B10 (Official Form 10)
(Rev. 6/91)

United States Bankruptcy Court

Northern District of Illinois

CONTINGENT PROOF OF CLAIM

In re (Name of Debtor)

KMART OF AMSTERDAM, NY DISTRIBUTION CENTER INC.

Case Number

02-02479 (SPS)

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

FILED
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
APR 16 2002
KENNETH S. GARDNER, CLERK
MAILROOM - KC

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

ILGWU National Retirement Fund

Name and Addresses Where Notices Should be Sent

Sanford S. Stevens, Esq.
ILGWU National Retirement Fund
730 Broadway, 10th Fl.
New York, NY 10003

Telephone No. (212) 539-4207

☐ 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.

THIS SPACE IS FOR COURT USE ONLY

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:

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

1. BASIS FOR CLAIM:

☐ Goods sold
☐ Services performed
☐ Money loaned
☐ Personal injury/wrongful death
☐ Taxes
☒ Other (Describe briefly) Withdrawal Liability pursuant to ERISA

☐ Retiree benefits as defined in 11 U.S.C. § 1114(a)
☐ Wages, salaries, and compensations (Fill out below)
Your social security number _____
Unpaid compensations for services performed
from _____ (date) to _____ (date)

2. DATE DEBT WAS INCURRED:

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM. Under the Bankruptcy Code all claims are classified as one or more of the following: (1) Unsecured nonpriority, (2) Unsecured Priority, (3) Secured. It is possible for part of a claim to be in one category and part in another. CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM.

☐ SECURED CLAIM $ _____
Attach evidence of perfection of security interest
Brief Description of Collateral:
☐ Real Estate ☐ Motor Vehicle ☐ Other (Describe briefly)

Amount of arrearage and other charges included in secured claim above, if any $ _____

☐ UNSECURED NONPRIORITY CLAIM $ $7,797,397.00
A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.

☐ UNSECURED PRIORITY CLAIM $ _____
Specify the priority of the claim.
☐ Wages, salaries, or commissions (up to $2000), earned not more than 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—U.S.C. § 507(a)(4)
☐ Up to $900 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use—11 U.S.C. § 507(a)(6)
☐ Taxes or penalties of governmental units—11 U.S.C. § 507(a)(7)
☐ Other—11 U.S.C. §§ 507(a)(2), (a)(5)—(Describe briefly)

5. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED: $ $7,797,397.00 (Unsecured) $ _____ (Secured) $ _____ (Priority) $ 7,797,397.00 (Total)

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

6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

7. SUPPORTING DOCUMENTS: *Attach copies of supporting documents*, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. TIME-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

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4/16/02

Date	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)
April 8, 2002	Sanford S. Stevens - Counsel

#10281 ck.

Penalty for presenting fraudulent claim: Fine of up to $500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

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

In re:
KMart of Amsterdam, NY
Distribution Center Inc.

Case No. 02-02479 (SPS)

Debtor

PROOF OF CLAIM

Sanford S. Stevens, being duly sworn, does depose and say:

1. I am Counsel of the ILGWU National Retirement Fund ("Fund"), a tax exempt trust under the Internal Revenue Code, and am authorized to make this Proof of Claim on behalf of the Fund.

2. My business address, and the address of the Fund, is 730 Broadway, New York, New York 10003.

3. The debtor (hereinafter "Contributing Debtor") is a contributing employer to the Fund, pursuant to collective bargaining agreements with the Union of Needletrades, Industrial and Textile Employees (formerly known as International Ladies Garment Workers Union) and the provisions of the Employee Retirement Income Security Act of 1974, as amended by the Multiemployer Pension Plan Amendments Act of 1980 ("ERISA").

4. The Contributing Debtor has continued to make contributions or are obligated to make contributions during the pendency of this proceeding, and has not provided notice of its intention to cease its contributions or obligation to contribute to the Fund, nor does the Fund have any reason to believe that it will do so.

