

United States Bankruptcy Court

Name of Debtor
KMART CORPORATION, et al

Case Number
02-B02474

Name of Creditor (The person or entity to whom the debtor owes money or property):
Comtel Technology Inc.

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

This space is for Court Use Only

Name and address where notices should be sent:
**Comtel Technologies Inc.
% Sturgeon Electric Company, Inc.
Attn: Francine Richard
12150 East 112th Avenue
Henderson, CO 80640**

Check box if you have never received any notices from the bankruptcy court in this case.

Check box if the address differs from the address on the envelope sent to you by the court.

Account or other number by which creditor identifies debtor:
Kmar01

Check here if this claim replaces amends

1. Basis for Claim

- Goods sold
- Services performed
- Money loaned
- Personal injury/wrongful death
- Other: **Labor and materials provided in and for construction of improvements on real property.**

- Retiree benefits as defined in 11 U.S.C. § 1114(a)
- Wages, salaries, and compensations (Fill out below)

Your SS#: _____
Unpaid compensation for services performed from _____ to _____
(date) (date)

2. Date debt was incurred: prior to 1-22-02

3. If court judgment, date obtained:

4. Total Amount of Claim at Time Case Filed: \$183,279.56

5. Secured Claim.

Check this box if your claim is secured by collateral (including a right of setoff).

Brief Description of Collateral:

- Real Estate Motor Vehicle
- Other:

Value of Collateral: This claim is secured to the extent of the value of the collateral and unsecured for any deficiency.

Amount of arrearage and other charges at time case filed included in secured claim, if any \$ _____

6. Unsecured Priority Claim.

- Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____
Specify the priority of the claim:
 - Wages, salaries or commissions (up to \$4,300),* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3)
 - Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4).
 - Up to \$1,950* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6).
 - Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7).
 - Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).
 - Other - Specify applicable paragraph of 11 U.S.C. § 507(a-_____).
- *Amounts are subject to adjustment on 4/1/98 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

7. CREDITS: The amount of all payments of this claim has been credited and deducted for the purpose of making this proof of claim.

8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

9. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

This Space is for Court Use Only

RECEIVED
TRUMBULL SERVICES
COMPANY

3-6-02
2002 MAR -6 PH 3:08

BANKRUPTCY

407 Sm

Date
3-1-02

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):

Francine Richard

ComTel Technology Inc.

2150 W. 6th Avenue, Suite E
 Broomfield, CO 80020-7116
 (303) 466-8761
 FAX (303) 466-0187

INVOICE

INVOICE NUMBER: 023789

INVOICE DATE: 01/22/02

PAGE: 1

SOLD TO: K-MART DISTER. CENTER
 3100 WEST BIG BEAVER
 ATTN: GARY WORTHINGTON
 TROY, MI 48084

SHIP TO: K-MART DISTER. CENTER
 18875 BROMLEY LANE
 ATTN: ROBERT TAYLOR
 BRIGHTON, CO 80601

SHIP VIA.....: 01/22/02
 SHIP DATE.....: 02/21/02
 DUE DATE.....: NET 30
 TERMS.....:

CUST.I.D.....: KMAR01
 P.O. NUMBER.....: 0100456-0901
 P.O. DATE.....: 01/22/02
 OUR ORDER NO....:
 SALESPERSON.....:

FINANCE CHARGE OF 1.5% PER MONTH ON ALL PAST DUE ACCOUNTS PLUS ALL COLLECTION COSTS.

