

02-02474

resending I certify that a true copy of a letter
 In Re: Kmart Corporation was sent to
 The ^{US} Bankruptcy Court ~~prior~~ ^{now today} to and
 signed William J. Barrett, to include Prior to
 Plan Exhibit L-1 states None, Plan Exhibit
 L-1, Plan exhibit L2: 1 Administrative
 Expense Claims Request form that is different
 to the original Plan Exhibit M that came with
 The original Plan case Number 02-02474
 on or about May 29, 2009. US Bankruptcy Court
 Northern District of Illinois, Eastern
 Division, at 219 South Dearborn Street
 Chicago Illinois 60604

and

I returned a copy to Mr. William
 Barrett, at Barack, Ferrazzano, Kirschboun
 and Nagelbug LLP at 200 West
 Madison Street Suite 3900, Chicago,
 Illinois 60606.

FILED
 UNITED STATES BANKRUPTCY COURT
 NORTHERN DISTRICT OF ILLINOIS

JUN 12 2009

KENNETH S. GARDNER, CLERK
 TEAM - B

Dated June 5, 2009

Sent 6-10-2009

Thase Bartlette

Document Page 2 of 21
BARACK FERRAZZANO KIRSCHBAUM & NAGELBERG LLP

200 WEST MADISON STREET, SUITE 3900
CHICAGO, ILLINOIS 60606

William J. Barrett
(312) 629-5170
Voice Mail Ext. 4570
william.barrett@bfkn.com

Telephone (312) 984-3100
Facsimile (312) 984-3150

May 13, 2009

Ms. Hease Bartlette
P. O. Box 7095
St. Thomas, VI 00801

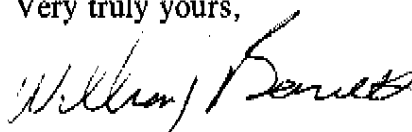
Re: Kmart Corporation

Dear Ms. Bartlette:

In your recent message left on the Kmart Hotline, you requested copies of Exhibits L1, L2, L3, and M. I believe that you were referring to Exhibits from the Kmart Plan of Reorganization. Enclosed are Plan Exhibits L-1, L-2, modified L-2, and Exhibit M. Exhibit L-3, which is a listing of contracts rejected in the Kmart bankruptcy, is hundreds of pages long. Because Exhibit L-3 has no relationship to your claim, we will need a deposit of \$200 for copying costs before a copy of Exhibit L-3 can be prepared. You can view that Exhibit by going to the website of the bankruptcy court (www.ilnb.uscourts.gov), then click "ECF/Pacer Login," then click "Northern District of Illinois - Document Filing System," then click "Query," then enter "02-02474" for case number, then click "Docket Report," then, in the spaces provided for "Documents," insert 9643 and 9649. The specific documents that make up Exhibit L-3 are 9643, 9645, 9647 and 9649.

You will need to register for the website and will need to enter a credit card number. The total cost of the looking at the Exhibit, however, should only by \$9.60.

Very truly yours,



William J. Barrett

WJB/jmx

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

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

**PLAN EXHIBIT L-1:
LIST OF REJECTED INTERCOMPANY EXECUTORY
CONTRACTS AND INTERCOMPANY UNEXPIRED LEASES**

All Plan Exhibits are subject to all of the provisions of the First Amended Joint Plan of Reorganization of Kmart Corporation and Its Affiliated Debtors and Debtors-in-Possession (Docket No. 8896)(as subsequently modified or amended, the "Plan"), including, without limitation, Article 15.2, under which the Debtors have reserved the right to alter, amend or modify the Plan or any Exhibits thereto under § 1127(a) of the Bankruptcy Code at any time on or prior to the Confirmation Date.

Thane Bartlett

**Exhibit L-1:
List of Rejected Intercompany Executory Contracts and
Intercompany Unexpired Leases**

None

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

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

**PLAN EXHIBIT L-2:
LIST OF ASSUMED EMPLOYEE-RELATED AGREEMENTS**

All Plan Exhibits are subject to all of the provisions of the First Amended Joint Plan of Reorganization of Kmart Corporation and Its Affiliated Debtors and Debtors-in-Possession (Docket No. 8896)(as subsequently modified or amended, the "Plan"), including, without limitation, Article 15.2, under which the Debtors have reserved the right to alter, amend or modify the Plan or any Exhibits thereto under § 1127(a) of the Bankruptcy Code at any time on or prior to the Confirmation Date.

