Provide guidance on KMI information related to the recovery analysis.	0.9	\$ 405
Lattig, Larry	12-Feb-03	Review open issues from the committee related to the plan.	0.6	\$ 342
Arellano, Pedro	12-Feb-03	Provide guidance on preparation of a reconciliation schedule of total value of vendor lien property in relation to the plan of reorganization.	0.8	\$ 264
Arellano, Pedro	12-Feb-03	Prepare summary of the reconciliation of real estate values provided by Skadden and Rockwood Gemini in relation to the plan of reorganization.	2.4	\$ 792
Davies, Brian	12-Feb-03	Review summaries pertaining to Kmart's motion to extend the time period to remove civil actions and exclusivity and acceptance of the plan.	1.5	\$ 675
Davies, Brian	12-Feb-03	Provide guidance on analysis reconciling real property collateral schedules related to the vendor lien program.	0.9	\$ 405
Davies, Brian	12-Feb-03	Edit real property collateral analysis.	2.6	\$ 1,170
Kelkar, Purva	12-Feb-03	Receive guidance on preparation of a reconciliation schedule of total value of vendor lien property.	0.8	\$ 168

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kelkar, Purva	12-Feb-03	Prepare a reconciliation schedule of adjustments made to Rockwood real estate valuation and a comparative analysis of total value of vendor lien property between the Kmart and Rockwood analyses.	1.6	\$ 336
Arellano, Pedro	13-Feb-03	Provide guidance on preparing a memorandum on the key differences between the real estate valuations from Skadden and Rockwood Gemini in relation to the plan of reorganization.	1.1	\$ 363
Arellano, Pedro	13-Feb-03	Amend the memorandum regarding the real estate valuations to incorporate the issues related to the vendor lien program within the plan of reorganization.	1.2	\$ 396
Arellano, Pedro	13-Feb-03	Provide input on amending the memorandum regarding the real estate valuations from Skadden and Rockwood Gemini in relation to the plan of reorganization.	1.6	\$ 528
Arellano, Pedro	13-Feb-03	Provide input regarding the reconciliation of real estate values provided by Skadden and Rockwood Gemini in relation to the plan of reorganization.	1.9	\$ 627
Ashe, Lisa	13-Feb-03	Update with G. Rice and J. Feeney (both Otterbourg) regarding the status of the plan of reorganization.	0.5	\$ 255
Ashe, Lisa	13-Feb-03	Provide update on the status of the engagement and negotiations on the plan of reorganization.	0.5	\$ 255
Knoll, Melissa	13-Feb-03	Follow up regarding board member recommendations on the plan.	0.2	\$ 114
Knoll, Melissa	13-Feb-03	Provide update regarding latest developments from equity committee and indenture trustee on plan.	0.2	\$ 114
Knoll, Melissa	13-Feb-03	Call with G. Rice (Otterbourg) on latest developments from equity committee and indenture trustee on plan.	0.4	\$ 228
Knoll, Melissa	13-Feb-03	Provide update on plan, PBGC issues, Fleming and other case events.	0.6	\$ 342
Knoll, Melissa	13-Feb-03	Call with G. Rice (Otterbourg) regarding litigation trust, Fleming hearing, FIC and Equity Committee meeting regarding plan, PBGC issues on plan, and other issues.	0.8	\$ 456
Raveling, Robyn	13-Feb-03	Obtain update on status of negotiations with creditor groups and related ongoing issues to be addressed.	1.3	\$ 585
Davies, Brian	13-Feb-03	Review and edit the real property valuation summary.	0.8	\$ 360
Davies, Brian	13-Feb-03	Review collateral analysis of real property assets in relation to the vendor lien program.	1.5	\$ 675
Davies, Brian	13-Feb-03	Provide guidance on analysis of unencumbered assets for the vendor lien program.	1.6	\$ 720
Kelkar, Purva	13-Feb-03	Prepare a written summary of the adjustments made to Rockwood's vendor lien collateral.	1.2	\$ 252
Kelkar, Purva	13-Feb-03	Prepare a reconciliation schedule of vendor lien collateral between Kmart and Rockwood's analysis.	1.4	\$ 294

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Modi, Sonal	13-Feb-03	Review and analyze SG&A planned for 2003 based on the five year plan.	1.8	\$ 540
Arellano, Pedro	14-Feb-03	Review and analyze Kmart's initial preference calculation summary to evaluate the categories and amounts of preference claims in relation to Kmart's best interest test.	0.9	\$ 297
Arellano, Pedro	14-Feb-03	Review and analyze Kmart's initial preference calculation summary including new value and ordinary course items to evaluate the amount of preference claims in relation to Kmart's best interest test.	1.1	\$ 363
Arellano, Pedro	14-Feb-03	Receive guidance on Kmart's preference analysis calculation review in relation to Kmart's best interest test.	1.2	\$ 396
Arellano, Pedro	14-Feb-03	Review and analyze Kmart's sample vendor preference detail analysis to evaluate the calculation and the amount of preference claims for each sample vendor in relation to Kmart's best interest test.	1.7	\$ 561
Tansey, Jim	14-Feb-03	Analyze debtor tax model comparison of G reorganization scenario with 382(l)(6), and impact upon the debtor's NOLS and other tax attributes.	1.1	\$ 561
Kelkar, Purva	14-Feb-03	Revise the summary of the adjustments made to Rockwood's vendor lien collateral.	1.7	\$ 357
Polancic, Bill	14-Feb-03	Review the update on financing, Fleming, store closing and the plan of reorganization from the debtors presentation of February 12, 2003.	2.4	\$ 1,008
Arellano, Pedro	17-Feb-03	Prepare supporting documentation for the April 2003 recovery analysis and related plan comparison within the report to the Creditors' Committee.	2.6	\$ 858
Knoll, Melissa	17-Feb-03	Review and forward information on board candidates.	0.3	\$ 171
Kelkar, Purva	17-Feb-03	Revise the summary of the adjustments made to Rockwood's vendor lien collateral.	1.5	\$ 315
Arellano, Pedro	18-Feb-03	Prepare supporting documentation for the comparative liquidation analysis between KPMG and Kmart within the report to the Creditors' Committee.	1.1	\$ 363
Arellano, Pedro	18-Feb-03	Prepare supporting documentation for the April 2003 estimated distributions to unsecured creditors within the report to the Creditors' Committee.	1.3	\$ 429
Arellano, Pedro	18-Feb-03	Prepare supporting documentation for the vendor lien analysis within the report to the Creditors' Committee.	2.4	\$ 792
Kelkar, Purva	18-Feb-03	Obtain and distribute amended plan and disclosure statement in preparation of comparative analysis.	1.5	\$ 315
Ashe, Lisa	18-Feb-03	Telephone conversation with G. Rice (Otterbourg) regarding the plan of reorganization.	0.2	\$ 102
Ashe, Lisa	18-Feb-03	Formulate issues to be addressed in advance of the disclosure statement hearing.	0.6	\$ 306

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Davies, Brian	18-Feb-03	Review the amended plan and disclosure statement.	2.1	\$ 945
Knoll, Melissa	18-Feb-03	Obtain updated plan and disclosure statement.	0.2	\$ 114
Lattig, Larry	18-Feb-03	Review and analyze the Debtors' plan of reorganization.	2.3	\$ 1,311
Kelkar, Purva	19-Feb-03	Distribute amended plan and disclosure statement for analysis.	0.5	\$ 105
Knoll, Melissa	19-Feb-03	Participate in call with D. Smith (Huron) regarding potential trustee assignment for litigation trust.	0.2	\$ 114
Arellano, Pedro	19-Feb-03	Prepare memorandum to L. Leonard (Alix Partners) requesting additional detail on the lease rejection for GE Capital in relation to Kmart's plan of reorganization.	0.3	\$ 99
Arellano, Pedro	19-Feb-03	Provide guidance on preparation of a comparative analysis of recovery methods for all classes of creditors between the original and amended plan of reorganization.	0.6	\$ 198
Arellano, Pedro	19-Feb-03	Receive guidance on analyzing Kmart's amended plan of reorganization and original plan of reorganization to evaluate the calculation of recovery to unsecured creditors.	0.6	\$ 198
Arellano, Pedro	19-Feb-03	Review and analyze Kmart's first amended plan of reorganization and Kmart's original plan of reorganization to evaluate changes and descriptions within each.	1.1	\$ 363
Arellano, Pedro	19-Feb-03	Review and analyze Kmart's disclosure statement with respect to the first amended plan of reorganization and Kmart's original disclosure statement to evaluate changes and descriptions within each.	1.2	\$ 396
Ashe, Lisa	19-Feb-03	Obtain update on the analysis of claims for the plan of reorganization.	0.2	\$ 102
Ashe, Lisa	19-Feb-03	Provide guidance in relation to the analysis of the revised plan of reorganization.	0.6	\$ 306
Ashe, Lisa	19-Feb-03	Discuss amendments to the plan of reorganization and avoidance actions with G. Rice and J. Feeney (both Otterbourg).	0.8	\$ 408
Ashe, Lisa	19-Feb-03	Review the latest draft of the plan of reorganization and disclosure statement.	2.8	\$ 1,428
Davies, Brian	19-Feb-03	Participate in conference call with C. Campbell (Alix Partners) to discuss data needs related to third party guarantees of real estate.	0.4	\$ 180
Kelkar, Purva	19-Feb-03	Receive guidance on preparation of a comparative analysis between the original and amended plan of reorganization on recovery methods for all classes of creditors between the original and amended plan of reorganization.	0.6	\$ 126
Kelkar, Purva	19-Feb-03	Review the original and amended plan of reorganization and prepare a comparative analysis of changes to the original plan.	2.1	\$ 441

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	19-Feb-03	Call with G. Rice (Otterbourg) on objections to disclosure statement.	0.3	\$ 171
Knoll, Melissa	19-Feb-03	Review information on plan changes and disclosure statement objections.	0.3	\$ 171
Knoll, Melissa	19-Feb-03	Evaluate status on plan issues and litigation trust.	0.6	\$ 342
Knoll, Melissa	19-Feb-03	Call with G. Rice (Otterbourg) regarding status of plan negotiations, lease claims, preferences, and plan changes.	0.8	\$ 456
Lattig, Larry	19-Feb-03	Review and analyze the Debtors' disclosure statement.	1.4	\$ 798
Lattig, Larry	19-Feb-03	Continue to review and analyze the Debtors' plan of reorganization and disclosure statement.	5.3	\$ 3,021
Raveling, Robyn	19-Feb-03	Call with M. Suckow (Miller Buckfire) regarding amendments being proposed to the Plan of Reorganization and Disclosure Statement.	0.2	\$ 90
Raveling, Robyn	19-Feb-03	Analyze the potential distribution to the various creditor groups under the amended Plan of Reorganization and Disclosure Statement, including a comparison to previous versions of the Plan of Reorganization and Disclosure Statement.	2.1	\$ 945
Raveling, Robyn	19-Feb-03	Review and analyze the latest amendments being proposed to the Plan of Reorganization and Disclosure Statement.	3.1	\$ 1,395
Knoll, Melissa	20-Feb-03	Provide update on plan status and review case docket.	0.3	\$ 171
Arellano, Pedro	20-Feb-03	Prepare memorandum to L. Leonard (Alix Partners) requesting documentation of the calculation of the recoveries to the various classes within the original plan of reorganization.	0.3	\$ 99
Arellano, Pedro	20-Feb-03	Provide guidance on comparative analysis of recovery methods for all classes of creditors between the original and amended plan of reorganization.	0.6	\$ 198
Arellano, Pedro	20-Feb-03	Call with M. Suckow (Miller Buckfire) to discuss the calculation of the recoveries to the various classes within the original plan of reorganization.	0.6	\$ 198
Arellano, Pedro	20-Feb-03	Receive guidance on the calculation and assumptions of the plan of reorganization recoveries.	0.7	\$ 231
Arellano, Pedro	20-Feb-03	Prepare a summary of how Kmart determined the value for the percent return to unsecured creditors.	1.1	\$ 363
Davies, Brian	20-Feb-03	Review guarantor lease data received from debtor advisors.	1.4	\$ 630
Kelkar, Purva	20-Feb-03	Receive guidance on comparative analysis of recovery methods for all classes of creditors between the original and amended plan of reorganization.	0.6	\$ 126
Kelkar, Purva	20-Feb-03	Revise the comparative analysis on the recovery methods for all classes of creditors in the plan.	1.5	\$ 315

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kelkar, Purva	20-Feb-03	Review the original and amended plan of reorganization and prepare a comparative analysis of changes to the original plan.	2.3	\$ 483
Kelkar, Purva	20-Feb-03	Analyze and prepare a detailed description on the method of recovery for each class of creditors in the plans.	2.4	\$ 504
Kelkar, Purva	20-Feb-03	Prepare a comparative analysis on the method of allocating shares to each class of creditors.	2.5	\$ 525
Knoll, Melissa	20-Feb-03	Advise on analysis of motions for disclosure statement hearing.	0.2	\$ 114
Lattig, Larry	20-Feb-03	Review and comment on the Debtors' plan of reorganization.	4.1	\$ 2,337
Polancic, Bill	20-Feb-03	Review various news articles regarding Kmart's first amended joint plan of reorganization.	1.5	\$ 630
Polancic, Bill	20-Feb-03	Review and analyze the exit financing agreement contained in the first amended joint plan of reorganization.	1.6	\$ 672
Polancic, Bill	20-Feb-03	Review and analyze first amended plan of reorganization and the investment agreement between Kmart, ESL and Third Avenue.	2.4	\$ 1,008
Raveling, Robyn	20-Feb-03	Analyze the Plan of Reorganization recoveries per class.	1.1	\$ 495
Arellano, Pedro	21-Feb-03	Provide guidance on analyzing and summarizing motions and objections to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.4	\$ 132
Arellano, Pedro	21-Feb-03	Review and prepare a summary of the motion for order extending the Debtors' exclusive periods within which to file and solicit acceptances of a plan of reorganization by the Debtors' which is to be heard at the February 25 and February 26 Omnibus Hearings.	0.4	\$ 132
Arellano, Pedro	21-Feb-03	Review and prepare a summary of the motion for order authorizing the rejection of the master lease agreement with General Electric Capital Corporation by Debtors which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.4	\$ 132
Arellano, Pedro	21-Feb-03	Review Kmart's docket to evaluate the motions and objections to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.6	\$ 198
Arellano, Pedro	21-Feb-03	Review and prepare a summary of the motion for order in furtherance of designation rights order to Wal-Mart Real Estate Trust which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.6	\$ 198

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	21-Feb-03	Review and prepare a summary of the motion to compel payment of post-petition taxes by Icon Capital Corporation which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.6	\$ 198
Arellano, Pedro	21-Feb-03	Review and prepare a summary of the motion for order to further extending the deadline to assume or reject un-expired leases of nonresidential real property for certain closing stores by Debtors which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.7	\$ 231
Arellano, Pedro	21-Feb-03	Receive guidance on analyzing and summarizing motions and objections to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.9	\$ 297
Arellano, Pedro	21-Feb-03	Review and prepare a summary of the motion for order approving commitment fee and expense reimbursement in connection with plan investment agreement between Kmart and its plan investors by Debtors which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.9	\$ 297
Arellano, Pedro	21-Feb-03	Review and prepare a summary of the motion for order further extending the deadline to assume or reject un-expired leases of nonresidential real property for certain go-forward leases by Debtors which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.9	\$ 297
Arellano, Pedro	21-Feb-03	Review and prepare a summary of the objection to claims reclassified as equity, claims reclassified as unsecured, unsupported claims, beneficial claims and multi-debtor claims by Debtors which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	1.4	\$ 462
Arellano, Pedro	21-Feb-03	Review and prepare a summary of the motion for order approving the disclosure statement; record date, voting deadline and procedures for filing objections to plan; solicitation of procedures for confirmation; and hearing date to consider confirmation of the plan by Debtor's which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	1.8	\$ 594
Ashe, Lisa	21-Feb-03	Provide guidance on the analysis of potential lease guarantee claims in relation to the plan of reorganization.	0.2	\$ 102

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Davies, Brian	21-Feb-03	Conference call with C. Campbell (Alix Partners) to discuss guarantor lease issues.	0.3	\$ 135
Davies, Brian	21-Feb-03	Draft correspondence related to guarantor lease issues.	0.4	\$ 180
Davies, Brian	21-Feb-03	Receive guidance on property guarantees between sub and parent.	0.9	\$ 405
Kelkar, Purva	21-Feb-03	Revise the comparative analysis on the recovery methods for all classes of creditors in the plans.	1.8	\$ 378
Kelkar, Purva	21-Feb-03	Prepare summaries of motions regarding uncontested matters related to the plan of reorganization, which will be heard on February 25, 2003.	2.1	\$ 441
Knoll, Melissa	21-Feb-03	Call with J. Feeney (Otterbourg) regarding disclosure statement questions.	0.1	\$ 57
Lattig, Larry	21-Feb-03	Review and comment on the Debtors' disclosure statement.	3.1	\$ 1,767
Raveling, Robyn	21-Feb-03	Analyze the Plan of Reorganization recoveries per class.	0.4	\$ 180
Knoll, Melissa	24-Feb-03	Attend meeting with Otterbourg, Winston and potential litigation trustee.	0.5	\$ 285
Arellano, Pedro	24-Feb-03	Review and prepare a summary of J.L. Loflin (Kmart employee) objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.3	\$ 99
Arellano, Pedro	24-Feb-03	Review and prepare a summary of the Florida Tax Collectors' objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.4	\$ 132
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Devon Lincoln Properties, LLC limited objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.4	\$ 132
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Gibraltar Construction, Co. objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.4	\$ 132
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Daisy Heidrich (personal injury claimant) objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.4	\$ 132

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Angela DiSomma (personal injury claimant) objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.4	\$ 132
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Capital Factors, Inc. limited objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.6	\$ 198
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Zions First National Bank, N.A. limited objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.6	\$ 198
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Rolf Piller and the Bank of New York Trust Company of Florida, N.A. objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.6	\$ 198
Arellano, Pedro	24-Feb-03	Review and prepare a summary of US Bank's objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.6	\$ 198
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Virginia Hargis (equity holder) objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.6	\$ 198
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Wells Fargo Bank Minnesota, NA and State Street Bank's objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.6	\$ 198
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Shadrall Associates, Sterik Burbank, L.P., and Key Plaza 1, Inc. objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.6	\$ 198

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	24-Feb-03	Review and prepare a summary of the Bank of New York's objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.7	\$ 231
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Lexington Warren LLC's objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.7	\$ 231
Arellano, Pedro	24-Feb-03	Review and prepare a summary of the securities class action plaintiffs' objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.7	\$ 231
Arellano, Pedro	24-Feb-03	Review and prepare a summary of SunTrust Bank's objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.7	\$ 231
Arellano, Pedro	24-Feb-03	Review and prepare a summary of the City of Philadelphia's objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.8	\$ 264
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Office Max, Inc. objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.8	\$ 264
Arellano, Pedro	24-Feb-03	Review and prepare a summary of Liberty Mutual Insurance Company's objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.8	\$ 264
Arellano, Pedro	24-Feb-03	Review and prepare a summary of LaSalle Bank, N.A. objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.8	\$ 264

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HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Arellano, Pedro	24-Feb-03	Review and prepare a summary of various landlord objections to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings in relation to Kmart's plan of reorganization.	0.9	\$ 297
Ashe, Lisa	24-Feb-03	Telephone conversation with J. Feeney (Otterbourg) regarding counsel's questions in relation to the revised plan of reorganization and disclosure statement.	0.2	\$ 102
Ashe, Lisa	24-Feb-03	Provide guidance on the analysis to be performed in relation to the revised distributions identified in the plan of reorganization.	0.3	\$ 153
Ashe, Lisa	24-Feb-03	Provide guidance in relation to analyses to be performed in relation to the claims to be included within the trade vendor/lease rejection claim class.	0.5	\$ 255
Ashe, Lisa	24-Feb-03	Review the revised investor agreement and identify amendments to be clarified.	0.6	\$ 306
Ashe, Lisa	24-Feb-03	Review the revised plan of reorganization and disclosure statement and identify amendments to be investigated.	2.9	\$ 1,479
Davies, Brian	24-Feb-03	Provide input on claims related estimates pertaining to the disclosure statement.	1.1	\$ 495
Kelkar, Purva	24-Feb-03	Prepare summaries of objections to the disclosure statement regarding proof of claims, which will be heard on February 25, 2003.	1.1	\$ 231
Kelkar, Purva	24-Feb-03	Prepare summaries of objections to the disclosure statement regarding personal injuries, which will be heard on February 25, 2003.	1.9	\$ 399
Kelkar, Purva	24-Feb-03	Prepare summaries of objections to the disclosure statement regarding leased store mortgage backed loans, which will be heard on February 25, 2003.	2.5	\$ 525
Kelkar, Purva	24-Feb-03	Prepare summaries of objections to the disclosure statement regarding assumption or rejection of leases, which will be heard on February 25, 2003.	2.4	\$ 504
Knoll, Melissa	24-Feb-03	Follow up regarding collateral trustee support.	0.1	\$ 57
Knoll, Melissa	24-Feb-03	Call with creditor about questions on disclosure statement.	0.2	\$ 114
Knoll, Melissa	24-Feb-03	Call with B. Klein (PBGC) regarding Kmart emergence.	0.2	\$ 114
Knoll, Melissa	24-Feb-03	Review plan changes, real estate offer, and status of other open issues.	0.7	\$ 399
Raveling, Robyn	24-Feb-03	Analyze a draft Investment Agreement letter dated February 20, 2003.	0.8	\$ 360
Raveling, Robyn	24-Feb-03	Analyze the latest amendments to the Plan of Reorganization and Disclosure Statement.	1.9	\$ 855

EXHIBIT I-6**HOURS AND FEES
Plan, Disclosure Statement and Exclusivity
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Ashe, Lisa	25-Feb-03	Review the analysis of the objections to the disclosure statement in preparation for the disclosure statement hearing.	1.6	\$ 816
Knoll, Melissa	25-Feb-03	Prepare for hearing regarding disclosure statement and hold discussions with Committee counsel and various other parties prior to hearing.	1.2	\$ 684
Arellano, Pedro	25-Feb-03	Provide input regarding the late objections to Kmart's plan of reorganization.	0.3	\$ 99
Arellano, Pedro	25-Feb-03	Provide guidance on organizing and documenting the summaries to the motions and objections which are to be heard on February 25 and February 26.	0.4	\$ 132
Arellano, Pedro	25-Feb-03	Review and prepare a summary various stockholder's objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings.	0.7	\$ 231
Arellano, Pedro	25-Feb-03	Review and prepare a summary of Wilmington Trust Company's objection to Kmart's first amended plan of reorganization which is to be heard at the February 25 and February 26 Omnibus Hearings.	0.8	\$ 264
Knoll, Melissa	25-Feb-03	Review information regarding objections to disclosure statement.	0.2	\$ 114
Arellano, Pedro	26-Feb-03	Organize and gather various court documents, motions and filings to assist in preparation for disclosure statement hearing.	2.1	\$ 693
Kelkar, Purva	26-Feb-03	Obtain and distribute the amended plan of reorganization and disclosure statement in preparation of analysis.	0.7	\$ 147
Kelkar, Purva	26-Feb-03	Organize and document all summaries of objections and motions to the disclosure statement.	2.3	\$ 483
Davies, Brian	26-Feb-03	Review the debtors' omnibus response to the objections to the joint plan of reorganization.	1.7	\$ 765
Ashe, Lisa	27-Feb-03	Assess analysis to be performed in relation to the distribution to the convenience class.	0.3	\$ 153
Ashe, Lisa	27-Feb-03	Assess analysis to be performed in relation to the investor agreement.	0.3	\$ 153
Ashe, Lisa	27-Feb-03	Analyze the issues in relation to the PBGC and the plan of reorganization.	0.4	\$ 204
Davies, Brian	27-Feb-03	Review the amended plan or reorganization and changes in assumptions.	2.4	\$ 1,080
Knoll, Melissa	27-Feb-03	Provide updates and discuss statement hearing, PBGC claims, and vendor relations issues.	1.1	\$ 627
Ashe, Lisa	28-Feb-03	Review the analysis on the investor agreement and provide feedback on the same.	0.8	\$ 408

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Raveling, Robyn	28-Feb-03	Analyze a draft Investment Agreement letter dated February 20, 2003.	0.4	\$ 180
Raveling, Robyn	28-Feb-03	Call with M. Suckow (Miller Buckfire) regarding calculations anticipated in the Investment Agreement letter dated February 20, 2003.	0.4	\$ 180
Kelkar, Purva	03-Mar-03	Review motions filed regarding the disclosure statement hearing.	1.7	\$ 357
Lattig, Larry	03-Mar-03	Read and review blackline copy of Debtor's final plan of reorganization as submitted to the Court.	1.6	\$ 912
Lattig, Larry	03-Mar-03	Read and review blackline copy of Debtor's disclosure statement in final form as submitted to the Court.	3.4	\$ 1,938
Modi, Sonal	03-Mar-03	Review EBITDA per five year plan and perform reconciliation analysis based on the information for 2003.	2.1	\$ 630
Moresco, Scott	03-Mar-03	Review and analyze PWC tax model and consider tax attributes of the debtor relative to the plan of reorganization.	0.7	\$ 420
Knoll, Melissa	04-Mar-03	Review information for Creditor Trustee interviews.	0.5	\$ 285
Knoll, Melissa	04-Mar-03	Call with Creditor Trust Board members regarding choice of trustee and related issues.	0.8	\$ 456
Knoll, Melissa	04-Mar-03	Follow up calls with G. Rice, J. Feeney (Otterbourg) on Creditor Trust issues and related matters.	0.5	\$ 285
Knoll, Melissa	04-Mar-03	Call with J. Feeney (Otterbourg) regarding meeting with potential litigation trustee.	0.3	\$ 171
Lattig, Larry	04-Mar-03	Attend conference call meeting of the Litigation Trust Board of the Creditors' Committee.	0.8	\$ 456
Lattig, Larry	04-Mar-03	Receive resumes and qualifications of proposed nominees for the position of litigation trustee.	0.4	\$ 228
Lattig, Larry	04-Mar-03	Read vendor lien final term sheet which was filed as a part of the plan.	0.3	\$ 171
Clendening, Lori	05-Mar-03	Prepare for and participate in conference call with counsel for the Creditors' Committee and Litigation Trust Advisory Board members regarding selection of Litigation Trustee and budget/work plan issues.	2.0	\$ 960
Knoll, Melissa	05-Mar-03	Prepare for and attend meeting at Winston with candidate for litigation trustee; follow up on related issues with Otterbourg and Winston.	2.0	\$ 1,140
Knoll, Melissa	06-Mar-03	Call with J. Sukow (Alvarez) on disclosure statement financial information relative to large trade creditor.	0.3	\$ 171
Lattig, Larry	06-Mar-03	Read and review Creditor Trust Agreement to be part of the Debtor's exit plan.	2.6	\$ 1,482

EXHIBIT I-6**HOURS AND FEES
Plan, Disclosure Statement and Exclusivity
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Knoll, Melissa	07-Mar-03	Call with G. Rice (Otterbourg) on 2004 to banks, equity committee objection, call from creditor, and other case issues.	0.4	\$ 228
Moresco, Scott	07-Mar-03	Analyze revised PWC tax model, considering maximization of tax attributes by the debtor.	1.6	\$ 960
Rittenhouse, John	07-Mar-03	Participate in conference call with Board of Directors candidate to determine interest in the role.	1.2	\$ 720
Tansey, Jim	07-Mar-03	Review PWC model to determine which emergence scenario will yield greatest tax benefits to the debtor.	3.1	\$ 1,581
Tansey, Jim	07-Mar-03	Research whether debtor could increase NOL utilization by netting gains and losses under 382(h).	2.2	\$ 1,122
Woll, Christopher	07-Mar-03	Review and analyze Kmart's built-in loss tax position.	0.5	\$ 210
Ashe, Lisa	10-Mar-03	Review the creditor trust agreement in order to provide feedback to counsel.	2.3	\$ 1,173
Knoll, Melissa	10-Mar-03	Call with G. Rice and J. Feeney (Otterbourg) on agenda for meeting, recent financial results and investigation issues.	0.4	\$ 228
Knoll, Melissa	10-Mar-03	Follow up on board nomination.	0.1	\$ 57
Knoll, Melissa	10-Mar-03	Coordinate project information for director candidate.	0.1	\$ 57
Knoll, Melissa	10-Mar-03	Review and comment on creditor trust agreement.	1.3	\$ 741
Mechavich, Andy	10-Mar-03	Conduct research regarding Kmart executive employment agreements and service agreements containing emergence bonus payment provisions.	1.1	\$ 363
Woll, Christopher	10-Mar-03	Review and analyze IRC section 382 statute and regulations relative to potential impact on Kmart post-bankruptcy tax position.	1.1	\$ 462
Woll, Christopher	10-Mar-03	Review and analyze IRC section 382 legislative history to analyze applicability of section 382(h)(8) to section 382(h)(2) regarding limitations on Kmart's post-bankruptcy depreciation deductions.	2.1	\$ 882
Woll, Christopher	10-Mar-03	Review and analyze revenue rulings and private letter rulings discussing 382(h)(2) and evaluate impact on Kmart tax status.	2.8	\$ 1,176
Ashe, Lisa	11-Mar-03	Analyze the creditor trust agreement.	1.6	\$ 816
Ashe, Lisa	11-Mar-03	Provide comments to counsel in relation to the creditor trust agreement.	0.8	\$ 408
Knoll, Melissa	11-Mar-03	Review creditor trust agreement, analyze provisions and identify comments.	1.0	\$ 570
Knoll, Melissa	11-Mar-03	Analyze creditor trust agreement and review comments.	1.0	\$ 570
Knoll, Melissa	11-Mar-03	Call with J. Feeney (Otterbourg) to provide comments on creditor trust agreement.	0.5	\$ 285
Knoll, Melissa	11-Mar-03	Call with candidate for litigation trustee regarding claimants and procedures.	0.3	\$ 171

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Rittenhouse, John	11-Mar-03	Participate in conference call with Board of Directors candidate to determine suitability and experience for the role.	1.8	\$ 1,080
Tansey, Jim	11-Mar-03	Participate in conference call with PWC regarding the tax emergence model.	0.2	\$ 102
Thorp, Judy	11-Mar-03	Obtain information regarding need to examine and analyze all Kmart executive employment agreements and service agreements regarding emergence bonus provisions.	0.8	\$ 480
Woll, Christopher	11-Mar-03	Review and analyze revenue rulings and private letter rulings discussing 382(h)(8) and evaluate impact on Kmart tax status.	2.6	\$ 1,092
Woll, Christopher	11-Mar-03	Review and analyze additional guidance discussing the applicability of 382 (h)(8) to 382(h)(2) and assess relative to Kmart situation.	3.2	\$ 1,344
Thomas, Doug	12-Mar-03	Prepare analysis regarding emergence bonus provisions contained in Kmart executive employment agreements and service agreements.	2.3	\$ 1,173
Thorp, Judy	12-Mar-03	Review and revise analysis regarding emergence bonus provisions contained in Kmart executive employment agreements and service agreements.	1.2	\$ 720
Woll, Christopher	12-Mar-03	Receive feedback on preliminary conclusions regarding the availability of Kmart's depreciation deductions post bankruptcy.	1.2	\$ 504
Woll, Christopher	12-Mar-03	Review and summarize the availability of Kmart's depreciation deductions post bankruptcy.	1.8	\$ 756
Modi, Sonal	13-Mar-03	Analyze planned margins for 2003 and sensitize prior months trends through February 2004.	2.3	\$ 690
Moresco, Scott	13-Mar-03	Analyze whether Debtor could improve cash flow/NOL utilization by not applying 382(h)(8) to its NUBIL.	1.2	\$ 720
Tansey, Jim	14-Mar-03	Analyze revised PWC model to determine which emergence scenario will yield greatest tax benefits to the debtor.	1.7	\$ 867
Woll, Christopher	14-Mar-03	Review and summarize the availability of Kmart's depreciation deductions post bankruptcy.	1.0	\$ 420
Ashe, Lisa	17-Mar-03	Discuss sensitivity on the exit facility with G. Rice (Otterbourg).	0.3	\$ 153
Arellano, Pedro	18-Mar-03	Provide input regarding the recovery analysis to be used for the plan.	0.7	\$ 231
Arellano, Pedro	18-Mar-03	Provide guidance on preparing a comparative analysis between the amended and revised 5-Year business plan.	0.4	\$ 132
Ashe, Lisa	18-Mar-03	Analyze the impact of potential changes in the claims levels on returns to creditors.	1.4	\$ 714

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Ashe, Lisa	18-Mar-03	Analyze the revised 2003 plan for key points to raise at the Creditors' Committee meeting.	2.5	\$ 1,275
Davies, Brian	18-Mar-03	Review the Kmart internal business plan.	0.9	\$ 405
Kelkar, Purva	18-Mar-03	Review and prepare a comparative analysis between the January 13, 2003 and final internal plan.	2.9	\$ 609
Kelkar, Purva	18-Mar-03	Prepare comparative analysis between the January 13, 2003 plan version and the final internal plan.	2.2	\$ 462
Knoll, Melissa	18-Mar-03	Attend interviews with creditor litigation trustee candidates.	1.6	\$ 912
Knoll, Melissa	18-Mar-03	Analyze revised 2003 plan and review issues for presentation to Committee.	1.2	\$ 684
Lattig, Larry	18-Mar-03	Meet with the Otterbourg to discuss Fleming settlement, review the investigation status and follow up on issues regarding the investigation and case status.	2.5	\$ 1,425
Lattig, Larry	18-Mar-03	Meet with the Litigation Trust board to interview Trustee candidates.	1.6	\$ 912
Polancic, Bill	18-Mar-03	Review and analyze the debtors' final 2003 plan and prepare bridge reconciliation to the January 13 plan.	2.6	\$ 1,092
Polancic, Bill	18-Mar-03	Provide guidance and amend the bridge analysis of the 2003 plans.	2.4	\$ 1,008
Polancic, Bill	18-Mar-03	Review and analyze the debtors' bridge reconciliation from the 2003 plan included in the amended disclosure statement to the final internal 2003 plan.	0.8	\$ 336
Arellano, Pedro	19-Mar-03	Provide input on the functions and links in the recovery analysis model.	0.8	\$ 264
Knoll, Melissa	19-Mar-03	Attend meeting with creditor trust board, and co-chairs and counsel to discuss Board of Directors candidates.	0.5	\$ 285
Knoll, Melissa	19-Mar-03	Call and respond to questions of creditor on plan.	0.1	\$ 57
Rittenhouse, John	19-Mar-03	Participate in conference call with Board of Directors candidate to provide background surrounding the nature of the role.	1.6	\$ 960
Knoll, Melissa	20-Mar-03	Follow up regarding Board of Directors candidate.	0.1	\$ 57
Knoll, Melissa	21-Mar-03	Follow up regarding Board of Director candidate.	0.2	\$ 114
Davies, Brian	24-Mar-03	Provide guidance on real estate valuation issues.	0.9	\$ 405
Knoll, Melissa	24-Mar-03	Provide comments on collateral trust agreement.	0.2	\$ 114
Knoll, Melissa	24-Mar-03	Call with G. Rice (Otterbourg) and potential director candidate.	0.7	\$ 399
Knoll, Melissa	25-Mar-03	Review Board of Director resume information.	0.2	\$ 114
Knoll, Melissa	25-Mar-03	Review creditor trust revisions.	0.2	\$ 114
Knoll, Melissa	25-Mar-03	Call with B. Foss regarding director candidacy.	0.1	\$ 57
Knoll, Melissa	25-Mar-03	Meet with G. Rice (Otterbourg) to discuss hearing on lease rejection deadline, ruling on Fleming, board opportunities, and related matters.	0.7	\$ 399