5. If the Contributing Debtor was permanently to cease covered operations (i.e., operations with respect to which contributions are required), or its contribution obligation to the Fund, it would be liable to the Fund for a complete withdrawal; other events, which to the knowledge of the Fund have not yet occurred, could trigger a partial withdrawal liability by the Contributing Debtor.

6. Under ERISA, all trades and businesses under common control are treated as a single employer for withdrawal liability purposes.

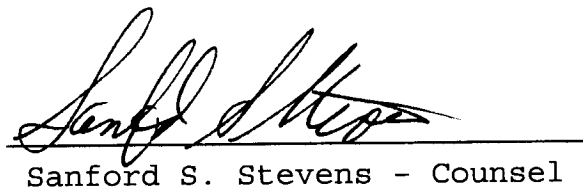
7. In accordance with calculations of estimated withdrawal liability pursuant to the relevant provisions of ERISA, the debtor (and trades and businesses under common control with them) would owe the Fund approximately **$7,797,397.00** if the Contributing Debtor were deemed to have withdrawn completely during 2002. This number can only be estimated prior to completion of the actuarial review through Plan Year 2000. The amount of any partial withdrawal liability would be a fraction (calculated on the basis of factors not now known) of the complete withdrawal liability.

8. To the best of my knowledge, the Contributing Debtor has not withdrawn, either partially or completely, as of this date. Therefore, the debtor is not currently obligated to make any payment to the Fund under ERISA on account of a complete or partial withdrawal. However, should the Contributing Debtor withdraw, partially or completely, prior to the time that a reorganization plan is confirmed in this proceeding or prior to the liquidation of the debtor, if these proceedings are converted to proceedings under Chapter 7 of the Bankruptcy Code, the Fund would be entitled to a distribution as a general unsecured creditor (except to the extent it would be entitled to distributions as holder of an administrative claim, see paragraph 11) on account of the claim described in Paragraph 7, which would then exist.

9. Because the Fund does not now have a claim subject to discharge against the debtor for payment under ERISA on account of a complete or partial withdrawal, should any withdrawal by the Contributing Debtor occur after confirmation of a reorganization plan in these proceedings, the Fund would have a claim for the entire withdrawal liability against the reorganized entity, and such claim would not have been affected in any manner or to any degree by this proceeding.

10. Any claim of the Fund against the debtor for amounts due under ERISA on account of a complete or partial withdrawal would not be subject to setoff or counterclaim.

11. The Fund does not hold any security interest relating to any claim against the debtor for payment to the Fund under ERISA on account of a complete or partial withdrawal. Any such claim would be an unsecured claim, absent some future taking of a security interest for such claim by the Fund. To the extent the Fund's claim for payment under ERISA on account of a complete or partial withdrawal may be deemed to be based upon postpetition services provided to the debtor, such claim would be entitled to administrative priority under Sections 503(b)(1)(A) and 507 of the Bankruptcy Code, 11 U.S.C. Sections 503(b)(1)(A) and 507.



Sanford S. Stevens - Counsel
ILGWU National Retirement Fund

04/10/2002

ESTIMATED EMPLOYER WITHDRAWAL LIABILITY
FOR: K MART CORPORATION
Through Plan Year 2000

1.	Contributions required to be made by the Employer for the years 1977-1981 (excluding any delinquent amounts due to the Fund)	$ 4,716,279
2.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1981 for the years 1977-1981	$588,097,143
3.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1981	$ -2,037,700
4.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1981	$ 43,100
5.	The Employer's allocated share of item (3) and item (4): (1) x [(3 + (4)] divided by (2)	$ -15,996
6.	Contributions required to be made by the Employer for the years 1978-1982 (excluding any delinquent amounts due to the Fund)	$ 5,973,209
7.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1982 for the years 1978-1982	$617,541,456
8.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1982	$ -3,728,700
9.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1982	$ 804,500
10.	The Employer's allocated share of item (8) and item (9): (6) x [(8 + (9)] divided by (7)	$ -28,285
11.	Contributions required to be made by the Employer for the years 1979-1983 (excluding any delinquent amounts due to the Fund)	$ 7,560,815
12.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1983 for the years 1979-1983	$637,619,612
13.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1983	$ 5,707,400
14.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1983	$ 2,065,300
15.	The Employer's allocated share of item (13) and item (14): (11) x [(13 + (14)] divided by (12)	$ 92,168