Modified L2 (Employment Benefits Agreements and Plans)

Name and Mailing Address, including Zip Code, of Notice Parties to Lease or Contract

Ronald B. Hutchison
3100 West Big Beaver Road
Troy, Michigan 48084

Description of Lease or Contract and Nature of Debtor's Interest

Type of Contract: Emp. Agreement
Effective Date: 1/21/2002
Contracting Entity: Kmart Corporation
Description: Employment Agreement between Kmart Corporation and Ronald B. Hutchison dated as of January 21, 2002, to be modified before the Confirmation Date. **As discussed in the Disclosure Statement, Mr. Hutchison is entitled to receive an incentive payment in the amount of \$1 million within ten days after the Debtors' emergence from Chapter 11.**

In addition, as discussed in the Disclosure Statement with Respect to the First Amended Joint Plan of Reorganization of Kmart Corporation and its Affiliated Debtors and Debtors-in-Possession (**the "Disclosure Statement"**), Kmart Corporation entered into the following Employment Agreements post-petition and, as a result, need not assume or reject such Agreements pursuant to 11 U.S.C. § 365:

1. Employment Agreement between Kmart Corporation and Michael T. Macik dated as of April 8, 2002. **As discussed in the Disclosure Statement, Mr. Macik is entitled to receive an incentive payment in the amount of \$68,000 upon the Debtors' emergence from Chapter 11.**
2. Employment Agreement between Kmart Corporation and William Underwood dated as of June 3, 2002. **As discussed in the Disclosure Statement, Mr. Underwood is entitled to receive an incentive payment in the amount of \$68,000 upon the Debtors' emergence from Chapter 11.**
3. Employment Agreement between Kmart Corporation and Julian C. Day dated as of January 17, 2003. **As discussed in the Disclosure Statement, Mr. Day is entitled to receive an incentive payment in the amount of \$1 million upon the Effective Date of the Plan.**

United States Bankruptcy Court Northern District of Illinois, Eastern Division Kmart Corporation, et al. Claims Processing c/o Trumbull Services, LLC P.O. Box 426 Windsor, CT 06095		Administrative Expense Claim Request	THIS SPACE IS FOR COURT USE ONLY
Debtor against which claim is asserted: Kmart Corporation, et al. 02-02464 through 02-02499		Case Name and Number In re Kmart Corporation, et al. 02-02464 through 02-02499 Chapter 11, Jointly Administered	
NOTE: This form should not be used to make a claim in connection with a request for payment for goods or services provided to the Debtors prior to the commencement of the case. This Administrative Expense Claim Request form is to be used solely in connection with a request for payment of an administrative expense arising after commencement of the case pursuant to 11 U.S.C. § 503.			
Name of Creditor <i>(The person or other entity to whom the debtor owes money or property)</i> Name and Address Where Notices Should be Sent Telephone No.		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. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court. <input type="checkbox"/>	
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends <input type="checkbox"/> a previously filed claim, dated: _____	
1. BASIS FOR CLAIM Goods sold _____ Services performed _____ Money loaned _____ Personal injury/wrongful death _____ Taxes _____ Other (Describe briefly) _____			
		Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries, and compensation (Fill out below) Your social security number _____ Unpaid compensation for services performed from _____ (date) to _____ (date)	
2. DATE DEBT WAS INCURRED		3. IF COURT JUDGMENT, DATE OBTAINED:	
4. TOTAL AMOUNT OF ADMINISTRATIVE CLAIM: \$ _____ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges. <input type="checkbox"/>			
5. Brief Description of Claim (attach any additional information):			
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: <i>Attach copies of supporting documents</i> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11". 8. DATE-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.			THIS SPACE IS FOR COURT USE ONLY
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)		

INSTRUCTIONS FOR FILING ADMINISTRATIVE EXPENSE CLAIM

The instructions below are general explanations of the law. In particular types of cases or circumstances, such as bankruptcy cases that are not filed voluntarily by a debtor, there may be exceptions to the general rules.