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	26-Mar-03	Follow up regarding Board of Directors candidate.	0.2	\$ 114
Knoll, Melissa	26-Mar-03	Call with B. Foss regarding questions on serving on Kmart Board; follow up regarding same to arrange calls with other Board members.	0.6	\$ 342
Ashe, Lisa	27-Mar-03	Review the latest version of the creditor trust agreement and provide an update to counsel.	1.0	\$ 510
Clendening, Lori	27-Mar-03	Read and review sections of Kmart Creditor Trust Agreement to obtain an understanding of proposed processes for information gathering.	1.4	\$ 672
Knoll, Melissa	27-Mar-03	Provide input regarding documents produced under creditor trust agreement, additional document requests, and retail analysis.	0.3	\$ 171
Knoll, Melissa	27-Mar-03	Calls with Otterbourg and others regarding final discussion with Board candidate.	0.4	\$ 228
Knoll, Melissa	27-Mar-03	Provide update regarding progress on reorganization, rulings at omnibus creditor trust agreement, director appointments, investigation work plan and progress, and related issues.	1.0	\$ 570
Knoll, Melissa	27-Mar-03	Review creditor trust agreement and discuss same with G. Rice (Otterbourg).	0.5	\$ 285
Knoll, Melissa	27-Mar-03	Follow up calls on Board of Directors candidate.	0.2	\$ 114
Lattig, Larry	27-Mar-03	Provide input on final issues prior to confirmation.	0.9	\$ 513
Kelkar, Purva	28-Mar-03	Assemble documents related to Kmart business plan for discussion regarding PBGC's objection to the plan.	0.7	\$ 147
Knoll, Melissa	28-Mar-03	Review changes to creditor trust agreement.	0.2	\$ 114
Knoll, Melissa	28-Mar-03	Call with D. Walker (Miller) on PBGC meeting; follow up regarding information on business plan.	0.3	\$ 171
Davies, Brian	31-Mar-03	Provide update on analyses needed for PBGC requests.	0.4	\$ 180
Kelkar, Purva	31-Mar-03	Review and analyze documents related to Kmart business plan for discussion regarding PBGC's objection to the plan.	2.1	\$ 441
Kelkar, Purva	31-Mar-03	Receive guidance on reviewing documents related to the Kmart business plan.	0.8	\$ 168
Kelkar, Purva	31-Mar-03	Prepare analysis related to Kmart business plan for discussion regarding PBGC's objection to the plan.	2.1	\$ 441
Knoll, Melissa	31-Mar-03	Follow up regarding business plan issues for PBGC and call with S. Hazan (Otterbourg) regarding same.	0.3	\$ 171
Knoll, Melissa	31-Mar-03	Call with G. Rice (Otterbourg) on real-estate auction, PBGC and other issues; follow up on same.	0.4	\$ 228
Knoll, Melissa	31-Mar-03	Review schedules of plan information regarding PBGC issues.	0.3	\$ 171
Knoll, Melissa	31-Mar-03	Follow up on inquiry by Board of Director candidate.	0.1	\$ 57
Knoll, Melissa	31-Mar-03	Call with D. Walker (Miller) on PBGC issues and meeting on business plan and reorganization issues.	0.3	\$ 171

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	31-Mar-03	Call with G. Rice (Otterbourg), D. Walker (Miller), and E. Ivester (Skadden) regarding PBGC potential objection.	0.7	\$ 399
Knoll, Melissa	31-Mar-03	Call with B. Foss regarding Board of Director issues.	0.2	\$ 114
Knoll, Melissa	31-Mar-03	Call with G. Rice, J. Feeney (both Otterbourg) on PBGC and Board of Directors matters.	0.2	\$ 114
Knoll, Melissa	02-Apr-03	Call with J. Defebaugh (Kmart) on board compensation and D&O insurance.	0.2	\$ 114
Knoll, Melissa	02-Apr-03	Call with B. Foss (new Kmart director) regarding board compensation and insurance.	0.1	\$ 57
Knoll, Melissa	03-Apr-03	Follow up with J. Feeney (Otterbourg) regarding board issues.	0.1	\$ 57
Davies, Brian	08-Apr-03	Provide guidance on cash on emergence analysis.	0.9	\$ 405
Lattig, Larry	10-Apr-03	Review blackline copy of the Debtor's proposed plan of reorganization.	1.5	\$ 855
Ashe, Lisa	11-Apr-03	Review summary of issues provided by Otterbourg in relation to the confirmation hearing.	0.2	\$ 102
Knoll, Melissa	14-Apr-03	Review status of objections to plan confirmation.	0.3	\$ 171
Knoll, Melissa	14-Apr-03	Prepare for confirmation and related hearings.	0.5	\$ 285
Knoll, Melissa	14-Apr-03	Evaluate plan-related hearing matters and changes to confirmation order, and otherwise prepare for confirmation hearing.	0.7	\$ 399
Kelkar, Purva	15-Apr-03	Review and analyze liquidity position at emergence.	0.2	\$ 42
Knoll, Melissa	15-Apr-03	Obtain update on prior day's rulings and prepare for hearing.	0.4	\$ 228
Knoll, Melissa	15-Apr-03	Analyze issues relative to objections and testimony, including deconsolidated valuation and preference recoveries.	1.2	\$ 684
Polancic, Bill	16-Apr-03	Review and analyze latest version of the plan of reorganization.	1.7	\$ 714
Polancic, Bill	16-Apr-03	Review and analyze latest version of the disclosure statement and prepare financial bridge analysis.	2.4	\$ 1,008
Davies, Brian	18-Apr-03	Review and edit cash analysis and emergence schedule.	0.8	\$ 360
Davies, Brian	18-Apr-03	Assist with cash analysis on emergence.	0.6	\$ 270
Knoll, Melissa	18-Apr-03	Provide update regarding confirmation hearing and related matters.	0.4	\$ 228
Davies, Brian	23-Apr-03	Review confirmation motion.	1.1	\$ 495
Knoll, Melissa	23-Apr-03	Provide updates on confirmation hearing.	0.2	\$ 114
Knoll, Melissa	23-Apr-03	Call with G. Rice (Otterbourg) regarding effective date and investigation meeting and follow up regarding same.	0.4	\$ 228
Knoll, Melissa	24-Apr-03	Provide update on plan confirmation hearing and work outstanding for closing.	0.5	\$ 285
Kelkar, Purva	28-Apr-03	Receive status update on confirmation hearing and emergence issues.	0.5	\$ 105

EXHIBIT I-6

HOURS AND FEES Plan, Disclosure Statement and Exclusivity January 1, 2003 through May 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	28-Apr-03	Review and analyze plan documents relating to the post-effective date committee.	2.2	\$ 924
Polancic, Bill	28-Apr-03	Review and analyze plan documents relating to the collateral trust agreement.	2.4	\$ 1,008
Kelkar, Purva	29-Apr-03	Obtain the final plan of reorganization and its exhibits for workpapers.	0.5	\$ 105
Polancic, Bill	30-Apr-03	Review and analyze information from the docket relating the confirmation hearing.	1.1	\$ 462
Polancic, Bill	30-Apr-03	Review plan documents relating to duties and services of the post-effective date committee and advisors.	1.9	\$ 798
Polancic, Bill	30-Apr-03	Review plan documents relating to duties and services of the collateral trust and trustee.	1.7	\$ 714
<i>Plan, Disclosure Statement and Exclusivity</i>			<u>1,058.6</u>	<u>\$ 443,397</u>

EXHIBIT I-7

KMART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	02-Jan-03	Review weekly flash report.	0.1	\$ 57
Polancic, Bill	02-Jan-03	Review and analyze debtor weekly flash report and distribute to committee.	1.2	\$ 504
Polancic, Bill	02-Jan-03	Provide guidance on analysis of operations to be presented in the January report to the committee.	1.6	\$ 672
Polancic, Bill	02-Jan-03	Review and amend the analysis of operations to be presented in the January report to the committee.	2.4	\$ 1,008
Knoll, Melissa	03-Jan-03	Provide update regarding cash and sales performance.	0.2	\$ 114
Polancic, Bill	03-Jan-03	Analyze market basket, transaction count and other operations metrics for inclusion in the January report to the committee.	2.0	\$ 840
Polancic, Bill	03-Jan-03	Provide guidance on preparation of year to date cash flow analysis.	0.4	\$ 168
Raveling, Robyn	03-Jan-03	Analyze and review draft interim report to the Creditors' Committee dated January 2003; provide comments and feedback accordingly.	1.9	\$ 855
Ashe, Lisa	06-Jan-03	Analyze the most recent weekly flash report.	0.2	\$ 102
Ashe, Lisa	06-Jan-03	Provide update on the issues arising over the holiday period.	0.5	\$ 255
Ashe, Lisa	06-Jan-03	Review and provide feedback on the analysis of recent performance.	0.4	\$ 204
Modi, Sonal	06-Jan-03	Prepare divisional analysis for Home by analyzing sales and gross margin variances against prior year and plan.	1.4	\$ 420
Modi, Sonal	06-Jan-03	Prepare divisional analysis for Hardlines by analyzing sales and gross margin variances against prior year and plan.	1.9	\$ 570
Modi, Sonal	06-Jan-03	Prepare divisional analysis for Food & Consumables by analyzing sales and gross margin variances against prior year and plan.	2.3	\$ 690
Modi, Sonal	06-Jan-03	Prepare divisional analysis for Drug Store and Apparel by analyzing sales and gross margin variances against prior year and plan.	2.6	\$ 780
Raveling, Robyn	06-Jan-03	Review and edit draft interim report to the Creditors' Committee.	0.8	\$ 360
Raveling, Robyn	06-Jan-03	Review and analyze cash burn for the remainder of 2002 and plan 2003.	1.6	\$ 720
Ashe, Lisa	07-Jan-03	Obtain input in relation to the timing of issuance of the report to the Creditors' Committee, analysis of store closings, five year plan and the claims reconciliation process.	0.6	\$ 306
Knoll, Melissa	07-Jan-03	Follow up on severance and related issues.	0.2	\$ 114

EXHIBIT I-7

KMART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	07-Jan-03	Advise regarding analysis of 5-year plan, store closings and other analyses for the report.	0.7	\$ 399
Modi, Sonal	07-Jan-03	Review and analyze liquidity position sensitivity for 2003.	2.7	\$ 810
Modi, Sonal	07-Jan-03	Receive update on the status of the Kmart business activities.	0.9	\$ 270
Modi, Sonal	07-Jan-03	Review and analyze November and December 2002 total sales and gross margin and compare to 2002 plan, 2001 and 2000.	2.3	\$ 690
Modi, Sonal	07-Jan-03	Review recent analyst reports and analyze recent market trends, competitor performance and market indicators.	2.6	\$ 780
Arellano, Pedro	08-Jan-03	Analyze updated Ames store analysis provided by Kmart to evaluate the performance of stores located near Ames Department Stores.	0.6	\$ 198
Ashe, Lisa	08-Jan-03	Review the analysis of recent sales and margin performance and provide feedback on the amendments needed.	1.2	\$ 612
Ashe, Lisa	08-Jan-03	Review the analysis of historic EBITDA and liquidity and provide feedback on the same.	1.5	\$ 765
Davies, Brian	08-Jan-03	Provide guidance on the owned real property assets analysis.	1.1	\$ 495
Davies, Brian	08-Jan-03	Review and analyze data related to the owned store analysis.	1.6	\$ 720
Modi, Sonal	08-Jan-03	Analyze gross margin variances against plan including various markdowns and volumes differences.	1.9	\$ 570
Modi, Sonal	08-Jan-03	Review and analyze store occupancy, SG&A and other store costs for November and December and compare to plan and prior year.	1.2	\$ 360
Modi, Sonal	08-Jan-03	Receive guidance on preparing an EBITDAR trend analysis.	0.3	\$ 90
Modi, Sonal	08-Jan-03	Review and analyze November and December 2002 EBITDA and compare to 2002 plan, 2001 and 2000.	2.8	\$ 840
Modi, Sonal	08-Jan-03	Analyze November and December Debtor presentations and highlight issues and financial information.	2.7	\$ 810
Polancic, Bill	08-Jan-03	Review and analyze debtor weekly flash report and distribute to committee.	1.2	\$ 504
Polancic, Bill	08-Jan-03	Analyze the latest financial statements of Footstar, Inc and the performance of the Meldisco segment operating in a portion of Kmart stores.	2.7	\$ 1,134

EXHIBIT I-7

**KMART CORPORATION, et al.,
Review of Financial Operations/Business Operations
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	08-Jan-03	Review and amend narrative regarding the analysis of recent performance of the debtor for the report to the committee.	1.4	\$ 588
Polancic, Bill	08-Jan-03	Review and amend the narrative regarding the analysis of the business plan for the report to the committee.	1.9	\$ 798
Raveling, Robyn	08-Jan-03	Discuss with L. Leonard (Alix Partners) the status of November and December financial results, meetings regarding the liquidation analysis, and availability of the valuation analysis.	0.5	\$ 225
Arellano, Pedro	09-Jan-03	Review and analyze store by store financial information for December YTD 2002.	0.9	\$ 297
Knoll, Melissa	09-Jan-03	Review and analyze report including sections on executive summary and recent performance.	1.1	\$ 627
Knoll, Melissa	09-Jan-03	Analyze report regarding business plan.	1.3	\$ 741
Knoll, Melissa	09-Jan-03	Analyze various case materials to prepare for upcoming meeting.	0.3	\$ 171
Knoll, Melissa	09-Jan-03	Review and revise report regarding store level data analysis and lease valuations.	0.6	\$ 342
Lattig, Larry	09-Jan-03	Review, comment and make changes to the draft of the report to the Creditors' Committee.	2.6	\$ 1,482
Lattig, Larry	09-Jan-03	Review the latest flash report including key operating statistics.	0.7	\$ 399
Modi, Sonal	09-Jan-03	Review weekly flash report and analyze variances in sales and gross margins for latest week.	1.1	\$ 330
Modi, Sonal	09-Jan-03	Review and edit gross margin analysis with latest weekly flash report.	1.0	\$ 300
Modi, Sonal	09-Jan-03	Review and analyze store occupancy, SG&A and other store costs for November and December and compare to plan and prior year.	1.6	\$ 480
Polancic, Bill	09-Jan-03	Provide guidance and direction for preparation of the monthly report on Kmart operations, competitor news and industry outlook.	2.2	\$ 924
Raveling, Robyn	09-Jan-03	Review the weekly flash report for week 48.	0.4	\$ 180
Thorp, Judy	09-Jan-03	Provide update on compensation issues regarding the Kmart bankruptcy.	1.2	\$ 720
Arellano, Pedro	10-Jan-03	Quality check the latest version of the store analysis in the report to the Creditors' Committee to confirm that values match corresponding analysis.	1.6	\$ 528
Arellano, Pedro	10-Jan-03	Prepare proper formatting and formulas in the Dec YTD 2002 store financial schedule received from Kmart necessary to import in the Access database.	2.1	\$ 693

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K MART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Arellano, Pedro	10-Jan-03	Import the Dec YTD 2002 store data into Access and quality check data tables to confirm that the proper fields and values were imported correctly.	0.9	\$ 297
Arellano, Pedro	10-Jan-03	Analyze Kmart's flash report for week ended January 1, 2003 to evaluate Kmart's performance for that week.	0.3	\$ 99
Ashe, Lisa	10-Jan-03	Review and analyze the draft report to the creditors committee including recent performance, the five year business plan and store closing analysis.	2.1	\$ 1,071
Ashe, Lisa	10-Jan-03	Review feedback on the report to the Creditors' Committee and provide guidance on the points to be clarified.	0.7	\$ 357
Ashe, Lisa	10-Jan-03	Review and comment on the analysis of recent performance updated for October and November results.	0.8	\$ 408
Davies, Brian	10-Jan-03	Review and provide guidance on the store performance data to be included in the presentation to the Creditors' Committee.	2.1	\$ 945
Knoll, Melissa	10-Jan-03	Evaluate outcome of meetings at company regarding business plan, store closings, and amendment to EBITDA covenants.	0.5	\$ 285
Knoll, Melissa	10-Jan-03	Advise regarding report revisions.	0.2	\$ 114
Modi, Sonal	10-Jan-03	Review and analyze December YTD 2002 total sales and gross margin and compare to 2002 plan, 2001 and 2000.	1.5	\$ 450
Modi, Sonal	10-Jan-03	Analyze divisional information discussed by management and financial results for the holiday season.	1.8	\$ 540
Modi, Sonal	10-Jan-03	Analyze markdown issues and gross margin variances in the Hardlines division. Compare against plan and 2001 results.	1.6	\$ 480
Modi, Sonal	10-Jan-03	Review and revise questions based on Kmart November and December 2002 monthly Debtor presentation.	2.9	\$ 870
Modi, Sonal	10-Jan-03	Analyze 2000 and 2001 GM and allowances trend results. Review 2002 GM and allowances results and compare trend.	1.9	\$ 570
Polancic, Bill	10-Jan-03	Analyze footwear sales and contribution information received from the debtor.	2.6	\$ 1,092
Polancic, Bill	10-Jan-03	Review financial statement impact on footwear sales and the dividends received from Meldisco.	2.4	\$ 1,008

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**KMART CORPORATION, et al.,
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January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	10-Jan-03	Review 13 week cash flow forecast assumptions, receipts and disbursements and changes from December forecast.	1.9	\$ 798
Polancic, Bill	10-Jan-03	Review 13 week cash flow assumptions for payables, allowances, COGS and SG&A forecast.	1.8	\$ 756
Polancic, Bill	10-Jan-03	Review 13 week cash flow assumptions for reorganization items.	0.5	\$ 210
Pratt, Robert	10-Jan-03	Edit and revise balance sheet information related to the presentation to the Creditors' Committee.	3.4	\$ 1,020
Pratt, Robert	10-Jan-03	Edit and revise cash flow information related to the presentation to the Creditors' Committee.	2.1	\$ 630
Ashe, Lisa	11-Jan-03	Review and amend the report to the Creditors' Committee.	1.6	\$ 816
Modi, Sonal	11-Jan-03	Analyze Kmart weekly inventory receipts, actual versus plan.	1.8	\$ 540
Modi, Sonal	11-Jan-03	Review weekly flash report and analyze variances in sales and gross margins for latest week.	1.8	\$ 540
Knoll, Melissa	12-Jan-03	Review updated report regarding executive summary and recent performance.	1.0	\$ 570
Knoll, Melissa	12-Jan-03	Review and revise report regarding business plan.	0.9	\$ 513
Ashe, Lisa	13-Jan-03	Review feedback on the analysis of recent performance, EBITDA and liquidity, the business plan and the store closings; provide guidance on changes required on the same.	3.1	\$ 1,581
Davies, Brian	13-Jan-03	Analyze revised store by store P&L list.	2.1	\$ 945
Davies, Brian	13-Jan-03	Provide guidance on new store level analysis.	0.9	\$ 405
Knoll, Melissa	13-Jan-03	Follow up regarding severance.	0.1	\$ 57
Knoll, Melissa	13-Jan-03	Review information regarding severance arrangement for J. Adamson (Kmart).	0.1	\$ 57
Knoll, Melissa	13-Jan-03	Address committee report amendments.	0.2	\$ 114
Knoll, Melissa	13-Jan-03	Analyze outstanding issues regarding the committee report.	0.3	\$ 171
Modi, Sonal	13-Jan-03	Analyze markdown issues and gross margin variances in the Hardlines division. Compare against plan and 2001 results.	2.2	\$ 660
Modi, Sonal	13-Jan-03	Analyze Kmart holiday season performance and highlight issues and variances against plan and prior year.	1.5	\$ 450
Modi, Sonal	13-Jan-03	Prepare a comparative analysis on total and comp sales for January YTD 2001, 2002 and plan.	1.9	\$ 570
Polancic, Bill	13-Jan-03	Review and amend draft monthly report regarding Kmart performance, the competition and economy for the retail industry.	2.6	\$ 1,092

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Arellano, Pedro	14-Jan-03	Review the December 2002 materials sent by Kmart to prepare for the meeting with A. Koch (Alix Partners) to discuss December 2002 results.	0.9	\$ 297
Arellano, Pedro	14-Jan-03	Conduct call with A. Koch (Alix Partners) to discuss December 2002 results.	0.9	\$ 297
Davies, Brian	14-Jan-03	Review BOD meeting material related to recent performance for conference call.	1.1	\$ 495
Davies, Brian	14-Jan-03	Participate in conference call with A. Koch (Alix Partners) to review December financial performance.	0.9	\$ 405
Davies, Brian	14-Jan-03	Analyze November financial data.	1.0	\$ 450
Knoll, Melissa	14-Jan-03	Outline revisions to the recovery analysis as presented in the report to the committee.	0.4	\$ 228
Knoll, Melissa	14-Jan-03	Review Debtor financial information and prepare for Otterbourg meeting.	0.6	\$ 342
Modi, Sonal	14-Jan-03	Receive guidance on analyzing sensitivities and trends related to Kmart's forecast.	0.9	\$ 270
Modi, Sonal	14-Jan-03	Review and analyze SG&A variances per actual vs. five year plan for 2002.	1.7	\$ 510
Polancic, Bill	14-Jan-03	Analyze final January report to the committee.	2.0	\$ 840
Polancic, Bill	14-Jan-03	Review and analyze the November 2002 monthly financial review received from the debtor.	1.9	\$ 798
Raveling, Robyn	14-Jan-03	Prepare for conference call with A. Koch (Alix Partners) to discuss the preliminary December financial results.	0.2	\$ 90
Raveling, Robyn	14-Jan-03	Participate in conference call with A. Koch (Alix Partners) to discuss the preliminary December financial results.	0.9	\$ 405
Arellano, Pedro	15-Jan-03	Review and analyze Kmart's December 2002 8K to evaluate differences between the 8k and the December 2002 management report.	0.6	\$ 198
Arellano, Pedro	15-Jan-03	Review the November 2002 monthly management report to evaluate Kmart's performance and compare these results to the Company's plan.	1.3	\$ 429
Ashe, Lisa	15-Jan-03	Review the report to the Creditors' Committee and determine the key issues to address in the presentation at the committee meeting.	2.4	\$ 1,224
Ashe, Lisa	15-Jan-03	Review the November operating report and the third quarter 10Q to determine the treatment of restructuring charges and reserves; consider the impact and treatment of such charges in the 2003 plan.	0.9	\$ 459

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K MART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Ashe, Lisa	15-Jan-03	Identify analysis to be prepared over the next week.	0.3	\$ 153
Modi, Sonal	15-Jan-03	Review and analyze Kmart latest flash report to evaluate the company's current performance.	1.4	\$ 420
Polancic, Bill	15-Jan-03	Review and analyze debtor weekly flash report and distribute to committee.	1.2	\$ 504
Polancic, Bill	15-Jan-03	Analyze Kmart MOR for December 2002.	2.1	\$ 882
Pratt, Robert	15-Jan-03	Review and summarize motions noted in most recent Kmart docket related to assumption of the Kodak contract.	2.4	\$ 720
Raveling, Robyn	15-Jan-03	Analyze final report to the Creditors' Committee.	0.9	\$ 405
Arellano, Pedro	16-Jan-03	Review Kmart's flash report for week ended January 8, 2003 to evaluate Kmart's performance for that week.	0.3	\$ 99
Kalstrom, Lisa	16-Jan-03	Research Kmart competitive analysis in December 2002 for purposes of developing a report regarding company, industry and competitive analysis.	3.1	\$ 930
Kalstrom, Lisa	16-Jan-03	Research retail industry performance in December 2002 for purposes of developing a report regarding company, industry and competitive analysis.	2.9	\$ 870
Kalstrom, Lisa	16-Jan-03	Research general economic performance in December 2002 and future outlook for purposes of developing a report regarding company, industry and competitive analysis.	2.6	\$ 780
Knoll, Melissa	16-Jan-03	Evaluate outstanding issues and work related to shrink, claims analysis, Fleming contract, vendor lien program and credit support, cash contribution, exit financing, GOB proceeds and costs, recovery analysis, preferences, tax planning and store closing data.	1.7	\$ 969
Modi, Sonal	16-Jan-03	Review January YTD performance results and analyze variances against 2001 and plan.	1.4	\$ 420
Modi, Sonal	16-Jan-03	Review and analyze balance sheet variances against revised 2002 plan.	2.9	\$ 870
Polancic, Bill	16-Jan-03	Analyze the gross margin decomposition for November and year to date and provide guidance on analysis for the committee.	1.8	\$ 756
Polancic, Bill	16-Jan-03	Review and analyze trends for market basket, transaction count and other performance metrics from November for update report to the committee.	1.9	\$ 798
Polancic, Bill	16-Jan-03	Prepare analysis of allowances and the impact on monthly margin.	1.7	\$ 714

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KMART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Polancic, Bill	16-Jan-03	Provide guidance on the reconciliation of year to date cash movements from operations.	0.9	\$ 378
Polancic, Bill	16-Jan-03	Review and amend analysis on year to date cash movements.	1.6	\$ 672
Ashe, Lisa	17-Jan-03	Prepare work plan on the key analyses to be performed prior to the next committee meeting.	2.6	\$ 1,326
Kalstrom, Lisa	17-Jan-03	Develop summary of Kmart's competitive performance in December 2002 for company, industry and competitive analysis report.	1.5	\$ 450
Kalstrom, Lisa	17-Jan-03	Develop summary of the retail industry's performance in December 2002 for company, industry and competitive analysis report.	1.9	\$ 570
Kalstrom, Lisa	17-Jan-03	Develop summary of the retail industry's future outlook for company, industry and competitive analysis report.	1.3	\$ 390
Kalstrom, Lisa	17-Jan-03	Develop summary of the general economic performance in December 2002 for company, industry and competitive analysis report.	2.1	\$ 630
Kalstrom, Lisa	17-Jan-03	Develop summary of the general economic future outlook for company, industry and competitive analysis report.	1.5	\$ 450
Kalstrom, Lisa	17-Jan-03	Develop summary of Kmart's recent developments for company, industry and competitive analysis report.	0.9	\$ 270
Modi, Sonal	17-Jan-03	Analyze gross margin variances against plan including various markdowns and volumes differences for January month to date.	1.7	\$ 510
Modi, Sonal	17-Jan-03	Review and analyze store occupancy, SG&A and other store costs for November and compare to plan and prior year.	1.3	\$ 390
Modi, Sonal	17-Jan-03	Review and analyze SG&A planned for 2003 based on the five year plan.	1.8	\$ 540
Ashe, Lisa	20-Jan-03	Review the analysis of analyst reports; provide feedback on the same.	0.4	\$ 204
Ashe, Lisa	20-Jan-03	Determine whether salary continuation and severance payments were made to a former employee of Kmart.	0.3	\$ 153
Davies, Brian	20-Jan-03	Analyze the latest flash report.	0.9	\$ 405
Knoll, Melissa	20-Jan-03	Review and assess articles on Kmart management changes.	0.4	\$ 228
Modi, Sonal	20-Jan-03	Review and revise questions based on Kmart January 2003 monthly management report.	1.9	\$ 570

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K MART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Modi, Sonal	20-Jan-03	Update EBITDA reconciliation analysis for December YTD and sales and gross margin YTD results.	1.6	\$ 480
Modi, Sonal	20-Jan-03	Prepare a comparative analysis on total and comp sales for January YTD 2002 versus 2003 plan.	2.8	\$ 840
Modi, Sonal	20-Jan-03	Receive guidance on EBITDA reconciliation analysis.	0.8	\$ 240
Polancic, Bill	20-Jan-03	Analyze loss prevention update report received from D. Wamsley (Kmart).	1.6	\$ 672
Polancic, Bill	20-Jan-03	Review and analyze weekly gross margin by GMM.	2.2	\$ 924
Polancic, Bill	20-Jan-03	Review and analyze historical gross margin by month by GMM.	1.7	\$ 714
Raveling, Robyn	20-Jan-03	Analyze the weekly flash report for week 49.	0.7	\$ 315
Raveling, Robyn	20-Jan-03	Review loss prevention update and store cycle shrink dated January 2003.	0.6	\$ 270
Raveling, Robyn	20-Jan-03	Review and analyze report including analysts updates and competitor news; address preparation going forward.	1.1	\$ 495
Arellano, Pedro	21-Jan-03	Review and analyze the monthly supporting detail for the December 2003 management report to evaluate Kmart's year-to-date performance.	1.1	\$ 363
Arellano, Pedro	21-Jan-03	Prepare an overview of the December 2003 results to summarize Kmart's performance and summarize and issues associated with their performance.	1.2	\$ 396
Arellano, Pedro	21-Jan-03	Receive guidance on analysis to be completed for week ending January 24, 2003.	0.9	\$ 297
Davies, Brian	21-Jan-03	Analyze the December monthly reporting package.	1.1	\$ 495
Modi, Sonal	21-Jan-03	Review and analyze Kmart latest flash report to evaluate the company's current performance.	1.4	\$ 420
Modi, Sonal	21-Jan-03	Review weekly flash reports provided by management and assess cash and liquidity needs against plan and 2001.	1.5	\$ 450
Modi, Sonal	21-Jan-03	Review and analyze reorganization items and variances per actual vs. merchant plan for November 2002.	1.9	\$ 570
Polancic, Bill	21-Jan-03	Review current and historical financial information related to the accounting for allowances in preparation for allowance update meeting with the debtor on January 23.	1.8	\$ 756
Polancic, Bill	21-Jan-03	Review and analyze the December 2002 monthly financial review received from the debtor.	2.1	\$ 882

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Name	Date	Description	Hours	Fees
Polancic, Bill	21-Jan-03	Analyze the gross margin decomposition for December and year to date and provide guidance on analysis for the committee.	1.9	\$ 798
Polancic, Bill	21-Jan-03	Review and update narrative for Kmart monthly report.	1.6	\$ 672
Raveling, Robyn	21-Jan-03	Review and analyze the Debtors' presentation to the Creditors' Committee dated January 15, 2003.	1.6	\$ 720
Raveling, Robyn	21-Jan-03	Analyze December financial results package.	1.1	\$ 495
Davies, Brian	22-Jan-03	Analyze the Kodak assumption motion summary.	1.0	\$ 450
Knoll, Melissa	22-Jan-03	Review J. Adamson (Kmart) separation agreement.	0.4	\$ 228
Knoll, Melissa	22-Jan-03	Analyze J. Adamson (Kmart) separation agreement and J. Day (Kmart) contract term sheet.	0.3	\$ 171
Knoll, Melissa	22-Jan-03	Review J. Day (Kmart) contract term sheet.	0.2	\$ 114
Knoll, Melissa	22-Jan-03	Review weekly flash report.	0.2	\$ 114
Modi, Sonal	22-Jan-03	Review and analyze SG&A variances per actual vs. DIP plan for 2002.	1.9	\$ 570
Polancic, Bill	22-Jan-03	Amend final draft of the monthly report regarding Kmart, competition and the economy and distribute report.	1.9	\$ 798
Polancic, Bill	22-Jan-03	Review and analyze trends for market basket, transaction count and other performance metrics from December for update report to the committee.	2.3	\$ 966
Polancic, Bill	22-Jan-03	Analyze the December income statement, balance sheet and cash flow statements and compare to prior year.	2.5	\$ 1,050
Polancic, Bill	22-Jan-03	Review the weekly market basket and transaction count metrics for trending analysis.	1.8	\$ 756
Raveling, Robyn	22-Jan-03	Prepare for and attend meeting with Kmart personnel regarding allowances and the recording of reserves and write offs.	1.2	\$ 540
Thomas, Doug	22-Jan-03	Review and analyze new employment and termination agreements of J. Day and J. Adamson (Kmart), respectively.	2.7	\$ 1,377
Thomas, Doug	22-Jan-03	Prepare an analysis summary of employment and termination agreements of J. Day and J. Adamson (Kmart), respectively.	0.9	\$ 459
Arellano, Pedro	23-Jan-03	Prepare schedule reflecting all lease related activity since the inception of the case to present.	1.2	\$ 396
Ashe, Lisa	23-Jan-03	Receive update on the assumption of the Kodak agreement.	0.4	\$ 204

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Name	Date	Description	Hours	Fees
Ashe, Lisa	23-Jan-03	Review the agreement for the resignation of Jim Adamson (Kmart) and the draft term sheet for the employment of Julian Day (Kmart) as CEO.	0.5	\$ 255
Lattig, Larry	23-Jan-03	Review and comment on term sheet for J. Adamson and J. Day (Kmart) termination and employment agreements, respectively.	0.8	\$ 456
Modi, Sonal	23-Jan-03	Update divisional analysis of sales and gross margin comparison against plan with latest weekly flash report.	1.2	\$ 360
Modi, Sonal	23-Jan-03	Analyze and update inventory receipts from weekly flash reports compare against plan.	1.4	\$ 420
Modi, Sonal	23-Jan-03	Review January YTD gross margin decomposition and analyze variances against plan.	2.1	\$ 630
Polancic, Bill	23-Jan-03	Review and analyze debtor weekly flash report. Distribute to committee.	1.1	\$ 462
Polancic, Bill	23-Jan-03	Participate in conference call update regarding allowances with the debtor and L. Leonard (Alix Partners).	0.3	\$ 126
Polancic, Bill	23-Jan-03	Review and analyze operations update from the debtor's January presentation to the committee.	3.4	\$ 1,428
Polancic, Bill	23-Jan-03	Review and analyze the financial review update from the debtor's January presentation to the committee.	3.2	\$ 1,344
Thomas, Doug	23-Jan-03	Prepare for call to update various committee members on the proposed employment agreements for Kmart.	0.6	\$ 306
Thomas, Doug	23-Jan-03	Participate conference call with the committee co-chairs for an update regarding new employment and termination agreements.	1.0	\$ 510
Thorp, Judy	23-Jan-03	Participate in conference call with committee co-chairs regarding update of benefits issues regarding the Kmart bankruptcy.	1.0	\$ 600
Ashe, Lisa	24-Jan-03	Provide guidance in relation to the analysis of the Kodak agreement.	0.3	\$ 153
Davies, Brian	24-Jan-03	Provide response regarding the Kodak motion and the possibility of an administrative claim.	0.6	\$ 270
Davies, Brian	24-Jan-03	Provide guidance on analysis needed for the report to the Creditors' Committee.	0.8	\$ 360
Davies, Brian	24-Jan-03	Draft information request for report to the Creditors' Committee.	0.8	\$ 360
Davies, Brian	24-Jan-03	Receive guidance on upcoming issues and committee concerns.	0.4	\$ 180
Knoll, Melissa	24-Jan-03	Follow up on J. Day (Kmart) contract issues.	0.1	\$ 57

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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Modi, Sonal	24-Jan-03	Review January MTD gross margin decomposition and analyze variances against plan.	2.3	\$ 690
Modi, Sonal	24-Jan-03	Review variances in inventory, cash, accounts payable and receivables and prepare working capital analysis.	2.4	\$ 720
Raveling, Robyn	24-Jan-03	Analyze the weekly flash report for week 50.	0.7	\$ 315
Thorp, Judy	24-Jan-03	Review and approve summary analysis for the J. Day (Kmart) employment agreement and the J. Adamson (Kmart) termination agreement.	1.8	\$ 1,080
Knoll, Melissa	27-Jan-03	Analyze approach for J. Day (Kmart) agreement.	0.2	\$ 114
Modi, Sonal	27-Jan-03	Revise and update store stratification analysis based on revised information received from management.	1.5	\$ 450
Modi, Sonal	27-Jan-03	Revise gross margin variances and anticipated issues discussed by management and update interim report.	1.2	\$ 360
Modi, Sonal	28-Jan-03	Analyze clearance issues and gross margin variances in the Hardlines division. Compare against plan and 2001 results.	2.2	\$ 660
Modi, Sonal	28-Jan-03	Analyze clearance issues and gross margin variances in the Home division. Compare against plan and 2001 results.	1.8	\$ 540
Modi, Sonal	28-Jan-03	Analyze clearance issues and gross margin variances in the Food & Consumables division. Compare against plan and 2001 results.	1.8	\$ 540
Arellano, Pedro	29-Jan-03	Receive input with respect to the information request submitted to Kmart relating to December 2002 results.	0.4	\$ 132
Arellano, Pedro	29-Jan-03	Review the amended December 2002 cash flow report from Kmart to evaluate changes from the previous version.	0.3	\$ 99
Arellano, Pedro	29-Jan-03	Review Kmart's flash report for week ended January 22, 2003 to evaluate Kmart's performance for that week.	0.3	\$ 99
Kelkar, Purva	29-Jan-03	Receive guidance on January work plan in preparation of the February report to the Creditors' Committee.	1.1	\$ 231
Knoll, Melissa	29-Jan-03	Provide guidance on the status of the employment agreement for J. Day (Kmart).	0.1	\$ 57
Modi, Sonal	29-Jan-03	Review and update divisional analysis with latest weekly forecast.	1.9	\$ 570
Modi, Sonal	29-Jan-03	Review and analyze comp store sales analysis with latest flash report.	1.7	\$ 510