ITEM / DESC.	ORDERED	SHIPPED	UNIT	PRICE	NET	TAX
97064						
MATERIAL	1.00	1.00		133586.5600	133586.56	E
MISC COSTS	1.00	1.00		3500.0000	3500.00	E
LABOR	1.00	1.00		34505.0000	34505.00	E
INSTALLED THE NEW PAGING SYSTEM, TESTED ALL LOCATIONS AND ADJUSTED THE VOLUME FOR EACH ROW OF SPEAKERS TO MEET CUST REQUIREMENTS, PROVIDED CUSTOMER TRAINING						
TAX	1.00	1.00		11688.0000	11688.00	E
SEE ATTACHED PO						

Posted

PLEASE REMIT PAYMENT TO: COM TEL TECHNOLOGY, INC.
 23391 NETWORK PLACE
 CHICAGO, IL 60614-1023

SUBTOTAL : 283279.56
 TAX : 0.00
 PAYMENTS : 0.00
 TOTAL : 283279.56

183,279.56

Proposal
Number: 082901KM-GWT3

To: Robert Taylor
K-Mart
Brighton, CO

Proposal Date: August, 29, 2001
Phone: 303-654-0054 x643
Fax: 303-659-0694

SCOPE: Replace existing paging system in the warehouse area with a new system using Soundsphere speakers. New system is guaranteed to provide audible paging throughout the general warehouse area, storage room, and maintenance area. One-year warranty on parts and labor. Training on system is included.

PLEASE NOTE:

Customer will need to supply power panel locations for 11 additional 20amp circuits to provide power for new equipment.

MATERIALS:

1 Speakers, Amps, Wire, and misc. hardware to complete scope \$ 133,586.56

LABOR:

1 Labor cost to complete above scope \$ 34,505.00

MISC COSTS:

1 Electrical Subcontractor (Power drops, sleeves, and J-Boxes) \$ 3,000.00

1 Truck and Lift rentals \$ 500.00

TOTAL MATERIALS/LABOR (Tax not included): \$ 171,591.56

NOTES:

1. Taxes will be applied based on rate at time of Invoice.
2. Freight costs will be F.O.B. Destination.
3. Quote is good for 30-days from proposal date.
4. Work will be undertaken only as per the scope of work. Terms are Net 30-days.
5. All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon accidents or delays beyond our control. Owner agrees to indemnify and hold the proposer, his employees and agents harmless in the event of bodily injury or property damage arising from the actual, alleged or threatened discharge, dispersal, release or escape of any pollutant as defined in the current ISO policies.
6. Acceptance of Quotation - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to INDICATE ACCEPTANCE BY SIGNING AND RETURNING ONE (1) COPY TO MY ATTENTION.

ComTel Technology, Inc.

Company: K-MART

Signature: X 

Authorized By: X 

Name: George W Turner(Manager)

Print Name: ROBERT TAYLOR

Title: Systems Engineer

Title: _____

Date: _____

Date of Acceptance: _____

WORK ORDER



2150 west 6th Avenue, Suite E
Broomfield, Colorado 80020-7176
303-466-8761

This is not an Invoice

Date of Call In: April 14, 2001

Ordered By: Robert Taylor

Customer Contact: Robert Taylor

Phone Number: 303-654-0054 X643

Work Location: Kmart Brighton Distribution Center

18875 Bromley Lane

Brighton, Colorado 80601

Attn: Robert Taylor, Maint. Mgr.

Work Order # 0

Job # 97064

Customer PO # 0100456-0901

Billing Address

Kmart Corporation

3100 West Big Beaver

Troy, Mi. 48084-3163

Attn: Gary Worthington

Description of Work Requested :

Replace existing paging system in the warehouse area with a new system using SoundSphere speakers. The new system is guaranteed to provide audible paging throughout the general warehouse area, storage room, and maintenance area. One-year warranty on parts and labor. Training on the system is included.

Description of Work Completed :

Installed the new paging system, tested all locations and adjusted the volume for each row of speakers to meet customer requirements. Provided customer training on the operation of the system. All of the above is to customer satisfaction.

Authorization: I hereby state that I am the (owner) (authorized representative of the owner) and authorize ComTel Technology Inc. to perform the above requested work. I understand and agree to pay for said work immediately upon its completion, unless prior arrangements have been made. Should I fail to pay as agreed, I will be obligated to pay late charges in the amount of 1 1/2 percent per month on the unpaid balance. I further agree that in the event legal proceedings are instituted to collect the unpaid balance, I will pay all costs incurred in connection with said proceedings, including a reasonable attorney's fee.