"DEFINITIONS"

DEBTORS

The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.

CREDITOR

A creditor is any person, corporation, or other entity to whom the debtor owes a debt.

ADMINISTRATIVE EXPENSE CLAIM

Any right to payment constituting a cost or expense of administration of any of the Reorganization Cases (other than a DIP Facility Claim, Plan Sponsor Claim, Professional Claim or Key Ordinary Course Professional Claim) allowed under sections 503(b) and 507(a)(1) of the Bankruptcy Code, including, without limitation, any actual and necessary costs and expenses of operating one or more of the Debtors' Estates, any actual and necessary costs and expenses of operating one or more of the Debtors' businesses, and any fees or charges assessed against one or more of the Estates of the Debtors under section 1930 of chapter 123 of title 28 of the United States Code.

ADMINISTRATIVE BAR DATE

Pursuant to section 10.4 of the Plan and paragraph 25 of the Confirmation Order, all requests for payment of an Administrative Claim that has arisen between January 22, 2002 and May 6, 2003 must be filed no later than June 20, 2003.

Items to be completed in Administrative Expense Claim form (if not already filled in):

Information about Creditor:

Complete the section giving the name, address, and telephone number of the creditor to whom the Debtors owe money or property, and the Debtors' account number(s), if any. If anyone else has already filed an Administrative Expense Claim form relating to this debt, if you never received notices from the bankruptcy court about this case, if your address differs from that to which the court sent notice, or if this Administrative Expense Claim form replaces or changes an Administrative Expense Claim form that was already filed, check the appropriate box on the form.

1. Basis for Claim:

Check the type of debt for which the Administrative Expense Claim form is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt. If you were an employee of the Debtors, fill in your social security number and the dates of work for which you were not paid.

2. Date Debt Incurred:

Fill in the date when the Debtors first owed the debt.

3. Court Judgments:

If you have a court judgment for this debt, state the date the court entered the judgment.

4. Total Amount of Administrative Claim:

Fill in the total amount of the entire Claim. If interest or other charges in addition to the principal amount of the Claim are included, check the appropriate place on the form and attach an itemization of the interest and charges.

5. Brief Description of Claim:

Describe the Administrative Expense Claim including, but not limited to, the actual and necessary costs and expenses of operating one or more of the Debtors' Estates or any actual and necessary costs and expenses of operating one or more of the Debtors' businesses.

6. Credits and Setoffs:

By signing this Administrative Expense Claim form, you are stating under oath that in calculating the amount of your Claim you have given the Debtors credit for all payments received from the Debtors.

7. Supporting Documents:

You must attach to this Administrative Expense Claim form copies of documents that show the Debtors owe the debt claimed or, if the documents are too lengthy, a summary of those documents. If documents are not available you must attach an explanation of why they are not available.

8. Date-Stamped Copy:

To receive an acknowledgement of the filing of your Claim, enclose a stamped, self-addressed envelope and copy of this Administrative Expense Claim form.

Please take notice that all Plan Exhibits are subject to all of the provisions of the Plan, including, without limitation, Section 16.2, under which the Debtors have reserved the right to alter, amend or modify the plan or any Exhibits thereto under §1127(a) of the Bankruptcy Code at any time on or prior to the Confirmation Date. Neither the exclusion nor inclusion of a contract or lease by the Debtors on this Plan Exhibit, nor anything contained herein, shall constitute an admission by the Debtors that any such lease or contract is an unexpired lease or executory contract or that any Debtor, or its respective Affiliates, has any liability thereunder.