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KMART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Arellano, Pedro	30-Jan-03	Summarize the claims analysis from E. Post (Alix Partners) by major category and identify these categories within the general unsecured claims categories in the April 2003 recovery analysis.	1.2	\$ 396
Arellano, Pedro	30-Jan-03	Prepare memorandum to L. Leonard (Alix Partners) requesting the detail for the December 2002 liabilities subject to compromise.	0.2	\$ 66
Davies, Brian	30-Jan-03	Draft correspondence relating to dark store analysis.	1.1	\$ 495
Kelkar, Purva	30-Jan-03	Prepare a summary of Kmart's pharmacy list and bank debt and notes.	1.5	\$ 315
Modi, Sonal	30-Jan-03	Analyze allowances issues and gross margin variances in the Home division. Compare against plan and 2001 results.	1.2	\$ 360
Modi, Sonal	30-Jan-03	Analyze gross margin trend and forecast based on five year business plan.	1.1	\$ 330
Polancic, Bill	30-Jan-03	Review and analyze debtor weekly flash report. Distribute to committee.	1.2	\$ 504
Raveling, Robyn	30-Jan-03	Review draft report to the Creditors' Committee and provide feedback accordingly.	2.2	\$ 990
Davies, Brian	31-Jan-03	Review and edit report to the Creditors' Committee.	2.5	\$ 1,125
Modi, Sonal	31-Jan-03	Analyze allowance issues and gross margin variances in the Hardlines division. Compare against plan and 2001 results.	2.3	\$ 690
Modi, Sonal	31-Jan-03	Analyze forecasted income statement for 2003 against 2002 and 2001.	1.3	\$ 390
Modi, Sonal	31-Jan-03	Revise gross margin variances and anticipated issues discussed by management and update interim report.	1.7	\$ 510
Raveling, Robyn	31-Jan-03	Review and update draft report to the Creditors' Committee and provide feedback accordingly.	2.7	\$ 1,215
Davies, Brian	01-Feb-03	Review and edit the liabilities and priority claims section of the recovery analysis.	1.9	\$ 855
Raveling, Robyn	01-Feb-03	Analyze and review draft interim report to the Creditors' Committee dated January 2003; update and provide comments and feedback accordingly.	2.4	\$ 1,080
Lattig, Larry	02-Feb-03	Review Debtors latest flash report and the sales data.	1.1	\$ 627
Ashe, Lisa	03-Feb-03	Review and provide feedback on the analysis of recent performance.	1.4	\$ 714
Davies, Brian	03-Feb-03	Review draft presentation to the UCC.	1.3	\$ 585

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Name	Date	Description	Hours	Fees
Kelkar, Purva	03-Feb-03	Receive guidance on key issues to focus on in preparation for the February 2003 report to the Creditors' Committee.	0.6	\$ 126
Modi, Sonal	03-Feb-03	Receive update on the status of the Kmart business activities.	1.0	\$ 300
Modi, Sonal	03-Feb-03	Obtain input on EBITDA reconciliation analysis.	1.4	\$ 420
Modi, Sonal	03-Feb-03	Review and analyze Kmart latest flash report to evaluate the company's current performance.	2.3	\$ 690
Polancic, Bill	03-Feb-03	Assist with the EBITDA and performance tracking analysis to be provided in the February report to the committee.	1.4	\$ 588
Polancic, Bill	03-Feb-03	Assist with the analysis of operations to be provided in the February report to the committee.	1.8	\$ 756
Polancic, Bill	03-Feb-03	Review and amend the analysis of operations to be provided in the February report to the committee.	2.5	\$ 1,050
Raveling, Robyn	03-Feb-03	Review and amend draft interim report to the Creditors' Committee dated January 2003; update and provide comments and feedback accordingly.	1.6	\$ 720
Davies, Brian	04-Feb-03	Review draft of the UCC report.	1.4	\$ 630
Modi, Sonal	04-Feb-03	Review January Debtor presentations and highlight issues and financial information.	0.3	\$ 90
Modi, Sonal	04-Feb-03	Review and analyze store occupancy, SG&A and other store costs for January and compare to plan and prior year.	1.2	\$ 360
Modi, Sonal	04-Feb-03	Analyze gross margin variances against plan including various markdowns and volumes differences.	1.9	\$ 570
Modi, Sonal	04-Feb-03	Review and analyze January 2002 total sales and gross margin and compare to 2002 plan, 2001 and 2000.	2.3	\$ 690
Modi, Sonal	04-Feb-03	Review and analyze SG&A variances per actual vs. plan for 2002.	2.7	\$ 810
Polancic, Bill	04-Feb-03	Provide guidance on the analysis of year to date cash flow and liquidity.	0.7	\$ 294
Polancic, Bill	04-Feb-03	Analyze the market basket, transaction counts and other performance metrics to be provided in the February report to the committee.	2.3	\$ 966
Polancic, Bill	04-Feb-03	Review and amend the EBITDA and performance tracking analysis to be provided in the February report to the committee.	2.4	\$ 1,008

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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Raveling, Robyn	04-Feb-03	Analyze and review updated draft interim report to the Creditors' Committee dated January 2003; update and provide comments and feedback accordingly.	2.8	\$ 1,260
Ashe, Lisa	05-Feb-03	Prepare the executive summary for the report to the Creditors' Committee.	1.1	\$ 561
Ashe, Lisa	05-Feb-03	Review and revise the analysis of recent performance.	1.3	\$ 663
Ashe, Lisa	05-Feb-03	Review and revise the report to the creditors' committee including analysis on the plan of reorganization and operational performance.	2.8	\$ 1,428
Davies, Brian	05-Feb-03	Provide guidance on analyses needed within the report.	0.9	\$ 405
Davies, Brian	05-Feb-03	Review and comment on changes to the UCC report.	2.4	\$ 1,080
Kelkar, Purva	05-Feb-03	Revise and update the executive summary of the February 2003 report to the Creditors' Committee.	0.5	\$ 105
Kelkar, Purva	05-Feb-03	Revise the analysis of Kmart's weekly operating performance in preparation of the February 2003 report to the Creditors' Committee.	2.6	\$ 546
Modi, Sonal	05-Feb-03	Review and edit gross margin analysis with latest weekly flash report.	1.0	\$ 300
Modi, Sonal	05-Feb-03	Review and analyze store occupancy, SG&A and other store costs for January and compare to plan and prior year.	1.6	\$ 480
Polancic, Bill	05-Feb-03	Review and update the narrative for the February report to the committee.	1.7	\$ 714
Polancic, Bill	05-Feb-03	Analyze the gross margin decomposition for January and year to date. Provide guidance on presentation of results to the committee.	2.2	\$ 924
Polancic, Bill	05-Feb-03	Review and analyze the trends for market basket and transaction count and update the report to the committee.	2.4	\$ 1,008
Lattig, Larry	06-Feb-03	Review and edit first draft of report to the Committee.	2.9	\$ 1,653
Rittenhouse, John	06-Feb-03	Participate in discussion with J. Mixon (Kmart) to analyze Fleming food contract.	1.6	\$ 960
Arellano, Pedro	06-Feb-03	Meet with Alix Partners to discuss timing of information and data needs.	0.7	\$ 231
Ashe, Lisa	06-Feb-03	Provide guidance on sensitivity analysis in relation to days payable outstanding.	0.3	\$ 153
Ashe, Lisa	06-Feb-03	Obtain feedback on amendments required to the report to the creditors' committee.	0.4	\$ 204

EXHIBIT I-7

K MART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Ashe, Lisa	06-Feb-03	Review and revise the report to the creditors' committee.	0.7	\$ 357
Kelkar, Purva	06-Feb-03	Revise the summary of the analysis of Kmart's recent performance in preparation of the February 2003 report to the Creditors' Committee.	0.7	\$ 147
Knoll, Melissa	06-Feb-03	Analyze January results and Fleming status.	0.7	\$ 399
Modi, Sonal	06-Feb-03	Review and analyze January YTD 2002 total sales and gross margin and compare to 2002 plan, 2001 and 2000.	1.5	\$ 450
Modi, Sonal	06-Feb-03	Analyze markdown issues and gross margin variances in the Hardlines division. Compare against plan and 2001 results.	1.6	\$ 480
Modi, Sonal	06-Feb-03	Analyze divisional information discussed by management and financial results for the holiday season and performance in January.	1.8	\$ 540
Modi, Sonal	06-Feb-03	Analyze 2000 and 2001 GM and allowances trend results. Review 2002 GM and allowances results and compare trend.	1.9	\$ 570
Modi, Sonal	06-Feb-03	Review and revise questions based on Kmart January 2002 monthly Debtor presentation.	2.7	\$ 810
Polancic, Bill	06-Feb-03	Review and analyze debtor weekly flash report and distribute to the committee.	1.2	\$ 504
Raveling, Robyn	06-Feb-03	Analyze and review weekly flash report for week 52.	0.6	\$ 270
Raveling, Robyn	06-Feb-03	Analyze and review updated draft interim report to the Creditors' Committee dated January 2003; update and provide comments and feedback accordingly.	0.6	\$ 270
Arellano, Pedro	07-Feb-03	Meet with L. Leonard (Alix Partners) to discuss outstanding items on committee request list.	0.4	\$ 132
Ashe, Lisa	07-Feb-03	Provide guidance on analysis to be performed in relation to cash, inventory and the impact on excess availability in 2003.	0.2	\$ 102
Ashe, Lisa	07-Feb-03	Review and revise amendments to the report to the creditors' committee.	0.7	\$ 357
Knoll, Melissa	07-Feb-03	Review and revise report section on executive summary.	0.5	\$ 285
Modi, Sonal	07-Feb-03	Review weekly flash report and analyze variances in sales and gross margins for latest week.	1.8	\$ 540
Modi, Sonal	07-Feb-03	Analyze markdown issues and gross margin variances in the Hardlines division. Compare against plan and 2001 results.	2.3	\$ 690

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KMART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Modi, Sonal	07-Feb-03	Analyze Kmart actual weekly inventory receipts, turnover and sensitivity versus plan.	3.0	\$ 900
Polancic, Bill	07-Feb-03	Prepare draft on monthly financial statement analysis package consisting of operational metrics such as market basket and transaction counts.	1.9	\$ 798
Polancic, Bill	07-Feb-03	Prepare draft and provide guidance on analysis of EBITDA earnings and liquidity trends.	2.2	\$ 924
Polancic, Bill	07-Feb-03	Prepare draft on monthly financial statement analysis package consisting of year to date income statement, balance sheet and cash contribution.	2.3	\$ 966
Polancic, Bill	07-Feb-03	Prepare draft on monthly financial statement analysis package consisting of year to date sales, comp sales and margin decomposition.	2.4	\$ 1,008
Raveling, Robyn	07-Feb-03	Analyze and review draft interim report to the Creditors' Committee dated January 2003; update and provide comments and feedback accordingly.	0.8	\$ 360
Knoll, Melissa	08-Feb-03	Provide guidance and comments on committee report preparation.	0.2	\$ 114
Knoll, Melissa	08-Feb-03	Review report section on recent performance, including sales, margins and cash contribution.	1.2	\$ 684
Ashe, Lisa	09-Feb-03	Review and amend the analysis of recent operating performance.	0.9	\$ 459
Ashe, Lisa	09-Feb-03	Review feedback on the report to the creditors' committee.	1.6	\$ 816
Arellano, Pedro	10-Feb-03	Conference call with A. Koch (Alix Partners) to discuss January 2003 financial results.	0.9	\$ 297
Ashe, Lisa	10-Feb-03	Distribute the report to the creditors' committee.	0.2	\$ 102
Ashe, Lisa	10-Feb-03	Provide feedback on the sensitivity analysis and guidance on amendments required.	0.6	\$ 306
Ashe, Lisa	10-Feb-03	Review the January results in preparation for the conference call with A. Koch (Kmart).	0.7	\$ 357
Ashe, Lisa	10-Feb-03	Participate in conference call on the January results with A. Koch (Alix Partners), FTI Consulting and Loughlin Meghji.	0.9	\$ 459
Ashe, Lisa	10-Feb-03	Review and revise the report to the creditors' committee.	4.8	\$ 2,448
Davies, Brian	10-Feb-03	Receive guidance on additional information needed to complete the report to the UCC.	0.5	\$ 225
Kelkar, Purva	10-Feb-03	Revise the summary of the analysis of Kmart's recent performance in preparation of the February 2003 report to the Creditors' Committee.	1.9	\$ 399
Knoll, Melissa	10-Feb-03	Coordinate final review activities and amendments regarding the committee report.	0.1	\$ 57

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KMART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Knoll, Melissa	10-Feb-03	Prepare financial performance reference materials for the committee meeting.	0.3	\$ 171
Knoll, Melissa	10-Feb-03	Review January financial results.	0.7	\$ 399
Knoll, Melissa	10-Feb-03	Analyze and provide input on report section regarding recent performance, EBITDA and liquidity.	0.8	\$ 456
Lattig, Larry	10-Feb-03	Review the Debtors' financial update to its Board of Directors for the month of January results.	1.5	\$ 855
Modi, Sonal	10-Feb-03	Revise gross margin variances and anticipated issues discussed by management and update interim report.	1.3	\$ 390
Modi, Sonal	10-Feb-03	Review and analyze Kmart latest flash report to evaluate the company's current performance.	1.4	\$ 420
Modi, Sonal	10-Feb-03	Prepare a comparative analysis on total and comp sales for January YTD 2001, 2002 and plan.	1.9	\$ 570
Modi, Sonal	10-Feb-03	Analyze forecasted income statement for 2003 against 2002 and 2001.	2.2	\$ 660
Polancic, Bill	10-Feb-03	Participate in conference call with A. Koch (Alix Partners) for update on Kmart performance for January 2003.	0.9	\$ 378
Raveling, Robyn	10-Feb-03	Analyze the January financial update in preparation for conference call regarding such.	0.4	\$ 180
Raveling, Robyn	10-Feb-03	Participate in conference call with Kmart to discuss the preliminary January results.	0.9	\$ 405
Davies, Brian	11-Feb-03	Review information sources and documentation for the UCC report.	0.9	\$ 405
Ashe, Lisa	11-Feb-03	Review list of open stores and provide list to a committee member.	0.2	\$ 102
Davies, Brian	11-Feb-03	Review UCC report provided to the committee.	2.3	\$ 1,035
Knoll, Melissa	11-Feb-03	Review issues on Committee meeting agenda and related analysis underway.	0.9	\$ 513
Modi, Sonal	11-Feb-03	Review January YTD performance results and analyze variances against 2001 and plan.	1.4	\$ 420
Arellano, Pedro	12-Feb-03	Review and analyze the January 2003 and Fiscal Year 2002 preliminary financial results to evaluate the company's performance.	1.1	\$ 363
Ashe, Lisa	12-Feb-03	Review the presentation by the debtors to identify information to be analyzed.	1.2	\$ 612
Knoll, Melissa	12-Feb-03	Review summary of case issues and competitive information.	0.3	\$ 171
Knoll, Melissa	12-Feb-03	Prepare for Committee meeting.	0.6	\$ 342

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Modi, Sonal	12-Feb-03	Analyze gross margin variances against plan including various markdowns and volumes differences for January month to date.	0.8	\$ 240
Modi, Sonal	12-Feb-03	Review and analyze balance sheet variances against revised 2002 plan.	2.9	\$ 870
Raveling, Robyn	12-Feb-03	Analyze final interim report to the Creditors' Committee.	1.1	\$ 495
Thorp, Judy	13-Feb-03	Obtain update of compensation and benefits issues regarding the Kmart bankruptcy.	0.6	\$ 360
Arellano, Pedro	13-Feb-03	Review Kmart's flash report for week ended February 5, 2003 to evaluate Kmart's performance.	0.3	\$ 99
Kelkar, Purva	13-Feb-03	Receive guidance on workplan to prepare for the March 2003 report to the Creditors' Committee and key issues deliberated in the February 12, 2003 meeting of the Creditors' Committee.	0.7	\$ 147
Knoll, Melissa	13-Feb-03	Review recent trade and industry articles related to the engagement.	0.2	\$ 114
Modi, Sonal	13-Feb-03	Review and revise questions based on Kmart January 2003 monthly management report.	1.6	\$ 480
Rittenhouse, John	14-Feb-03	Review and analyze Fleming contract to evaluate impact of transition from Fleming.	1.1	\$ 660
Arellano, Pedro	14-Feb-03	Review and analyze Kmart's February 12, 2003 report to the Creditors' Committee to evaluate issues discussed during meeting.	1.1	\$ 363
Kelkar, Purva	14-Feb-03	Prepare and organize sources and workpapers for the February report to the Creditors' Committee.	2.2	\$ 462
Modi, Sonal	14-Feb-03	Analyze allowances issues and gross margin variances in the Home division. Compare against plan and 2001 results.	1.6	\$ 480
Polancic, Bill	14-Feb-03	Review and analyze debtor weekly flash report and distribute to the committee.	1.1	\$ 462
Polancic, Bill	14-Feb-03	Review and analyze the recent developments and business operations update from the debtors presentation of February 12, 2003.	1.8	\$ 756
Polancic, Bill	14-Feb-03	Review and analyze the January 2003 financial review from the debtors presentation of February 12, 2003.	3.7	\$ 1,554
Kelkar, Purva	17-Feb-03	Receive guidance on key issues to focus in preparation for the March 2003 report to the Creditors' Committee.	0.6	\$ 126
Kelkar, Purva	17-Feb-03	Prepare and organize sources and workpapers for the February report to the Creditors' Committee.	1.8	\$ 378
Knoll, Melissa	17-Feb-03	Review the debtors' weekly flash report.	0.2	\$ 114

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Davies, Brian	18-Feb-03	Provide guidance on support binder information needs for report to the UCC.	1.1	\$ 495
Kalstrom, Lisa	18-Feb-03	Research Kmart competitive and industry analysis in January 2003.	1.9	\$ 570
Knoll, Melissa	18-Feb-03	Analyze recent performance reports received from the debtor.	0.3	\$ 171
Kelkar, Purva	19-Feb-03	Retrieve and organize source documents for the February report to the Creditors' Committee.	0.9	\$ 189
Davies, Brian	19-Feb-03	Provide guidance on analysis of possible cure costs for assume and assign properties.	1.3	\$ 585
Kalstrom, Lisa	19-Feb-03	Research retail industry performance in January 2003.	2.6	\$ 780
Arellano, Pedro	20-Feb-03	Review Kmart's flash report for week ended February 12, 2003 to evaluate Kmart's performance.	0.3	\$ 99
Kalstrom, Lisa	20-Feb-03	Develop summary of Kmart's competitive performance in January 2003.	1.5	\$ 450
Kalstrom, Lisa	20-Feb-03	Research general economic performance in January 2003 and future outlook.	2.2	\$ 660
Lattig, Larry	20-Feb-03	Review Debtors weekly flash reports covering sales and margins.	0.8	\$ 456
Lattig, Larry	20-Feb-03	Review analysis of the Kmart distribution system in light of Fleming contract cancellation.	0.4	\$ 228
Polancic, Bill	20-Feb-03	Review and analyze debtor weekly flash report and distribute to the committee.	0.9	\$ 378
Kalstrom, Lisa	21-Feb-03	Develop summary of the retail industry's future outlook.	1.3	\$ 390
Kalstrom, Lisa	21-Feb-03	Develop summary of the retail industry's performance in January 2003.	1.9	\$ 570
Polancic, Bill	21-Feb-03	Review the February 13 weekly cash flow assumptions related to payable, allowance, COGS and SG&A expenses.	1.7	\$ 714
Polancic, Bill	21-Feb-03	Review the February 20 thirteen week cash flow forecast assumptions, receipts and disbursements and analyze the variances from January.	2.1	\$ 882
Kelkar, Purva	24-Feb-03	Receive guidance on key issues to focus in preparation for the March 2003 report to the Creditors' Committee.	0.5	\$ 105
Polancic, Bill	24-Feb-03	Review the February 13 week cash flow forecast for the impact of reorganization items.	0.6	\$ 252
Polancic, Bill	24-Feb-03	Prepare analysis of allowances and the impact on monthly margin.	2.0	\$ 840

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KMART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kalstrom, Lisa	25-Feb-03	Develop summary of the general economic future outlook for company, industry and competitive analysis report.	1.5	\$ 450
Kalstrom, Lisa	25-Feb-03	Develop summary of the general economic performance in January 2003 for company, industry and competitive analysis report.	2.1	\$ 630
Kelkar, Purva	25-Feb-03	Monitor and update the weekly sales and comp sales analysis in preparation of reporting to the Creditors' Committee.	1.1	\$ 231
Kelkar, Purva	25-Feb-03	Monitor and update the weekly gross margin analysis in preparation of reporting to the Creditors' Committee.	1.4	\$ 294
Polancic, Bill	25-Feb-03	Review and analyze various financial performance and operating metrics and trends in preparation for the next UCC report.	2.5	\$ 1,050
Kalstrom, Lisa	26-Feb-03	Develop summary of Kmart's recent developments for company, industry and competitive analysis report.	0.9	\$ 270
Kelkar, Purva	27-Feb-03	Monitor and analyze weekly debtor reports and other Kmart analyses in preparation of reporting to the Creditors' Committee.	2.3	\$ 483
Polancic, Bill	27-Feb-03	Review and analyze the debtors weekly flash report and distribute to the committee.	1.2	\$ 504
Kelkar, Purva	28-Feb-03	Monitor and analyze weekly debtor reports and other Kmart analyses in preparation of reporting to the Creditors' Committee.	2.1	\$ 441
Kelkar, Purva	03-Mar-03	Receive guidance on key issues to focus in preparation for the March 2003 report to the Creditors' Committee.	0.8	\$ 168
Lattig, Larry	03-Mar-03	Read, review and comment on the most recent flash report covering in results of the Debtor's operations.	0.6	\$ 342
Modi, Sonal	03-Mar-03	Assist with 2002 year to date EBITDA reconciliation analysis.	1.4	\$ 420
Kelkar, Purva	04-Mar-03	Review and analyze January and February profit and loss statements in preparation of reporting to the Creditors' Committee.	1.8	\$ 378
Modi, Sonal	04-Mar-03	Review and update February support documents based on revised performance provided by management.	1.0	\$ 300
Kelkar, Purva	05-Mar-03	Review and analyze revised 13-week cash flow forecast in preparation of trending actual versus planned variances.	1.8	\$ 378

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kelkar, Purva	05-Mar-03	Review and analyze weekly operating report in preparation of reporting to the Creditors' Committee.	0.8	\$ 168
Polancic, Bill	05-Mar-03	Prepare information request to Alix Partners regarding plan reporting for 2003 continuing stores.	1.1	\$ 462
Davies, Brian	06-Mar-03	Review weekly flash report for debtor performance update.	1.4	\$ 630
Jamieson, Richard	06-Mar-03	Meet with J. Mixon (Kmart) regarding transition from Fleming outsource back to Kmart in-house.	1.3	\$ 546
Jamieson, Richard	06-Mar-03	Analyze information from meeting with Kmart officer regarding transition from Fleming outsource back to Kmart in-house.	0.8	\$ 336
Jamieson, Richard	06-Mar-03	Meet with J. Mixon (Kmart) regarding transition from Fleming outsource back to Kmart in-house.	1.3	\$ 546
Jamieson, Richard	06-Mar-03	Analyze information from meeting with Kmart officer regarding transition from Fleming outsource back to Kmart in-house.	0.8	\$ 336
Kelkar, Purva	06-Mar-03	Monitor and update the weekly comp sales and liquidity position analyses in preparation of reporting to the Creditors' Committee.	2.4	\$ 504
Kelkar, Purva	06-Mar-03	Analyze weekly flash reports for market basket and transaction count trends.	0.6	\$ 126
Kelkar, Purva	06-Mar-03	Analyze weekly flash reports for gross margins and compare against plan.	1.6	\$ 336
Kelkar, Purva	06-Mar-03	Review February performance results and analyze actual versus planned variances.	0.9	\$ 189
Kelkar, Purva	06-Mar-03	Analyze comp sales performance in Hardlines and Drug store divisions for the month of February.	1.4	\$ 294
Kelkar, Purva	06-Mar-03	Receive guidance on revisions and key analysis to include in the March 2003 report to the Creditors' Committee.	0.6	\$ 126
Kelkar, Purva	06-Mar-03	Prepare an information request list for February results.	0.6	\$ 126
Knoll, Melissa K	06-Mar-03	Review weekly flash report.	0.2	\$ 114
Lattig, Larry	06-Mar-03	Review J. Kelly (Kmart) termination agreement with the Debtor.	0.3	\$ 171
Nichols, Gregory	06-Mar-03	Meet with J. Mixon (Kmart) regarding transition from Fleming outsource back to Kmart in-house.	1.3	\$ 546
Nichols, Gregory	06-Mar-03	Review and analyze information from meeting with Kmart officer regarding transition from Fleming outsource back to Kmart in-house.	0.8	\$ 336
Nichols, Gregory	06-Mar-03	Summarize issues from meeting on Fleming transition.	1.2	\$ 504

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Nichols, Gregory	06-Mar-03	Meet with J. Mixon (Kmart) regarding transition from Fleming outsource back to Kmart in-house.	1.3	\$ 546
Nichols, Gregory	06-Mar-03	Review and analyze information from meeting with Kmart officer regarding transition from Fleming outsource back to Kmart in-house.	0.8	\$ 336
Nichols, Gregory	06-Mar-03	Summarize issues from meeting on Fleming transition.	1.2	\$ 504
Polancic, Bill	06-Mar-03	Review and analyze debtors weekly flash report. Distribute to the committee.	1.2	\$ 504
Polancic, Bill	06-Mar-03	Review and update the analysis of the debtors recent performance based on information from the latest flash report.	1.4	\$ 588
Polancic, Bill	06-Mar-03	Read various news accounts of the debtors plan and review current operating performance.	1.0	\$ 420
Rittenhouse, John	06-Mar-03	Meet with J. Mixon (Kmart) regarding transition from Fleming outsource back to Kmart in-house.	2.4	\$ 1,440
Rittenhouse, John	06-Mar-03	Analyze information from meeting regarding transition from Fleming outsource back to Kmart in-house.	0.8	\$ 480
Kelkar, Purva	07-Mar-03	Analyze and compare actual gross margin and allowances versus planned in order to update sensitivity analysis.	1.6	\$ 336
Kelkar, Purva	07-Mar-03	Analyze and compare actual sales verses planned in order to update sensitivity analysis.	1.7	\$ 357
Kelkar, Purva	07-Mar-03	Update report with weekly sales, gross margins, and other operating results.	0.6	\$ 126
Kelkar, Purva	07-Mar-03	Revise EBITDA sensitivity analysis with appropriate assumptions and update corresponding graph.	1.8	\$ 378
Kelkar, Purva	07-Mar-03	Revise operating and liquidity position analysis in preparation of reporting to Creditors' Committee.	1.1	\$ 231
Polancic, Bill	07-Mar-03	Assist with analysis of recent performance and EBITDA sensitivity for the March report to the UCC.	1.7	\$ 714
Ashe, Lisa	10-Mar-03	Analyze recent operating performance and liquidity and provide feedback on the same.	1.6	\$ 816
Kelkar, Purva	10-Mar-03	Receive guidance on revisions and key analysis to include in the March 2003 report to the Creditors' Committee.	0.7	\$ 147
Kelkar, Purva	10-Mar-03	Revise operating and liquidity position analysis in preparation of reporting to Creditors' Committee.	2.2	\$ 462
Kelkar, Purva	10-Mar-03	Revise operating activity analysis in preparation of reporting to Creditors' Committee.	1.1	\$ 231

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KMART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Kelkar, Purva	10-Mar-03	Revise EBITDA sensitivity analysis with appropriate assumptions and update corresponding graph.	0.3	\$ 63
Knoll, Melissa	10-Mar-03	Determine information required for next UCC meeting, including claims, financial results, GOB sales, cash position, and Fleming.	0.6	\$ 342
Knoll, Melissa	10-Mar-03	Obtain update on UCC report status.	0.2	\$ 114
Polancic, Bill	10-Mar-03	Review and amend analysis of recent performance and EBITDA sensitivity for the March report to the UCC.	2.8	\$ 1,176
Arellano, Pedro	11-Mar-03	Provide guidance on analyzing the flash reports for February 2003 to incorporate into the March report to the Creditors' Committee.	0.8	\$ 264
Kelkar, Purva	11-Mar-03	Analyze EBITDA sensitivity and determine updates.	2.2	\$ 462
Kelkar, Purva	11-Mar-03	Review and analyze revised 13-week cash flow forecast in preparation of trending actual versus planned variances.	1.6	\$ 336
Kelkar, Purva	11-Mar-03	Revise gross margin analysis to include February actual.	1.4	\$ 294
Kelkar, Purva	11-Mar-03	Revise sales and comp sales analysis.	2.2	\$ 462
Knoll, Melissa	11-Mar-03	Receive update on UCC report status.	0.1	\$ 57
Polancic, Bill	11-Mar-03	Review and amend draft of report to the UCC.	2.2	\$ 924
Ashe, Lisa	12-Mar-03	Review report to the Creditors' Committee and provide feedback.	1.2	\$ 612
Kelkar, Purva	12-Mar-03	Analyze Fleming transition memo and prepare summary.	2.7	\$ 567
Modi, Sonal	12-Mar-03	Analyze effect of EBITDA per DIP provided by management on the sensitivity analysis for forecasted EBITDA for February 03.	1.2	\$ 360
Polancic, Bill	12-Mar-03	Review and update narrative and financial analysis contained in the March report to the Creditors' Committee.	2.4	\$ 1,008
Polancic, Bill	12-Mar-03	Prepare executive summary for March UCC report.	2.5	\$ 1,050
Arellano, Pedro	13-Mar-03	Assist with amending the gross margin after allowance section within the report to the Creditors' Committee.	0.8	\$ 264
Ashe, Lisa	13-Mar-03	Review feedback on the report to the Creditors' Committee and amend as necessary.	0.8	\$ 408
Ashe, Lisa	13-Mar-03	Discuss Kmart performance issues with A. Koch (Alix Partners).	0.4	\$ 204

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**KMART CORPORATION, et al.,
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<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Ashe, Lisa	13-Mar-03	Review revised analysis of operating performance and the status of the transition from Fleming's services and provide feedback.	2.3	\$ 1,173
Kelkar, Purva	13-Mar-03	Analyze new weekly Kmart flash report for March sales and gross margins after allowances.	1.2	\$ 252
Kelkar, Purva	13-Mar-03	Update report with weekly sales, gross margins, and other operating results.	1.8	\$ 378
Kelkar, Purva	13-Mar-03	Revise executive summary of report in preparation of March Creditors' Committee meeting.	0.8	\$ 168
Kelkar, Purva	13-Mar-03	Update charts and graphs of liquidity and comp sales analysis with information from the new weekly Kmart flash report.	2.2	\$ 462
Knoll, Melissa	13-Mar-03	Review report on recent performance.	0.7	\$ 399
Lattig, Larry	13-Mar-03	Review first draft of the KPMG report to the Creditors' Committee.	1.2	\$ 684
Polancic, Bill	13-Mar-03	Review and amend the executive summary and liquidity narrative and graphs for the report to the committee.	1.4	\$ 588
Polancic, Bill	13-Mar-03	Review and analyze the debtors weekly flash report. Distribute weekly flash report to the committee.	1.2	\$ 504
Polancic, Bill	13-Mar-03	Review and amend the sensitivity analysis of earnings and availability for the report to the committee.	1.3	\$ 546
Ashe, Lisa	14-Mar-03	Review and revise the report to the Creditors' Committee.	3.8	\$ 1,938
Duchi, Jeena	14-Mar-03	Review and amend March 14th report to be distributed to the Creditors' Committee.	1.1	\$ 132
Kelkar, Purva	14-Mar-03	Organize source documents for liquidity analysis of the March report to the Creditors' Committee.	1.2	\$ 252
Kelkar, Purva	14-Mar-03	Revise comp sales analysis of the March report to the Creditors' Committee.	1.1	\$ 231
Kelkar, Purva	14-Mar-03	Receive guidance on revisions and key analysis to include in the March 2003 report to the Creditors' Committee.	0.9	\$ 189
Knoll, Melissa	14-Mar-03	Analyze information from A. Koch (Alix Partners) and review report comments on performance, as well as EBITDA, liquidity and claims.	1.0	\$ 570
Knoll, Melissa	14-Mar-03	Obtain operations update regarding report and discussion with T. Stenger (Alix Partners).	0.1	\$ 57
Knoll, Melissa	14-Mar-03	Review UCC report revisions and provide comments.	0.8	\$ 456

EXHIBIT I-7

**KMART CORPORATION, et al.,
Review of Financial Operations/Business Operations
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	14-Mar-03	Receive input and review amended final draft of the narrative and analysis for the March report to the committee.	1.3	\$ 546
Arellano, Pedro	17-Mar-03	Participate in call with A. Koch (Alix Partners) to discuss February 2003 financial results.	0.9	\$ 297
Ashe, Lisa	17-Mar-03	Review the financial update for February 2003 in preparation for a conference call with A. Koch (Alix Partners).	0.3	\$ 153
Ashe, Lisa	17-Mar-03	Participate in a conference call on the February results with A. Koch, L. Leonard (both Alix Partners), S. Cunningham, and J. Rooney (both FTI Policano & Manzo).	0.9	\$ 459
Ashe, Lisa	17-Mar-03	Discuss timing of the call on February results with L. Leonard (Alix Partners).	0.1	\$ 51
Davies, Brian	17-Mar-03	Participate in conference call to review preliminary February results with the company.	0.9	\$ 405
Duchi, Jeena	17-Mar-03	Review and amend analysis to be presented at UCC meeting.	0.9	\$ 108
Kelkar, Purva	17-Mar-03	Prepare source documentation for the sales and gross margin analysis of the March report to the Creditors' Committee.	2.1	\$ 441
Kelkar, Purva	17-Mar-03	Conference call with Kmart management regarding preliminary February results.	0.9	\$ 189
Knoll, Melissa	17-Mar-03	Call with G. Rice (Otterbourg) on report questions regarding sales, liquidity and related matters.	0.5	\$ 285
Ashe, Lisa	18-Mar-03	Review report to the Creditors' Committee and prepare key points to be presented.	1.7	\$ 867
Davies, Brian	18-Mar-03	Review BOD presentation for 3/18 debtor update.	0.6	\$ 270
Kelkar, Purva	18-Mar-03	Prepare a sales and margin after allowances presentation schedule.	0.7	\$ 147
Polancic, Bill	18-Mar-03	Review and analyze February sales and margin performance and compare continuing stores results to the GOB stores.	1.3	\$ 546
Polancic, Bill	18-Mar-03	Prepare information request for L. Leonard (Alix Partners) regarding the filing of the debtors' MORs and changes in accounting for allowances.	0.7	\$ 294
Arellano, Pedro	19-Mar-03	Provide input regarding the information available on Kmart's surety bonds.	0.9	\$ 297
Kelkar, Purva	19-Mar-03	Prepare source documentation for the March report to the Creditors' Committee.	3.2	\$ 672
Kelkar, Purva	19-Mar-03	Review EBITDA sensitivity analysis in order to reconcile to March report.	0.6	\$ 126

