

'Exhibit J'



Sears/Kmart Incident Center
Sedgwick Claims Management Services, Inc.
P.O. Box 1059, Troy, MI 48099
Phone: (248) 649-2100
Fax: (248) 649-2502

[Handwritten notes, partially illegible]

April 30, 2007

Lori Klinger
Jarve Kaplan, LLC
10 Lake Center Executive Park
401 Route 73 North ~ Ste 204
Marlton, NJ 08053

FACSIMILE 856-235-9502
12 pages

Re: Kevin Meiswinkel

Dear Ms. Klinger:

Thank you for your April 24, 2007 letter on your client.

Please be advised that your client's claim number 17058 was disallowed on the 14th Omnibus for expired statute of limitations (see attached) and claim 45586 was ordered at disallowed on the 19th omnibus for no liability claims (see attached).

Should there be any further questions on this procedure, you may file a motion in the Federal Bankruptcy Court in the Northern District of Chicago to be heard.

Sincerely,

Darcel McCarthy
Darcel McCarthy
Claims Examiner III
248-637-3193

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

In re:)	
	)	Case No. 02-02474
KMART CORPORATION, et al.,	)	(Jointly Administered)
	)	Chapter 11
Reorganized Debtors.	)	Hon. Susan Pierson Sonderby
)	

**ORDER UNDER 11 U.S.C. §§ 102, 105, AND 502 AND
FED. R. BANKR. P. 3007 DISALLOWING AND EXPUNGING OR
OTHERWISE REDUCING OR RECLASSIFYING CERTAIN CLAIMS
SET FORTH IN THE FOURTEENTH OMNIBUS OBJECTION**

(Objection to Amended and Superseded Claims, Duplicate Claims, Late Filed Claims, Improperly Classified Claims, Unsupported Claims, Debit Balance Vendor Claims, Satisfied Claims, Expired Statute of Limitation Claims, Reclassified Priority Claims, Litigation Claims to Be Disallowed, Proposed Settlement Claims, Accounts Payable Claims to Be Disallowed, and Tax Claims to Be Reduced)

Upon the objection (the "Objection") under 11 U.S.C. §§ 102, 105, and 502 and Fed. R. Bankr. P. 3007 dated October 17, 2003 (the "Motion"), by Kmart Corporation and certain of its subsidiaries and affiliates, former debtors and debtors-in-possession in the above-captioned cases (collectively, "Kmart"); it appearing to the Court that (i) it has jurisdiction over the matters raised in the Motion pursuant to 28 U.S.C. §§ 157 and 1334; (ii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); (iii) the relief requested in the Motion is in the best interests of Kmart, their estates and their creditors; (iv) proper and adequate notice of the Motion and the hearing thereon has been given and that no other or further notice is necessary; and (v) upon the record herein after due deliberation thereon, it is hereby

ORDERED that the relief should be granted as set forth below,

1. Pursuant to 11 U.S.C. §§ 102, 105, and 502 and Fed. R. Bankr. P. 3007, except as otherwise provided herein, each claim listed on Exhibits A and B in the row titled "Claim to Be Disallowed" is disallowed and expunged in its entirety.

2. Pursuant to 11 U.S.C. §§ 102, 105, and 502 and Fed. R. Bankr. P. 3007, except as otherwise provided herein, each Claim listed on Exhibits C, E, F, G, H, I, and L is disallowed and expunged in its entirety.
3. Pursuant to 11 U.S.C. §§ 102, 105, and 502 and Fed. R. Bankr. P. 3007, except as otherwise provided herein, each claim listed on Exhibit D in the row titled "Claim to Be Reclassified" is reclassified as a non-priority, general unsecured prepetition claim in accordance with the corresponding row titled "Reclassified To."
4. Pursuant to 11 U.S.C. §§ 102, 105, and 502 and Fed. R. Bankr. P. 3007, except as otherwise provided herein, each claim listed on Exhibit I in the row titled "Claim to Be Reclassified" is reclassified as a priority, general unsecured prepetition claim in accordance with the corresponding row titled "Reclassified To."
5. Pursuant to 11 U.S.C. §§ 102, 105, and 502 and Fed. R. Bankr. P. 3007, except as otherwise provided herein, each claim listed on Exhibits K and M in the row titled "Claim to Be Reclassified" is reduced in accordance with the corresponding row titled "Reclassified To."
6. With respect to each claim listed on Exhibits A, B, C, D, E, F, G, H, I, J, K, L, and M as "Continued," consideration of the Motion with respect to such claim shall be continued until January 13, 2004.
7. With respect to each claim listed on Exhibits A, B, C, D, E, F, G, H, I, J, K, L, and M as "Motion Withdrawn," the Motion is hereby ordered withdrawn with respect to such claim without prejudice to Kmart's right to refile this or any other Objection.
8. This Order is without prejudice to Kmart's right to object to any other claims in these Chapter 11 cases or to further object to claims objected to herein.

