

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS, EASTERN DIVISION

PROOF OF CLAIM
Chapter 11

In Re: **Kmart Corporation, et al.**

Case Numbers **02-02462 through 02-02499**

Your claim is scheduled as follows

Name of Debtor: (see attached for complete list of debtors)

Case Number:

Class
NOT SCHEDULED

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Amount

Name of Creditor (The person or other entity to whom the debtor owes money or property)

08 2295588

KEKST AND COMPANY INC
AR
437 MADISON AVE
NEW YORK, NY 10022

- 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
- 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

NOT SCHEDULED

If address differs from above, please complete the following:

10636416

Creditor Name: **KEKST AND COMPANY INCORPORATED** Telephone # **212-521-7800**
Address: **437 MADISON AVENUE**
City/St/Zip: **NEW YORK, NY 10022**

This Space is for Court Use Only

Account or other number by which creditor identifies debtor

Check here if replaces amends a previously filed claim, dated _____

1. Basis for Claim
- Goods sold
 - Services performed
 - Money loaned
 - Personal injury/wrongful death
 - Taxes
 - Other **EXPENSES ADVANCED**

- Retiree benefits as defined in 11 USC §1114(a)
- Wages, salaries, and compensation (fill out below)
Your SS # _____
Unpaid compensation for services performed from _____ to _____ (date) (date)

2. Date debt was incurred:
DECEMBER 2001 - JANUARY 21, 2002

3. If court judgment, date obtained:

4. Total Amount of Claim at Time Case Filed: **\$ 20,132.54**

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges

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: \$ _____

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 \$4,650), earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 USC § 507(a)(3)
 - Contributions to an employee benefit plan - 11 USC §507(a)(4)
 - Up to \$ 2,100 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 USC § 507(a)(6)
 - Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 USC § 507(a)(7)
 - Taxes or penalties owed to governmental units - 11 USC § 507(a)(8)
 - Other - Specify applicable paragraph of 11 USC § 507(a)()

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

This Space is for Court Use Only

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

8068
RECEIVED
TRUMBULL SERVICES
COMPANY

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

Date: **4/16/02**
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)
KEKST AND COMPANY INCORPORATED
By: **Melvin W. Kulshoff, CPA**

2002 APR 19 PM 2: 3
489/02
PTCY

KEKST AND COMPANY

TEL 212 521-4800
FAX 212 521-4900

Ms. Le'Nora Hunt
Kmart Corporation
3100 W. Big Beaver Red
Corporate Affairs U1G11
Troy, MI 48084-3163

STATEMENT

DATE Apr. 15, 2002

DATE	INVOICE NUMBER	CHARGES	CREDITS	BALANCE
01/01/02	61148	21,311.81		
01/15/02	Expense Deposit		50,000.00	
01/21/02	61373 Fees	20,185.00		
01/21/02	61373 Expenses	28,641.73		
				<u>20,138.54</u>

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Ms. Le'Nora Hunt
Kmart Corporation
3100 W. Big Beaver Red
Corporate AffairsU1G11
Troy, MI 48084-3163

Invoice No. 061148

January 1, 2002

Charges for services for the month of December 2001 \$20,025.00

EXPENSES

Telephone	\$524.00	
Photocopy	140.00	
Subscriptions	180.00	
News Services	260.00	
Word Processing	140.00	
Xpedite - 11/30	0.73	
Lexis Nexis - 11/30	10.46	
Miscellaneous	31.62	
		1,286.81
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Please pay this amount: \$21,311.81

KEKST AND COMPANY

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FAX 212 521-4900

Ms. Le'Nora Hunt
Kmart Corporation
3100 W. Big Beaver Red
Corporate Affairs U1G11
Troy, MI 48084-3163

Invoice No. 061373

Pre-Petition

January 21, 2002

Charges for services in excess of \$500,000.00 minimum fee \$ 20,185.00

EXPENSES

Telephone	\$976.00
Photocopy	280.00
Subscriptions	450.00
News Services	560.00
Word Processing	280.00
Federal Express	15.44
Lexis Nexis - 12/31	94.06
Special Secretarial Service	250.00
Factiva - 11/30	3.19
Factiva - 10/31	6.39
Travel: 1/10-11 - C. Wheeler	1,132.50
Detroit airfare	
Travel: 1/13 - C. Wheeler	579.00
NY to Detroit airfare	
Travel: 1/15-21 - M. Freitag	1,389.83
Detroit expenses	
Travel: 1/13-21 - C. Wheeler	2,066.92
Detroit expenses	
Travel: 1/10-11 - C. Wheeler	279.06
Detroit expenses	
Travel: 1/20-21 - R. Pachman	575.16
Detroit expenses	
Travel: 1/10-16 - R. Pachman	1,134.00
Detroit airfare	
Travel: 1/17-21 - H. Sidman	1,330.05
Detroit expenses	
Travel: 1/10-12 - M. Freitag	614.52
Detroit expenses	
Travel: 1/20 - M. Freitag	580.50
NY to Detroit airfare	
Travel: 1/13-21 - M. Semer	2,121.05
Detroit expenses	

KEKST AND COMPANY

TEL 212 521-4800

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Kmart Corporation
Pre-Petition

Invoice No. 061373

Page 2

January 21, 2002

Expenses continued

Travel: 1/20 - R. Pachman	622.75
Detroit airfare	
Travel: 1/10 - R. Winnick	579.00
NY to Detroit airfare	
Travel: 1/10-11 - J. Fingeroth	1,132.50
Detroit airfare	
Travel: 1/13 - M. Semer	579.00
NY to Detroit airfare	
Travel: 1/20 - M. Semer	1,082.50
NY to Detroit airfare	
Travel: 1/20 - H. Sidman	1,082.50
Detroit to NY airfare	
Travel: 1/10-11 - J. Fingeroth	788.64
Detroit expenses	
Travel: 1/10 - M. Freitag	553.50
NY to Detroit airfare	
Travel: 1/10-16 - R. Pachman	1,689.98
Detroit expenses	
Travel: 1/10-21 - R. Winnick	4,918.43
Detroit expenses	
Miscellaneous	895.26
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	28,641.73

Please pay this amount:

\$ 20,185.00

MEMORANDUM: Do not pay this amount. This is for your records and information only.

<u>Accumulated Charges for Services</u>	
January 1-21, 2002	\$520,185.00
Less: Minimum Fee	<u>(500,000.00)</u>
Balance Due	\$20,185.00

<u>Accumulated Expenses</u>	
January 2002	\$28,641.73
Expense Deposit	<u>(50,000.00)</u>
Credit Balance	(\$21,358.27)

ADDENDUM

Kmart Corporation - Pre-Petition

Addendum to Invoice No. 061373 dated January 21, 2002

Time spent during the period January 1 - 21, 2002:

	<u>Number of Hours</u>
Counsel, Planning, Programming	655.5
Research	10.0
Media Activity	14.5
Materials Preparation	<u>167.5</u>
	847.5

By Professionals:

<u>Number of Hours</u>	<u>BY</u>
2.0	AMS
4.0	MDH
4.0	MC
0.5	SM
79.5	HS
63.5	JNF
1.0	GJ
169.0	RHW
152.0	CW
116.0	RP
7.5	JM
0.5	LKK
104.5	MS
143.5	MF