EXHIBIT I-7

**KMART CORPORATION, et al.,
Review of Financial Operations/Business Operations
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Polancic, Bill	19-Mar-03	Review and analyze the Kmart's January monthly review of operations.	2.8	\$ 1,176
Polancic, Bill	19-Mar-03	Review and analyze the debtors' BOD presentation of February results.	2.7	\$ 1,134
Polancic, Bill	19-Mar-03	Review recent news articles and industry reports regarding the retail environment.	1.2	\$ 504
Knoll, Melissa	20-Mar-03	Provide update on severance, terminations, and PBGC status.	0.3	\$ 171
Polancic, Bill	20-Mar-03	Review and analyze the weekly flash report from Kmart and distribute to the committee.	1.1	\$ 462
Thorp, Judy	20-Mar-03	Review analysis of proposed compensation and benefit modifications.	1.2	\$ 720
Ashe, Lisa	21-Mar-03	Analyze the latest version of the 13 week cash flow forecast to identify key issues, and to assess the level of cash available at confirmation.	0.5	\$ 255
Ashe, Lisa	21-Mar-03	Discuss with L. Leonard (Alix Partners) the information available in relation to the severance of various Kmart executives.	0.4	\$ 204
Lattig, Larry	25-Mar-03	Review Debtor's February operating report as filed with the court.	0.8	\$ 456
Lattig, Larry	25-Mar-03	Review Debtor's January operating report as filed with the court.	0.7	\$ 399
Polancic, Bill	25-Mar-03	Review and analyze debtors' monthly operating report for December 2002.	1.4	\$ 588
Ashe, Lisa	27-Mar-03	Analyze the severance data provided by Alix Partners in relation to the Kmart executives that were laid off and assess the impact on cash at confirmation.	0.3	\$ 153
Ashe, Lisa	27-Mar-03	Analyze the latest weekly flash report to determine sales, margin and cash trends.	0.2	\$ 102
Polancic, Bill	27-Mar-03	Review and analyze debtors' weekly flash report. Distribute flash report to the committee.	1.2	\$ 504
Polancic, Bill	27-Mar-03	Review and analyze the debtors' monthly operating report for January 2003.	1.8	\$ 756
Thorp, Judy	27-Mar-03	Review and update analysis of proposed compensation and benefit modifications.	1.6	\$ 960
Davies, Brian	28-Mar-03	Review the latest flash report received from the debtor.	0.7	\$ 315
Knoll, Melissa	28-Mar-03	Advise regarding severance and work plan.	0.2	\$ 114
Knoll, Melissa	28-Mar-03	Review information on upcoming terminations and severance; draft summary to co-chairs and counsel regarding same.	0.6	\$ 342

EXHIBIT I-7

KMART CORPORATION, et al., Review of Financial Operations/Business Operations January 1, 2003 through May 6, 2003

Name	Date	Description	Hours	Fees
Polancic, Bill	28-Mar-03	Review and analyze the debtors' monthly operating report for February 2003.	1.4	\$ 588
Polancic, Bill	28-Mar-03	Review and analyze debtors' 2002 annual financial statement filing form 10K.	1.6	\$ 672
Knoll, Melissa	01-Apr-03	Review information on layoffs.	0.1	\$ 57
Davies, Brian	03-Apr-03	Review the latest flash report.	0.9	\$ 405
Polancic, Bill	03-Apr-03	Review and analyze the weekly flash report received from Kmart. Distribute the weekly flash report to the committee.	1.3	\$ 546
Polancic, Bill	07-Apr-03	Review debtors' most recent monthly operating reports.	2.1	\$ 882
Polancic, Bill	07-Apr-03	Review and analyze debtors financial statements as filed in the 10K for the year ended January 29, 2003.	2.7	\$ 1,134
Polancic, Bill	07-Apr-03	Review notes to the debtors' financial statements contained in the 10K for the year ended January 29, 2003.	3.6	\$ 1,512
Arellano, Pedro	08-Apr-03	Prepare memo to L. Leonard (Alix Partners) requesting the latest 13-week cash flow analysis.	0.3	\$ 99
Arellano, Pedro	11-Apr-03	Prepare workpapers for the analysis on store operating results for the report to the Creditors' Committee.	2.1	\$ 693
Arellano, Pedro	11-Apr-03	Prepare workpapers for the lease/property valuation analysis section in the report to the Creditors' Committee.	0.9	\$ 297
Arellano, Pedro	11-Apr-03	Prepare workpapers for the analysis on the continuing stores and lease/property valuations section in the report to the Creditors' Committee.	1.1	\$ 363
Polancic, Bill	11-Apr-03	Review and analyze Kmart weekly flash report; note margin discrepancies within the report and contact Kmart for explanation.	2.2	\$ 924
Polancic, Bill	11-Apr-03	Review comparable sales data regarding the comparable sales variance related to the Easter holiday shift.	1.7	\$ 714
Polancic, Bill	11-Apr-03	Respond to inquiries regarding the comparable sales variance related to the Easter holiday shift.	0.6	\$ 252
Polancic, Bill	11-Apr-03	Review and analyze March debtor report section on the business update.	1.8	\$ 756
Polancic, Bill	14-Apr-03	Review and analyze Kmart amended flash report for the week ended April 9. Distribute weekly flash report to the committee and team.	1.3	\$ 546
Polancic, Bill	14-Apr-03	Review and analyze debtor sales and margin flash reports and trends.	2.2	\$ 924

EXHIBIT I-7

**KMART CORPORATION, et al.,
Review of Financial Operations/Business Operations
January 1, 2003 through May 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Fees</u>
Kelkar, Purva	16-Apr-03	Review and analyze latest weekly sales trends.	1.7	\$ 357
Kelkar, Purva	17-Apr-03	Review weekly flash report.	0.5	\$ 105
Knoll, Melissa	18-Apr-03	Review weekly flash report.	0.2	\$ 114
Knoll, Melissa	26-Apr-03	Read articles on new management team.	0.1	\$ 57
Knoll, Melissa	28-Apr-03	Evaluate issues regarding management team.	0.1	\$ 57
		Total Review of Financial Operations/Business Operations	676.1	\$ 256,968

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Martin, Timothy	05-Jan-03	Air (One Way coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 782
Vidal, Adriana	06-Jan-03	Air (One way coach fare from Miami, FL to Detroit, MI)	\$ 445
Clendening, Lori	08-Jan-03	Air (Round trip coach fare from Los Angeles, CA to Rapid City, SD)	\$ 1,604
Davies, Brian	09-Jan-03	Air (Round trip coach fare from Boston, MA to Detroit, MI)	\$ 1,281
Ashe, Lisa	09-Jan-03	Air (Round trip coach fare from New York, NY to Detroit, MI)	\$ 1,111
Martin, Timothy	09-Jan-03	Air (One way coach fare from Detroit, MI to Ft. Lauderdale, FL)	\$ 832
Martin, Timothy	09-Jan-03	Air (One way coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 781
Smith, Stacey	10-Jan-03	Air (Round trip coach fare from Chicago, IL to Detroit, MI)	\$ 330
Vidal, Adriana	10-Jan-03	Air (One way coach fare from Detroit, MI to Miami, FL)	\$ 789
Knoll, Melissa	13-Jan-03	Air (One way coach fare from Portland, OR to New York, NY)	\$ 446
Martin, Timothy	14-Jan-03	Air (One Way coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 510
Feltman, James	14-Jan-03	Air (One way coach fare from Chicago, IL to New York, NY)	\$ 478
Lattig, Larry	14-Jan-03	Air (Round trip coach fare from Dallas, TX to New York, NY)	\$ 1,395
Knoll, Melissa	15-Jan-03	Air (One way coach fare from New York, NY to Chicago, IL)	\$ 625
Smith, Stacey	17-Jan-03	Air (Round trip coach fare from Chicago, IL to Detroit, MI)	\$ 314
Martin, Timothy	17-Jan-03	Air (One way coach fare from Detroit, MI to Ft. Lauderdale, FL)	\$ 781
Vidal, Adriana	17-Jan-03	Air (Round trip coach fare from Miami, FL to Detroit, MI)	\$ 916
Clendening, Lori	19-Jan-03	Air (Round trip coach fare from Los Angeles, CA to Detroit, MI)	\$ 1,975

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Vidal, Adriana	20-Jan-03	Air (One way coach fare from Detroit, MI to Miami, FL)	\$ 689
Martin, Timothy	20-Jan-03	Air (One Way coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 781
Martin, Timothy	21-Jan-03	Air (One way coach fare from Detroit, MI to Ft. Lauderdale, FL)	\$ 268
Davies, Brian	22-Jan-03	Air (Round trip coach fare from Boston, MA to Detroit, MI)	\$ 1,281
Kalstrom, Lisa	22-Jan-03	Air (Round trip coach fare from Chicago, IL to Detroit, MI)	\$ 202
Raveling, Robyn	22-Jan-03	Air (Round trip coach fare from Dallas, TX to Detroit, MI)	\$ 1,494
Martin, Timothy	22-Jan-03	Air (One way coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 203
Ashe, Lisa	22-Jan-03	Air (Round trip coach fare from New York, NY to Detroit, MI)	\$ 1,111
Arellano, Pedro	23-Jan-03	Air (Round trip coach fare from Chicago, IL to Detroit, MI)	\$ 202
Smith, Stacey	23-Jan-03	Air (Round trip coach fare from Chicago, IL to Detroit, MI)	\$ 330
Rittenhouse, John	23-Jan-03	Air (Round trip coach fare from San Francisco, CA to Chicago, IL)	\$ 409
Jamieson, Richard	23-Jan-03	Air (Round trip coach fare from San Francisco, CA to Chicago, IL)	\$ 409
Vidal, Adriana	24-Jan-03	Air (One way coach fare from Detroit, MI to Miami, FL)	\$ 445
Clendening, Lori	24-Jan-03	Air (Multi-City coach fare from Los Angeles, CA to New York, NY to Detroit, MI to New York, NY to Chicago, IL to Los Angeles, CA)	\$ 4,030
Martin, Timothy	24-Jan-03	Air (Round trip coach fare from Detroit, MI to Boston, MA)	\$ 1,231
Airy, Alka	26-Jan-03	Air (Round trip coach fare from San Francisco, CA to Detroit, MI)	\$ 1,410
Clendening, Lori	26-Jan-03	Air (Round trip coach fare from Los Angeles, CA to Detroit, MI)	\$ 2,075
Ashe, Lisa	27-Jan-03	Air (Round trip coach fare from New York, NY to Chicago, IL)	\$ 959

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Vidal, Adriana	27-Jan-03	Air (One way coach fare from Miami, FL To Detroit, MI)	\$ 689
Smith, Stacey	27-Jan-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 269
Jamieson, Richard	28-Jan-03	Air (Round trip coach fare from San Francisco, CA to Chicago, IL)	\$ 409
Rittenhouse, John	28-Jan-03	Air (Roundtrip coach fare from San Francisco, CA to Chicago, IL)	\$ 509
Clendening, Lori	29-Jan-03	Air (Round trip coach fare from Detroit, MI to Chicago, IL)	\$ 304
Martin, Tim	31-Jan-03	Air (Roundtrip coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 1,316
Vidal, Adriana	31-Jan-03	Air (One way coach fare from Detroit, MI to Miami, FL)	\$ 445
Clendening, Lori	02-Feb-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 1,975
Airy, Alka	03-Feb-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 434
Martin, Tim	03-Feb-03	Air (Roundtrip coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 1,316
Nichols, Gregory	03-Feb-03	Air (Multi-city coach fare from Orlando, FL to Detroit, MI to Providence, RI)	\$ 1,199
Smith, Stacey	03-Feb-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 202
Vidal, Adriana	03-Feb-03	Air One way coach fare from Miami, FL to Detroit, MI)	\$ 689
Grassi, Lisa	04-Feb-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 2,075
Davies, Brian	05-Feb-03	Air (Roundtrip coach fare from Boston, MA to Detroit, MI)	\$ 1,281
Jamieson, Richard	05-Feb-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 683
Clendening, Lori	06-Feb-03	Air (Roundtrip coach fare from Los Angeles, CA to New York, NY)	\$ 2,627
Arellano, Pedro	07-Feb-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 330

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Martin, Tim	07-Feb-03	Air (Roundtrip coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 1,374
Vidal, Adriana	07-Feb-03	Air (One way coach fare from Detroit, MI to Miami, FL)	\$ 445
Martin, Tim	09-Feb-03	Air (One way coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 831
Airy, Alka	10-Feb-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 1,182
Kalstrom, Lisa	10-Feb-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 270
Knoll, Melissa	10-Feb-03	Air (Roundtrip coach fare from Chicago, IL to New York, NY)	\$ 894
Lattig, Larry	10-Feb-03	Air (Roundtrip coach fare from Dallas, TX to New York, NY)	\$ 1,363
Nichols, Gregory	10-Feb-03	Air (Roundtrip coach fare from Providence, RI to Detroit, MI)	\$ 1,087
Smith, Stacey	10-Feb-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 346
Grassi, Lisa	11-Feb-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 2,075
Jamieson, Richard	11-Feb-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 748
Martin, Tim	12-Feb-03	Air (One way coach fare from Detroit, MI to New York, NY)	\$ 556
Martin, Tim	13-Feb-03	Air (One way coach fare from New York, NY to Fort Lauderdale, FL)	\$ 400
Jamieson, Richard	14-Feb-03	Air (Roundtrip coach fare from Detroit, MI to Orlando, FL)	\$ 1,530
Smith, Stacey	14-Feb-03	Air (Roundtrip coach fare from Detroit, MI to Montreal, Canada)	\$ 245
Airy, Alka	17-Feb-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 1,182
Kalstrom, Lisa	17-Feb-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 318
Martin, Tim	17-Feb-03	Air (Roundtrip coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 1,290

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Nichols, Gregory	17-Feb-03	Air (Multi-city coach fare from San Francisco, CA to Detroit, MI to Providence, RI)	\$ 1,040
Vidal, Adriana	17-Feb-03	Air (One way coach fare from Miami, FL to Detroit, MI)	\$ 689
Grassi, Lisa	18-Feb-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 1,975
Clendening, Lori	21-Feb-03	Air (Multi-city roundtrip coach fare from Los Angeles, CA to Detroit, MI to New York, NY)	\$ 1,778
Vidal, Adriana	21-Feb-03	Air (One way coach fare from Detroit, MI to Miami, FL)	\$ 509
Martin, Timothy	23-Feb-03	Air (One way coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 831
Airy, Alka	24-Feb-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 1,405
Ashe, Lisa	24-Feb-03	Air (Roundtrip coach fare from New York, NY to Chicago, IL)	\$ 959
Clendening, Lori	24-Feb-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 2,075
Jamieson, Richard	24-Feb-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 653
Kalstrom, Lisa	24-Feb-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 276
Nichols, Gregory	24-Feb-03	Air (Roundtrip coach fare from Providence, RI to Detroit, MI)	\$ 1,037
Smith, Stacey	24-Feb-03	Air (One way coach fare from Chicago, IL to Detroit, MI)	\$ 396
Vidal, Adriana	25-Feb-03	Air (One way coach fare from Miami, FL to Detroit, MI)	\$ 789
Martin, Timothy	26-Feb-03	Air (One way coach fare from Detroit, MI to New York, NY)	\$ 368
Kalstrom, Lisa	27-Feb-03	Air (Roundtrip coach fare from Detroit, MI to Cleveland, OH)	\$ 594
Vidal, Adriana	27-Feb-03	Air (One way coach fare from Detroit, MI to Miami, FL)	\$ 484
Martin, Timothy	28-Feb-03	Air (One way coach fare from New York, NY to Ft. Lauderdale, FL)	\$ 556

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Martin, Timothy	01-Mar-03	Air (Roundtrip coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 1,290
Airy, Alka	03-Mar-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 1,414
Clendening, Lori	03-Mar-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 1,975
Grassi, Anneliese	03-Mar-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 1,975
Jamieson, Richard	03-Mar-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 703
Nichols, Greg	03-Mar-03	Air (Roundtrip coach fare from Providence, RI to Detroit, MI)	\$ 1,037
Smith, Stacey	03-Mar-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 427
Vidal, Adriana	03-Mar-03	Air (One way coach fare from Miami, FL to Detroit, MI)	\$ 689
Rittenhouse, John	04-Mar-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 705
Vidal, Adriana	07-Mar-03	Air (One way coach fare from Detroit, MI to Miami, FL)	\$ 484
Airy, Alka	09-Mar-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 1,414
Martin, Timothy	09-Mar-03	Air (Roundtrip coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 1,340
Clendening, Lori	10-Mar-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 1,975
Feltman, James	10-Mar-03	Air (Roundtrip coach fare from Miami, FL to Chicago, IL)	\$ 500
Jamieson, Richard	10-Mar-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 1,370
Nichols, Greg	10-Mar-03	Air (Roundtrip coach fare from Providence, RI to Detroit, MI)	\$ 1,087
Smith, Stacey	10-Mar-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 248
Vidal, Adriana	10-Mar-03	Air (One way coach fare from Miami, FL to Detroit, MI)	\$ 689

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Clendening, Lori	11-Mar-03	Air (Roundtrip coach fare from Detroit, MI to Chicago, IL)	\$ 304
Vidal, Adriana	13-Mar-03	Air (One way coach fare from Detroit, MI to Miami, FL)	\$ 484
Jamieson, Richard	15-Mar-03	Air (Roundtrip coach fare from Washington, DC to Detroit, MI)	\$ 974
Clendening, Lori	16-Mar-03	Air (Multi-city coach fare from Los Angeles, CA to Detroit, MI to Newark, NJ to Los Angeles, CA)	\$ 3,285
Airy, Alka	17-Mar-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 1,414
Grassi, Anneliese	17-Mar-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 1,975
Kalstrom, Lisa	17-Mar-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 282
Knoll, Melissa	17-Mar-03	Air (Roundtrip coach fare from Chicago, IL to New York, NY)	\$ 914
Lattig, Larry	17-Mar-03	Air (Roundtrip coach fare from Dallas, TX to Chicago, IL)	\$ 801
Martin, Timothy	17-Mar-03	Air (Roundtrip coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 1,247
Smith, Stacey	17-Mar-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 222
Vidal, Adriana	17-Mar-03	Air (One way coach fare from Miami, FL to Detroit, MI)	\$ 689
Airy, Alka	21-Mar-03	Air (Roundtrip coach fare from Detroit, IL to New York, NY)	\$ 683
Vidal, Adriana	21-Mar-03	Air (One way coach fare from Detroit, MI to Ft, Lauderdale, FL)	\$ 294
Ashe, Lisa	24-Mar-03	Air (One way coach fare from New York, NY to Chicago, IL)	\$ 465
Clendening, Lori	24-Mar-03	Air (One way coach fare from Los Angeles, CA to Chicago, IL)	\$ 658
Grassi, Anneliese	24-Mar-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 1,975
Kalstrom, Lisa	24-Mar-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 392

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Martin, Timothy	24-Mar-03	Air (Roundtrip coach fare from Ft. Lauderdale, FL to Detroit, MI)	\$ 1,287
Smith, Stacey	24-Mar-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 290
Vidal, Adriana	24-Mar-03	Air (One way coach fare from Miami, FL to Detroit, MI)	\$ 689
Ashe, Lisa	25-Mar-03	Air (One way coach fare from Chicago, IL to New York, NY)	\$ 432
Clendening, Lori	25-Mar-03	Air (Multi-city coach fare from Chicago, IL to Detroit, MI to Los Angeles, CA)	\$ 1,140
Smith, Stacey	28-Mar-03	Air (Roundtrip coach fare from Detroit, MI to Tucson, AZ)	\$ 269
Vidal, Adriana	28-Mar-03	Air (One way coach fare from Detroit, MI to Miami, FL)	\$ 484
Clendening, Lori	30-Mar-03	Air (Multi-city coach fare from Las Vegas, NV to Detroit, MI to Los Angeles, CA)	\$ 2,000
Airy, Alka	31-Mar-03	Air (Roundtrip coach fare from San Francisco, CA to Detroit, MI)	\$ 1,410
Clendening, Lori	31-Mar-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 1,975
Feltman, Jim	31-Mar-03	Air (Multi-city coach fare from Miami, FL to Chicago, IL to New York, NY to Miami, FL)	\$ 439
Freimuth, Karl	31-Mar-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 170
Grassi, Lisa	31-Mar-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 1,975
Kalstrom, Lisa	01-Apr-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 337
Vidal, Adriana	01-Apr-03	Air (One way coach fare from Miami, FL to Detroit, MI)	\$ 689
Vidal, Adriana	04-Apr-03	Air (One way coach fare from Detroit, MI to Miami, FL)	\$ 484
Martin, Timothy	07-Apr-03	Air (Roundtrip coach fare from Boston, MA to Detroit, MI)	\$ 1,231
Smith, Stacey	07-Apr-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 270

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Davies, Brian	08-Apr-03	Air (Roundtrip coach fare from Boston, MA to Chicago, IL)	\$ 1,028
Feltman, Jim	13-Apr-03	Air (Multi-city coach fare from Washington, DC to Chicago, IL to Miami, FL)	\$ 488
Ashe, Lisa	13-Apr-03	Air (One way coach fare from New York, NY to Chicago, IL)	\$ 455
Martin, Timothy	14-Apr-03	Air (Roundtrip coach fare from Boston, MA to Detroit, MI)	\$ 1,130
Smith, Stacey	14-Apr-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 320
Ashe, Lisa	20-Apr-03	Air (Roundtrip coach fare from New York, NY to Chicago, IL)	\$ 927
Feltman, Jim	21-Apr-03	Air (Roundtrip coach fare from Miami, FL to Chicago, IL)	\$ 362
Grassi, Lisa	21-Apr-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 1,975
Clendening, Lori	21-Apr-03	Air (Roundtrip coach fare from Los Angeles, CA to Detroit, MI)	\$ 1,975
Smith, Stacey	28-Apr-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 388
Nairn-Mealey, Kelli	29-Apr-03	Air (Roundtrip coach fare from Chicago, IL to Detroit, MI)	\$ 304
Martin, Timothy	30-Apr-03	Air (Roundtrip coach fare from Detroit, MI to Chicago, IL)	\$ 801
Martin, Timothy	03-May-03	Air (Roundtrip coach fare from Boston, MA to Chicago, IL)	\$ 1,028
<i>Airfare Subtotal</i>			<u>\$ 145,358</u>
Clendening, Lori	08-Jan-03	Lodging (2 nights - Rapid City, SD)	\$ 173
Martin, Timothy	09-Jan-03	Lodging (4 nights - Troy, MI)	\$ 1,036
Smith, Stacey	10-Jan-03	Lodging (4 nights - Troy, MI)	\$ 1,036
Vidal, Adriana	10-Jan-03	Lodging (4 nights - Troy, MI)	\$ 1,080
Lattig, Larry	14-Jan-03	Lodging (1 night - New York, NY)	\$ 263
Knoll, Melissa	15-Jan-03	Lodging (2 nights - New York, NY)	\$ 520
Clendening, Lori	15-Jan-03	Lodging (2 nights - New York, NY)	\$ 521
Clendening, Lori	17-Jan-03	Lodging (2 nights - Troy, MI)	\$ 362

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Martin, Timothy	17-Jan-03	Lodging (3 nights - Troy, MI)	\$ 547
Smith, Stacey	17-Jan-03	Lodging (4 nights - Troy, MI)	\$ 723
Vidal, Adriana	17-Jan-03	Lodging (4 nights - Troy, MI)	\$ 723
Clendening, Lori	21-Jan-03	Lodging (2 nights - Troy, MI)	\$ 362
Martin, Timothy	21-Jan-03	Lodging (1 night - Troy, MI)	\$ 181
Jamieson, Richard	23-Jan-03	Lodging (1 night - Chicago, IL)	\$ 191
Ashe, Lisa	23-Jan-03	Lodging (1 night - Troy, MI)	\$ 181
Davies, Brian	23-Jan-03	Lodging (1 night - Troy, MI)	\$ 192
Raveling, Robyn	23-Jan-03	Lodging (1 night - Troy, MI)	\$ 182
Smith, Stacey	23-Jan-03	Lodging (3 nights - Troy, MI)	\$ 542
Arellano, Pedro	23-Jan-03	Lodging (1 night - Troy, MI)	\$ 181
Rittenhouse, John	24-Jan-03	Lodging (1 night - Chicago, IL)	\$ 183
Clendening, Lori	24-Jan-03	Lodging (3 nights - Chicago, IL)	\$ 566
Martin, Timothy	24-Jan-03	Lodging (1 night - Troy, MI)	\$ 215
Vidal, Adriana	24-Jan-03	Lodging (4 nights - Troy, MI)	\$ 723
Ashe, Lisa	29-Jan-03	Lodging (1 night - Chicago, IL)	\$ 253
Airy, Alka	29-Jan-03	Lodging (3 nights - Troy, MI)	\$ 543
Jamieson, Richard	30-Jan-03	Lodging (2 nights - Chicago, IL)	\$ 485
Clendening, Lori	30-Jan-03	Lodging (4 nights - Troy, MI)	\$ 900
Rittenhouse, John	30-Jan-03	Lodging (2 nights - Chicago, IL)	\$ 434
Martin, Tim	31-Jan-03	Lodging (4 nights - Troy, MI)	\$ 724
Smith, Stacey	31-Jan-03	Lodging (4 nights - Troy, MI)	\$ 723
Vidal, Adriana	31-Jan-03	Lodging (4 nights - Troy, MI)	\$ 723
Grassi, Lisa	04-Feb-03	Lodging (3 nights - Troy, MI)	\$ 675
Clendening, Lori	05-Feb-03	Lodging (3 nights - Troy, MI)	\$ 543
Clendening, Lori	06-Feb-03	Lodging (1 night - Washington, DC)	\$ 274
Airy, Alka	07-Feb-03	Lodging (4 nights - Troy, MI)	\$ 724
Arellano, Pedro	07-Feb-03	Lodging (2 nights - Troy, MI)	\$ 361
Davies, Brian	07-Feb-03	Lodging (2 nights - Troy, MI)	\$ 362
Jamieson, Richard	07-Feb-03	Lodging (2 nights - Troy, MI)	\$ 362
Kalstrom, Lisa	07-Feb-03	Lodging (4 nights - Troy, MI)	\$ 745
Martin, Tim	07-Feb-03	Lodging (4 nights - Troy, MI)	\$ 809
Nichols, Gregory	07-Feb-03	Lodging (2 nights - Troy, MI)	\$ 362
Clendening, Lori	07-Feb-03	Lodging (1 night - Troy, MI)	\$ 181
Smith, Stacey	07-Feb-03	Lodging (4 nights - Troy, MI)	\$ 723
Vidal, Adriana	07-Feb-03	Lodging (4 nights - Troy, MI)	\$ 723
Knoll, Melissa	10-Feb-03	Lodging (2 nights - New York, NY)	\$ 520

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Martin, Tim	10-Feb-03	Lodging (1 night - Ann Arbor, MI)	\$ 99
Grassi, Lisa	11-Feb-03	Lodging (2 nights - Troy, MI)	\$ 362
Lattig, Larry	12-Feb-03	Lodging (1 night - New York, NY)	\$ 263
Martin, Tim	12-Feb-03	Lodging (2 nights - Troy, MI)	\$ 375
Martin, Tim	13-Feb-03	Lodging (1 night - New York, NY)	\$ 227
Airy, Alka	14-Feb-03	Lodging (4 nights - Troy, MI)	\$ 724
Jamieson, Richard	14-Feb-03	Lodging (3 nights - Troy, MI)	\$ 542
Kalstrom, Lisa	14-Feb-03	Lodging (4 nights - Troy, MI)	\$ 723
Nichols, Gregory	14-Feb-03	Lodging (4 nights - Troy, MI)	\$ 723
Smith, Stacey	14-Feb-03	Lodging (4 nights - Troy, MI)	\$ 723
Vidal, Adriana	14-Feb-03	Lodging (4 nights - Troy, MI)	\$ 723
Grassi, Lisa	18-Feb-03	Lodging (3 nights - Troy, MI)	\$ 543
Jamieson, Richard	20-Feb-03	Lodging (3 nights - Troy, MI)	\$ 542
Nichols, Gregory	20-Feb-03	Lodging (3 nights - Troy, MI)	\$ 542
Airy, Alka	21-Feb-03	Lodging (4 nights - Troy, MI)	\$ 769
Kalstrom, Lisa	21-Feb-03	Lodging (4 nights - Troy, MI)	\$ 781
Martin, Tim	21-Feb-03	Lodging (4 nights - Troy, MI)	\$ 812
Clendening, Lori	21-Feb-03	Lodging (5 nights - Troy, MI)	\$ 1,125
Smith, Stacey	21-Feb-03	Lodging (5 nights - Troy, MI)	\$ 904
Vidal, Adriana	21-Feb-03	Lodging (4 nights - Troy, MI)	\$ 723
Martin, Tim	26-Feb-03	Lodging (3 nights - Troy, MI)	\$ 677
Airy, Alka	27-Feb-03	Lodging (3 nights - Troy, MI)	\$ 543
Ashe, Lisa	27-Feb-03	Lodging (3 nights - Chicago, IL)	\$ 759
Kalstrom, Lisa	27-Feb-03	Lodging (3 nights - Troy, MI)	\$ 542
Clendening, Lori	27-Feb-03	Lodging (3 nights - Troy, MI)	\$ 543
Vidal, Adriana	27-Feb-03	Lodging (2 nights - Troy, MI)	\$ 362
Smith, Stacey	27-Feb-03	Lodging (3 nights - Troy, MI)	\$ 542
Jamieson, Richard	28-Feb-03	Lodging (4 nights - Troy, MI)	\$ 723
Martin, Timothy	28-Feb-03	Lodging (2 nights - New York, NY)	\$ 455
Nichols, Greg	28-Feb-03	Lodging (4 nights - Troy, MI)	\$ 723
Grassi, Anneliese	03-Mar-03	Lodging (3 nights - Troy, MI)	\$ 542
Rittenhouse, John	05-Mar-03	Lodging (1 night - Troy, MI)	\$ 181
Clendening, Lori	06-Mar-03	Lodging (3 nights - Troy, MI)	\$ 543
Jamieson, Richard	06-Mar-03	Lodging (3 nights - Troy, MI)	\$ 542
Kalstrom, Lisa	06-Mar-03	Lodging (3 nights - Troy, MI)	\$ 549
Nichols, Greg	06-Mar-03	Lodging (3 nights - Troy, MI)	\$ 542
Smith, Stacey	06-Mar-03	Lodging (3 nights - Troy, MI)	\$ 542

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Vidal, Adriana	06-Mar-03	Lodging (4 nights - Troy, MI)	\$ 723
Airy, Alka	07-Mar-03	Lodging (4 nights - Troy, MI)	\$ 900
Martin, Timothy	07-Mar-03	Lodging (3 nights - Troy, MI)	\$ 641
Airy, Alka	13-Mar-03	Lodging (4 nights - Troy, MI)	\$ 724
Kalstrom, Lisa	13-Mar-03	Lodging (3 nights - Troy, MI)	\$ 586
Martin, Timothy	13-Mar-03	Lodging (4 nights - Troy, MI)	\$ 723
Vidal, Adriana	13-Mar-03	Lodging (3 nights - Troy, MI)	\$ 542
Clendening, Lori	14-Mar-03	Lodging (4 nights - Troy, MI)	\$ 724
Nichols, Greg	14-Mar-03	Lodging (4 nights - Troy, MI)	\$ 723
Smith, Stacey	14-Mar-03	Lodging (4 nights - Troy, MI)	\$ 723
Jamieson, Richard	15-Mar-03	Lodging (5 nights - Troy, MI)	\$ 904
Grassi, Anneliese	17-Mar-03	Lodging (4 nights - Troy, MI)	\$ 723
Jamieson, Richard	17-Mar-03	Lodging (1 night - Troy, MI)	\$ 181
Lattig, Larry	18-Mar-03	Lodging (1 night - New York, NY)	\$ 261
Clendening, Lori	19-Mar-03	Lodging (3 nights - Troy, MI)	\$ 542
Knoll, Melissa	19-Mar-03	Lodging (1 night - New York, NY)	\$ 523
Lattig, Larry	19-Mar-03	Lodging (1 night - New York, NY)	\$ 261
Clendening, Lori	20-Mar-03	Lodging (1 night - Newark, NJ)	\$ 257
Smith, Stacey	20-Mar-03	Lodging (3 nights - Troy, MI)	\$ 542
Airy, Alka	21-Mar-03	Lodging (4 nights - Troy, MI)	\$ 724
Clendening, Lori	21-Mar-03	Lodging (1 night - Troy, MI)	\$ 181
Kalstrom, Lisa	21-Mar-03	Lodging (4 nights - Troy, MI)	\$ 731
Martin, Timothy	21-Mar-03	Lodging (4 nights - Troy, MI)	\$ 752
Vidal, Adriana	21-Mar-03	Lodging (4 nights - Troy, MI)	\$ 724
Grassi, Anneliese	24-Mar-03	Lodging (4 nights - Troy, MI)	\$ 723
Ashe, Lisa	25-Mar-03	Lodging (1 night - Chicago, IL)	\$ 253
Clendening, Lori	25-Mar-03	Lodging (1 night - Chicago, IL)	\$ 253
Martin, Timothy	26-Mar-03	Lodging (2 nights - Troy, MI)	\$ 373
Clendening, Lori	27-Mar-03	Lodging (2 nights - Troy, MI)	\$ 362
Kalstrom, Lisa	27-Mar-03	Lodging (3 nights - Troy, MI)	\$ 542
Airy, Alka	28-Mar-03	Lodging (4 nights - Troy, MI)	\$ 724
Freimuth, Karl	28-Mar-03	Lodging (3 nights - Troy, MI)	\$ 577
Smith, Stacey	28-Mar-03	Lodging (4 nights - Troy, MI)	\$ 723
Vidal, Adriana	28-Mar-03	Lodging (4 nights - Troy, MI)	\$ 723
Grassi, Lisa	31-Mar-03	Lodging (4 nights - Troy, MI)	\$ 723
Airy, Alka	03-Apr-03	Lodging (3 nights - Troy, MI)	\$ 543
Smith, Stacey	03-Apr-03	Lodging (3 nights - Troy, MI)	\$ 542

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Feltman, Jim	04-Apr-03	Lodging (1 night - New York, NY)	\$ 260
Freimuth, Karl	04-Apr-03	Lodging (4 nights - Troy, MI)	\$ 724
Kalstrom, Lisa	04-Apr-03	Lodging (3 nights - Troy, MI)	\$ 549
Clendening, Lori	04-Apr-03	Lodging (4 nights - Troy, MI)	\$ 724
Smith, Stacey	04-Apr-03	Lodging (1 night - Troy, MI)	\$ 167
Vidal, Adriana	04-Apr-03	Lodging (3 nights - Troy, MI)	\$ 542
Davies, Brian	10-Apr-03	Lodging (2 nights - Chicago, IL)	\$ 368
Martin, Timothy	11-Apr-03	Lodging (4 nights - Troy, MI)	\$ 911
Smith, Stacey	11-Apr-03	Lodging (4 nights - Troy, MI)	\$ 723
Ashe, Lisa	15-Apr-03	Lodging (2 nights - Chicago, IL)	\$ 506
Feltman, Jim	16-Apr-03	Lodging (2 nights - Chicago, IL)	\$ 234
Martin, Timothy	17-Apr-03	Lodging (3 nights - Troy, MI)	\$ 543
Smith, Stacey	17-Apr-03	Lodging (3 nights - Troy, MI)	\$ 542
Grassi, Lisa	21-Apr-03	Lodging (4 nights - Troy, MI)	\$ 723
Ashe, Lisa	22-Apr-03	Lodging (2 nights - Chicago, IL)	\$ 532
Feltman, Jim	23-Apr-03	Lodging (1 night - Chicago, IL)	\$ 156
Clendening, Lori	25-Apr-03	Lodging (4 nights - Troy, MI)	\$ 724
Martin, Timothy	30-Apr-03	Lodging (3 nights - Troy, MI)	\$ 250
Martin, Timothy	30-Apr-03	Lodging (2 nights - Troy, MI)	\$ 363
Nairn-Mealey, Kelli	30-Apr-03	Lodging (1 night - Troy, MI)	\$ 181
Martin, Timothy	01-May-03	Lodging (1 night - Troy, MI)	\$ 219
Smith, Stacey	01-May-03	Lodging (3 nights - Troy, MI)	\$ 543
Martin, Timothy	06-May-03	Lodging (3 nights - Chicago, IL)	\$ 652
Lodging Subtotal			\$ 76,879
Clendening, Lori	06-Jan-03	Meals (1 person) - out of town dinner	\$ 16
Martin, Timothy	07-Jan-03	Meals (2 people) - out of town dinner	\$ 88
Clendening, Lori	07-Jan-03	Meals (1 person) - out of town dinner	\$ 18
Clendening, Lori	08-Jan-03	Meals (1 person) - out of town dinner	\$ 10
Martin, Timothy	08-Jan-03	Meals (3 people) - out of town dinner	\$ 119
Davies, Brian	09-Jan-03	Meals (1 person) - out of town breakfast	\$ 9
Vidal, Adriana	09-Jan-03	Meals (2 people) - out of town dinner	\$ 48
Martin, Timothy	09-Jan-03	Meals (3 people) - out of town dinner	\$ 50
Ashe, Lisa	09-Jan-03	Meals (2 people) - out of town dinner	\$ 60
Ashe, Lisa	09-Jan-03	Meals (1 person) - out of town breakfast	\$ 5
Smith, Stacey	10-Jan-03	Meals (2 people) - out of town dinner	\$ 23