16.	Contributions required to be made by the Employer for the years 1980-1984 (excluding any delinquent amounts due to the Fund)	$ 9,026,195
17.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1984 for the years 1980-1984	$644,322,756
18.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1984	$-10,634,000
19.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1984	$ 641,500
20.	The Employer's allocated share of item (18) and item (19): (16) x [(18 + (19)] divided by (17)	$ -139,983
21.	Contributions required to be made by the Employer for the years 1981-1985 (excluding any delinquent amounts due to the Fund)	$ 10,566,930
22.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1985 for the years 1981-1985	$628,720,494
23.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1985	$ -7,691,500
24.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1985	$ 3,703,000
25.	The Employer's allocated share of item (23) and item (24): (21) x [(23 + (24)] divided by (22)	$ -67,035
26.	Contributions required to be made by the Employer for the years 1982-1986 (excluding any delinquent amounts due to the Fund)	$ 11,898,643
27.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1986 for the years 1982-1986	$591,986,574
28.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1986	$ 11,570,700
29.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1986	$ 3,897,300
30.	The Employer's allocated share of item (28) and item (29): (26) x [(28 + (29)] divided by (27)	$ 310,899

31. Contributions required to be made by the Employer for the years 1983-1987 (excluding any delinquent amounts due to the Fund) $ 12,851,114

32. Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1987 for the years 1983-1987 $546,994,260

33. Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1987 $ 30,822,300

34. Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1987 $ 6,015,700

35. The Employer's allocated share of item (33) and item (34): (31) x [(33 + (34)] divided by (32) $ 865,474

36. Contributions required to be made by the Employer for the years 1984-1988 (excluding any delinquent amounts due to the Fund) $ 13,527,812

37. Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1988 for the years 1984-1988 $516,822,787

38. Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1988 $ 6,290,600

39. Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1988 $ 8,027,800

40. The Employer's allocated share of item (38) and item (39): (36) x [(38 + (39)] divided by (37) $ 374,783

41. Contributions required to be made by the Employer for the years 1985-1989 (excluding any delinquent amounts due to the Fund) $ 14,137,287

42. Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1989 for the years 1985-1989 $489,490,557

43. Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1989 $-22,547,800

44. Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1989 $ 8,203,500

45. The Employer's allocated share of item (43) and item (44): (41) x [(43 + (44)] divided by (42) $ -414,287

46.	Contributions required to be made by the Employer for the years 1986-1990 (excluding any delinquent amounts due to the Fund)	$ 14,793,324
47.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1990 for the years 1986-1990	$457,697,067
48.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1990	$ 29,006,700
49.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1990	$ 10,126,400
50.	The Employer's allocated share of item (48) and item (49): (46) x [(48 + (49)] divided by (47)	$ 1,264,829
51.	Contributions required to be made by the Employer for the years 1987-1991 (excluding any delinquent amounts due to the Fund)	$ 15,540,275
52.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1991 for the years 1987-1991	$436,125,342
53.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1991	$-11,912,700
54.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1991	$ 6,544,800
55.	The Employer's allocated share of item (53) and item (54): (51) x [(53 + (54)] divided by (52)	$ -191,272
56.	Contributions required to be made by the Employer for the years 1988-1992 (excluding any delinquent amounts due to the Fund)	$ 16,300,784
57.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1992 for the years 1988-1992	$420,465,765
58.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1992	$-12,376,700
59.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1992	$ 9,639,900
60.	The Employer's allocated share of item (58) and item (59): (56) x [(58 + (59)] divided by (57)	$ -106,101