Customer Rep: *[Signature]* Date: 4-11-02

Part Number	Material Description	Qty.	Sale Price	Extended Price
	Material	1	133586.56	133586.56
	Labor to Install	1	34505.00	34505.00
	Misc. Costs	1	3500.00	3500.00
		0	0.00	0.00
	Tax	1	11688.00	11688.00
Estimated Total				183279.56
ComTel Technicians				Labor Hrs
		0		0.00

Comtel Rep : Steve French

Date: 12/21/01

White

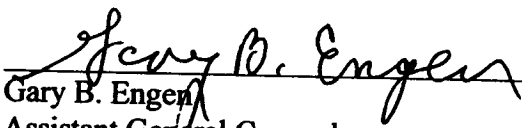
IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

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

**COMTEL TECHNOLOGY INC.'S NOTICE UNDER SECTION 546(b)
PERFECTING, CONTINUING AND MAINTAINING LIENS
AND IN LIEU OF COMMENCEMENT OF ACTION**

COMTEL TECHNOLOGY INC. ("Comtel") gives notice, pursuant to Bankruptcy Code section 546(b) and 362(b)(3), perfecting, and maintaining or continuing perfection of Comtel's interest in property of Debtor Kmart Corporation. This Notice is to perfect and to maintain or continue the perfection of Comtel's rights in property of the Debtor described in the Notice of Intent to Lien and Lien Notices, attached hereto as Exhibit 1 and incorporated herein. Comtel's interests are Colorado mechanics and vendors liens arising under CRS 38-22-101 et seq., and other provisions of Colorado law, and relate back to dates before Debtor's Bankruptcy petition. Comtel's lien secures Debtors' obligation to Comtel in the principal amount of \$183,279.56 plus interest, fees, cost and other lienable charges. The attached Notice of Intent to Lien and Lien Notice sets forth the basis for and provides the information giving rise to Comtel's mechanics liens on the Property. This Notice is also in lieu of commencing an action to enforce such mechanics liens.

Dated this 28 day of February, 2002



Gary B. Engen
Assistant General Counsel
MYR Group Inc.
12150 East 112th Avenue
Henderson, CO 80640
303.286.8000 Telephone
303.227.2008 Facsimile

CERTIFICATE OF SERVICE

I hereby certify that on the 28th day of February, 2002, a true and correct copy of the foregoing **COMTEL TECHNOLOGY INC.'S NOTICE UNDER SECTION 546(b) IN LIEW OF SEIZURE OF PROPERTY OR COMMENCEMENT OF ACTION** was deposited in the United States mail, first class postage prepaid, addressed to the following.

Debtor's Attorney
Skadden Arps Slate Meagher & Flom
Attn: John W. Butler, Jr.
333 West Wacker Drive, Suite 2100
Chicago, IL 60606

The Debtors at Kmart Corporation
Attn: Janet Kelley and their counsel
Kmart Resource Center
3100 West Big Beaver Road
Troy, MI 48084-3163

The Office of the United States Trustee
Attn: Kathryn Gleason
227 West Monroe Street, Suite 3350
Chicago, IL 60606

Counsel to the Administrative Agents for Debtors'
Morgan Lewis & Bockins
Attn: Robert H. Scheibe and Jay Teitelbaum
101 Park Avenue
New York, New York 10178

Counsel to Debtors' Prepetition Lenders
Simpson, Thatcher & Bartlett
Attn: Peter V. Pantaleo
425 Lexington Avenue
New York, New York, 10017

Official Copy Service
Landmark Document Service
208 West Randolph Suite 500
Chicago, IL 60606



Statement of Lien

C0929801
2/21/2002 9:42:01
PG: 0001-007
35.00 DOC FEE: 0.00
CAROL SNYDER
ADAMS COUNTY

In accordance with Article 22 of Title 38 of the Colorado Revised Statutes, Comtel Technology Inc. makes the following statement of lien.