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Smith, Stacey	13-Jan-03	Meals (2 people) - out of town dinner	\$ 47
Knoll, Melissa	13-Jan-03	Meals (1 person) - out of town breakfast	\$ 8
Knoll, Melissa	14-Jan-03	Meals (1 person) - out of town breakfast	\$ 11
Martin, Timothy	14-Jan-03	Meals (3 people) - out of town dinner	\$ 41
Clendening, Lori	15-Jan-03	Meals (3 people) - out of town dinner	\$ 76
Knoll, Melissa	15-Jan-03	Meals (1 person) - out of town dinner	\$ 9
Clendening, Lori	16-Jan-03	Meals (1 person) - out of town dinner	\$ 30
Martin, Timothy	16-Jan-03	Meals (3 people) - out of town dinner	\$ 97
Martin, Timothy	20-Jan-03	Meals (3 people) - out of town dinner	\$ 58
Clendening, Lori	20-Jan-03	Meals (1 person) - out of town dinner	\$ 18
Smith, Stacey	21-Jan-03	Meals (2 people) - out of town dinner	\$ 48
Davies, Brian	22-Jan-03	Meals (1 person) - out of town breakfast	\$ 8
Martin, Timothy	22-Jan-03	Meals (1 person) - out of town dinner	\$ 29
Vidal, Adriana	22-Jan-03	Meals (1 person) - out of town dinner	\$ 33
Arellano, Pedro	22-Jan-03	Meals (1 person) - out of town breakfast	\$ 6
Davies, Brian	23-Jan-03	Meals (4 people) - out of town dinner	\$ 163
Rittenhouse, John	23-Jan-03	Meals (1 person) - out of town breakfast	\$ 8
Davies, Brian	23-Jan-03	Meals (1 person) - out of town breakfast	\$ 7
Arellano, Pedro	23-Jan-03	Meals (1 person) - out of town breakfast	\$ 6
Smith, Stacey	23-Jan-03	Meals (1 person) - out of town dinner	\$ 32
Ashe, Lisa	23-Jan-03	Meals (1 person) - out of town breakfast	\$ 6
Rittenhouse, John	24-Jan-03	Meals (1 person) - out of town dinner	\$ 40
Martin, Timothy	24-Jan-03	Meals (1 person) - out of town dinner	\$ 27
Airy, Alka	26-Jan-03	Meals (1 person) - out of town dinner	\$ 31
Vidal, Adriana	27-Jan-03	Meals (3 people) - out of town dinner	\$ 64
Clendening, Lori	27-Jan-03	Meals (2 people) - out of town dinner	\$ 36
Ashe, Lisa	27-Jan-03	Meals (1 person) - out of town breakfast	\$ 5
Rittenhouse, John	27-Jan-03	Meals (3 people) - out of town dinner	\$ 65
Vidal, Adriana	28-Jan-03	Meals (3 people) - out of town dinner	\$ 61
Ashe, Lisa	28-Jan-03	Meals (1 person) - out of town breakfast	\$ 5
Clendening, Lori	28-Jan-03	Meals (1 person) - out of town dinner	\$ 30
Airy, Alka	28-Jan-03	Meals (1 person) - out of town dinner	\$ 48
Rittenhouse, John	28-Jan-03	Meals (3 people) - out of town dinner	\$ 100
Clendening, Lori	29-Jan-03	Meals (1 person) - out of town breakfast	\$ 8
Ashe, Lisa	29-Jan-03	Meals (1 person) - out of town dinner	\$ 7
Clendening, Lori	29-Jan-03	Meals (2 people) - out of town dinner	\$ 36
Smith, Stacey	29-Jan-03	Meals (2 people) - out of town dinner	\$ 56

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Rittenhouse, John	29-Jan-03	Meals (3 people) - out of town dinner	\$ 141
Clendening, Lori	30-Jan-03	Meals (4 people) - out of town dinner	\$ 65
Martin, Tim	30-Jan-03	Meals (3 people) - out of town dinner	\$ 75
Rittenhouse, John	30-Jan-03	Meals (1 person) - out of town dinner	\$ 38
Airy, Alka	03-Feb-03	Meals (1 person) - out of town dinner	\$ 22
Clendening, Lori	03-Feb-03	Meals (3 people) - out of town dinner	\$ 81
Kalstrom, Lisa	03-Feb-03	Meals (1 person) - out of town dinner	\$ 50
Clendening, Lori	04-Feb-03	Meals (3 people) - out of town dinner	\$ 83
Vidal, Adriana	04-Feb-03	Meals (4 people) - out of town dinner	\$ 80
Airy, Alka	05-Feb-03	Meals (1 person) - out of town dinner	\$ 14
Clendening, Lori	05-Feb-03	Meals (3 people) - out of town dinner	\$ 73
Davies, Brian	05-Feb-03	Meals (3 people) - out of town dinner	\$ 91
Grassi, Lisa	05-Feb-03	Meals (1 person) - out of town dinner	\$ 21
Kalstrom, Lisa	05-Feb-03	Meals (1 person) - out of town dinner	\$ 37
Kelkar, Purva	05-Feb-03	Meals (1 person) - overtime dinner	\$ 7
Nichols, Gregory	05-Feb-03	Meals (3 people) - out of town dinner	\$ 117
Vidal, Adriana	05-Feb-03	Meals (1 person) - out of town dinner	\$ 35
Vidal, Adriana	05-Feb-03	Meals (1 person) - out of town dinner	\$ 22
Clendening, Lori	06-Feb-03	Meals (3 people) - out of town dinner	\$ 91
Davies, Brian	06-Feb-03	Meals (5 people) - out of town dinner	\$ 250
Martin, Tim	06-Feb-03	Meals (1 person) - out of town dinner	\$ 50
Rittenhouse, John	06-Feb-03	Meals (3 people) - out of town dinner	\$ 113
Vidal, Adriana	06-Feb-03	Meals (3 people) - out of town dinner	\$ 70
Arellano, Pedro	07-Feb-03	Meals (1 person) - out of town breakfast	\$ 6
Clendening, Lori	07-Feb-03	Meals (7 people) - out of town breakfast	\$ 111
Davies, Brian	07-Feb-03	Meals (1 person) - out of town breakfast	\$ 7
Rittenhouse, John	07-Feb-03	Meals (3 people) - out of town dinner	\$ 150
Smith, Stacey	07-Feb-03	Meals (1 person) - out of town dinner	\$ 32
Clendening, Lori	08-Feb-03	Meals (1 person) - out of town dinner	\$ 22
Davies, Brian	08-Feb-03	Meals (1 person) - out of town breakfast	\$ 7
Martin, Tim	08-Feb-03	Meals (1 person) - out of town dinner	\$ 22
Davies, Brian	09-Feb-03	Meals (1 person) - out of town dinner	\$ 37
Martin, Tim	09-Feb-03	Meals (1 person) - out of town dinner	\$ 13
Airy, Alka	10-Feb-03	Meals (1 person) - out of town dinner	\$ 34
Kalstrom, Lisa	10-Feb-03	Meals (1 person) - out of town dinner	\$ 37
Kelkar, Purva	10-Feb-03	Meals (1 person) - overtime dinner	\$ 8
Knoll, Melissa	10-Feb-03	Meals (1 person) - out of town dinner	\$ 6

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Martin, Tim	10-Feb-03	Meals (1 person) - out of town dinner	\$ 13
Smith, Stacey	10-Feb-03	Meals (1 person) - out of town dinner	\$ 15
Vidal, Adriana	10-Feb-03	Meals (2 people) - out of town dinner	\$ 58
Arellano, Pedro	11-Feb-03	Meals (1 person) - out of town dinner	\$ 11
Grassi, Lisa	11-Feb-03	Meals (1 person) - out of town dinner	\$ 40
Knoll, Melissa	11-Feb-03	Meals (1 person) - out of town breakfast	\$ 6
Martin, Tim	11-Feb-03	Meals (3 people) - out of town dinner	\$ 50
Airy, Alka	12-Feb-03	Meals (1 person) - out of town dinner	\$ 34
Grassi, Lisa	12-Feb-03	Meals (1 person) - out of town dinner	\$ 38
Kalstrom, Lisa	12-Feb-03	Meals (1 person) - out of town dinner	\$ 37
Knoll, Melissa	12-Feb-03	Meals (1 person) - out of town dinner	\$ 8
Lattig, Larry	12-Feb-03	Meals (1 person) - out of town dinner	\$ 15
Martin, Tim	12-Feb-03	Meals (1 person) - out of town dinner	\$ 22
Smith, Stacey	12-Feb-03	Meals (1 person) - out of town breakfast	\$ 8
Vidal, Adriana	12-Feb-03	Meals (1 person) - out of town dinner	\$ 16
Airy, Alka	13-Feb-03	Meals (1 person) - out of town dinner	\$ 23
Kalstrom, Lisa	13-Feb-03	Meals (1 person) - out of town dinner	\$ 18
Martin, Tim	13-Feb-03	Meals (1 person) - out of town dinner	\$ 38
Smith, Stacey	13-Feb-03	Meals (1 person) - out of town dinner	\$ 26
Vidal, Adriana	13-Feb-03	Meals (1 person) - out of town dinner	\$ 24
Martin, Tim	14-Feb-03	Meals (1 person) - out of town breakfast	\$ 15
Smith, Stacey	14-Feb-03	Meals (1 person) - out of town dinner	\$ 37
Vidal, Adriana	14-Feb-03	Meals (1 person) - out of town dinner	\$ 12
Clendening, Lori	16-Feb-03	Meals (1 person) - out of town dinner	\$ 47
Clendening, Lori	17-Feb-03	Meals (6 people) - out of town dinner	\$ 181
Clendening, Lori	18-Feb-03	Meals (6 people) - out of town dinner	\$ 199
Grassi, Lisa	18-Feb-03	Meals (2 people) - out of town dinner	\$ 69
Clendening, Lori	19-Feb-03	Meals (2 people) - out of town dinner	\$ 37
Kalstrom, Lisa	19-Feb-03	Meals (1 person) - out of town dinner	\$ 44
Martin, Tim	19-Feb-03	Meals (1 person) - out of town dinner	\$ 50
Vidal, Adriana	19-Feb-03	Meals (1 person) - out of town dinner	\$ 18
Clendening, Lori	20-Feb-03	Meals (5 people) - out of town dinner	\$ 196
Kelkar, Purva	20-Feb-03	Meals (1 person) - overtime dinner	\$ 8
Clendening, Lori	21-Feb-03	Meals (1 person) - out of town dinner	\$ 21
Kalstrom, Lisa	21-Feb-03	Meals (1 person) - out of town breakfast	\$ 4
Martin, Tim	21-Feb-03	Meals (1 person) - out of town dinner	\$ 50
Smith, Stacey	21-Feb-03	Meals (1 person) - out of town dinner	\$ 37

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Vidal, Adriana	21-Feb-03	Meals (2 people) - out of town breakfast	\$ 14
Martin, Tim	22-Feb-03	Meals (1 person) - out of town dinner	\$ 9
Kalstrom, Lisa	24-Feb-03	Meals (1 person) - out of town dinner	\$ 13
Martin, Tim	24-Feb-03	Meals (5 people) - out of town dinner	\$ 210
Smith, Stacey	24-Feb-03	Meals (1 person) - out of town dinner	\$ 14
Airy, Alka	25-Feb-03	Meals (1 person) - out of town dinner	\$ 25
Ashe, Lisa	25-Feb-03	Meals (1 person) - out of town breakfast	\$ 5
Clendening, Lori	25-Feb-03	Meals (2 people) - out of town dinner	\$ 34
Kalstrom, Lisa	25-Feb-03	Meals (1 person) - out of town dinner	\$ 10
Clendening, Lori	26-Feb-03	Meals (5 people) - out of town dinner	\$ 59
Martin, Timothy	26-Feb-03	Meals (1 person) - out of town dinner	\$ 26
Ashe, Lisa	27-Feb-03	Meals (1 person) - out of town breakfast	\$ 4
Feltman, James	27-Feb-03	Meals (4 people) - out of town dinner	\$ 66
Martin, Timothy	01-Mar-03	Meals (1 person) - out of town dinner	\$ 11
Clendening, Lori	03-Mar-03	Meals (2 people) - out of town dinner	\$ 45
Jamieson, Richard	03-Mar-03	Meals (1 person) out of town dinner	\$ 40
Smith, Stacey	03-Mar-03	Meals (4 people) - out of town dinner	\$ 106
Clendening, Lori	04-Mar-03	Meals (7 people) - out of town dinner	\$ 350
Jamieson, Richard	04-Mar-03	Meals (1 person) out of town dinner	\$ 48
Nichols, Greg	04-Mar-03	Meals (1 person) out of town dinner	\$ 40
Airy, Alka	05-Mar-03	Meals (1 person) - out of town dinner	\$ 15
Clendening, Lori	05-Mar-03	Meals (2 people) - out of town dinner	\$ 30
Feltman, James	05-Mar-03	Meals (3 people) - out of town dinner	\$ 69
Jamieson, Richard	05-Mar-03	Meals (1 person) out of town dinner	\$ 35
Martin, Timothy	05-Mar-03	Meals (1 person) - out of town dinner	\$ 23
Nichols, Greg	05-Mar-03	Meals (1 person) out of town dinner	\$ 38
Vidal, Adriana	05-Mar-03	Meals (1 person) - out of town dinner	\$ 27
Jamieson, Richard	06-Mar-03	Meals (1 person) out of town dinner	\$ 35
Martin, Timothy	06-Mar-03	Meals (3 people) - out of town dinner	\$ 111
Nichols, Greg	06-Mar-03	Meals (1 person) out of town dinner	\$ 42
Smith, Stacey	06-Mar-03	Meals (1 person) - out of town dinner	\$ 24
Vidal, Adriana	07-Mar-03	Meals (1 person) - out of town dinner	\$ 18
Airy, Alka	09-Mar-03	Meals (1 person) - out of town dinner	\$ 34
Jamieson, Richard	10-Mar-03	Meals (1 person) out of town dinner	\$ 42
Nichols, Greg	10-Mar-03	Meals (1 person) out of town dinner	\$ 40
Smith, Stacey	10-Mar-03	Meals (4 people) - out of town dinner	\$ 82
Jamieson, Richard	11-Mar-03	Meals (1 person) out of town dinner	\$ 35

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Kalstrom, Lisa	11-Mar-03	Meals (1 person) - out of town dinner	\$ 36
Nichols, Greg	11-Mar-03	Meals (1 person) out of town dinner	\$ 35
Vidal, Adriana	11-Mar-03	Meals (5 people) - out of town dinner	\$ 108
Jamieson, Richard	12-Mar-03	Meals (1 person) out of town dinner	\$ 37
Nichols, Greg	12-Mar-03	Meals (1 person) out of town dinner	\$ 37
Smith, Stacey	12-Mar-03	Meals (5 people) - out of town dinner	\$ 201
Vidal, Adriana	12-Mar-03	Meals (3 people) - out of town dinner	\$ 150
Clendening, Lori	13-Mar-03	Meals (3 people) - out of town dinner	\$ 57
Jamieson, Richard	13-Mar-03	Meals (1 person) out of town dinner	\$ 43
Nichols, Greg	13-Mar-03	Meals (1 person) out of town dinner	\$ 40
Clendening, Lori	14-Mar-03	Meals (1 person) - out of town dinner	\$ 47
Jamieson, Richard	14-Mar-03	Meals (1 person) out of town dinner	\$ 45
Clendening, Lori	16-Mar-03	Meals (1 person) - out of town dinner	\$ 20
Clendening, Lori	17-Mar-03	Meals (5 people) - out of town dinner	\$ 109
Kalstrom, Lisa	17-Mar-03	Meals (1 person) - out of town dinner	\$ 6
Knoll, Melissa	17-Mar-03	Meals (1 person) - out of town dinner	\$ 10
Nichols, Greg	17-Mar-03	Meals (1 person) out of town dinner	\$ 40
Clendening, Lori	18-Mar-03	Meals (7 people) - out of town dinner	\$ 288
Knoll, Melissa	18-Mar-03	Meals (1 person) - out of town breakfast	\$ 8
Lattig, Larry	18-Mar-03	Meals (1 person) - out of town dinner	\$ 25
Clendening, Lori	19-Mar-03	Meals (1 person) - out of town dinner	\$ 17
Clendening, Lori	19-Mar-03	Meals (5 people) out of town dinner	\$ 107
Grassi, Anneliese	19-Mar-03	Meals (1 person) - out of town dinner	\$ 23
Kalstrom, Lisa	19-Mar-03	Meals (1 person) - out of town dinner	\$ 9
Knoll, Melissa	19-Mar-03	Meals (1 person) - out of town dinner	\$ 4
Vidal, Adriana	19-Mar-03	Meals (4 people) out of town dinner	\$ 101
Clendening, Lori	20-Mar-03	Meals (1 person) - out of town dinner	\$ 41
Grassi, Anneliese	20-Mar-03	Meals (5 people) - out of town dinner	\$ 102
Airy, Alka	24-Mar-03	Meals (1 person) - out of town dinner	\$ 14
Kalstrom, Lisa	24-Mar-03	Meals (1 person) - out of town breakfast	\$ 5
Kalstrom, Lisa	24-Mar-03	Meals (1 person) - out of town dinner	\$ 45
Martin, Timothy	24-Mar-03	Meals (2 people) - out of town dinner	\$ 45
Vidal, Adriana	24-Mar-03	Meals (1 person) out of town dinner	\$ 50
Ashe, Lisa	25-Mar-03	Meals (1 person) - out of town breakfast	\$ 3
Clendening, Lori	25-Mar-03	Meals (1 person) - out of town breakfast	\$ 12
Clendening, Lori	25-Mar-03	Meals (4 people) - out of town dinner	\$ 63
Grassi, Anneliese	25-Mar-03	Meals (1 person) - out of town dinner	\$ 24

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Kalstrom, Lisa	25-Mar-03	Meals (1 person) - out of town dinner	\$ 46
Vidal, Adriana	25-Mar-03	Meals (1 person) out of town dinner	\$ 19
Airy, Alka	26-Mar-03	Meals (1 person) - out of town dinner	\$ 30
Clendening, Lori	26-Mar-03	Meals (3 people) - out of town dinner	\$ 59
Freimuth, Karl	26-Mar-03	Meals (1 person) - out of town breakfast	\$ 16
Grassi, Anneliese	26-Mar-03	Meals (1 person) - out of town dinner	\$ 19
Smith, Stacey	26-Mar-03	Meals (1 person) - out of town dinner	\$ 7
Vidal, Adriana	26-Mar-03	Meals (1 person) out of town dinner	\$ 38
Grassi, Anneliese	27-Mar-03	Meals (4 people) - out of town dinner	\$ 77
Kalstrom, Lisa	27-Mar-03	Meals (1 person) - out of town dinner	\$ 12
Grassi, Anneliese	28-Mar-03	Meals (1 person) - out of town breakfast	\$ 9
Smith, Stacey	28-Mar-03	Meals (1 person) - out of town breakfast	\$ 8
Smith, Stacey	28-Mar-03	Meals (1 person) - out of town dinner	\$ 34
Airy, Alka	31-Mar-03	Meals (1 person) out of town dinner	\$ 27
Clendening, Lori	01-Apr-03	Meals (1 person) out of town dinner	\$ 50
Smith, Stacey	01-Apr-03	Meals (1 person) out of town dinner	\$ 15
Vidal, Adriana	01-Apr-03	Meals (3 people) out of town dinner	\$ 27
Grassi, Lisa	01-Apr-03	Meals (3 people) out of town dinner	\$ 51
Vidal, Adriana	02-Apr-03	Meals (1 person) out of town dinner	\$ 3
Smith, Stacey	02-Apr-03	Meals (1 person) out of town dinner	\$ 15
Grassi, Lisa	02-Apr-03	Meals (4 people) out of town dinner	\$ 125
Clendening, Lori	03-Apr-03	Meals (5 people) out of town dinner	\$ 250
Martin, Timothy	07-Apr-03	Meals (2 people) out of town dinner	\$ 60
Smith, Stacey	07-Apr-03	Meals (2 people) out of town dinner	\$ 13
Davies, Brian	08-Apr-03	Meals (4 people) out of town dinner	\$ 200
Martin, Timothy	08-Apr-03	Meals (2 people) out of town dinner	\$ 32
Martin, Timothy	09-Apr-03	Meals (2 people) out of town dinner	\$ 49
Davies, Brian	09-Apr-03	Meals (2 people) out of town dinner	\$ 97
Davies, Brian	10-Apr-03	Meals (1 person) out of town dinner	\$ 10
Martin, Timothy	10-Apr-03	Meals (2 people) out of town dinner	\$ 82
Martin, Timothy	14-Apr-03	Meals (2 people) out of town dinner	\$ 75
Smith, Stacey	14-Apr-03	Meals (2 people) out of town dinner	\$ 14
Ashe, Lisa	14-Apr-03	Meals (1 person) out of town dinner	\$ 28
Smith, Stacey	15-Apr-03	Meals (2 people) out of town dinner	\$ 24
Martin, Timothy	15-Apr-03	Meals (2 people) out of town dinner	\$ 41
Martin, Timothy	16-Apr-03	Meals (2 people) out of town dinner	\$ 30
Smith, Stacey	16-Apr-03	Meals (2 people) out of town dinner	\$ 66

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Ashe, Lisa	20-Apr-03	Meals (1 person) out of town dinner	\$ 32
Ashe, Lisa	21-Apr-03	Meals (1 person) out of town dinner	\$ 23
Clendening, Lori	21-Apr-03	Meals (2 people) out of town dinner	\$ 61
Feltman, Jim	22-Apr-03	Meals (1 person) out of town dinner	\$ 37
Clendening, Lori	22-Apr-03	Meals (2 people) out of town dinner	\$ 47
Grassi, Lisa	22-Apr-03	Meals (2 people) out of town dinner	\$ 28
Clendening, Lori	23-Apr-03	Meals (2 people) out of town dinner	\$ 62
Grassi, Lisa	24-Apr-03	Meals (1 person) out of town dinner	\$ 26
Grassi, Lisa	25-Apr-03	Meals (2 people) out of town dinner	\$ 20
Smith, Stacey	28-Apr-03	Meals (2 people) out of town dinner	\$ 13
Martin, Timothy	28-Apr-03	Meals (2 people) out of town dinner	\$ 48
Martin, Timothy	28-Apr-03	Meals (2 people) out of town dinner	\$ 48
Martin, Timothy	29-Apr-03	Meals (2 people) out of town dinner	\$ 100
Martin, Timothy	29-Apr-03	Meals (4 people) out of town dinner	\$ 179
Martin, Timothy	30-Apr-03	Meals (1 person) out of town dinner	\$ 39
Martin, Timothy	30-Apr-03	Meals (3 people) out of town dinner	\$ 56
Smith, Stacey	30-Apr-03	Meals (2 people) out of town dinner	\$ 72
Martin, Timothy	05-May-03	Meals (1 person) out of town dinner	\$ 32
Martin, Timothy	06-May-03	Meals (1 person) out of town dinner	\$ 43
Meals Subtotal			\$ 12,009
Martin, Timothy	05-Jan-03	Ground Transportation (Taxi from home to airport)	\$ 15
Vidal, Adriana	06-Jan-03	Ground Transportation (Car service from airport to Kmart)	\$ 82
Smith, Stacey	06-Jan-03	Ground Transportation (Taxi from home to airport)	\$ 35
Martin, Timothy	07-Jan-03	Ground Transportation (Rental car - 2 days)	\$ 120
Clendening, Lori	08-Jan-03	Ground Transportation (Parking at airport - 2 days)	\$ 90
Clendening, Lori	08-Jan-03	Ground Transportation (Rental car - 2 days)	\$ 126
Ashe, Lisa	09-Jan-03	Ground Transportation (Car service from airport to home)	\$ 92
Ashe, Lisa	09-Jan-03	Ground Transportation (Car service from home to airport)	\$ 92

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Martin, Timothy	09-Jan-03	Ground Transportation (Car service from Kmart to airport)	\$ 83
Davies, Brian	09-Jan-03	Ground Transportation (Airport parking - 1 day)	\$ 22
Davies, Brian	09-Jan-03	Ground Transportation (Rental car - 1 day)	\$ 82
Martin, Timothy	09-Jan-03	Ground Transportation (Taxi from airport to home)	\$ 14
Smith, Stacey	10-Jan-03	Ground Transportation (Rental car - 5 days)	\$ 262
Vidal, Adriana	10-Jan-03	Ground Transportation (Car service from Kmart to airport)	\$ 75
Vidal, Adriana	10-Jan-03	Ground Transportation (Airport parking - 3 days)	\$ 50
Smith, Stacey	10-Jan-03	Ground Transportation (Gas for rental car)	\$ 16
Modi, Sonal	10-Jan-03	Ground Transportation (Overtime taxi from office to home)	\$ 15
Smith, Stacey	10-Jan-03	Ground Transportation (Taxi from airport to home)	\$ 40
Modi, Sonal	11-Jan-03	Ground Transportation (Overtime weekend taxi from home to office)	\$ 15
Clendening, Lori	13-Jan-03	Ground Transportation (Car service from airport to hotel)	\$ 92
Vidal, Adriana	13-Jan-03	Ground Transportation (Car service from airport to Kmart)	\$ 87
Modi, Sonal	13-Jan-03	Ground Transportation (Overtime taxi from office to home)	\$ 10
Lattig, Larry	14-Jan-03	Ground Transportation (Taxi from airport to hotel)	\$ 27
Knoll, Melissa	14-Jan-03	Ground Transportation (Taxi from office to meeting with attorneys)	\$ 5
Martin, Timothy	14-Jan-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Feltman, James	14-Jan-03	Ground Transportation (Taxi from airport to meeting)	\$ 38
Feltman, James	14-Jan-03	Ground Transportation (Taxi from meeting to airport)	\$ 37
Knoll, Melissa	14-Jan-03	Ground Transportation (Taxi from airport to hotel)	\$ 50
Martin, Timothy	14-Jan-03	Ground Transportation (Taxi from home to airport)	\$ 14

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Knoll, Melissa	15-Jan-03	Ground Transportation (Taxi from airport to home)	\$ 57
Lattig, Larry	15-Jan-03	Ground Transportation (Taxi from office to meeting with attorneys)	\$ 7
Clendening, Lori	15-Jan-03	Ground Transportation (Car service from airport to hotel)	\$ 80
Knoll, Melissa	15-Jan-03	Ground Transportation (Car service from office to airport)	\$ 70
Smith, Stacey	17-Jan-03	Ground Transportation (Rental car - 4 days)	\$ 293
Vidal, Adriana	17-Jan-03	Ground Transportation (Airport parking - 3 days)	\$ 50
Smith, Stacey	17-Jan-03	Ground Transportation (Taxi from airport to home)	\$ 37
Clendening, Lori	19-Jan-03	Ground Transportation (Car service from airport to hotel)	\$ 82
Clendening, Lori	20-Jan-03	Ground Transportation (Car service from hotel to airport)	\$ 82
Clendening, Lori	20-Jan-03	Ground Transportation (Car service from airport to meeting at attorney's office)	\$ 93
Clendening, Lori	20-Jan-03	Ground Transportation (Car service from attorney's office to airport)	\$ 93
Martin, Timothy	20-Jan-03	Ground Transportation (Car service from airport to Kmart)	\$ 80
Vidal, Adriana	20-Jan-03	Ground Transportation (Car service from airport to Kmart)	\$ 86
Clendening, Lori	20-Jan-03	Ground Transportation (Car service from airport to hotel)	\$ 82
Smith, Stacey	20-Jan-03	Ground Transportation (Taxi from home to airport)	\$ 35
Clendening, Lori	21-Jan-03	Ground Transportation (Car service from hotel to airport)	\$ 69
Martin, Timothy	21-Jan-03	Ground Transportation (Car service from Kmart to airport)	\$ 72
Martin, Timothy	22-Jan-03	Ground Transportation (Car service from airport to hotel)	\$ 85
Davies, Brian	22-Jan-03	Ground Transportation (Airport parking - 2 days)	\$ 44
Ashe, Lisa	22-Jan-03	Ground Transportation (Taxi from home to airport)	\$ 25

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Arellano, Pedro	22-Jan-03	Ground Transportation (Taxi from home to airport)	\$ 35
Raveling, Robyn	22-Jan-03	Ground Transportation (Car service from home to airport)	\$ 70
Knoll, Melissa	23-Jan-03	Ground Transportation (Taxi from office to Kmart dinner meeting)	\$ 8
Arellano, Pedro	23-Jan-03	Ground Transportation (Rental car - 3 days)	\$ 198
Rittenhouse, John	23-Jan-03	Ground Transportation (Car service from home to airport)	\$ 91
Smith, Stacey	23-Jan-03	Ground Transportation (Car service from Kmart to airport)	\$ 85
Davies, Brian	23-Jan-03	Ground Transportation (Office parking to bring files to office)	\$ 15
Knoll, Melissa	23-Jan-03	Ground Transportation (Parking at dinner meeting)	\$ 12
Ashe, Lisa	23-Jan-03	Ground Transportation (Taxi from airport to home)	\$ 30
Jamieson, Richard	23-Jan-03	Ground Transportation (Taxi from airport to office)	\$ 40
Rittenhouse, John	23-Jan-03	Ground Transportation (Car service from airport to hotel and dinner meeting)	\$ 85
Arellano, Pedro	23-Jan-03	Ground Transportation (Taxi from airport to home)	\$ 35
Feltman, James	23-Jan-03	Ground Transportation (Taxi from office to dinner meeting)	\$ 16
Smith, Stacey	23-Jan-03	Ground Transportation (Taxi from airport to home)	\$ 40
Raveling, Robyn	23-Jan-03	Ground Transportation (Car service from airport to home)	\$ 83
Rittenhouse, John	24-Jan-03	Ground Transportation (Car service from airport to home)	\$ 91
Vidal, Adriana	24-Jan-03	Ground Transportation (Car service from Kmart to airport)	\$ 85
Vidal, Adriana	24-Jan-03	Ground Transportation (Airport parking - 2 days)	\$ 50
Jamieson, Richard	24-Jan-03	Ground Transportation (Taxi from home to airport)	\$ 42

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Clendening, Lori	26-Jan-03	Ground Transportation (Car service from airport to hotel)	\$ 82
Airy, Alka	26-Jan-03	Ground Transportation (Car service from airport to hotel)	\$ 70
Airy, Alka	26-Jan-03	Ground Transportation (Taxi from home to airport)	\$ 45
Smith, Stacey	27-Jan-03	Ground Transportation (Rental car - 4 days)	\$ 269
Knoll, Melissa	27-Jan-03	Ground Transportation (Taxi from office to meeting with attorneys)	\$ 5
Ashe, Lisa	27-Jan-03	Ground Transportation (Car service from home to airport)	\$ 92
Martin, Timothy	27-Jan-03	Ground Transportation (Taxi from home to airport)	\$ 50
Ashe, Lisa	27-Jan-03	Ground Transportation (Taxi from airport to office)	\$ 40
Ashe, Lisa	27-Jan-03	Ground Transportation (Taxi from office to meeting with attorneys)	\$ 6
Ashe, Lisa	27-Jan-03	Ground Transportation (Taxi from office to hotel)	\$ 8
Smith, Stacey	27-Jan-03	Ground Transportation (Taxi from airport to home)	\$ 35
Airy, Alka	28-Jan-03	Ground Transportation (Hotel parking)	\$ 14
Knoll, Melissa	28-Jan-03	Ground Transportation (Parking at dinner meeting)	\$ 10
Ashe, Lisa	28-Jan-03	Ground Transportation (Taxi from courthouse to office)	\$ 7
Ashe, Lisa	28-Jan-03	Ground Transportation (Taxi from office to courthouse)	\$ 7
Jamieson, Richard	28-Jan-03	Ground Transportation (Taxi from airport to office)	\$ 45
Rittenhouse, John	28-Jan-03	Ground Transportation (Car service from home to airport)	\$ 91
Knoll, Melissa	29-Jan-03	Ground Transportation (Taxi from office to meeting with attorneys)	\$ 6
Knoll, Melissa	29-Jan-03	Ground Transportation (Taxi from meeting with attorneys to office)	\$ 7
Ashe, Lisa	29-Jan-03	Ground Transportation (Car service from airport to home)	\$ 92

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Clendening, Lori	29-Jan-03	Ground Transportation (Car service from airport to hotel)	\$ 82
Clendening, Lori	29-Jan-03	Ground Transportation (Car service from hotel to airport)	\$ 82
Airy, Alka	29-Jan-03	Ground Transportation (Car service from Kmart to airport)	\$ 70
Airy, Alka	29-Jan-03	Ground Transportation (Taxi from airport to home)	\$ 45
Ashe, Lisa	29-Jan-03	Ground Transportation (Taxi from hotel to office)	\$ 6
Ashe, Lisa	29-Jan-03	Ground Transportation (Taxi from office to airport)	\$ 40
Arellano, Pedro	29-Jan-03	Ground Transportation (Overtime taxi from office to home)	\$ 10
Clendening, Lori	30-Jan-03	Ground Transportation (Car service from Kmart to airport)	\$ 82
Jamieson, Richard	30-Jan-03	Ground Transportation (Taxi from airport to office)	\$ 40
Rittenhouse, John	30-Jan-03	Ground Transportation (Car service from airport to home)	\$ 91
Clendening, Lori	30-Jan-03	Ground Transportation (Car service from Kmart to airport)	\$ 97
Martin, Tim	31-Jan-03	Ground Transportation (Taxi from airport to home)	\$ 12
Smith, Stacey	31-Jan-03	Ground Transportation (Taxi from airport to home)	\$ 39
Smith, Stacey	31-Jan-03	Ground Transportation (Rental car - 5 days)	\$ 292
Vidal, Adriana	31-Jan-03	Ground Transportation (Airport parking- 4 days)	\$ 50
Vidal, Adriana	31-Jan-03	Ground Transportation (Car service from Kmart to airport)	\$ 85
Clendening, Lori	02-Feb-03	Ground Transportation (Car service from airport to hotel)	\$ 82
Airy, Alka	03-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 45
Airy, Alka	03-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 82

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Kalstrom, Lisa	03-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 46
Kelkar, Purva	03-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 12
Martin, Tim	03-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Smith, Stacey	03-Feb-03	Ground Transportation (Taxi from office to airport)	\$ 35
Grassi, Lisa	04-Feb-03	Ground Transportation (Taxi from office to airport)	\$ 40
Kelkar, Purva	04-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 12
Rychalsky, David	04-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 23
Arellano, Pedro	05-Feb-03	Ground Transportation (Taxi from office to airport)	\$ 35
Jamieson, Richard	05-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 42
Kelkar, Purva	05-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 11
Clendening, Lori	05-Feb-03	Ground Transportation (Car service from Kmart to airport)	\$ 82
Ashe, Lisa	06-Feb-03	Ground Transportation (Taxi from office to dinner meeting with attorneys)	\$ 6
Knoll, Melissa	06-Feb-03	Ground Transportation (Taxi from dinner meeting to office)	\$ 7
Clendening, Lori	06-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 87
Airy, Alka	07-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 45
Arellano, Pedro	07-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 35
Arellano, Pedro	07-Feb-03	Ground Transportation (Rental Car - 3 days)	\$ 198
Davies, Brian	07-Feb-03	Ground Transportation (Airport Parking- 2 days)	\$ 55
Grassi, Lisa	07-Feb-03	Ground Transportation (Taxi from airport to office)	\$ 40