61.	Contributions required to be made by the Employer for the years 1989-1993 (excluding any delinquent amounts due to the Fund)	$ 16,971,379
62.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1993 for the years 1989-1993	$398,864,199
63.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1993	$ 34,652,300
64.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1993	$ 16,852,000
65.	The Employer's allocated share of item (63) and item (64): (61) x [(63 + (64)] divided by (62)	$ 2,191,470
66.	Contributions required to be made by the Employer for the years 1990-1994 (excluding any delinquent amounts due to the Fund)	$ 17,310,536
67.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1994 for the years 1990-1994	$371,888,831
68.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1994	$ -195,600
69.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1994	$ 9,911,500
70.	The Employer's allocated share of item (68) and item (69): (66) x [(68 + (69)] divided by (67)	$ 452,252
71.	Contributions required to be made by the Employer for the years 1991-1995 (excluding any delinquent amounts due to the Fund)	$ 16,854,710
72.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1995 for the years 1991-1995	$342,828,826
73.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1995	$-17,023,800
74.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1995	$ 26,784,400
75.	The Employer's allocated share of item (73) and item (74): (71) x [(73 + (74)] divided by (72)	$ 479,867

76.	Contributions required to be made by the Employer for the years 1992-1996 (excluding any delinquent amounts due to the Fund)	$ 15,834,874
77.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1996 for the years 1992-1996	$314,536,506
78.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1996	$ -3,351,800
79.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1996	$ 35,976,600
80.	The Employer's allocated share of item (78) and item (79): (76) x [(78 + (79)] divided by (77)	$ 1,642,447
81.	Contributions required to be made by the Employer for the years 1993-1997 (excluding any delinquent amounts due to the Fund)	$ 14,382,762
82.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1997 for the years 1993-1997	$283,401,579
83.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1997	$-17,633,000
84.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1997	$ 15,238,400
85.	The Employer's allocated share of item (83) and item (84): (81) x [(83 + (84)] divided by (82)	$ -121,527
86.	Contributions required to be made by the Employer for the years 1994-1998 (excluding any delinquent amounts due to the Fund)	$ 13,028,789
87.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1998 for the years 1994-1998	$266,914,295
88.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1998	$-21,317,900
89.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1998	$ 8,135,000
90.	The Employer's allocated share of item (88) and item (89): (86) x [(88 + (89)] divided by (87)	$ -643,492

91.	Contributions required to be made by the Employer for the years 1995-1999 (excluding any delinquent amounts due to the Fund)	$ 11,978,795
92.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 1999 for the years 1995-1999	$236,585,632
93.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,1999	$ 0
94.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 1999	$ 10,009,500
95.	The Employer's allocated share of item (93) and item (94): (91) x [(93 + (94)] divided by (92)	$ 506,801
96.	Contributions required to be made by the Employer for the years 1996-2000 (excluding any delinquent amounts due to the Fund)	$ 10,853,869
97.	Contributions made to the ILGWU National Retirement Fund by all employers exclusive of those who withdrew during the period of September 26, 1980 through December 31, 2000 for the years 1996-2000	$215,200,277
98.	Unamortized amount as of December 31, 2000 of the unfunded present value of vested benefits for withdrawal liability purposes determined as of December 31,2000	$ 10,953,600
99.	Unamortized amount as of December 31, 2000 of the reallocated non-collectible during 2000	$ 15,701,600
100.	The Employer's allocated share of item (98) and item (99): (96) x [(98 + (99)] divided by (97)	$ 1,344,385
101.	The Employer's allocated share of liability: (4)+(5)+(10)+(15)+(20)+(25)+(30)+(35)+(40) +(45)+(50)+(55)+(60)+(65)+(70)+(75)+(80)+(85) +(90)+(95)+(100)	$ 7,797,397
102.	Deductible: $50,000 less the amount by which item (101) exceeds $100,000 but not less than $0	$ 0
103.	**The Employer's estimated final withdrawal liability: (101) - (102)**	**$ 7,797,397**