



Exhibit A''



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

January 18, 2007

Jarve Kaplan LLC
10 Lake Center Executive Park
401 Route 73 North Suite 204
Marlton, NJ 08053

Re: Your client, Kevin Meiswinkel, POC# 45586

Dear Ms. Klinger:

This letter will confirm our conversation of earlier this week. Your client's continued POC (#45586) will be considered for settlement.

Once we receive a demand from your office, we will review the file and attempt to negotiate a settlement with your office.

Please also be mindful that any offer or settlement is subject to a liquidated payout due to its bankruptcy status.

If you have any further questions, please feel free to contact me at 248.637.3116.

Very truly yours,

A handwritten signature in black ink, appearing to read "Keivu Knox".

Keivu Knox
Claims Examiner II
Kmart Incident Center