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Jamieson, Richard	07-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 47
Jamieson, Richard	07-Feb-03	Ground Transportation (Rental Car - 2 days)	\$ 130
Kalstrom, Lisa	07-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 48
Martin, Tim	07-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 17
Martin, Tim	07-Feb-03	Ground Transportation (Rental Car - 4 days)	\$ 242
Smith, Stacey	07-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 43
Smith, Stacey	07-Feb-03	Ground Transportation (Rental Car - 5 days)	\$ 294
Vidal, Adriana	07-Feb-03	Ground Transportation (Airport parking - 4 days)	\$ 50
Nichols, Gregory	07-Feb-03	Ground Transportation (Airport Parking - 5 days)	\$ 95
Martin, Tim	09-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 12
Airy, Alka	10-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 55
Airy, Alka	10-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 82
Ashe, Lisa	10-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 5
Duchi, Jeena	10-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 21
Kalstrom, Lisa	10-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 47
Kalstrom, Lisa	10-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 75
Kelkar, Purva	10-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 11
Knoll, Melissa	10-Feb-03	Ground Transportation (Taxi from office to airport)	\$ 40
Knoll, Melissa	10-Feb-03	Ground Transportation (Car service from airport to hotel)	\$ 65
Modi, Sonal	10-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 16

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Smith, Stacey	10-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 37
Vidal, Adriana	10-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Arellano, Pedro	11-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 10
Ashe, Lisa	11-Feb-03	Ground Transportation (Taxi from dinner meeting to home)	\$ 5
Grassi, Lisa	11-Feb-03	Ground Transportation (Taxi from office to airport)	\$ 40
Grassi, Lisa	11-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 87
Jamieson, Richard	11-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 45
Kelkar, Purva	11-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 12
Ashe, Lisa	12-Feb-03	Ground Transportation (Taxi fare from meeting to office)	\$ 7
Grassi, Lisa	12-Feb-03	Ground Transportation (Taxi from airport to office)	\$ 41
Grassi, Lisa	12-Feb-03	Ground Transportation (Car service from Kmart to airport)	\$ 87
Knoll, Melissa	12-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 30
Knoll, Melissa	12-Feb-03	Ground Transportation (Car service from office to airport)	\$ 43
Lattig, Larry	12-Feb-03	Ground Transportation (Taxi from meeting to hotel)	\$ 6
Martin, Timothy	12-Feb-03	Ground Transportation (Taxi from airport to hotel)	\$ 27
Martin, Timothy	12-Feb-03	Ground Transportation (Car service from Kmart to airport)	\$ 77
Martin, Timothy	13-Feb-03	Ground Transportation (Taxi from hotel to meeting with attorneys)	\$ 6
Martin, Timothy	13-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 15

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Martin, Timothy	13-Feb-03	Ground Transportation (Car service from meeting to airport)	\$ 60
Rychalsky, David	13-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 22
Jamieson, Richard	14-Feb-03	Ground Transportation (Rental Car - 3 days)	\$ 177
Kalstrom, Lisa	14-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 48
Martin, Timothy	14-Feb-03	Ground Transportation (Rental Car - 5 days)	\$ 302
Nichols, Gregory	14-Feb-03	Ground Transportation (Gas for rental car)	\$ 8
Nichols, Gregory	14-Feb-03	Ground Transportation (Rental Car- 5 days)	\$ 272
Smith, Stacey	14-Feb-03	Ground Transportation (Rental Car- 5 days)	\$ 291
Vidal, Adriana	14-Feb-03	Ground Transportation (Airport parking - 4 days)	\$ 50
Vidal, Adriana	14-Feb-03	Ground Transportation (Car service from Kmart to airport)	\$ 85
Martin, Timothy	15-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 17
Clendening, Lori	16-Feb-03	Ground Transportation (Car from airport to hotel)	\$ 82
Smith, Stacey	16-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Kalstrom, Lisa	17-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 46
Martin, Timothy	17-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 18
Vidal, Adriana	17-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Grassi, Lisa	18-Feb-03	Ground Transportation (Taxi from office to airport)	\$ 40
Grassi, Lisa	18-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 86
Jamieson, Richard	20-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 15
Nichols, Gregory	20-Feb-03	Ground Transportation (Airport Parking - 5 days)	\$ 95
Jamieson, Richard	20-Feb-03	Ground Transportation (Taxi from airport to office)	\$ 50
Kelkar, Purva	20-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 11

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Nichols, Gregory	20-Feb-03	Ground Transportation (Rental Car - 4 days)	\$ 229
Airy, Alka	21-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 50
Airy, Alka	21-Feb-03	Ground Transportation (Rental Car - 6 days)	\$ 321
Kalstrom, Lisa	21-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 48
Kalstrom, Lisa	21-Feb-03	Ground Transportation (Car service from Kmart to airport)	\$ 85
Kalstrom, Lisa	21-Feb-03	Ground Transportation (Rental Car - 6 days)	\$ 334
Kelkar, Purva	21-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 12
Martin, Timothy	21-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 13
Clendening, Lori	21-Feb-03	Ground Transportation (Car service from hotel to airport)	\$ 82
Clendening, Lori	21-Feb-03	Ground Transportation (Car service from meeting to airport)	\$ 93
Clendening, Lori	21-Feb-03	Ground Transportation (Car service from airport to meeting)	\$ 93
Smith, Stacey	21-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 40
Clendening, Lori	21-Feb-03	Ground Transportation (Car service from airport to home)	\$ 95
Vidal, Adriana	21-Feb-03	Ground Transportation (Airport parking - 4 days)	\$ 50
Martin, Timothy	23-Feb-03	Ground Transportation (Taxi from home airport)	\$ 17
Martin, Timothy	23-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Airy, Alka	24-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 50
Arellano, Pedro	24-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 10
Jamieson, Richard	24-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 50
Kalstrom, Lisa	24-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 53

EXHIBIT J

**Out-of-Pocket Expenses Incurred
JANUARY 1, 2003 THROUGH MAY 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Kalstrom, Lisa	24-Feb-03	Ground Transportation (Car service from airport to hotel)	\$ 85
Kelkar, Purva	24-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 12
Clendening, Lori	24-Feb-03	Ground Transportation (Car service from airport to hotel)	\$ 82
Rychalsky, David	24-Feb-03	Ground Transportation (Overtime taxi from office to home)	\$ 23
Smith, Stacey	24-Feb-03	Ground Transportation (Taxi from home to airport)	\$ 35
Ashe, Lisa	25-Feb-03	Ground Transportation (Taxi from hotel to office)	\$ 5
Ashe, Lisa	25-Feb-03	Ground Transportation (Taxi from office to courthouse)	\$ 6
Ashe, Lisa	25-Feb-03	Ground Transportation (Taxi from office to hotel)	\$ 6
Ashe, Lisa	25-Feb-03	Ground Transportation (Taxi from courthouse to office)	\$ 7
Ashe, Lisa	25-Feb-03	Ground Transportation (Taxi from airport to office)	\$ 40
Ashe, Lisa	25-Feb-03	Ground Transportation (Car service from home to airport)	\$ 93
Nairn-Mealey, Kelli	25-Feb-03	Ground Transportation (Taxi from courthouse to office)	\$ 6
Nairn-Mealey, Kelli	25-Feb-03	Ground Transportation (Taxi from office to courthouse)	\$ 9
Vidal, Adriana	25-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Ashe, Lisa	26-Feb-03	Ground Transportation (Taxi from hotel to office)	\$ 6
Ashe, Lisa	26-Feb-03	Ground Transportation (Taxi from courthouse to office)	\$ 7
Ashe, Lisa	26-Feb-03	Ground Transportation (Taxi from office to courthouse)	\$ 7
Knoll, Melissa	26-Feb-03	Ground Transportation (Parking for Kmart dinner)	\$ 8
Knoll, Melissa	26-Feb-03	Ground Transportation (Taxi from office to Kmart dinner)	\$ 10
Martin, Timothy	26-Feb-03	Ground Transportation (Taxi from airport to hotel)	\$ 30
Martin, Timothy	26-Feb-03	Ground Transportation (Car service from Kmart to airport)	\$ 90

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Airy, Alka	27-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 50
Ashe, Lisa	27-Feb-03	Ground Transportation (Taxi from hotel to office)	\$ 6
Ashe, Lisa	27-Feb-03	Ground Transportation (Taxi from office to airport)	\$ 40
Ashe, Lisa	27-Feb-03	Ground Transportation (Car service from airport to home)	\$ 93
Airy, Alka	27-Feb-03	Ground Transportation (Rental Car - 3 days)	\$ 210
Clendening, Lori	27-Feb-03	Ground Transportation (Car service from Kmart to downtown Detroit)	\$ 82
Clendening, Lori	27-Feb-03	Ground Transportation (Airport parking for 7 days)	\$ 120
Martin, Timothy	27-Feb-03	Ground Transportation (Taxi from hotel to dinner meeting)	\$ 14
Smith, Stacey	27-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 36
Smith, Stacey	27-Feb-03	Ground Transportation (Car service from downtown Detroit to airport)	\$ 60
Smith, Stacey	27-Feb-03	Ground Transportation (Rental Car - 4 days)	\$ 239
Vidal, Adriana	27-Feb-03	Ground Transportation (Airport parking - 2 days)	\$ 30
Vidal, Adriana	27-Feb-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Jamieson, Richard	28-Feb-03	Ground Transportation (Rental car- 4 days)	\$ 239
Jamieson, Richard	28-Feb-03	Ground Transportation (Taxi from airport to home)	\$ 50
Nichols, Greg	28-Feb-03	Ground Transportation (Rental car- 4 days)	\$ 237
Martin, Timothy	01-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 14
Martin, Timothy	01-Mar-03	Ground Transportation (Taxi from office to airport)	\$ 23
Airy, Alka	03-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 50
Clendening, Lori	03-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 82
Clendening, Lori	03-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 82

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Grassi, Anneliese	03-Mar-03	Ground Transportation (Taxi from office to airport)	\$ 40
Jamieson, Richard	03-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 50
Kalstrom, Lisa	03-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 46
Smith, Stacey	03-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 36
Vidal, Adriana	03-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Martin, Timothy	04-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 16
Martin, Timothy	04-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Rittenhouse, John	04-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 91
Rittenhouse, John	04-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 96
Knoll, Melissa	05-Mar-03	Ground Transportation (Taxi from office to Winston & Strawn)	\$ 4
Knoll, Melissa	05-Mar-03	Ground Transportation (Taxi from Winston & Strawn to office)	\$ 4
Clendening, Lori	06-Mar-03	Ground Transportation (Airport parking - 7 days)	\$ 120
Clendening, Lori	06-Mar-03	Ground Transportation (Car service from Kmart to airport)	\$ 82
Grassi, Anneliese	06-Mar-03	Ground Transportation (Taxi from airport to office)	\$ 40
Jamieson, Richard	06-Mar-03	Ground Transportation (Rental car - 3 days)	\$ 178
Jamieson, Richard	06-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 52
Kalstrom, Lisa	06-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 48
Nichols, Greg	06-Mar-03	Ground Transportation (Rental car- 4 days)	\$ 255
Smith, Stacey	06-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 38
Smith, Stacey	06-Mar-03	Ground Transportation (Rental Car - 4 days)	\$ 241

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Airy, Alka	07-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 50
Airy, Alka	07-Mar-03	Ground Transportation (Rental Car - 4 days)	\$ 323
Kelkar, Purva	07-Mar-03	Ground Transportation (Overtime cab from office to home)	\$ 12
Martin, Timothy	07-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 14
Martin, Timothy	07-Mar-03	Ground Transportation (Car service from Kmart to airport)	\$ 87
Rittenhouse, John	07-Mar-03	Ground Transportation (Car service from Kmart to airport)	\$ 96
Vidal, Adriana	07-Mar-03	Ground Transportation (Airport parking - 4 days)	\$ 50
Airy, Alka	09-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 50
Martin, Timothy	09-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 15
Martin, Timothy	09-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Clendening, Lori	10-Mar-03	Ground Transportation (Car service from airport to hotel)	\$ 82
Jamieson, Richard	10-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 48
Kalstrom, Lisa	10-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 46
Smith, Stacey	10-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 35
Clendening, Lori	11-Mar-03	Ground Transportation (Car from airport to Winston & Strawn offices)	\$ 95
Clendening, Lori	11-Mar-03	Ground Transportation (Car from Winston & Strawn offices to airport)	\$ 95
Feltman, James	12-Mar-03	Ground Transportation (Taxi from airport to Winston & Strawn offices)	\$ 38
Jamieson, Richard	12-Mar-03	Ground Transportation (Rental car - 3 days)	\$ 153
Knoll, Melissa	12-Mar-03	Ground Transportation (Taxi from office to Winston & Strawn)	\$ 4

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Airy, Alka	13-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 50
Airy, Alka	13-Mar-03	Ground Transportation (Rental car - 4 days)	\$ 239
Kalstrom, Lisa	13-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 46
Martin, Timothy	13-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 12
Martin, Timothy	13-Mar-03	Ground Transportation (Car service from Kmart to airport)	\$ 85
Vidal, Adriana	13-Mar-03	Ground Transportation (Airport parking)	\$ 40
Clendening, Lori	14-Mar-03	Ground Transportation (Airport parking - 8 days)	\$ 143
Smith, Stacey	14-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 39
Smith, Stacey	14-Mar-03	Ground Transportation (Rental car - 5 days)	\$ 300
Clendening, Lori	16-Mar-03	Ground Transportation (Car service from airport to hotel)	\$ 82
Airy, Alka	17-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 50
Grassi, Anneliese	17-Mar-03	Ground Transportation (Taxi from office to airport)	\$ 40
Grassi, Anneliese	17-Mar-03	Ground Transportation (Taxi from airport to Kmart)	\$ 86
Jamieson, Richard	17-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 48
Kalstrom, Lisa	17-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 49
Kalstrom, Lisa	17-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Knoll, Melissa	17-Mar-03	Ground Transportation (Taxi from office to airport)	\$ 40
Knoll, Melissa	17-Mar-03	Ground Transportation (Car service from airport to hotel)	\$ 79
Martin, Timothy	17-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 15
Martin, Timothy	17-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 85

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Smith, Stacey	17-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 40
Vidal, Adriana	17-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Lattig, Larry	18-Mar-03	Ground Transportation (Taxi from airport to hotel)	\$ 25
Ashe, Lisa	19-Mar-03	Ground Transportation (Taxi from Skadden Arps to office)	\$ 7
Ashe, Lisa	19-Mar-03	Ground Transportation (Taxi from office to Skadden Arps)	\$ 7
Clendening, Lori	19-Mar-03	Ground Transportation (Taxi from office to airport)	\$ 25
Clendening, Lori	19-Mar-03	Ground Transportation (Car service from Kmart to airport)	\$ 82
Knoll, Melissa	19-Mar-03	Ground Transportation (Taxi from office to airport)	\$ 55
Clendening, Lori	20-Mar-03	Ground Transportation (Taxi from hotel to office for deposition)	\$ 25
Clendening, Lori	20-Mar-03	Ground Transportation (Car service from airport to hotel)	\$ 82
Smith, Stacey	20-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 40
Smith, Stacey	20-Mar-03	Ground Transportation (Car service from Kmart to airport)	\$ 85
Airy, Alka	21-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 30
Airy, Alka	21-Mar-03	Ground Transportation (Rental Car - 4 days)	\$ 270
Clendening, Lori	21-Mar-03	Ground Transportation (Car service from Kmart to airport)	\$ 88
Clendening, Lori	21-Mar-03	Ground Transportation (Car service from airport to home)	\$ 95
Grassi, Anneliese	21-Mar-03	Ground Transportation (Taxi from airport to office)	\$ 43
Kalstrom, Lisa	21-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 48
Kelkar, Purva	21-Mar-03	Ground Transportation (Overtime taxi from office to home)	\$ 12

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Martin, Timothy	21-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 13
Smith, Stacey	21-Mar-03	Ground Transportation (Rental car - 5 days)	\$ 247
Vidal, Adriana	21-Mar-03	Ground Transportation (Car service from airport to home)	\$ 80
Airy, Alka	24-Mar-03	Ground Transportation (Taxi from office to airport)	\$ 35
Ashe, Lisa	24-Mar-03	Ground Transportation (Taxi from office to court house)	\$ 6
Ashe, Lisa	24-Mar-03	Ground Transportation (Taxi from office to hotel)	\$ 6
Ashe, Lisa	24-Mar-03	Ground Transportation (Taxi from airport to office)	\$ 40
Ashe, Lisa	24-Mar-03	Ground Transportation (Car service from home to airport)	\$ 93
Clendening, Lori	24-Mar-03	Ground Transportation (Taxi from airport to Winston & Strawn)	\$ 40
Clendening, Lori	24-Mar-03	Ground Transportation (Car service from home to airport)	\$ 95
Grassi, Anneliese	24-Mar-03	Ground Transportation (Taxi from office to airport)	\$ 40
Grassi, Anneliese	24-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Kalstrom, Lisa	24-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 47
Martin, Timothy	24-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 14
Martin, Timothy	24-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Smith, Stacey	24-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 40
Vidal, Adriana	24-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Ashe, Lisa	25-Mar-03	Ground Transportation (Taxi from hotel to office)	\$ 6
Ashe, Lisa	25-Mar-03	Ground Transportation (Taxi from office to court house)	\$ 7

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Ashe, Lisa	25-Mar-03	Ground Transportation (Taxi from train station to home)	\$ 8
Ashe, Lisa	25-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 40
Clendening, Lori	25-Mar-03	Ground Transportation (Taxi from hotel to airport)	\$ 40
Clendening, Lori	25-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 82
Freimuth, Karl	25-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 82
Knoll, Melissa	25-Mar-03	Ground Transportation (Taxi from court house to office)	\$ 5
Ashe, Lisa	26-Mar-03	Ground Transportation (Car service from airport to home)	\$ 93
Martin, Timothy	26-Mar-03	Ground Transportation (Car service from Kmart to airport)	\$ 85
Kalstrom, Lisa	27-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 47
Kalstrom, Lisa	27-Mar-03	Ground Transportation (Car service from Kmart to airport)	\$ 85
Airy, Alka	28-Mar-03	Ground Transportation (Taxi from airport to home)	\$ 50
Airy, Alka	28-Mar-03	Ground Transportation (Rental car - 5 days)	\$ 359
Freimuth, Karl	28-Mar-03	Ground Transportation (Car service from Kmart to airport)	\$ 82
Grassi, Anneliese	28-Mar-03	Ground Transportation (Taxi from airport to office)	\$ 40
Smith, Stacey	28-Mar-03	Ground Transportation (Rental Car for 5 days)	\$ 295
Vidal, Adriana	28-Mar-03	Ground Transportation (Airport parking)	\$ 50
Vidal, Adriana	28-Mar-03	Ground Transportation (Car service from Kmart to airport)	\$ 85
Airy, Alka	31-Mar-03	Ground Transportation (Taxi from home to airport)	\$ 50
Clendening, Lori	31-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 82
Clendening, Lori	31-Mar-03	Ground Transportation (Car service from home to airport)	\$ 95

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Freimuth, Karl	31-Mar-03	Ground Transportation (Car service from airport to Kmart)	\$ 82
Grassi, Lisa	31-Mar-03	Ground Transportation (Taxi from office to airport)	\$ 37
Kalstrom, Lisa	01-Apr-03	Ground Transportation (Taxi from home to airport)	\$ 48
Smith, Stacey	01-Apr-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Vidal, Adriana	01-Apr-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Airy, Alka	03-Apr-03	Ground Transportation (Taxi from airport to home)	\$ 50
Airy, Alka	03-Apr-03	Ground Transportation (Rental car for 3 days)	\$ 218
Feltman, Jim	03-Apr-03	Ground Transportation (Taxi from airport to NY office)	\$ 26
Smith, Stacey	03-Apr-03	Ground Transportation (Car service from Kmart to airport)	\$ 87
Clendening, Lori	03-Apr-03	Ground Transportation (Car service from Kmart to airport)	\$ 82
Grassi, Lisa	04-Apr-03	Ground Transportation (Taxi from airport to office)	\$ 33
Kalstrom, Lisa	04-Apr-03	Ground Transportation (Taxi from airport to home)	\$ 51
Kalstrom, Lisa	04-Apr-03	Ground Transportation (Rental car for 4 days)	\$ 266
Smith, Stacey	04-Apr-03	Ground Transportation (Taxi from airport to home)	\$ 41
Vidal, Adriana	04-Apr-03	Ground Transportation (Airport parking)	\$ 40
Vidal, Adriana	04-Apr-03	Ground Transportation (Car service from Kmart to airport)	\$ 95
Martin, Timothy	07-Apr-03	Ground Transportation (Cab from home to airport)	\$ 53
Martin, Timothy	07-Apr-03	Ground Transportation (Car service from airport to Kmart)	\$ 87
Smith, Stacey	07-Apr-03	Ground Transportation (Taxi from home to airport)	\$ 40

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Davies, Brian	08-Apr-03	Ground Transportation (Taxi from dinner to the hotel)	\$ 11
Davies, Brian	08-Apr-03	Ground Transportation (Taxi from hotel to dinner)	\$ 11
Davies, Brian	08-Apr-03	Ground Transportation (Taxi from airport to hotel)	\$ 37
Davies, Brian	09-Apr-03	Ground Transportation (Taxi from hotel to the real estate auction)	\$ 10
Davies, Brian	09-Apr-03	Ground Transportation (Taxi from the real estate auction to the hotel)	\$ 10
Davies, Brian	09-Apr-03	Ground Transportation (Taxi from attorney's office to KPMG office)	\$ 11
Davies, Brian	09-Apr-03	Ground Transportation (Taxi from the KPMG office to attorney's)	\$ 11
Davies, Brian	09-Apr-03	Ground Transportation (Taxi from dinner to the hotel)	\$ 12
Davies, Brian	09-Apr-03	Ground Transportation (Taxi from hotel to dinner)	\$ 13
Davies, Brian	10-Apr-03	Ground Transportation (Taxi from hotel to airport)	\$ 37
Davies, Brian	10-Apr-03	Ground Transportation (Airport parking)	\$ 44
Martin, Timothy	11-Apr-03	Ground Transportation (Taxi from airport to home)	\$ 63
Smith, Stacey	11-Apr-03	Ground Transportation (Taxi from airport to home)	\$ 40
Smith, Stacey	11-Apr-03	Ground Transportation (Rental Car for 5 days)	\$ 300
Ashe, Lisa	13-Apr-03	Ground Transportation (Car service from home to airport)	\$ 90
Ashe, Lisa	13-Apr-03	Ground Transportation (Taxi from airport to hotel)	\$ 40
Martin, Timothy	14-Apr-03	Ground Transportation (Taxi from home to airport)	\$ 53
Martin, Timothy	14-Apr-03	Ground Transportation (Car service from airport to Kmart)	\$ 85
Smith, Stacey	14-Apr-03	Ground Transportation (Taxi from home to airport)	\$ 40
Ashe, Lisa	15-Apr-03	Ground Transportation (Taxi from courthouse to airport)	\$ 40
Feltman, Jim	16-Apr-03	Ground Transportation (Airport parking)	\$ 33
Feltman, Jim	16-Apr-03	Ground Transportation (Taxi from attorney's office to airport)	\$ 40

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

Name	Date	Description	Amount
Knoll, Melissa	16-Apr-03	Ground Transportation (Taxi from attorney's office to KPMG office)	\$ 8
Martin, Timothy	17-Apr-03	Ground Transportation (Taxi from airport to home)	\$ 42
Martin, Timothy	17-Apr-03	Ground Transportation (Car service from Kmart to airport)	\$ 85
Smith, Stacey	17-Apr-03	Ground Transportation (Taxi from airport to office)	\$ 39
Smith, Stacey	17-Apr-03	Ground Transportation (Rental Car for 3 days)	\$ 188
Ashe, Lisa	20-Apr-03	Ground Transportation (Car service from home to airport)	\$ 95
Grassi, Lisa	21-Apr-03	Ground Transportation (Taxi from home to airport)	\$ 61
Knoll, Melissa	21-Apr-03	Ground Transportation (Taxi from courthouse to KPMG office)	\$ 5
Clendening, Lori	21-Apr-03	Ground Transportation (Car service from home to airport)	\$ 95
Ashe, Lisa	22-Apr-03	Ground Transportation (Taxi from hotel to airport)	\$ 44
Knoll, Melissa	22-Apr-03	Ground Transportation (Taxi from train station to courthouse)	\$ 5
Grassi, Lisa	25-Apr-03	Ground Transportation (Taxi from airport to home)	\$ 71
Clendening, Lori	25-Apr-03	Ground Transportation (Car service from airport to home)	\$ 95
Clendening, Lori	25-Apr-03	Ground Transportation (Rental Car for 3 days)	\$ 252
Martin, Timothy	28-Apr-03	Ground Transportation (Taxi from home to airport)	\$ 52
Martin, Timothy	28-Apr-03	Ground Transportation (Car service from airport to Kmart)	\$ 84
Smith, Stacey	28-Apr-03	Ground Transportation (Taxi from home to airport)	\$ 40
Martin, Timothy	28-Apr-03	Ground Transportation (Taxi from home to airport)	\$ 52
Martin, Timothy	28-Apr-03	Ground Transportation (Car service from airport to Kmart)	\$ 84

EXHIBIT J

**Out-of-Pocket Expenses Incurred
JANUARY 1, 2003 THROUGH MAY 6, 2003**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Nairn-Mealey, Kelli	29-Apr-03	Ground Transportation (Taxi from home to airport)	\$ 40
Nairn-Mealey, Kelli	29-Apr-03	Ground Transportation (Car service from airport to Kmart)	\$ 87
Martin, Timothy	30-Apr-03	Ground Transportation (Car service from Kmart to airport)	\$ 86
Nairn-Mealey, Kelli	30-Apr-03	Ground Transportation (Taxi from airport to home)	\$ 36
Nairn-Mealey, Kelli	30-Apr-03	Ground Transportation (Car service from Kmart to airport)	\$ 85
Smith, Stacey	01-May-03	Ground Transportation (Taxi from airport to home)	\$ 52
Smith, Stacey	01-May-03	Ground Transportation (Rental Car - 4 days)	\$ 242
Martin, Timothy	04-May-03	Ground Transportation (Taxi from airport to hotel)	\$ 40
Clendening, Lori	06-May-03	Ground Transportation (Car service from airport to attorneys' office)	\$ 95
Clendening, Lori	06-May-03	Ground Transportation (Car service from home to airport)	\$ 95
<i>Ground Transportation Subtotal</i>			<u>\$ 29,270</u>
Weaver, James	02-Dec-02	Research charges	\$ 357
Clendening, Lori	10-Jan-03	Shipping charges for documents	\$ 19
Hunter, Jennifer	14-Jan-03	E-mail access charges from hotel	\$ 28
Knoll, Melissa	15-Jan-03	Phone access charges from hotel	\$ 11
Smith, Stacey	17-Jan-03	Phone access charges from hotel	\$ 12
Vidal, Adriana	17-Jan-03	Phone access charges from hotel	\$ 1
Clendening, Lori	17-Jan-03	Phone access charges from hotel	\$ 20
Clendening, Lori	21-Jan-03	Phone access charges from hotel	\$ 10
Clendening, Lori	21-Jan-03	Phone access charges from hotel	\$ 20
Vidal, Adriana	22-Jan-03	Phone access charges from hotel	\$ 2
Smith, Stacey	23-Jan-03	Phone access charges from hotel	\$ 4
Ashe, Lisa	23-Jan-03	Phone access charges from hotel	\$ 3
Rittenhouse, John	23-Jan-03	Phone access charges from hotel	\$ 9
Clendening, Lori	24-Jan-03	Video deposition duplication	\$ 169
Clendening, Lori	24-Jan-03	Phone access charges from hotel	\$ 23

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Vidal, Adriana	27-Jan-03	Duplication and copy services	\$ 1,621
Airy, Alka	28-Jan-03	Supplies for client site	\$ 179
Airy, Alka	28-Jan-03	Duplication and copy services	\$ 348
Airy, Alka	28-Jan-03	Phone access charges from hotel	\$ 1
Clendening, Lori	30-Jan-03	Phone access charges from hotel	\$ 30
Pratt, Robert A	30-Jan-03	Phone access charges from hotel	\$ 20
Rittenhouse, John	30-Jan-03	Phone access charges from hotel	\$ 10
Clendening, Lori	31-Jan-03	Phone access charges from hotel	\$ 24
Martin, Timothy	03-Feb-03	Phone access charges from hotel	\$ 17
Vidal, Adriana	04-Feb-03	Binder supplies	\$ 5
Vidal, Adriana	05-Feb-03	Duplication and copy services.	\$ 1,436
Clendening, Lori	05-Feb-03	Phone access charges from hotel	\$ 10
Grassi, Lisa	06-Feb-03	Phone access charges from hotel	\$ 2
Jamieson, Richard	07-Feb-03	Phone access charges from hotel	\$ 20
Nichols, Gregory	07-Feb-03	Phone access charges from hotel	\$ 20
Airy, Alka	07-Feb-03	Phone access charges from hotel	\$ 3
Smith, Stacey	07-Feb-03	Phone access charges from hotel	\$ 1
Knoll, Melissa	10-Feb-03	Phone access charges from hotel	\$ 3
Grassi, Lisa	12-Feb-03	Phone access charges from hotel	\$ 2
Lattig, Larry	12-Feb-03	Phone access charges from hotel	\$ 5
Lattig, Larry	12-Feb-03	Phone access charges from hotel	\$ 8
Vidal, Adriana	12-Feb-03	Phone access charges from hotel	\$ 2
Smith, Stacey	13-Feb-03	Phone access charges from hotel	\$ 7
Jamieson, Richard	14-Feb-03	Phone access charges from hotel	\$ 30
Nichols, Gregory	14-Feb-03	Phone access charges from hotel	\$ 20
Airy, Alka	14-Feb-03	Phone access charges from hotel	\$ 12
Nichols, Gregory	14-Feb-03	Phone access charges from hotel	\$ 2
Grassi, Lisa	18-Feb-03	Phone access charges from hotel	\$ 39
Vidal, Adriana	19-Feb-03	Phone access charges from hotel	\$ 1
Jamieson, Richard	20-Feb-03	Phone access charges from hotel	\$ 20
Nichols, Gregory	20-Feb-03	Phone access charges from hotel	\$ 30
Clendening, Lori	21-Feb-03	Phone access charges from hotel	\$ 30
Clendening, Lori	27-Feb-03	Phone access charges from hotel	\$ 30
Smith, Stacey	27-Feb-03	Phone access charges from hotel	\$ 2
Martin, Timothy	28-Feb-03	Phone access charges from hotel	\$ 41
Grassi, Anneliese	03-Mar-03	Phone access charges from hotel	\$ 2
Vidal, Adriana	05-Mar-03	Phone access charges from hotel	\$ 1

EXHIBIT J

Out-of-Pocket Expenses Incurred JANUARY 1, 2003 THROUGH MAY 6, 2003

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
Clendening, Lori	06-Mar-03	Phone access charges from hotel	\$ 30
Jamieson, Richard	06-Mar-03	Phone access charges from hotel	\$ 10
Nichols, Greg	06-Mar-03	Phone access charges from hotel	\$ 10
Smith, Stacey	06-Mar-03	Phone access charges from hotel	\$ 3
Airy, Alka	07-Mar-03	Phone access charges from hotel	\$ 23
Martin, Timothy	07-Mar-03	Phone access charges from hotel	\$ 3
Clendening, Lori	11-Mar-03	Phone access charges from hotel	\$ 30
Airy, Alka	13-Mar-03	Phone access charges from hotel	\$ 10
Martin, Timothy	13-Mar-03	Phone access charges from hotel	\$ 2
Clendening, Lori	14-Mar-03	Phone access charges from hotel	\$ 30
Smith, Stacey	14-Mar-03	Phone access charges from hotel	\$ 4
Grassi, Anneliese	17-Mar-03	Phone access charges from hotel	\$ 2
Jamieson, Richard	17-Mar-03	Phone access charges from hotel	\$ 10
Airy, Alka	19-Mar-03	Phone access charges from hotel	\$ 10
Clendening, Lori	19-Mar-03	Phone access charges from hotel	\$ 30
Lattig, Larry	19-Mar-03	Phone access charges from hotel	\$ 21
Clendening, Lori	20-Mar-03	Phone access charges from hotel	\$ 10
Smith, Stacey	20-Mar-03	Phone access charges from hotel	\$ 2
Clendening, Lori	21-Mar-03	Phone access charges from hotel	\$ 10
Freimuth, Karl	25-Mar-03	Phone access charges from hotel	\$ 1
Grassi, Anneliese	26-Mar-03	Phone access charges from hotel	\$ 2
Airy, Alka	27-Mar-03	Phone access charges from hotel	\$ 2
Clendening, Lori	27-Mar-03	Phone access charges from hotel	\$ 20
Smith, Stacey	28-Mar-03	Phone access charges from hotel	\$ 2
Airy, Alka	02-Apr-03	Phone access charges from hotel	\$ 2
Smith, Stacey	03-Apr-03	Phone access charges from hotel	\$ 5
Clendening, Lori	04-Apr-03	Phone access charges from hotel	\$ 20
Freimuth, Karl	04-Apr-03	Phone access charges from hotel	\$ 2
Smith, Stacey	11-Apr-03	Phone access charges from hotel	\$ 1
Smith, Stacey	17-Apr-03	Phone access charges from hotel	\$ 5
Grassi, Lisa	22-Apr-03	Phone access charges from hotel	\$ 13
Clendening, Lori	25-Apr-03	Phone access charges from hotel	\$ 40
		Miscellaneous Subtotal	\$ 5,087
		Grand Total	\$ 268,603

EXHIBIT K

KMART CORPORATION, et al.,
Summary of Hours and Fees Incurred by Professional Staff
February 1, 2002 through May 6, 2003

Name	Position	First Interim Period	Second Interim Period	Third Interim Period	Fourth Interim Period	Total
Burns, Gary	Partner	-	24.0	-		24.0
Moresco, Scott	Partner	-	-	19.2	11.8	31.0
Rittenhouse, John	Partner	47.1	36.5	3.2	79.2	166.0
Thorp, Judy	Partner	128.9	7.6	106.7	9.8	253.0
Tuliano, Ralph	Partner	44.2	2.0	2.9		49.1
Donnalley, Rick	Partner	-	-	4.0		4.0
Feltman, James	Partner	-	107.9	273.1	57.4	438.4
Knoll, Melissa K	Partner	347.3	293.2	367.3	349.8	1,357.6
Lattig, Larry	Partner	146.6	268.0	224.4	139.1	778.1
Ashe, Lisa	Director	390.2	624.4	606.2	354.8	1,975.6
Barker, Nathaniel	Director	65.6	-	-		65.6
Becker, Irving	Director	75.0	-	-		75.0
Francel, Jason	Director	-	-	16.8	10.3	27.1
Geisel, James	Director	10.8	-	-		10.8
Harr, James	Director	46.1	4.0	-		50.1
Hutchinson, Bob	Director	21.7	-	-		21.7
Kuzdzal, Dan	Director	4.0	-	-	26.1	30.1
Long, Morton	Director	-	15.8	-		15.8
Minich, Dennis	Director	27.8	1.2	6.1	-	35.1
Mowery, Carl	Director	-	-	12.0		12.0
Solomon, Steven	Director	-	-	8.7	-	8.7
Tansey, James	Director	-	-	41.4	15.8	57.2
Thomas, Douglas	Director	242.0	42.0	180.4	10.4	474.8
Clendening, Lori	Director	-	322.4	732.9	608.5	1,663.8
Halloran, Martsi	Director	27.5	2.9	-	-	30.4
Davies, Brian	Director	364.2	607.1	561.5	341.6	1,874.4
Dietrich, Robert	Director	-	1.7	3.1	1.8	6.6
Raveling, Robyn	Director	-	-	220.2	183.8	404.0
Vest, Andrew	Director	-	-	10.2	-	10.2
Grassi, Lisa	Manager	-	-	-	343.5	343.5
Jamieson, Richard	Manager	-	-	3.0	223.5	226.5
Nichols, Gregory	Manager	-	-	-	201.3	201.3
Polancic, William	Manager	299.0	475.0	612.4	629.9	2,016.3
Woll, Christopher	Manager	-	-	8.0	26.8	34.8
Avichai, Samuel	Manager	-	50.9	-	-	50.9
Berry, Raymond	Manager	4.0	-	-	-	4.0
Hunter, Jennifer	Manager	-	-	34.9	8.5	43.4
Martin, Tim	Manager	-	175.5	739.5	590.8	1,505.8
Mason, Harvey	Manager	-	2.2	236.2	-	238.4
Reid, Robert	Manager	56.0	-	-	-	56.0
Thomas, Mark	Manager	-	-	124.5	9.2	133.7
Fisher, Matthew	Manager	-	-	59.9	-	59.9
Arellano, Pedro	Senior Associate	283.0	572.1	705.4	413.6	1,974.1
Falk, Felicia	Senior Associate	35.0	-	-	-	35.0
Jamieson, Richard	Senior Associate	17.4	7.0	-	-	24.4
Johnson, Brent	Senior Associate	29.6	4.1	-	-	33.7
Leung, Albert	Senior Associate	107.2	-	-	-	107.2