9. This Court shall retain jurisdiction over Kmart and the Claimants whose Claims are subject to the Objection with respect to any matters related to or arising from implementation of this Order.

Dated: Chicago, Illinois
----- *[Signature]* -----, 2004

[Signature]

Honorable Susan Pierson Sonderby
~~Chief~~ UNITED STATES BANKRUPTCY JUDGE

14th Omnibus

Filed

Exhibit - H

Expired Statute of Limitations

In re: Kmart, Inc., et al.
Case No. 02-02462 through 02-02499

Name and Address of Claimant	Filing Status	Claim Number	Claim Amount			Reason For Disallowance		
			Secured	Administrative	Priority		Unsecured	Total
MESWINKEL, KEVIN A. SALVATORE J. SICILIANO 78 BRACE ROAD CHERRY HILL, NJ 08002	Filed	17038	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	Expired Statute of Limitation
MELLON, GIORIA 222 S 7TH ST LAS VEGAS, NV 89101	Filed	24467	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Expired Statute of Limitation
MELTON, ALYSSA 137 HERRING DR ELK CITY, OK 73644	Filed	17033	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	Expired Statute of Limitation
MENDOZA, ADA M. 4933 ECHO STREET, #7 LOS ANGELES, CA 90042	Filed	34094	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	Expired Statute of Limitation
MENDOZA, MARIA WILLIAM A. KENT, ESQ. 23801 CALABASAS RD, SUITE 1012 CALABASAS, CA 91302	Filed	35821	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	Expired Statute of Limitation
MERNO, PAULA P.O. BOX 1241 TARBORO, NC 27886	Filed	34737	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	Expired Statute of Limitation
MERTINS, EDWARD, III 15005 W. RANDPARK CIRCLE SURPRISE, AZ 85374	Filed	21502	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	Expired Statute of Limitation
MESA, JOSE P O BOX 1661 MISSION, TX 78573	Filed	21892	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Expired Statute of Limitation
MICALSKI, RICK A. 4525 S. LOVELDR CUDAHY, WI 53110	Filed	16523	\$0.00	\$0.00	\$0.00	\$3,000,000.00	\$3,000,000.00	Expired Statute of Limitation
MICHEL, MARGUERITE 622 E. OGNEY AVENUE PHILADELPHIA, PA 19120	Filed	4035	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Expired Statute of Limitation

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

FEB 2 2004

In re:	)	Case No. 02-02474	KENNETH S. GARDNER, CLERK
	)	(Jointly Administrated)	PUBLIC SERVICE COUNTER
KMART CORPORATION, et al.,	)	Chapter 11	
	)	Hon. Susan Pierson Sonderby	
Reorganized Debtors.	)	Hearing Date: March 15, 2004	
	)	Hearing Time: 10:00 a.m.	
		Obj. Deadline: March 8, 2004	

NOTICE OF HEARING

PLEASE TAKE NOTICE THAT on March 15, 2004, we shall appear before the Honorable Susan Pierson Sonderby, United States Bankruptcy Judge, Everett McKinley Dirksen Courthouse, 219 South Dearborn Street, Chicago, Illinois 60604, Courtroom 1725, and then and there present the Reorganized Debtors' Nineteenth Omnibus Objection to Claims (the "Nineteenth Omnibus Objection"), a copy of which is attached hereto and hereby served on you. The Nineteenth Omnibus Objection references twenty (20) exhibits on which are described various proofs of claim and the reasons for the objections alleged by Kmart. **Your proof of claim may be listed on one or more of these exhibits.**

PLEASE TAKE FURTHER NOTICE THAT the deadline for objecting to the Nineteenth Omnibus Objection is 4:00 p.m. March 8, 2004, pursuant to the Third Amended and Restated Order Pursuant to 11 U.S.C. §§ 102 and 105(a), Bankruptcy Rules 2002(m) and 9007, and Local Rules 101, 400, and 402 Establishing Omnibus Hearing Dates and Certain Notice, Case Management and Administrative Procedures dated September 29, 2003, as amended. Other requirements for objections are described in the attached Nineteenth Omnibus Objection. **If you do not object to the relief requested, an Order will be presented to the Bankruptcy Court and the relief may be GRANTED.** If any responses are properly filed and served in accordance with the procedures set forth in the Nineteenth Omnibus Objection, and the parties are unable to resolve consensually the Nineteenth Omnibus Objection, Kmart will request that the Bankruptcy Court conduct an off-omnibus hearing at a future date with respect to this Nineteenth Omnibus Objection as it relates to such responses and will notify the appropriate parties with respect to any such hearing.