FIRST: That the name of the owner or reputed owner of such property to be charged with the lien are Brighton Lease Management L.L.C. and Kmart Corporation

SECOND: That the name and mailing address of the person claiming the lien is Comtel Technology Inc. 2150 West 6th Avenue Suite E, Broomfield, CO 80020

a subcontractor Principal Contractor

That the name of the person who furnished the laborers or material, or performed the labor or services, or supplied the machinery, tools or equipment for which said lien is claimed is Comtel Technology Inc.

That the name of the principal contractor is Comtel Technology Inc.

THIRD: That the property to be charged with such lien is described as follows: See attached Exhibit A Also known by street number as 18875 Bromley /or 19121 East 152nd situated in the City of Brighton County of Adams State of Colorado. That the said lien is held for and on account of labor performed and materials furnished for incorporation into the improvements on said real property.

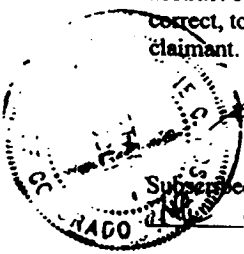
FOURTH: That the amount of indebtedness due or owing the claimant for which said lien is claimed, for laborers or material furnished, labor services performed, machinery, tools and equipment supplied is \$183,279.56 together with interest thereon at the legal rate.

CLAIMANT: Comtel Technology Inc.

By Steve Hollingsworth
Steve Hollingsworth

STATE OF COLORADO
County of Adams } ss

I, Steve Hollingsworth being of lawful age and being first sworn upon oath, do say that I am District Manager herein named; that I have read the within statement of lien and abstract of indebtedness and know the contents thereof; and that the same is true and correct, to the best of my knowledge, information and belief, and is made on behalf of the claimant.



Steve Hollingsworth
Steve Hollingsworth

Subscribed and sworn to before me in the County of Adams, State of Colorado on this _____ day of February, 2002.

My Commission expires 02/26/2004. Witness my hand and official seal.

Daniel C. Foster
Notary Public

NOTICE OF INTENT TO FILE A LIEN STATEMENT

TO THE OWNER AND THE PRINCIPAL CONTRACTOR:

Take Notice that the Lien Claimant set forth on the Statement of lien contained on the reverse of this Notice claims a Mechanic's Lien for laborers or material or equipment supplied to or labor performed on the project situate upon the real property described on said Statement of Lien in the County where the real property is located. This notice is given pursuant to Section 38-22-109(3)C.R.S.

Steve Hollingsworth signature

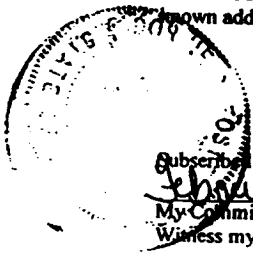
Comtel Technology Inc. 2150 West 6th Avenue Suite E Broomfield, CO 80020

AFFIDAVIT OF SERVICE OR MAILING - OWNER

STATE OF COLORADO

County of Adams }ss

The undersigned, being of lawful age and being first duly sworn upon oath, deposes and says that this Notice of Intent to file a Lien Statement was mailed by certified mail, return receipt requested, to the last known address of the owner or reputed owner or his agent, as follows See attached Exhibit B



Steve Hollingsworth signature and name

Subscribed and sworn to before me in the County of Adams, State of Colorado, this 7th day of February, 2002. My Commission expires: 02/26/2004. Witness my hand and official seal.

Denise C. Foster signature and name, Notary Public

AFFIDAVIT OF SERVICE OR MAILING - CONTRACTOR

STATE OF COLORADO

County of _____ }ss

The undersigned, being of lawful age and being first duly sworn upon oath, deposes and says that this Notice of Intent to file a Lien Statement was mailed by certified mail, return receipt requested, to the last known address of the principal or prime contractor or his agent, as follows on the _____ day of _____ 2002.

Subscribed and sworn to before me in the County of _____ State of Colorado, this _____ day of _____, 2002.

My Commission expires: _____ Witness my hand and official seal.