EXHIBIT K

K MART CORPORATION, et al.,
 Summary of Hours and Fees Incurred by Professional Staff
 February 1, 2002 through May 6, 2003

<u>Name</u>	<u>Position</u>	<u>First Interim Period</u>	<u>Second Interim Period</u>	<u>Third Interim Period</u>	<u>Fourth Interim Period</u>	<u>Total</u>
Mattorano, Luke	Senior Associate	-	-	118.3	64.0	182.3
Mechavich, Andy	Senior Associate	105.4	20.8	89.5	3.8	219.5
Vidal, Adriana	Senior Associate	-	190.7	760.9	488.7	1,440.3
Bagenstose, Brian	Senior Associate	-	-	-	83.0	83.0
Greenwood, Joseph	Senior Associate	117.4	-	-	-	117.4
Kalstrom, Lisa	Senior Associate	-	-	-	338.2	338.2
Modi, Sonal	Senior Associate	-	189.3	469.4	261.9	920.6
Ng, Shuk	Senior Associate	54.4	26.1	6.7	-	87.2
Patel, Mehul	Senior Associate	-	-	34.0	-	34.0
Pratt, Robert	Senior Associate	-	-	129.1	137.6	266.7
Airy, Alka	Senior Associate	-	-	-	320.8	320.8
Boohoff, Eugene	Senior Associate	-	5.4	-	-	5.4
Burke, Amy	Senior Associate	-	27.9	2.0	-	29.9
Smith, Stacey	Senior Associate	-	3.0	440.2	552.5	995.7
Cahill, Kevin	Associate	272.4	421.1	427.8	-	1,121.3
Goss, Chandra	Associate	-	3.0	29.4	-	32.4
Kelkar, Purva	Associate	-	238.9	595.5	368.5	1,202.9
Freimuth, Karl	Associate	-	-	-	60.3	60.3
Hulke, Donald	Associate	-	-	47.6	-	47.6
Magalong, Vida	Associate	3.6	-	-	-	3.6
Matei, Mircea	Associate	-	-	28.9	-	28.9
Novey, Brett	Associate	-	3.5	-	-	3.5
Wu, Tony	Associate	109.9	-	-	-	109.9
Mitchell, Nicola	Associate	6.6	-	19.2	-	25.8
Allison, Steven	Associate	-	7.0	-	-	7.0
Duchi, Jeena	Paraprofessional	-	-	1.2	8.9	10.1
Gancedo, Laura	Paraprofessional	-	-	14.5	-	14.5
Jefferson, Latonya	Paraprofessional	-	-	4.0	-	4.0
Nairn-Mealey, Kelli	Paraprofessional	-	-	-	16.2	16.2
Rychalsky, David	Paraprofessional	-	-	14.7	-	14.7
Velasco, Jin	Paraprofessional	-	-	171.5	11.9	183.4
Total Hours		3,489.9	4,784.2	9,328.5	7,363.6	24,966.2

EXHIBIT K

KMART CORPORATION, et al.,
Summary of Hours and Fees Incurred by Professional Staff
February 1, 2002 through May 6, 2003

Name	Position	First Interim Period	Second Interim Period	Third Interim Period	Fourth Interim Period	Total
Burns, Gary	Partner	\$ -	\$ 13,680	\$ -	\$ -	\$ 13,680
Moresco, Scott	Partner	-	-	11,106	7,080	18,186
Rittenhouse, John	Partner	26,847	20,805	1,824	47,520	96,996
Thorp, Judy	Partner	73,473	4,332	63,216	5,880	146,901
Tuliano, Ralph	Partner	25,194	1,140	1,683	-	28,017
Donnalley, Rick	Partner	-	-	2,280	-	2,280
Feltman, James	Partner	-	58,266	152,484	32,718	243,468
Knoll, Melissa K	Partner	187,542	158,328	206,403	199,386	751,659
Lattig, Larry	Partner	79,164	144,720	126,234	79,287	429,405
Ashe, Lisa	Director	187,296	299,712	306,105	180,948	974,061
Barker, Nathaniel	Director	31,488	-	-	-	31,488
Becker, Irving	Director	36,000	-	-	-	36,000
Francl, Jason	Director	-	-	8,568	5,253	13,821
Geisel, James	Director	5,184	-	-	-	5,184
Harr, James	Director	22,128	1,920	-	-	24,048
Hutchinson, Bob	Director	10,416	-	-	-	10,416
Kuzdzal, Dan	Director	1,920	-	-	13,311	15,231
Long, Morton	Director	-	7,584	-	-	7,584
Minich, Dennis	Director	13,344	576	3,111	-	17,031
Mowery, Carl	Director	-	-	6,120	-	6,120
Solomon, Steven	Director	-	-	4,437	-	4,437
Tansey, James	Director	-	-	20,358	8,058	28,416
Thomas, Douglas	Director	116,160	20,160	90,132	5,304	231,756
Clendening, Lori	Director	-	145,080	346,505	292,080	783,665
Halloran, Martsi	Director	12,375	1,305	-	-	13,680
Davies, Brian	Director	142,038	236,769	244,029	153,720	776,556
Dietrich, Robert	Director	-	714	1,488	810	3,012
Raveling, Robyn	Director	-	-	99,090	82,710	181,800
Vest, Andrew	Director	-	-	5,202	-	5,202
Grassi, Lisa	Manager	-	-	-	144,270	144,270
Jamieson, Richard	Manager	-	-	-	93,870	93,870
Nichols, Gregory	Manager	-	-	-	84,546	84,546
Polancic, William	Manager	116,610	185,250	252,708	264,558	819,126
Woll, Christopher	Manager	-	-	3,360	11,256	14,616
Avichai, Samuel	Manager	-	18,324	-	-	18,324
Berry, Raymond	Manager	1,440	-	-	-	1,440
Hunter, Jennifer	Manager	-	-	13,611	3,315	16,926
Martin, Tim	Manager	-	57,915	277,341	230,412	565,668
Mason, Harvey	Manager	-	726	60,645	-	61,371
Reid, Robert	Manager	18,480	-	-	-	18,480
Thomas, Mark	Manager	-	-	80,028	3,588	83,616
Fisher, Matthew	Manager	-	-	21,564	-	21,564
Arellano, Pedro	Senior Associate	84,900	171,630	228,387	136,488	621,405
Falk, Felicia	Senior Associate	9,450	-	-	-	9,450
Jamieson, Richard	Senior Associate	5,220	2,100	1,260	-	8,580
Johnson, Brent	Senior Associate	8,880	1,230	-	-	10,110
Leung, Albert	Senior Associate	28,944	-	-	-	28,944
Mattorano, Luke	Senior Associate	-	-	39,039	21,120	60,159

EXHIBIT K

KMART CORPORATION, et al.,
Summary of Hours and Fees Incurred by Professional Staff
February 1, 2002 through May 6, 2003

Name	Position	First Interim Period	Second Interim Period	Third Interim Period	Fourth Interim Period	Total
Mechavich, Andy	Senior Associate	31,620	6,240	28,470	1,254	67,584
Vidal, Adriana	Senior Associate	-	45,768	235,284	161,271	442,323
Bagenstose, Brian	Senior Associate	-	-	-	24,900	24,900
Greenwood, Joseph	Senior Associate	28,176	-	-	-	28,176
Kalstrom, Lisa	Senior Associate	-	-	-	101,460	101,460
Modi, Sonal	Senior Associate	-	51,111	139,620	78,570	269,301
Ng, Shuk	Senior Associate	16,320	7,830	2,010	-	26,160
Patel, Mehul	Senior Associate	-	-	9,180	-	9,180
Pratt, Robert	Senior Associate	-	-	38,730	41,280	80,010
Airy, Alka	Senior Associate	-	-	-	86,616	86,616
Boohoff, Eugene	Senior Associate	-	1,458	-	-	1,458
Burke, Amy	Senior Associate	-	7,533	720	-	8,253
Smith, Stacey	Senior Associate	-	540	118,854	149,175	268,569
Cahill, Kevin	Associate	49,032	75,798	93,156	-	217,986
Goss, Chandra	Associate	-	540	7,938	-	8,478
Kelkar, Purva	Associate	-	35,835	116,859	77,385	230,079
Freimuth, Karl	Associate	-	-	-	10,854	10,854
Hulke, Donald	Associate	-	-	8,568	-	8,568
Magalong, Vida	Associate	648	-	-	-	648
Matei, Mircea	Associate	-	-	6,936	-	6,936
Novoy, Brett	Associate	-	630	-	-	630
Wu, Tony	Associate	19,233	-	-	-	19,233
Mitchell, Nicola	Associate	990	-	3,423	-	4,413
Allison, Steven	Associate	-	840	-	-	840
Duchi, Jeena	Paraprofessional	-	-	144	1,068	1,212
Gancedo, Laura	Paraprofessional	-	-	1,740	-	1,740
Jefferson, Latonya	Paraprofessional	-	-	480	-	480
Nairn-Mealey, Kelli	Paraprofessional	-	-	-	1,944	1,944
Rychalsky, David	Paraprofessional	-	-	1,764	-	1,764
Velasco, Jin	Paraprofessional	-	-	20,580	1,428	22,008
Subtotal		\$ 1,390,512	\$ 1,786,389	\$ 3,512,774	\$ 2,844,693	\$ 9,534,368
Less Voluntary Reduction		(67,604)				(67,604)
Less 50% Reduction for Travel		(23,577)	(48,723)	(99,586)	(104,487)	(276,373)
Total Fees		\$ 1,299,331	\$ 1,737,666	\$ 3,413,188	\$ 2,740,206	\$ 9,190,391

EXHIBIT L

KMART CORPORATION, et al.,
 Summary of Hours and Fees Incurred by Category
 February 1, 2003 through May 6, 2003

<u>Category</u>	<u>First Interim</u> <u>Hours</u>	<u>Second Interim</u> <u>Hours</u>	<u>Third Interim</u> <u>Hours</u>	<u>Fourth Interim</u> <u>Hours</u>	<u>Total</u> <u>Hours</u>
Asset Disposition	362.0	277.6	476.0	318.2	1,433.8
Case Administration - General	633.8	739.5	943.4	876.0	3,192.7
Case Administration - Travel	132.2	255.6	485.6	535.2	1,408.6
Claims Administration and Objections	69.9	72.0	73.6	224.9	440.4
Debtor in Possession Financing	196.3	106.2	221.8	134.1	658.4
Investigatory Work/Asset Analysis & Recovery	6.3	1,041.3	3,553.8	3,540.5	8,141.9
Plan, Disclosure Statement and Exclusivity	-	-	695.0	1,058.6	1,753.6
Review of Financial Information/Business Operations	2,089.4	2,292.0	2,879.3	676.1	7,936.8
Total Hours	3,489.9	4,784.2	9,328.5	7,363.6	24,966.2

<u>Category</u>	<u>First Interim</u> <u>Fees</u>	<u>Second Interim</u> <u>Fees</u>	<u>Third Interim</u> <u>Fees</u>	<u>Fourth Interim</u> <u>Fees</u>	<u>Total</u> <u>Fees</u>
Asset Disposition	\$ 135,480	\$ 100,959	\$ 164,985	\$ 116,145	\$ 517,569
Case Administration - General	259,839	297,954	331,923	370,506	1,260,222
Case Administration - Travel	23,577	48,723	99,587	104,487	276,374
Claims Administration and Objections	24,441	26,289	29,409	88,959	169,098
Debtor in Possession Financing	64,671	37,263	76,269	43,437	221,640
Investigatory Work/Asset Analysis & Recovery	2,574	417,471	1,334,615	1,316,307	3,070,967
Plan, Disclosure Statement and Exclusivity	-	-	292,122	443,397	735,519
Review of Financial Information/Business Operations	856,353	809,007	1,084,278	256,968	3,006,606
(Less Voluntary Reductions)	(67,604)	-	-	-	(67,604)
Total Fees	\$ 1,299,331	\$ 1,737,666	\$ 3,413,188	\$ 2,740,206	\$ 9,190,391

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M

EXHIBIT M

KMART CORPORATION, et al.,
Summary of Expenses
February 1, 2002 through May 6, 2003

<u>Category</u>	<u>First Interim Expenses</u>	<u>Second Interim Expenses</u>	<u>Third Interim Expenses</u>	<u>Fourth Interim Expenses</u>	<u>Total Expenses</u>
Air ⁽¹⁾	\$ 37,252	\$ 70,706	\$ 116,489	\$ 145,358	\$ 369,805
Lodging	8,398	15,416	85,009	76,879	185,702
Ground Transportation	23,849	36,314	22,553	29,270	111,986
Meals	4,502	5,740	13,567	12,009	35,818
Other	559	1,189	3,408	5,087	10,243
Total Expenses	\$ 74,560	\$ 129,365	\$ 241,026	\$ 268,603	\$ 713,554

⁽¹⁾ All airfare expenses are for coach travel.

EXHIBIT N

**KMART CORPORATION, et al.,
Professional Rate Sheet
February 1, 2002 through May 6, 2003**

<u>Name</u>	<u>Position</u>	<u>Hours Billed in Fee Applications</u>	<u>Hourly Rate - through September 2002 (FY02)</u>	<u>Hourly Rate - October 2002 through May 2003 (FY03)</u>	<u>Fees Billed in Fee Applications</u>
Burns, Gary	Partner	24.0	\$ 570	\$ 600	\$ 13,680
Moresco, Scott	Partner	31.0	\$ 570	\$ 600	\$ 18,186
Rittenhouse, John	Partner	166.0	\$ 570	\$ 600	\$ 96,996
Thorp, Judy	Partner	253.0	\$ 570	\$ 600	\$ 146,901
Tuliano, Ralph	Partner	49.1	\$ 570	\$ 600	\$ 28,017
Donnalley, Rick	Partner	4.0	n/a	\$ 570	\$ 2,280
Feltman, James	Partner	438.4	\$ 540	\$ 570	\$ 243,468
Knoll, Melissa K	Partner	1357.6	\$ 540	\$ 570	\$ 751,659
Lattig, Larry	Partner	778.1	\$ 540	\$ 570	\$ 429,405
Ashe, Lisa	Director	1975.6	\$ 480	\$ 510	\$ 974,061
Barker, Nathaniel	Director	65.6	\$ 480	\$ 510	\$ 31,488
Becker, Irving	Director	75.0	\$ 480	\$ 510	\$ 36,000
Franel, Jason	Director	27.1	n/a	\$ 510	\$ 13,821
Geisel, James	Director	10.8	\$ 480	\$ 510	\$ 5,184
Harr, James	Director	50.1	\$ 480	\$ 510	\$ 24,048
Hutchinson, Bob	Director	21.7	\$ 480	\$ 510	\$ 10,416
Kuzdzal, Dan	Director	30.1	\$ 480	\$ 510	\$ 15,231
Long, Morton	Director	15.8	\$ 480	\$ 510	\$ 7,584
Minich, Dennis	Director	35.1	\$ 480	\$ 510	\$ 17,031
Mowery, Carl	Director	12.0	n/a	\$ 510	\$ 6,120
Solomon, Steven	Director	8.7	n/a	\$ 510	\$ 4,437
Tansey, James	Director	57.2	\$ 480	\$ 510	\$ 28,416
Thomas, Douglas	Director	474.8	\$ 480	\$ 510	\$ 231,756
Clendening, Lori	Director	1663.8	\$ 450	\$ 480	\$ 783,665
Halloran, Martsi	Director	30.4	\$ 450	\$ 480	\$ 13,680
Davies, Brian	Director	1874.4	\$ 390	\$ 450	\$ 776,556
Dietrich, Robert	Director	6.6	\$ 420	\$ 450	\$ 3,012
Raveling, Robyn	Director	404.0	\$ 390	\$ 450	\$ 181,800
Vest, Andrew	Director	10.2	n/a	\$ 510	\$ 5,202
Grassi, Lisa	Manager	343.5	n/a	\$ 420	\$ 144,270
Jamieson, Richard	Manager	226.5	\$ 300	\$ 420	\$ 93,870
Nichols, Gregory	Manager	201.3	n/a	\$ 420	\$ 84,546
Polancic, William	Manager	2016.3	\$ 390	\$ 420	\$ 819,126
Woll, Christopher	Manager	34.8	n/a	\$ 420	\$ 14,616
Avichai, Samuel	Manager	50.9	\$ 360	n/a	\$ 18,324
Berry, Raymond	Manager	4.0	\$ 360	n/a	\$ 1,440
Hunter, Jennifer	Manager	43.4	n/a	\$ 390	\$ 16,926
Martin, Tim	Manager	1505.8	\$ 330	\$ 390	\$ 565,668
Mason, Harvey	Manager	238.4	\$ 330	\$ 390	\$ 61,371
Reid, Robert	Manager	56.0	\$ 330	n/a	\$ 18,480

EXHIBIT N

**KMART CORPORATION, et al.,
Professional Rate Sheet
February 1, 2002 through May 6, 2003**

<u>Name</u>	<u>Position</u>	<u>Hours Billed in Fee Applications</u>	<u>Hourly Rate - through September 2002 (FY02)</u>	<u>Hourly Rate - October 2002 through May 2003 (FY03)</u>	<u>Fees Billed in Fee Applications</u>
Thomas, Mark	Manager	133.7	n/a	\$ 390	\$ 83,616
Fisher, Matthew	Manager	59.9	n/a	\$ 360	\$ 21,564
Arellano, Pedro	Senior Associate	1974.1	\$ 300	\$ 330	\$ 621,405
Falk, Felicia	Senior Associate	35.0	\$ 270	n/a	\$ 9,450
Jamieson, Richard	Senior Associate	24.4	\$ 300	\$ 420	\$ 8,580
Johnson, Brent	Senior Associate	33.7	\$ 300	\$ 360	\$ 10,110
Leung, Albert	Senior Associate	107.2	\$ 270	n/a	\$ 28,944
Mattorano, Luke	Senior Associate	182.3	n/a	\$ 330	\$ 60,159
Mechavich, Andy	Senior Associate	219.5	\$ 300	\$ 330	\$ 67,584
Vidal, Adriana	Senior Associate	1440.3	\$ 240	\$ 330	\$ 442,323
Bagenstose, Brian	Senior Associate	83.0	n/a	\$ 300	\$ 24,900
Greenwood, Joseph	Senior Associate	117.4	\$ 240	n/a	\$ 28,176
Kalstrom, Lisa	Senior Associate	338.2	n/a	\$ 300	\$ 101,460
Modi, Sonal	Senior Associate	920.6	\$ 270	\$ 300	\$ 269,301
Ng, Shuk	Senior Associate	87.2	\$ 300	\$ 330	\$ 26,160
Patel, Mehul	Senior Associate	34.0	n/a	\$ 270	\$ 9,180
Pratt, Robert	Senior Associate	266.7	n/a	\$ 300	\$ 80,010
Airy, Alka	Senior Associate	320.8	n/a	\$ 270	\$ 86,616
Boohoff, Eugene	Senior Associate	5.4	\$ 270	n/a	\$ 1,458
Burke, Amy	Senior Associate	29.9	\$ 270	n/a	\$ 8,253
Smith, Stacey	Senior Associate	995.7	\$ 180	\$ 270	\$ 268,569
Cahill, Kevin	Associate	1121.3	\$ 180	\$ 240	\$ 217,986
Goss, Chandra	Associate	32.4	\$ 180	\$ 270	\$ 8,478
Kelkar, Purva	Associate	1202.9	\$ 150	\$ 210	\$ 230,079
Freimuth, Karl	Associate	60.3	n/a	\$ 180	\$ 10,854
Hulke, Donald	Associate	47.6	\$ 180	\$ 210	\$ 8,568
Magalong, Vida	Associate	3.6	\$ 180	n/a	\$ 648
Matej, Mircea	Associate	28.9	n/a	\$ 240	\$ 6,936
Novey, Brett	Associate	3.5	\$ 180	n/a	\$ 630
Wu, Tony	Associate	109.9	\$ 175	n/a	\$ 19,233
Mitchell, Nicola	Associate	25.8	\$ 150	\$ 180	\$ 4,413
Allison, Steven	Associate	7.0	\$ 120	n/a	\$ 840
Duchi, Jeena	Paraprofessional	10.1	n/a	\$ 120	\$ 1,212
Gancedo, Laura	Paraprofessional	14.5	n/a	\$ 120	\$ 1,740
Jefferson, Latonya	Paraprofessional	4.0	\$ 120	\$ 120	\$ 480
Nairn-Mealey, Kelli	Paraprofessional	16.2	n/a	\$ 120	\$ 1,944
Rychalsky, David	Paraprofessional	14.7	n/a	\$ 120	\$ 1,764
Velasco, Jin	Paraprofessional	183.4	n/a	\$ 120	\$ 22,008
				Less Voluntary Reductions	\$ (67,604)
				Less Travel Reductions	\$ (276,373)
Total Hours and Requested Amount for Professional Fees		<u>24,966.2</u>			<u>\$ 9,190,391</u>
 Total Blended Hourly Rate		<u>\$ 368</u>			

EXHIBIT O

Kmart Corporation, et al.,

SUMMARY OF SERVICES RENDERED

FIRST INTERIM PERIOD

All professional services for which an allowance is requested were performed by KPMG for and on behalf of the Committee and its counsel and not on behalf of any other entity or party-in-interest. Set forth below is a description of certain of the professional services rendered by KPMG during the First Interim Period.

A. Asset Disposition

KPMG's assistance in this category relates to the analyses of executory contracts, leases and store closings used by the Committee and its counsel to determine whether to support the various proposals put forth by the Debtors and to monitor management's processes, actions and results. Our tasks in this regard included, but were not limited to, the following:

- Analyze the terms of the Disney, Jaclyn Smith, Joe Boxer, Kathy Ireland and Martha Stewart license agreements and related information regarding historical and projected financial performance to support the decision-making process of the Committee in relation to the assumption of these agreements.
- Review and analyze the proposed agreement in relation to Penske Auto Centers LLC and the subsequent settlement between the Debtors and Penske Corporation.
- Analyze the various motions and supporting documentation in relation to the rejection of dark store leases, the assumption and assignment of certain other leases, and related

claims incurred or paid in order to advise the Committee regarding the course of action most likely to maximize the value of the estate.

- Analyze the potential § 502(b)(6) claims which might accrue to the estate as a result of the rejection of various leases.
- Analyze the operations of the stores which the Debtors proposed to close through going out of business (“GOB”) sales to provide relevant information to the Committee regarding their performance and the decision criteria for their closing.
- Analyze the bids presented by the liquidators for the GOB stores.
- Monitor the results of the GOB sales.
- Review and analyze the financial and operational issues of other stores that the Debtors had initially considered for closing.
- Prepare reports to the Committee on the key issues for consideration.

KPMG’s analysis in relation to the license agreements was performed in a restricted timeframe and enabled the Committee to support the assumption of those licenses. The Debtors indicated that these licenses were of considerable strategic importance to furthering the reorganization process and ensuring the launch of new product lines which are expected to have a beneficial financial impact on the estates in the current and future fiscal years.

Since the inception of the cases, the Debtors have rejected in excess of 500 leases. KPMG’s analysis in this area has enabled the Committee to reach agreement on the rejection of these leases and to support the Debtors’ efforts to minimize cash requirements and potential rejection claims to the extent possible.

The Debtors' store closing program is the largest in recent history and is critical to returning the Debtors to profitability in the future. KPMG's analysis of the 283 stores that the Debtors had identified for closing assisted the Committee in reaching the conclusions to support the Debtors actions in this regard.

B. Case Administration.

Included in this matter classification is time spent by KPMG professionals to implement efficient project management and otherwise administer the overall case activities. KPMG's tasks in this area primarily relate to development of work plans, coordination of meetings with the Debtors and their advisors, document management, review of confidentiality agreements, and distribution of materials to Committee members.

(i) Creditor Committee Meetings and Hearings

Incorporated within this matter classification is professional time incurred by KPMG personnel in relation to the preparation for, participation in, or attendance at meetings or conference calls with the Committee or certain of its sub-committees and various other parties including Committee counsel, the Debtors, lenders and other parties-in-interest. KPMG presented its interim reports and various other analyses and otherwise supported the deliberations of the Committee during these meetings and conference calls, including those on February 7, 2002, February 27, 2002, March 4, 2002, March 13, 2002, March 26, 2002, April 2, 2002, April 3, 2002, April 4, 2002, April 5, 2002, April 10, 2002, April 12, 2002 and April 19, 2002. These formal meetings and calls with the Committee, in conjunction with regular communications with the Committee's counsel and other discussions with Committee members, were essential to effectively

communicating analyses, reports and other relevant information on a real-time basis and enabling the Committee to evaluate issues and make decisions in these cases. KPMG also attended several of the omnibus hearings in order to provide support and assistance to Committee counsel in regard to evaluating financial and related issues that arose during those hearings and to obtain information relevant to ongoing analyses.

(ii) Employment and Fee Applications

In connection with providing services to the Committee in this matter, KPMG prepared an application for employment as accountants and financial advisors to the Committee, as well as the related affidavit. In support of its employment and retention application and affidavits, KPMG reviewed existing relationships between KPMG and other parties-in-interest in the Debtors' cases. In compliance with the Administrative Order and other guidelines governing the payment of professionals, KPMG prepared detailed monthly invoices and fee summaries. These services enabled review of relevant information regarding KPMG's services by various parties-in-interest.

(iii) Travel

Included within this category is time incurred for non-working travel time to the Debtors' headquarters in Troy, Michigan and to various Committee meetings and other case functions in New York and Chicago. Fees in this matter classification were voluntarily reduced by half, and one-way travel time was generally limited to two (2) hours absent extraordinary circumstances.

C. Claims Administration and Objections

The Committee and the Committee's counsel have regularly requested KPMG's input on the impact of numerous motions filed by the Debtors. Included within this

matter classification is professional time incurred by KPMG personnel to review the first day motions and other filings by the Debtors and other parties-in-interest and formulate the analysis to be performed in order to provide the Committee and its counsel with sufficient information to be able to take a position on the matter in question. Analysis of other motions filed primarily included the motion for authorization of the continuation of a surety bond program.

The work of KPMG and the Committee's counsel in identifying issues in the various motions and addressing those issues with the Debtors' financial advisors and counsel has enabled consensual settlement between the Committee and the Debtors on most issues.

D. Debtor-In- Possession Financing

Included within this matter classification is professional time incurred by KPMG personnel to assist the Committee in evaluating the terms of the DIP financing and the liquidity provided and in determining its position relative to the proposed DIP financing agreement. The analysis performed included, but was not limited to, the following:

- Meet with the Debtors' management to understand the process used to formulate the financial forecasts used to support the DIP financing agreement.
- Review and analyze the assumptions driving the financial forecasts supporting the DIP financing agreement.
- Assess the liquidity provided by the proposed DIP financing and perform sensitivity analyses relative to potential financing needs.

- Analyze the terms of the proposed DIP financing agreement in comparison to DIP agreements for other retail companies and companies requiring DIP financing of a similar amount.
- Prepare a report to the Committee regarding the analyses performed.

KPMG's assistance in this matter enabled the Committee to support the Debtors' motion to obtain post-petition financing, which was critical for Kmart to regain stability with its vendor community and otherwise secure the liquidity to fund operations during the pendency of the bankruptcy. This work also formed the basis for KPMG's subsequent analysis of the Debtors' business plan and the ongoing monitoring of Kmart's results versus plan.

E. Review of Financial Information/Business Operations

KPMG's assistance in this matter classification included the analysis of a wide range of financial information in order to address the Committee's concerns around the business and financial issues experienced by the Debtors in 2001, to analyze the business plan for 2002, and to monitor the ongoing financial performance of the Debtors. Analysis in this classification also encompassed a review of information supporting vendor-related motions and assistance with resolving the myriad of vendor issues that arose at the inception of the cases. KPMG also reviewed the Statements of Financial Affairs and Schedules of Assets and Liabilities, monthly operating reports and other information filed by the Debtors to identify issues to be raised for consideration by the Committee. KPMG's tasks in relation to this classification included, but were not limited to, the following:

- Analyze the income statement for 2001 to determine the drivers for the significant losses generated in the fourth quarter of 2001.
- Review and analyze the one-time adjustments and charges taken in fiscal year 2001.
- Review and analyze the changes in accounting policy in fiscal year 2001.
- Review and analyze the issues resulting in the restatement of the financial results for fiscal year 2001.
- Meet with management to obtain an understanding of the issues faced by the Debtors in fiscal year 2001 and evaluate the process and management changes instituted to prevent similar issues from recurring.
- Review and analyze the business planning process normally undertaken by the Debtors.
- Review and analyze the weekly flash reports prepared by the Debtors.
- Consider additional metrics to be included in the weekly flash reports to better monitor the future performance of the Debtors.
- Analyze monthly operating results.
- Analyze the working capital position, including cash availability, inventory levels and accounts payable days.
- Investigate issues in relation to in-stock levels.
- Review and analyze the cash position and the 13-week cash flow forecasts.
- Review and analyze data supplied by the Debtors in relation to the critical vendor, PACA/PASA, reclamation, return to vendor and other vendor-related motions and payments.
- Review and analyze payments to perfected and unperfected consignment vendors.

- Respond to questions from counsel to Committee in relation to the various vendor motions.
- Review and analyze the Statements of Financial Affairs and Schedules of Assets and Liabilities.
- Review and analyze the corporate structure and determine the flow of funds between Debtor entities.
- Analyze the debt structure of the Debtors.
- Prepare reports for the Committee summarizing the analyses performed.

KPMG's analyses and advice have provided the Committee with valuable insight into the business issues faced by the Debtors, enabling the Committee to determine its position in relation to the ongoing actions taken by management. These cases constitute the largest and most complex retail bankruptcies in recent history. The analysis required to understand the issues faced by the Debtors' in the past and as the cases proceed is considerable. In certain instances, this process has been made more difficult than might otherwise have been the case due to the widely reported changes in senior management and financial advisors to the Debtors. KPMG's analyses have enabled complex business issues to be assimilated and presented succinctly, facilitating the discussions of the Committee and supporting their decisions in a manner that maximizes the value of the estates.

(i) Employee Compensation and Benefits Issues

KPMG performed significant analyses in relation to the Key Employee Retention Plan ("KERP"), executive contracts, deferred compensation and other compensation and benefits matters in order to advise the Committee regarding the compensation, bonuses

and other benefits which the Debtors proposed awarding to employees and senior executives. KPMG's tasks in this regard included, but were not limited to, the following:

- Meet with members of the Debtors' management team to determine the rationale for key elements of the retention plan provisions of the KERP.
- Compare the key elements of the retention plan to those of other retail companies in Chapter 11 proceedings.
- Review various reports prepared by advisors to the Debtors in relation to the KERP.
- Review and analyze the impact of the Debtors' annual performance bonus plans and severance plans.
- Compare the key elements of various senior executive contracts to those in comparable companies to assess the appropriateness of the compensation and benefit levels sought by the Debtors.
- Support the Committee's negotiations of the contracts of the Debtors' senior management team.
- Analyze the Debtors' pre-petition retention loan program and the potential impact of the forgiveness of such loans.
- Evaluate the Debtors' motion to authorize payment of amounts in accordance with certain deferred compensation plans.
- Provide regular updates to counsel for the Committee and to the compensation sub-committee of the Committee.
- Prepare analyses and reports for distribution to the Committee to assist in the decision-making process and prepare for potential testimony regarding the same.

KPMG's analyses in relation to compensation and benefits issues enabled the Committee to negotiate appropriate modifications and to support timely implementation of the KERP for non-executive employees at the inception of the cases, which was a significant priority with regard to boosting employee morale and security. Additionally, KPMG's advice and assistance provided the information necessary to negotiate significant changes to the terms of senior executive contracts during a time period which included turnover of virtually the entire management team. Finally, KPMG's assistance enabled the Committee to investigate various compensation practices of the Debtors and to take positions with respect to deferred compensation and other programs which balanced the need to appropriately incent and reward performance with the need to preserve the assets of the estates.

EXHIBIT P

Kmart Corporation, et al.,

SUMMARY OF SERVICES RENDERED

SECOND INTERIM PERIOD

All professional services for which an allowance is requested were performed by KPMG for and on behalf of the Committee and its counsel and not on behalf of any other entity or party-in-interest. Set forth below is a description of certain of the professional services rendered by KPMG during the First Interim Period.

A. Asset Disposition

Included within this matter classification is professional time incurred by KPMG to assist the Committee in evaluating proposed disposals of assets, including lease and contract rejections, asset sales and related matters. The analyses performed and other assistance provided included, but were not limited to, the following:

- Analyze the various motions and supporting documentation in relation to the rejection of dark store leases, the assumption and assignment of certain other leases, and related claims incurred or paid in order to advise the Committee and its counsel regarding the course of action most likely to maximize the value of the estates.
- Analyze the potential § 502(b)(6) claims which might accrue to the estates as a result of the rejection of various leases.
- Monitor the results of the going-out-of-business (“**GOB**”) sales conducted for 283 of the Debtors’ stores from March 21, 2002 to June 2, 2002.
- Review and analyze the final GOB sales results and the cash impact to the estates.

- Analyze the proposed designation rights agreement between the Debtors, Kimco Realty Corporation, Schottenstein Stores Corporation and Klaff Realty, LP.
- Analyze the bids received for the leases of the GOB stores.
- Review and analyze the Debtors' valuation of the leases for the GOB stores.
- Attend the auction of the leases for the GOB stores.
- Analyze issues and documents relating to various sales of assets, including BlueLight.com and certain excess assets, to assess the level of proceeds expected and alternatives for maximizing value.
- Prepare reports to the Committee on the key issues for consideration.

Since the inception of the cases, the Debtors have rejected in excess of 600 leases. KPMG's analysis in this area has enabled the Committee to reach agreement on the rejection of these leases and to support the Debtors' efforts to minimize cash requirements and potential rejection claims to the extent possible.

The Debtors' store closing program was the largest in recent history and was a critical element of the Debtors' plan to return to profitability in the future. KPMG's analysis of the 283 stores and monitoring of the results of the GOB sales throughout the store closing program provided the Committee with valuable information to assess the cash generated by the program and its impact on the remaining store base.

The auction of the leases for the GOB stores was a significant opportunity to realize cash for the benefit of the estate. KPMG's analysis of the bids and the designation rights agreement and subsequent feedback to Committee counsel and the Debtors, including input during the lease auction and related negotiations, helped the Committee to assist the Debtors in this process and to derive additional value for the

estates. The Committee supported the Debtors' motion to approve the results of the lease auction, and KPMG provided testimony regarding information received and work performed relative to the lease disposition process to assist in addressing certain objections. The auction of these leases is expected to provide approximately \$50 million in proceeds to the estates.