PLEASE TAKE FURTHER NOTICE THAT questions regarding this Nineteenth Omnibus Objection should be directed to Kmart Corporation via telephone at 1-800-247-0200 or via electronic mail to claimsreconciliation@kmart.com.

Dated: New York, New York
February 2, 2004

Respectfully submitted,

KMART CORPORATION, et al.,

By: *Andrew Goldman*

Andrew Goldman
Eric R. Markus
Wilmer Cutler Pickering LLP
399 Park Avenue
New York, NY 10022
212-230-8800

Attorneys for Kmart Corporation, et al.

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

In re:	)	Case No. 02-02474
	)	(Jointly Administered)
KMART CORPORATION, et al.,	)	Chapter 11
	)	Hon. Susan Pierson Sonderby
Reorganized Debtors.	)	Hearing Date: March 15, 2004
	)	Hearing Time: 10:00 a.m.
	)	Obj. Deadline: March 8, 2004

REORGANIZED DEBTORS' NINETEENTH OMNIBUS OBJECTION TO CLAIMS
(CERTAIN CLAIMS)

Kmart Corporation and certain of its subsidiaries and affiliates, former debtors and debtors-in-possession in the above-captioned cases (collectively, "Kmart"), hereby file this Nineteenth Omnibus Objection (the "Nineteenth Omnibus Objection") to the claims listed on Exhibits A through T attached hereto. In further support of this Nineteenth Omnibus Objection, Kmart respectfully represents as follows:

PRELIMINARY STATEMENT

A. The Chapter 11 Filings

1. On January 22, 2002 (the "Petition Date"), Kmart Corporation and certain of its subsidiaries and affiliates filed a voluntary petition in this Court for relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code").

2. On April 22, 2003, this Court entered an order confirming the First Amended Joint Plan of Reorganization of Kmart Corporation and its Affiliate Debtors and Debtors-in-Possession, as modified (the "Plan"). The Plan became effective on May 6, 2003 (the "Effective Date").

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and pursuant to Article XIV of the Plan. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief sought herein are Sections 102, 105, and 502 of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure.

B. Bar Date and Proofs of Claim

5. By orders of this Court dated March 26, 2002, December 19, 2002, April 22, 2003, and July 9, 2003 (the "Bar Date Orders"), and pursuant to Rule 3003(c)(3) of the Federal Rules of Bankruptcy Procedure, this Court set: (i) July 31, 2002, as the deadline by which proof of claim forms ("Proofs of Claim") for most prepetition "claims" (as such term is defined in 11 U.S.C. § 101(5)) were required to be filed in these chapter 11 cases, (ii) the later of July 31, 2002, and thirty days after the effective date of rejection as the deadline by which Proofs of Claim for the rejection of executory contracts and unexpired leases were required to be filed, (iii) January 22, 2003, as the deadline by which Proofs of Claim for certain prepetition personal injury claims and related claims were required to be filed, (iv) June 20, 2003, as the deadline by which Proofs of Claim for the majority of administrative claims were required to be filed, and (v) August 22, 2003, as the deadline by which Proofs of Claim for certain rejection damages claims, administrative claims, and cure claims were required to be filed (collectively, the "Bar Dates").

6. In accordance with the Bar Date Orders, written notice of the applicable Bar Dates was mailed to the appropriate creditors listed on the Schedules and to the persons and entities included in the notice database compiled by Kmart but not listed on any of the Schedules.

7. In addition, Kmart published the general Bar Date notice and the administrative Bar Date notice in English in The New York Times (National Edition), The Wall

Street Journal (National, European, and Asian Editions), and The USA Today (Worldwide Edition) on or about March 25, 2002, and May 12, 2003, respectively.

8. To date, approximately 57,000 Proofs of Claim have been filed against Kmart in these cases, and the Schedules reveal another approximately 10,000. Kmart is objecting to approximately 6,600 Claims (as defined below) in this Nineteenth Omnibus Objection.

9. Prior to the commencement of these cases, Kmart maintained, in the ordinary course of business, books and records (the "Books and Records") that reflected, among other things, Kmart's liabilities and the amounts thereof owed to its creditors. Kmart has conducted a review of the Proofs of Claim and Kmart's Books and Records. For the reasons set forth in more detail below and based on these reviews, Kmart has determined that certain of the claims asserted against Kmart in the Proofs of Claim are objectionable and, therefore, Kmart hereby objects to the allowance of those Claims.