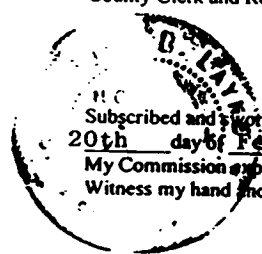
Notary Public

AFFIDAVIT OF SERVICE OR MAILING PRIOR TO FILING LIEN STATEMENT

STATE OF COLORADO

County of Adams }ss

The undersigned, being of lawful age and being first duly sworn, deposes and says that this Notice of Intent to File a Lien Statement was served pursuant to Section 38-22-109(3) C.R.S., as evidenced by the Affidavits of Service or Mailing, at least ten (10) days before the time of filing the Lien Statement with the County Clerk and Recorder.



Francine Richard signature and name

Subscribed and sworn to before me in the County of Adams State of Colorado, this 20th day of February, 2002.

My Commission expires: 11-29-04. Witness my hand and official seal.

Judy B. Payne signature and name, Notary Public

EXHIBIT A**PARCEL 1: (INDUSTRIAL PARCEL)**

A PART OF THE SOUTHWEST ONE-QUARTER OF SECTION 10, TOWNSHIP 1 SOUTH, RANGE 66 WEST OF THE 6TH PRINCIPAL MERIDIAN, ADAMS COUNTY, COLORADO, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SOUTHWEST ONE-QUARTER; THENCE NORTH 89 DEGREES 43 MINUTES 38 SECONDS EAST ALONG THE NORTH LINE OF SAID SOUTHWEST ONE-QUARTER, A DISTANCE OF 790.00 FEET;

THENCE SOUTH 00 DEGREES 27 MINUTES 00 SECONDS EAST PARALLEL WITH THE WEST LINE OF SAID SOUTHWEST ONE-QUARTER, A DISTANCE OF 35.00 FEET TO THE POINT OF BEGINNING;

THENCE NORTH 89 DEGREES 43 MINUTES 38 SECONDS EAST PARALLEL WITH AND 35.00 FEET SOUTH OF THE NORTH LINE OF SAID SOUTHWEST ONE-QUARTER, A DISTANCE OF 1814.00 FEET TO A POINT 35.00 FEET WEST OF THE EAST LINE OF SAID SOUTHWEST ONE-QUARTER;

THENCE SOUTH 00 DEGREES 22 MINUTES 42 SECONDS EAST PARALLEL WITH SAID EAST LINE OF THE SOUTHWEST ONE-QUARTER, A DISTANCE OF 2077.70 FEET TO THE NORTHERLY LINE OF THAT PARCEL OF LAND DESCRIBED IN BOOK 1011 AT PAGE 190 IN THE ADAMS COUNTY CLERK AND RECORDERS OFFICE;

THENCE ALONG THE NORTHERLY AND WESTERLY BOUNDARY OF SAID PARCEL OF LAND THE FOLLOWING FOUR (4) COURSES:

- 1) **SOUTH 89 DEGREES 43 MINUTES 04 SECONDS WEST PARALLEL WITH THE SOUTH LINE OF SAID SOUTHWEST ONE-QUARTER, A DISTANCE OF 267.00 FEET;**
- 2) **SOUTH 00 DEGREES 22 MINUTES 42 SECONDS EAST PARALLEL WITH THE EAST LINE OF SAID SOUTHWEST ONE-QUARTER, A DISTANCE OF 235.86 FEET;**
- 3) **NORTH 89 DEGREES 43 MINUTES 04 SECONDS EAST PARALLEL WITH THE SOUTH LINE OF SAID SOUTHWEST ONE-QUARTER, A DISTANCE OF 97.00 FEET;**
- 4) **SOUTH 00 DEGREES 22 MINUTES 42 SECONDS EAST PARALLEL WITH THE EAST LINE OF SAID SOUTHWEST ONE-QUARTER, A DISTANCE OF 225.00 FEET TO A POINT LYING 65.00 FEET NORTH OF THE SOUTH LINE OF SAID SOUTHWEST ONE-QUARTER;**