B. Case Administration

Included in this matter classification is time spent by KPMG professionals to implement efficient project management and otherwise administer the overall case activities. KPMG's tasks relate to the coordination of meetings with the Debtors and their advisors, document management, review of confidentiality agreements, and distribution of materials to Committee members.

KPMG personnel have also incurred professional time in relation to the preparation for and participation in formal meetings or conference calls with the Committee or certain of its sub-committees and various other parties including Committee counsel, the Debtors, and other parties-in-interest. KPMG presented its interim reports and various other analyses and otherwise supported the deliberations of the Committee during these meetings and conference calls, including those on May 2, 2002, May 3, 2002, May 14, 2002, May 15, 2002, May 22, 2002, June 12, 2002, July 16, 2002, July 17, 2002, July 22, 2002, August 21, 2002, and August 29, 2002. These formal meetings and calls with the Committee, in conjunction with regular communications with the Committee's counsel and other discussions with Committee members, were essential to effectively communicating analyses, reports and other relevant information on a real-

time basis and enabling the Committee to evaluate issues and make decisions in these cases. KPMG also attended several of the omnibus hearings and certain other hearings in order to render support and assistance to Committee counsel in regard to evaluating financial and related issues that arose during those hearings, to obtain information relevant to ongoing analyses, and to render testimony as requested.

In compliance with the Administrative Order and other guidelines governing the payment of professionals, KPMG prepared the First Interim Application for allowance of compensation and reimbursement of expenses, commenced preparation of the Second Interim Application, and prepared budgets and detailed monthly invoices and fee summaries for submission to the Fee Committee and other designated parties-in-interest. KPMG also expended time to design programs and reporting for time and expense detail in the electronic format required by the U.S. Trustee in this matter. Preparation of the employment and fee applications and the accompanying detailed disclosures required in bankruptcy proceedings is beyond the normal procedures performed by KPMG with respect to its client retention and billing procedures. These services enabled monitoring and review of relevant information regarding KPMG's services by the Fee Committee and various parties-in-interest.

Also included within this category is non-working travel time to the Debtors' headquarters in Troy, Michigan and to various Committee meetings and other case functions in New York and Chicago. Fees for this travel were reduced by half, and one-way travel time was generally limited to two (2) hours absent extraordinary circumstances.

C. Claims Administration and Objections

Included within this category is professional time incurred in evaluating and advising regarding proposed procedures to address certain specific categories of claims, bar date motions and related filings, and objections to and allowances of claims. The analyses performed and other assistance provided included, but were not limited to, the following:

- Analyze the consignment vendor agreements entered into by the Debtors.
- Review, monitor and analyze claims of perfected and unperfected consignment vendors and payments on account of such claims.
- Provide input to facilitate settlements regarding consignment vendors and participate in various meetings and negotiations to resolve consignment issues.
- Review and analyze information regarding the reconciliation of reclamation claims.
- Provide input to the reclamation sub-committee in relation to negotiations with the Debtors on the proposed payment of reclamation claims.
- Provide information and input to the vendor relations sub-committee.
- Respond to questions from counsel to the Committee in relation to the various vendor-related motions.
- Review and analyze the procedures for liquidating personal injury claims.

KPMG's assistance in these claims matters enabled the Committee to formulate and further its position in relation to various consignment and reclamation claim issues, and to broker agreements with the Debtors, the other statutory committees and certain individual creditors regarding such issues. KPMG's assistance to the vendor relations

sub-committee facilitated reconciliation of pre-petition claims and implementation of improved processes and procedures for Kmart's ongoing dealings with vendors.

D. Debtor-In-Possession Financing

KPMG personnel incurred time to assist the Committee in evaluating the proposed terms of the amendments to the debtor-in-possession ("DIP") financing facility and the liquidity provided, and in monitoring the Debtors' performance versus certain covenants in the DIP financing agreement. The analyses performed and other assistance provided included, but were not limited to, the following:

- Meet with the Debtors' management to understand the process used to formulate the financial forecasts provided to support the revised DIP financing agreement.
- Review and analyze the assumptions in the financial forecasts supporting the revised DIP financing agreement.
- Prepare comparative analysis between the annual budget for 2002 and the revised DIP plan.
- Analyze the liquidity provided by the proposed amendment to the DIP financing facility and perform sensitivity analyses relative to potential funding needs.
- Analyze the Debtors' projected financial performance and perform sensitivity analysis relative to the amended EBITDA covenant levels.
- Analyze the cost of the proposed amendment to the DIP facility compared to the benefit to the estates of the additional liquidity and covenant relief sought.
- Present analyses in relation to the proposed amendments to the DIP facility to the Committee to facilitate discussion.

KPMG's assistance in this matter enabled the Committee to support the Debtors' motion to obtain an amendment to the covenants in the existing DIP financing agreement and to reach agreement with the Debtors regarding other proposed modifications to the facility. The amendment of the EBITDA covenant was required to enable Kmart to maintain the financing necessary to operate its business and to provide adequate liquidity during the critical holiday season. This work also formed the basis for KPMG's subsequent analysis of the Debtors' revised DIP plan and the ongoing monitoring of Kmart's results versus the revised DIP plan.

E. Investigatory Work/Asset Analysis and Recovery

Included in this category is professional time incurred by KPMG personnel in relation to the stewardship investigation and the related investigations by certain government branches or agencies. This category also includes investigation into the assets and liabilities of Kmart of Michigan, Inc. and other Kmart subsidiaries which may be available to satisfy creditor claims. In order to comply with the terms of the joint interest agreement ("**Joint Interest Agreement**") between the Debtors and the Committees, which provides for the voluntary disclosure of confidential information in relation to the investigation, KPMG has excluded any confidential information from the detailed daily descriptions of services rendered. However, KPMG has provided sufficient detail to apprise the Court and other parties-in-interest of the tasks performed. The analyses performed and other assistance provided included, but were not limited to, the following:

- Meet with the Debtors, their counsel and representatives of each of the statutory committees to obtain updates on the status of the stewardship investigation and related investigations, including weekly update calls, periodic meetings and detailed issue briefings.
- Review and analyze the allegations made in various anonymous letters sent to the Securities & Exchange Commission, the Debtors and other parties.
- Meet with the Debtors' forensic accountants to obtain an understanding of the analysis performed and findings.
- Review materials provided by the Debtors' counsel in preparation for various interviews with current and former employees.
- Participate in interviews of the Debtors' current and former employees to identify issues relevant to the stewardship investigation.
- Conduct interviews, investigation and analysis in areas of interest to the Committee, which had not been addressed in detail by the Debtors.
- Prepare requests for documents to be provided in the Debtors' data room and address related document management issues.
- Review documents provided by the Debtors and related information to identify issues relevant to the stewardship investigation.
- Review documents produced by the Debtors to the House Energy and Commerce Committee, the Securities and Exchange Commission and to other government agencies.
- Review the analyses prepared by Ten Eyck Associates and Chicago Partners on behalf of the Debtors.

- Analyze information relative to accounting restatements and accounting issues subject to investigation.
- Provide updates to the Committee and to counsel to the Committee on the results of interviews conducted and the analyses performed.
- Meet with the Debtors' management to discuss the formation of various subsidiaries and transfers of assets between entities.
- Review documents in relation to the formation, transfer of assets, intercompany activity and current financial position of Kmart Properties, Inc., Kmart of Michigan, Inc., Kmart of Pennsylvania, LP, Kmart of Indiana, Kmart of Texas, LP, Kmart of North Carolina, LLC, Kmart Finance I and other Kmart subsidiaries.

The work of KPMG and Committee counsel, in conjunction with the other statutory committees, in relation to the ongoing stewardship investigation enables the Committee to oversee the investigation conducted by the Debtors, and to assess its direction, progress and effectiveness in representing the Committee's interests. This ongoing work also enables the Committee to provide input into the process and independently pursue various avenues of inquiry, as appropriate, in order to identify and recommend measures to rectify inappropriate business, accounting or management practices. Addressing these issues expediently and expeditiously is critical to restoring the credibility and value of Kmart as a going concern. Further, this investigatory work, as well as the analysis in relation to the assets, liabilities and related transactions of various Kmart subsidiaries, will enable the assessment of various actions to recover funds for the benefit of unsecured creditors.

F. Review of Financial Information / Business Operations

Included in this matter classification is time spent by KPMG professionals to monitor and analyze the Debtors' ongoing performance. KPMG obtained and analyzed a wide range of information and met and conversed on a regular basis with the Debtors' employees and professionals in order to monitor Kmart's financial performance, to analyze the business plans for 2002, to evaluate various strategies and transactions proposed by the Debtors to increase the value of the estates, and to address the Committee's concerns around the Debtor's business and financial issues. KPMG also provided assistance with the review of retention loans paid to existing and former employees, supplemental employee retirement and benefit plans ("SERP"), deferred compensation and severance plans, and the proposed EBITDA targets for the annual performance bonus plan established in the Key Employee Retention Plan ("KERP"). The analyses performed and assistance provided included, but were not limited to, the following:

- Review and analyze the Debtors' weekly and monthly sales and margin performance by division, noting seasonal and economic trends.
- Participate in briefings regarding preliminary monthly results and analyze monthly financial statements and operating reports.
- Review and analyze the weekly flash reports prepared by the Debtors and prepare trend analysis on the key results.
- Review and analyze the Debtors' weekly cash position and compare to the 13 week cash flow forecast.

- Review and analyze the variances between the 13 week cash flow forecast, subsequent revisions and actual results.
- Participate in briefings in relation to the process undertaken by management for development of the 2002 budget.
- Analyze the key drivers of the 2002 budget, including sales, gross margins, distribution costs, store level expenses and overhead, and corporate overhead.
- Analyze the working capital assumptions for the 2002 budget, including inventory turns and credit terms.
- Analyze the budgets for the divisional operations and meet with the general merchandise managers for each division to determine the key strategies to achieve performance.
- Analyze actual financial performance against the 2002 budget, identify variances in performance compared to the plan, and obtain clarification from management and the Debtors' financial advisors on the reasons for the variances.
- Prepare sensitivity analysis using current business operating trends to determine potential ranges for the Debtors' EBITDA and liquidity positions for the remainder of 2002.
- Analyze the cash used by the Debtors since the Petition Date and compare to prior years.
- Analyze the financial impact of actions taken by the Debtors to reduce selling, general and administrative expenses.
- Analyze the supply chain issues faced by the Debtors' and the actions taken to address those issues.

- Meet the with Debtors' management to discuss merchandising strategies for improving sales and margin performance during 2002.
- Visit various stores to observe the operational changes implemented by management and evaluate the impact of those changes from an operational and financial perspective.
- Participate in meetings with management on the information technology systems used by the Debtors.
- Review and analyze the stratification of the historical results of the store base after the end of the GOB sales to determine the relative performance of stores in the chain.
- Analyze the forms 10K and 10Q issued by the Debtors and the associated restatements of prior period financial statements.
- Analyze the information provided in the Statements of Financial Affairs and Schedules of Assets and Liabilities for each of the Debtors' entities.
- Analyze the liabilities subject to compromise and payments made in relation to the various claims.
- Analyze intercompany balances at the filing date to determine their nature and origin.
- Prepare preliminary analysis of the potential recoveries to various stakeholders.
- Analyze the tax structure of the Debtors to identify opportunities for preserving the value of the estates.
- Analyze the terms of the proposed assumption of various auto leases with GE Capital.
- Analyze the terms of the proposed assumption of various leases for supply chain software with JDA Software.
- Review and analyze the contract with Fleming for the provision of grocery items.

- Meet with the Debtors' financial advisors to discuss the proposed assumption of the Curtis Mathes, Sesame Street and Route 66 license agreements.
- Review and analyze the Curtis Mathes, Sesame Street and Route 66 license agreements and the anticipated sales, margins, royalties and other financial information provided by the Debtors.
- Review and analyze the information provided in relation to the proposed assumption of certain IBM leases for self checkout equipment in the stores.
- Review and analyze the definition and calculation of EBITDAR in conjunction with setting goals for the annual performance bonus plan included in the KERP.
- Analyze the severance provisions currently in place for senior executives and prepare a comparison with other plans at the senior executive level in the industry.
- Analyze the provisions of the Debtors' overall severance policies for all grades of employees compared to other corporations, and provide initial feedback to the Debtors and the Committee on the key findings.
- Analyze post-petition severance and salary continuation payments made to former executives and employees.
- Analyze the retention loans paid to executives.
- Analyze the Debtors' attrition rates and update analysis for additional terminations.
- Analyze the design of the Debtors' supplemental employee retirement and benefit plans, past and future eligibility, and payout provisions.
- Analyze the design of certain deferred compensation plans and the provisions for payment and advise regarding related motions.

- Provide regular updates to the Committee's counsel and compensation sub-committee regarding analysis performed relative to compensation and benefit matters.
- Interface with the Debtors and professionals from Alix Partners, DKW/Miller Buckfire Lewis, Rockwood Gemini Advisors, Abacus Advisory and Consulting Corp. LLC, Buck Consultants, FTI Policano & Manzo and Saybrook Capital to prepare information requests, arrange meetings with the Debtors' personnel and professionals, and coordinate the flow of information to the Committee.
- Prepare interim reports for each monthly Committee meeting as well as other reports for the Committee summarizing the analyses performed and identifying key issues.

KPMG's analyses and advice have provided the Committee with valuable insight into the business issues faced by the Debtors, enabling the Committee to determine its position in relation to the ongoing actions taken by management. These cases constitute the largest and most complex retail bankruptcies in recent history. The analyses required to identify and maintain a real-time understanding of the issues faced by the Debtors and to advise the Committee as to the potential financial and operational implications for the business are considerable. Cases of this magnitude also require significant effort of all the professionals involved to address and resolve issues on numerous pending motions and objections on a proactive and generally consensual basis in order to facilitate continued progress towards reorganization. KPMG's analyses have enabled complex business issues to be assimilated and presented succinctly, facilitating the discussions of the Committee and supporting their decisions in a manner that maximizes the value of the estates.

EXHIBIT Q

Kmart Corporation, et al.,

SUMMARY OF SERVICES RENDERED

THIRD INTERIM PERIOD

All professional services for which an allowance is requested were performed by KPMG for and on behalf of the Committee and its counsel and not on behalf of any other entity or party-in-interest. Set forth below is a description of certain of the professional services rendered by KPMG during the First Interim Period.

A. Asset Disposition

Included within this matter classification is professional time incurred by KPMG to assist the Committee in evaluating proposed disposals of assets, including lease and contract rejections, store closings, asset sales and related matters. The analyses performed and other assistance provided included, but were not limited to, the following:

- Analyze the potential § 502(b)(6) claims that might accrue to the estates as a result of the rejection of various leases.
- Meet with Kmart management and advisors to various parties in interest including Miller Buckfire Lewis, FTI Policano & Manzo and Saybrook Capital to discuss the proposed second round store closings and the rationale used to identify locations.
- Analyze the performance of the store base based on factors including sales, 4-wall earnings before interest, taxes, depreciation and amortization (“EBITDA”) and geography to identify under-performing stores in conjunction with analysis of potential store closures.

- Review and analyze the stratification of the historical EBITDA results of the store base to determine the relative performance of stores in the chain and to target potential closures.
- Analyze the impact of various store closing scenarios on the EBITDA of the continuing business.
- Analyze and allocate store-related overhead costs to the stores to enable comparison of individual store performance over the last three years, to identify stores which generate insufficient cash flow to cover their portion of store-related overhead costs, and to estimate the overhead remaining after store closures in various scenarios.
- Analyze the opportunities to exit from certain geographic markets and the potential reductions in infrastructure costs that might be realized from such a rationalization of the store base.
- Challenge the Debtors' list of proposed store closings on the basis of analysis performed.
- Analyze the various motions and supporting documentation in relation to the rejection of store leases, the assumption and assignment of certain other leases, and related claims incurred or paid in order to advise the Committee and its counsel regarding the course of action most likely to maximize the value of the estates.
- Review and analyze the Debtors' valuation of the leases for the GOB stores.
- Provide input to Abacus Consulting Group for their efforts in negotiations related to lease cost reduction initiatives.
- Analyze future lease payments and terms associated with under performing stores that are expected to remain open.

- Review and analyze agreements related to the subscriber income and charges in conjunction with the BlueLight.com internet service provider business, sale bidding procedures and proposed transaction terms.
- Analyze issues and documents relating to various sales of excess equipment and store fixtures to assess the level of proceeds expected and alternatives for maximizing value.
- Prepare reports to the Committee on the key issues for consideration.

Since the inception of these cases, the Debtors have rejected in excess of 700 leases. KPMG's analysis in this area has enabled the Committee to reach agreement on the rejection of these leases and to support the Debtors' efforts to minimize cash requirements and potential rejection claims to the extent possible. The sale of the leases related to the second round of GOB stores will be a significant opportunity to derive additional value for the estates.

The Debtors have recently commenced a second store closing program consisting of approximately 317 locations. KPMG has played an integral role in the analysis of the locations to be closed and the impact to the estates of closing these stores. As part of the second store closing, KPMG performed a review and analysis of store level performance data, lease valuations, geographical dispersion and business unit results. The Debtors' store closing programs were the largest in recent history and were a critical element of the Debtors' plan to return to profitability in the future. KPMG's analysis of locations included in the second round of GOB sales has provided the Committee with valuable information to assess the cash generated by these programs, the impact on the remaining store base and the potential profitability of the Debtors in the future. KPMG's analysis of

various store closing scenarios and the resultant impact on the valuation of the Debtors' ongoing operations was critical to enabling the Committee to negotiate a plan of reorganization to support the Debtors' early emergence goals.

B. Case Administration

Included in this matter classification is time spent by KPMG professionals to implement efficient project management, communicate with the Committee and various parties in interest, and otherwise administer the overall case activities.

KPMG personnel have incurred professional time in relation to the preparation for and participation in formal meetings or conference calls with the Committee or certain of its sub-committees and various other parties including Committee counsel, the Debtors, and other parties in interest. KPMG presented its interim reports and various other analyses and otherwise supported the deliberations of the Committee during these meetings and conference calls, including those on September 12, 2002, September 18, 2002, October 10, 2002, October 15, 2002, October 16, 2002, November 7, 2002, November 13, 2002, November 19, 2002, November 21, 2002, December 4, 2002, December 10, 2002, December 11, 2002, December 19, 2002, and December 20, 2002. These formal meetings and calls with the Committee, in conjunction with regular communications with the Committee's counsel and other discussions with Committee members, were essential to effectively communicating analyses, reports and other relevant information on a real-time basis and enabling the Committee to evaluate issues and make decisions in these cases. KPMG also attended several of the omnibus hearings and certain other hearings in order to render support and assistance to Committee counsel

in regard to evaluating financial and related issues that arose during those hearings and to obtain information relevant to ongoing analyses. The high frequency of meetings attended due to the early plan negotiation process contributed to the budget difference in fees.

In compliance with the Administrative Order and other guidelines governing the payment of professionals, KPMG prepared the Second Interim Application for allowance of compensation and reimbursement of expenses and prepared budgets and detailed monthly invoices and fee summaries for submission to the Fee Committee and other designated parties-in-interest. KPMG also expended time creating the electronic file of the Second Interim Fee Application as required for delivery to the U.S. Trustee in this matter. Preparation of the employment and fee applications and the accompanying detailed disclosures required in bankruptcy proceedings is beyond the normal procedures performed by KPMG with respect to its client retention and billing procedures. These services enabled monitoring and review of relevant information regarding KPMG's services by the Fee Committee and various parties-in-interest.

Also included within this category is non-working travel time to the Debtors' headquarters in Troy, Michigan and to various Committee meetings, hearings and other case functions in New York and Chicago. Fees for travel were reduced by half, and one-way travel time was generally limited to two (2) hours absent extraordinary circumstances. Increased activity related to the stewardship investigation resulted in travel in excess of planned levels for December and contributed to the excess over budget for this category. The work plan in relation to the stewardship investigation was

accelerated due to the Debtors' impending filing of a plan of reorganization and the need to expedite activities under Rule 2004 examinations.

In addition to the above, KPMG's tasks included the coordination of meetings with the Debtors and their advisors, document management, and distribution of materials to Committee members.

C. Claims Administration and Objections

Included within this category is professional time incurred in evaluating and advising regarding proposed procedures to address certain specific categories of claims, bar date motions and related filings, and objections to and allowances of claims. The analyses performed and other assistance provided included, but were not limited to, the following:

- Obtain update on the consignment vendor agreements entered into by the Debtors and analyze related issues and objections to facilitate settlements regarding consignment vendors.
- Review and analyze motions relating to purchase and consignment agreements between the Debtors and certain vendors.
- Review and analyze information regarding the reconciliation of reclamation claims.
- Provide input to the reclamation sub-committee in relation to negotiations with the Debtors on the proposed payment of reclamation claims.
- Provide information and input to the vendor relations sub-committee.
- Review and analyze liabilities subject to compromise by potential claim classes.
- Review and analyze the procedures for reconciliation of proofs of claim.

- Participate in claims update meetings with the Debtors, counsel to the Debtors and counsel to the Committee relating to tax claims, litigation and reconciliation issues.
- Confer with Debtors' advisors on the status of potential priority claims.

KPMG's assistance in these claims matters enabled the Committee to formulate and further its position in relation to various consignment and reclamation claim issues, and to broker agreements with the Debtors, the other statutory committees and certain individual creditors regarding such issues. KPMG's assistance to the vendor relations sub-committee facilitated reconciliation of pre-petition claims and implementation of improved processes and procedures for Kmart's ongoing dealings with vendors.

D. Debtor-In-Possession Financing

KPMG personnel incurred time to assist the Committee in evaluating the terms of the third amendment to the debtor-in-possession ("DIP") financing facility and the liquidity provided, and in monitoring the Debtors' performance versus certain covenants in the DIP financing agreement. The analyses performed and other assistance provided included, but were not limited to, the following:

- Meet with the Debtors' management to understand the process used to formulate the financial forecasts provided to support the revised DIP financing agreement.
- Review and analyze the assumptions in the financial forecasts supporting the revised DIP financing agreement.
- Prepare comparative analysis between the annual budget for 2002, the revised DIP plan and the revised DIP merchant plan.

- Analyze the liquidity provided by the proposed amendment to the DIP financing facility and perform sensitivity analyses relative to potential funding needs.
- Analyze the Debtors' projected financial performance and perform sensitivity analysis relative to the amended EBITDA covenant levels.
- Present sensitivity analysis and other information in relation to the amendments to the DIP facility to the Committee.

KPMG's assistance in this matter enabled the Committee to assess the Debtors' revised DIP plan and to reach agreement with the Debtors regarding the modifications to the facility. The amendment of the EBITDA covenant was required to enable Kmart to maintain the financing necessary to operate its business and to provide adequate liquidity. This work also formed the basis for KPMG's ongoing monitoring of Kmart's results compared to the revised merchant DIP plan. KPMG's analysis of the revised DIP plan in relation to the DIP covenants provided visibility to the Committee of potential covenant breaches and facilitated discussions with the Debtors regarding covenant issues. Due to the impending EBITDA covenant breach and the issuance by the Debtors of several revised plans that required analysis and comparison, which had not been anticipated when the budget was submitted, fees in this category were over budget by \$16,269.

E. Investigatory Work/Asset Analysis and Recovery

Included in this category is professional time incurred by KPMG personnel in relation to the stewardship investigation and the related investigations by certain government branches or agencies. This category also includes investigation into the assets and liabilities of Kmart of Michigan, Inc. and other Kmart subsidiaries potentially

available to satisfy creditor claims. In order to comply with the terms of the joint interest agreement (“**Joint Interest Agreement**”) between the Debtors and the Committees, which provides for the voluntary disclosure of confidential information in relation to the investigation, KPMG has excluded any confidential information from the detailed daily descriptions of services rendered. However, KPMG has provided sufficient detail to apprise the Court and other parties-in-interest of the tasks performed. The analyses performed and other assistance provided included, but were not limited to, the following:

- Meet with the Debtors, their counsel and representatives of each of the statutory committees to obtain updates on the status of the stewardship investigation and related investigations, including weekly update calls, periodic meetings and detailed issue briefings.
- Review and analyze the allegations made in various anonymous letters sent to the Securities & Exchange Commission, the Debtors and other parties.
- Meet with the Debtors’ forensic accountants, Ten Eyck Associates and Chicago Partners, to obtain an understanding of the analysis performed and findings. Review the analyses prepared by Ten Eyck Associates and Chicago Partners on behalf of the Debtors.
- Review materials provided by the Debtors’ counsel in preparation for various interviews with current and former employees.
- Participate in interviews of the Debtors’ current and former employees to identify issues relevant to the stewardship investigation.
- Conduct interviews, investigation and analysis in areas of interest to the Committee, which had not been addressed in detail by the Debtors.

- Prepare requests for documents to be provided in the Debtors' data room and address related document management issues.
- Review documents and extensive electronic files provided by the Debtors and related information to identify issues relevant to the stewardship investigation.
- Perform database searches to identify documents supporting various investigative topics.
- Review documents produced by the Debtors to the House Energy and Commerce Committee, the Securities and Exchange Commission and to other government agencies.
- Analyze information relative to accounting restatements and accounting issues subject to investigation.
- Analyze the directors and officers insurance policies.
- Analyze cash disbursement information provided by the Debtors.
- Prepare witness summaries and related documentation in preparation for Rule 2004 examinations of former officers and directors.
- Attend Rule 2004 examinations of former officers and directors.
- Assist Committee counsel in evaluating potential theories of recovery and related financial information.
- Provide updates to the Committee and to counsel to the Committee on the results of interviews conducted and the analyses performed in the stewardship investigation.
- Meet with the Debtors' management to discuss the formation of various subsidiaries and transfers of assets between entities.

- Review documents in relation to the formation, transfer of assets, intercompany activity and current financial position of Kmart Properties, Inc., Kmart of Michigan, Inc., Kmart of Pennsylvania, LP, Kmart of Indiana, Kmart of Texas, LP, Kmart of North Carolina, LLC, Kmart Finance I and other Kmart guarantor subsidiaries.
- Analyze the tax justification and impact of the formation of various Kmart subsidiaries.
- Identify and evaluate the potential value of assets in Kmart subsidiaries and the impact on guarantee treatment.
- Analyze the value in various subsidiaries in conjunction with an analysis of substantive consolidation.
- Analyze potential avoidance actions in relation to the guarantor subsidiaries.

The work of KPMG and Committee counsel, in conjunction with the other statutory committees, in relation to the ongoing stewardship investigation enabled the Committee to oversee the investigation conducted by the Debtors, and to assess its direction, progress and effectiveness in representing the Committee's interests. This work enabled the Committee to provide input into the process and independently pursue various avenues of inquiry, as appropriate, in order to identify and recommend measures to rectify inappropriate business, accounting or management practices. Addressing these issues expeditiously and expeditiously is critical to restoring the credibility and value of Kmart as a going concern. Further, this investigatory work will enable the assessment of various actions to recover funds for the benefit of unsecured creditors.

KPMG also performed analysis in relation to the assets, liabilities and related transactions of various Kmart subsidiaries, the value of those subsidiaries, and

substantive consolidation issues and avoidance actions, all resulting in a settlement between various parties in interest regarding the bank's guaranty claim, that enabled a consensual plan to be filed.

The Debtors' decision to file their plan of reorganization and disclosure statement in January 2003 resulted in an expedited work plan for the investigations teams dealing with interviews and Rule 2004 examinations and analyzing the Debtors' subsidiary relationships regarding certain loan guarantees. The expedited work plan relative to guarantor issues and the volume of interviews and examinations resulted in fees being over budget by \$44,615.

F. Review of Financial Information / Business Operations

Included in this matter classification is time spent by KPMG professionals to monitor and analyze the Debtors' ongoing performance. KPMG obtained and analyzed a wide range of information and met and conversed on a regular basis with the Debtors' employees and professionals in order to monitor Kmart's financial performance, to analyze the revised business plans for 2002, to prepare various recovery analyses, to evaluate various strategies and transactions proposed by the Debtors to increase the value of the estates, and to address the Committee's concerns around the Debtor's business and financial performance. KPMG also provided assistance with the review of various compensation, benefit, severance and pension issues. The analyses performed and assistance provided included, but were not limited to, the following:

- Review and analyze the Debtors' weekly and monthly sales and margin performance by division, noting seasonal and economic trends.

- Participate in briefings regarding monthly results and analyze monthly financial statements and operating reports.
- Review and analyze the weekly flash reports prepared by the Debtors and prepare trend analysis on the key results.
- Analyze weekly comparable store sales trends and compare performance to the revised DIP and merchant plans.
- Review and analyze the Debtors' weekly cash position and compare to the 13 week cash flow forecast.
- Review and analyze the variances between the 13 week cash flow forecast, subsequent revisions and actual results.
- Review and assess the process undertaken by management for development of the revised 2002 DIP and merchant sales plans.
- Analyze the key drivers of the 2002 revised plans, including sales, gross margins, distribution costs, store level expenses and overhead, and corporate overhead.
- Analyze the working capital assumptions for the revised 2002 plans, including inventory turns and credit terms.
- Analyze the budgets for the divisional operations and meet with the general merchandise managers for each division to determine the key strategies to achieve forecasted performance under the revised plans.
- Analyze actual financial performance against the 2002 revised plans, identify variances in performance compared to the plan, and obtain clarification from management and the Debtors' financial advisors on the reasons for the variances.

- Prepare sensitivity analyses using current business operating trends to determine potential ranges for the Debtors' cash position for the remainder of 2002 and to assess possible variances to plan.
- Analyze the cash used by the Debtors since the Petition Date and compare to prior years and future liquidity needs.
- Analyze the financial impact of actions taken by the Debtors to reduce selling, general and administrative expenses.
- Analyze the supply chain issues faced by the Debtors and the actions taken to address those issues.
- Meet with the Debtors' management to discuss merchandising strategies for improving sales and margin performance in order to meet the financial targets outlined in the revised plans for 2002.
- Tour the "store of the future" concept store and various test stores to observe the operational changes implemented by management and evaluate the impact of those changes from an operational and financial perspective.
- Review and analyze sales and margin data for the Chicago test stores and compare performance to the balance of the chain.
- Review and analyze the stratification of the historical EBITDA results of the store base to determine the relative performance of stores in the chain and within various geographies.
- Prepare analysis on sales and rent per square foot to evaluate operations against historical performance metrics.

- Review and analyze the distribution center network and the related store base to assess the opportunity to reduce distribution center costs.
- Analyze potential returns to creditors in a liquidation scenario, including estimation of asset returns on working capital, inventory, and real estate; liquidation costs; and amounts of various secured, administrative, priority and unsecured claims on a consolidated basis.
- Review and analyze information relating to the proposed license and marketing agreement with Thalia.
- Analyze the motion to assume and assign various Penske locations to Meineke Mufflers.
- Participate in meetings with management on the information technology systems used by the Debtors.
- Analyze the forms 10K and 10Q issued by the Debtors and the associated restatements of prior period financial statements.
- Analyze third party compensation and severance reports in relation to the benefits provided to participants and the eligibility requirements of participants and compare to the Kmart severance plans.
- Analyze Kmart data regarding severance plan eligibility in comparison to current length of service and post-petition severance plan eligibility and attrition statistics.
- Formulate modified Kmart severance plan design regarding minimum length of service requirements for severance benefit eligibility, modification of the calculation for severance payments and modification to duration of severance plan coverage.

- Analyze estimated severance plan cost for current and proposed severance plan design.
- Analyze updated actuarial assumptions and calculations for Kmart's future pension plan funding obligations.
- Analyze estimated pension plan contributions, plan assets and liabilities, actual and estimated returns, and the potential impact on the estate of a termination of the plan.
- Analyze information from Watson Wyatt regarding actuarial assumptions utilized in projecting future pension fund contribution analyses.
- Analyze the field support, store management, and district and regional bonus plans.
- Meet with management to review the Debtors' plans to improve its internal audit function and provide feedback on the action plan and opportunities for improvement.
- Prepare reports and provide updates to the Committee on the analyses performed.

KPMG's analyses and advice have provided the Committee with valuable insight into the business issues faced by the Debtors, enabling the Committee to determine its position in relation to the ongoing actions taken by management. These cases constitute the largest and most complex retail bankruptcies in recent history. The analyses required to identify and maintain a real-time understanding of the issues faced by the Debtors and to advise the Committee as to the potential financial and operational implications for the business are considerable. Cases of this magnitude also require significant effort of all the professionals involved to address and resolve issues on numerous pending motions and objections on a proactive and generally consensual basis in order to facilitate continued progress towards reorganization. KPMG's analyses have enabled complex business issues to be assimilated and presented succinctly, facilitating the discussions of

the Committee and supporting their decisions in a manner that maximizes the value of the estates. KPMG also expended considerable time preparing analyses and sensitivity modeling to assess the Debtors ability to meet its EBITDA earnings contained in the revised business plan for 2002 and to provide the Committee with sufficient information to understand the risks to the proposed plan of reorganization.

During the Third Interim Period, KPMG was asked by the Committee and the Debtors to provide input in several areas that were not originally contemplated. Significant effort was expended in the preparation of liquidation recovery analyses in order to provide the Committee with information to enable assessment of the Debtors' plan of reorganization and evaluate the potential returns to creditors in various scenarios. Analysis in this respect was performed earlier than anticipated due to the Debtors' plan of an early emergence from bankruptcy proceedings. The analysis requested by the Committee in relation to the Debtors' severance package required the review of comparable severance plans and discussions with management with a view to reducing the potential costs to the estate in the event of additional reductions in force. KPMG was also requested by the Debtor to provide feedback on changes to the internal audit services division and to review the action plan to manage business risk in the future. The production by the Debtor of multiple revisions to its business plan for 2002, the revised DIP plan and the merchant plan caused by various factors related to changes in the Debtors' financial condition and reorganization timeline resulted in the need for additional analyses to enable the Committee to evaluate those plans. All of these factors contributed to KPMG's fees being over budget in this category by \$134,278.

G. Plan, Disclosure Statement and Exclusivity

Included in this matter classification is time spent by KPMG professionals to assist the Committee in analyzing and evaluating various emergence issues and exit negotiations related to the Debtors' plan of reorganization. The analyses performed and other assistance provided included, but were not limited to, the following:

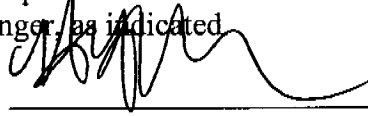
- Model the pro-forma impact of various store closing scenarios on the Company's planned 2003 EBITDA, balance sheet and cash flows.
- Review and analyze the potential GOB proceeds under various store closing scenarios and estimate required exit payments at confirmation.
- Analyze potential equity values under various store closing scenarios and valuation methods, including research and analysis regarding multiples of normalized EBITDA.
- Analyze the potential return to various creditor groups given a range of equity values.
- Analyze the potential financing needs of the Debtors under various reorganization and store closings scenarios.
- Analyze and compare the potential recovery to various creditor groups under different scenarios.
- Analyze various draft term sheets obtained from Debtors' counsel in relation to ongoing negotiations regarding a plan of reorganization and provide input to the Committee regarding potential recoveries.
- Analyze various five year business plans provided by the Debtors as part of plan of reorganization negotiations and provide feedback to the Committee.
- Review the application of fresh start accounting under Statement of Position 90-7 to the projected emergence financial statements.

- Participate in meetings with various parties in conjunction with the negotiation of a consensual plan of reorganization.

KPMG's analysis in this matter has provided valuable information to the Committee and Committee counsel for use in negotiating the terms of a consensual plan of reorganization and has enabled early negotiation of an exit strategy. KPMG's analyses provided a foundation for the Committee to evaluate the impact of the Company's business plan on value, to determine the course of action most likely to preserve value for stakeholders, and to assess the relative value of different reorganization options. KPMG's analyses of going concern value and liquidation value provided the Committee with the necessary information to assess the valuation and best interest test analyses prepared by the Debtors, and facilitated the decision-making process in relation to the Debtors' early exit strategy and proposal for a plan of reorganization.

CERTIFICATE OF SERVICE

I, Matthew M. Wawrzyn, certify that on July 31, 2003, I caused a copy of the attached **Application** to be served upon the parties identified on the attached Service List, via Federal Express, next day delivery or messenger, as indicated.



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