OBJECTION

10. By this Objection, Kmart seeks entry of an order pursuant to 11 U.S.C. §§ 102, 105, and 502 and Rule 3007 of the Federal Rules of Bankruptcy Procedure, substantially in the form attached hereto as Exhibit 1 attached hereto (the "Proposed Order"), disallowing, reclassifying, or reducing those claims described herein (collectively, the "Claims"), as provided in the Exhibits A through I attached hereto, and for the reasons described below.

A. Duplicate Claims

11. Kmart has determined that certain of the claims filed are in fact asserting duplicate Claims for a single liability. In certain cases, a creditor filed multiple Proofs of Claim asserting the same claim against Kmart. In other cases, different creditors filed multiple Proofs of Claim asserting the same claim against Kmart. It is axiomatic that creditors are not entitled to

S. Assumed Claims

53. Many Claimants filed Proofs of Claim with respect to claims under executory contracts or unexpired leases that were later assumed by Kmart (the "Assumed Claims"). Incident to the assumption of these contracts and leases, Kmart became obligated to cure any defaults under them, and the other parties to such contracts, thus, became the holders of cure claims. Because any defaults under these contracts and leases are now properly addressed in the cure claims, the Assumed Claims should be expunged.

54. Set forth in Exhibit S is a list of claims Kmart has identified as Assumed Claims. By this objection, Kmart seeks to expunge the Assumed Claims listed in Exhibit S. Therefore, Kmart objects to the Assumed Claims listed in Exhibit S and seeks entry of an order disallowing and expunging such Claims in their entirety.

T. Litigation Claims to Be Disallowed

55. Kmart has identified several litigation claims for which Kmart believes it has no liability and that Kmart believes have no merit (the "No Liability Litigation Claims"). Specifically, Kmart reviewed litigation claims where lawsuits were currently pending against Kmart and reviewed the facts of each case to determine which claims were No Liability Litigation Claims. Based on its previous experience with similar cases, Kmart believes that the No Liability Litigation Claims have no merit and that Kmart has no liability for them. Consequently, Kmart seeks to expunge the No Liability Litigation Claims.

56. Set forth in Exhibit T is a list of No Liability Litigation Claims that Kmart has determined have no merit and for which Kmart believes it has no liability. By this objection, Kmart seeks to expunge the No Liability Litigation Claims listed in Exhibit T. Therefore, Kmart objects to the No Liability Litigation Claims listed in Exhibit T and seeks entry of an order disallowing and expunging such Claims in their entirety.

Exhibit - T Litigation Claims to be Disallowed

In re: Kmart, Inc.,
Case Nos. 02-02462 through 02-02499

Claim To Be Disallowed	Name and Address of Claimant	Claim Number	Claim Amount		Total
			Secured	Administrative Priority Unsecured	
Claim To Be Disallowed	MADDERN, BEV PHILIP F. MILLER FOR ASHWORTH RD, WEST DES MOINES, IA 50265	30360	\$0.00	\$0.00	\$0.00
Claim To Be Disallowed	MARSHALL, MARY 3722 GREENDALE LOUISVILLE, KY 40216	26135	\$0.00	\$2,500.00	\$2,500.00
Claim To Be Disallowed	MCCAMMAN, NOLA RENEE BISH, PARALEGAL 3220 WEST LIBERTY AVENUE SUITE 200 PITTSBURGH, PA 15216	21947	\$0.00	\$0.00	\$0.00
Claim To Be Disallowed	MCCORMICK, SANDRA 36 W. HILL CREST DR. BLOOMSBURG, PA 17815	17540	\$0.00	\$0.00	\$0.00
Claim To Be Disallowed	MEISWINKEL, KEVIN A. SALVATORE J. SICILIANO 20 BRACE ROAD CHERRY HILL, NJ 08002	45586	\$0.00	\$1,000,000.00	\$1,000,000.00
Claim To Be Disallowed	MENDOZA, MARY ROUTE 2, BOX 216 SLATON, TX 75364	20835	\$0.00	\$0.00	\$0.00
Claim To Be Disallowed	MEYER, LUCILLE J. 2173 BRANDON IDAHO FALLS, ID 83402	18811	\$0.00	\$5,000.00	\$5,000.00
Claim To Be Disallowed	MICELI, ANA J. BOCA CORPORATE CENTER, SUITE 211 2101 N.W. CORPORATE BLVD. BOCA RATON, FL 33431	28128	\$0.00	\$200,000.00	\$200,000.00
Claim To Be Disallowed	MICELI, JOHN A. 7314 POI CIRCLE ORLANDO, FL 32822	28129	\$0.00	\$1,000,000.00	\$1,000,000.00
Claim To Be Disallowed	MILLER, ROLAND 3910 ASH RIDGE LOUISVILLE, KY 40241	26156	\$0.00	\$10,000.00	\$10,000.00