Brighton, CO
Kmart Distribution Center #8290

EXHIBIT A

THENCE SOUTH 89 DEGREES 43 MINUTES 04 SECONDS WEST PARALLEL WITH SAID SOUTH LINE, A DISTANCE OF 1643.83 FEET;
THENCE NORTH 00 DEGREES 27 MINUTES 00 SECONDS WEST PARALLEL WITH THE WEST LINE OF SAID SOUTH SOUTH-WEST ONE-QUARTER, A DISTANCE OF 2538.86 FEET TO THE POINT OF BEGINNING,

COUNTY OF ADAMS,
STATE OF COLORADO.

AA00B63A0D 11335/4299 BL01 149788-2 (3/20/97)

Brighton, CO
Kmart Distribution Center #8290

EXHIBIT A

4
24-

Drafted by and when recorded return to:

Jeffrey J. Brown, Esq.
Dickinson, Wright, Moon,
Van Dusen & Freeman
525 N. Woodward Avenue
Suite 2000
Bloomfield Hills, MI 48304

ADAMS CO
ROBERT SACK
21.00 DOC FEE: 3664.06
BK: 4975 PG: 0445-0448
4/03/97 15:25:25
C0268331

14

\HFE

WARRANTY DEED

DF
3,664.07

THIS DEED, made this 25th day of MARCH, 1997, between Kmart Corporation, a Michigan corporation, whose address is 3100 West Big Beaver Road, Troy, Michigan 48084, Grantor, and Brighton Lease Management, L.L.C., a Delaware limited liability company, whose address is 170 S. Spruce Avenue, Suite 125, South San Francisco, California 94080, Grantee:

WITNESSETH, That the Grantor for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, has remised, released, sold and conveyed, and by these presents does grant, bargain, sell, convey and confirm, unto the Grantee, his heirs and assigns forever, all the real property together with improvements, if any, situated, lying and being in the City of Brighton, County of Adams and State of Colorado described as follows:

APR 03 1997
3,664.07

See Exhibit A attached hereto

as known by street number as: 18875 Bronley Lane/or 19121 E. 152nd.

94-1062246
80-1062246-08

TOGETHER with all and singular the hereditaments and appurtenances thereto belonging, or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof, and all the estate, right, interest, claim and demand whatsoever of the grantor, either in law or equity, of, in and to the above bargained premises, with the hereditaments and appurtenances.

TO HAVE AND TO HOLD the said premises above bargained and described, with the appurtenances, unto the Grantee, his heirs and assigns forever. And the Grantor, for himself, his heirs, and personal representatives, does covenant, grant, bargain, and agree to and with the Grantee, his heirs and assigns, that at the time of the ensembling and delivery of these presents, he is well seized of the premises above conveyed, has good sure, perfect, absolute and indefeasible estate of inheritance, in law, in fee simple, and has good right, full power and lawful authority to grant,

Brighton, CO
Kmart Distribution Center #8290

EXHIBIT A

bargain, sell and convey the same in manner and form as aforesaid, and that the same are free and clear from all former and other grants, bargains, sales, liens, taxes, assessments, encumbrances and restrictions of whatever kind or nature whatsoever, except those of record, real estate taxes and/or assessments and the matters which would be disclosed by an accurate survey and/or inspection of the premises.

The Grantor shall and will WARRANT AND FOREVER DEFEND the above-bargained premises in the quiet and peaceable possession of the Grantee, his heirs and assigns, against all and every person lawfully claiming the whole or any part thereof. The singular number shall include the plural, the plural the singular, and the use of any gender shall be applicable to all genders.

IN WITNESS WHEREOF, the grantor has executed this deed on the date set forth above.

WITNESSED:

KMART CORPORATION

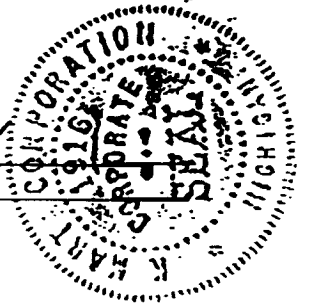
[Signature]

Cherene L. Reese

[Signature]

STATE OF MICHIGAN)
) SS.
COUNTY OF OAKLAND)

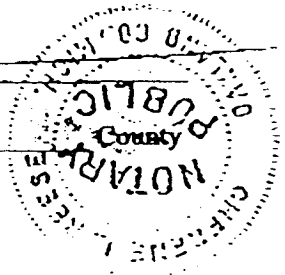
By: [Signature]
Its: VICE PRESIDENT



The foregoing instrument was acknowledged before me this 21 day of March, 1997, by James P. Churilla, the Vice President of Kmart Corporation, a Michigan corporation, on behalf of the corporation.

[Signature]

Notary Public, _____
Michigan
My commission expires:



CHERENE L. REESE
Notary Public, Oakland County, Michigan
My Commission Expires June 17, 1997

AA00863A0D 11335/4299 BL01 149788-2 (3/30/97)

Brighton, CO
Kmart Distribution Center #8290

Exhibit B

Via First Class U.S. Mail:

Brighton Lease Management L.L.C.
170 South Spruce Avenue
Suite 125
South San Francisco, CA 94080

Brighton Lease Management L.L.C.
Through Registered Agent
The Corporation Company
1675 Broadway
Denver, CO 80202

Brighton Lease Management L.L.C.
%Brentwood Holding Co.
180 South Spruce Avenue
Suite 160
South San Francisco, CA 94080

Net Lease Management Partners, L.L.C.
Through Registered Agent
Corporation Service Company
2711 Centerville Road
Suite 400
Wilmington, DE 19808

JAL Group L.P.
Through Registered Agent
The Corporation Trust Company
Corporation Trust Center
1209 Orange Street
Wilmington, DE 19801

A.F.B.I., Inc.
Through Registered Agent
The Corporation Trust Company
Corporation Trust Center
1209 Orange Street
Wilmington, DE 19801

Gary Worthington
Kmart Corporation
3100 West Big Beaver Road
Troy, MI 48084

Via Certified, Return Receipt Mail:

Brighton Lease Management L.L.C.
170 South Spruce Avenue
Suite 125
South San Francisco, CA 94080

Brighton Lease Management L.L.C.
Through Registered Agent
The Corporation Company
1675 Broadway
Denver, CO 80202

Brighton Lease Management L.L.C.
%Brentwood Holding Co.
180 South Spruce Avenue
Suite 160
South San Francisco, CA 94080

Net Lease Management Partners, L.L.C.
Through Registered Agent
Corporation Service Company
2711 Centerville Road
Suite 400
Wilmington, DE 19808

JAL Group L.P.
Through Registered Agent
The Corporation Trust Company
Corporation Trust Center
1209 Orange Street
Wilmington, DE 19801

A.F.B.I., Inc.
Through Registered Agent
The Corporation Trust Company
Corporation Trust Center
1209 Orange Street
Wilmington, DE 19801

Gary Worthington
Kmart Corporation
3100 West Big Beaver Road
Troy, MI 48084



Sturgeon Electric Company, Inc.
12150 East 112th Avenue
Henderson, CO 80640
303-288-9000

March 1, 2001

Equal Opportunity Employer

Kmart Corporation
% Trumbull Service
P.O. Box 426
Windsor, Connecticut 06095

Re: Proof of Claim
Kmart Corporation, et al
Case # 02-B02474

Gentlemen:

Enclosed is Comtel Technology Inc.'s completed Proof of Claim forms. Please file our claims with the court in the amount of 183,279.56.

Also, enclosed is a copy of our Proof of Claim forms and a self addressed stamped envelope. Please return to me a date stamped copy of our Proof of Claim form.

Thank you for your assistance.

Sincerely,

A handwritten signature in cursive script that reads "Francine Richard".

Francine Richard
Special Projects Manager