L2 (Employment Related Agreements)

Agreements to be Assumed:

Name and Mailing Address, including Zip Code, of Notice Parties to Lease or Contract	Description of Lease or Contract and Nature of Debtor's Interest
Advance PCS 9501 EAST SHEA BOULEVARD SCOTTSDALE, AZ 85260-6719	Type of Contract: Employee Benefits Effective Date: 1/4/1994 Contract Number: 1037876301 Contracting Entity: Kmart Corporation Description: PCS Recapture System Agreement
American Express AMERICAN EXPRESS TOWER WORLD FINANCIA NEW YORK, NY 10285	Type of Contract: Employee Benefits Effective Date: 6/2/1989 Contract Number: 1027009701 Contracting Entity: Kmart Corporation Description: Corporate Credit Card - Agreement between Kmart Co
BlackRock Financial Management, Inc 345 PARK AVENUE NEW YORK, NY 10154	Type of Contract: Employee Benefits Effective Date: 11/29/1996 Contract Number: 1037876701 Contracting Entity: Kmart Corporation Description: Investment Management and Advisory Agreement
Brinson Trust Company 209 S. LASALLE STREET CHICAGO, IL 60604	Type of Contract: Employee Benefits Effective Date: 1/1/1993 Contract Number: 1037877001 Contracting Entity: Kmart Corporation Description: Investment Management and Advisory Agreement

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L2 (Employment Related Agreements)

Agreements to be Assumed:

Name and Mailing Address, including Zip Code, of Notice Parties to Lease or Contract	Description of Lease or Contract and Nature of Debtor's Interest
Brown Capital Management 809 CATHEDRAL STREET BALTIMORE, MD 21201	Type of Contract: Employee Benefits Effective Date: 1/1/1993 Contract Number: 1037877101 Contracting Entity: Kmart Corporation Description: Investment Management and Advisory Agreement
C.N.A. - Long Term Disability 6 UPPER POND RD PARSIPPANY, NJ 07054	Type of Contract: Employee Benefits Effective Date: 1/1/2001 Contract Number: 1037877201 Contracting Entity: Kmart Corporation Description: ADMINISTRATION OF DISABILITY
C.N.A. - Temporary Disability 2599 LUCIEN WAY MAITLAND, FL 32751	Type of Contract: Employee Benefits Effective Date: 1/1/2001 Contract Number: 1037877401 Contracting Entity: Kmart Corporation Description: Disability Admin
Connecticut General Life Insurance Company (CIGNA) 111 MARKET STREET 475 BR6C CHATTANOOGA, TN 37402-3306	Type of Contract: Employee Benefits Effective Date: 5/1/1999 Contract Number: 1037878101 Contracting Entity: Kmart Corporation Description: Agreement

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L2 (Employment Related Agreements)

Agreements to be Assumed:

Name and Mailing Address, including Zip Code, of Notice Parties to Lease or Contract	Description of Lease or Contract and Nature of Debtor's Interest
<p>FlexBen Corporation 2250 BUTTERFIELD DRIVE SUITE 100 TROY, MI 48084</p>	<p>Type of Contract: Employee Benefits Effective Date: 1/1/2001 Contract Number: 1037879501 Contracting Entity: Kmart Corporation Description: HCAP/DCAP Admin</p>
<p>Graebel Van Lines, Inc 1011 ASBURY DRIVE BUFFALO GROVE, IL 60089</p>	<p>Type of Contract: Employee Benefits Effective Date: 3/1/1994 Contract Number: 1027012001 Contracting Entity: Kmart Corporation Description: Transportation Agreement (Household Goods)</p>
<p>Health International 14770 NORTH 78TH WAY SCOTTSDALE, AZ 85260</p>	<p>Type of Contract: Employee Benefits Effective Date: 9/1/1995 Contract Number: 1037880201 Contracting Entity: Kmart Corporation Description: Agreement to Provide Utilization Management Service Group Medical Plan</p>
<p>Hewitt Associates LLC 100 HALF DAY ROAD LINCOLNSHIRE, IL 60069</p>	<p>Type of Contract: Employee Benefits Effective Date: 1/1/1997 Contract Number: 1037880601 Contracting Entity: Kmart Corporation Description: Administrative Services Agreement</p>

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L2 (Employment Related Agreements)

Agreements to be Assumed:

Name and Mailing Address, including Zip Code, of Notice Parties to Lease or Contract	Description of Lease or Contract and Nature of Debtor's Interest
<p>Hutchison, Ronald</p> <p>3100 W. BIG BEAVER TROY, MI 48084</p>	<p>Type of Contract: Employee Agreement Effective Date: 1/21/2002 Contract Number: 1037887301 Contracting Entity: Kmart Corporation Description: Employment Agreement between Kmart Corporation and Ronald B. Hutchison dated as of January 21, 2002, to be modified on or prior to the Confirmation Date</p>
<p>Integrated Healthcare Solutions (MEDCO)</p> <p>P.O. BOX 40 ARLINGTON HEIGHTS, IL 60006</p>	<p>Type of Contract: Employee Benefits Effective Date: 8/14/1992 Contract Number: 1037880701 Contracting Entity: Kmart Corporation Description: Services Agreement</p>
<p>Laboratory Corporation of America Holdings</p> <p>1904 ALEXANDER DRIVE RESEARCH TRIANGLE PARK, NC 27709</p>	<p>Type of Contract: Employee Benefits Effective Date: 7/27/2000 Contract Number: 1027012201 Contracting Entity: Kmart Corporation Description: Service Agreement</p>
<p>LearnSomething.com, Inc.</p> <p>2457 CARE DRIVE TALLAHASSEE, FL 32308</p>	<p>Type of Contract: Employee Benefits Effective Date: 7/24/2001 Contract Number: 100269 Contracting Entity: Kmart Corporation Description: Software Development Agreement</p>

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L2 (Employment Related Agreements)

Agreements to be Assumed:

Name and Mailing Address, including Zip Code, of Notice Parties to Lease or Contract	Description of Lease or Contract and Nature of Debtor's Interest
<p>Magellan Behavioral Health 30150 TELEGRAPH ROAD SUITE 371 BINGHAM FARMS, MI 48025</p>	<p>Type of Contract: Employee Benefits Effective Date: 1/1/2001 Contract Number: 1037883001 Contracting Entity: Kmart Corporation Description: Agreement for the Employee Assistance Program</p>
<p>Mellon Trust 135 SAANTILLI HIGHWAY EVERETT, MA 02149</p>	<p>Type of Contract: Employee Benefits Effective Date: 12/1/1996 Contract Number: 1037883503 Contracting Entity: Kmart Corporation Description: 1. Kmart Corporation Retirement Savings Plan Trust Agreement 2. Kmart Corporation Employee Benefit Trust 3. Kmart Corporation Employee Pension Plan Trust Agreement</p>
<p>Meridian Resource Corporation 20725 WATERTOWN ROAD WAUKESHA, WI 53186</p>	<p>Type of Contract: Employee Benefits Effective Date: 12/22/194 Contract Number: 1037883601 Contracting Entity: Kmart Corporation Description: Agreement for 3rd Party Liability Claim Recovery Service</p>
<p>Metropolitan Life - Group Life Insurance ONE MADISON AVE. NEW YORK, NY 10010</p>	<p>Type of Contract: Employee Benefits Effective Date: 1/1/2001 Contract Number: 1037883701 Contracting Entity: Kmart Corporation Description: ADMINISTRATION OF GROUP LIVE AND AD&D</p>

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L2 (Employment Related Agreements)

Agreements to be Assumed:

Name and Mailing Address, including Zip Code, of Notice Parties to Lease or Contract	Description of Lease or Contract and Nature of Debtor's Interest
<p>Metropolitan Life - Universal Life</p> <p>ONE MADISON AVE. NEW YORK, NY 10010</p>	<p>Type of Contract: Employee Benefits Effective Date: 1/1/2001 Contract Number: 1037883901 Contracting Entity: Kmart Corporation Description: ADMINISTRATION OF UNIVERSAL LIFE INSURANCE</p>
<p>Metropolitan Life (MetLife) Dental</p> <p>1660 FEEHANVILLE DRIVE SUITE 425 MT. PROSPECT, IL 60056</p>	<p>Type of Contract: Employee Benefits Effective Date: 11/1/1995 Contract Number: 1037883801 Contracting Entity: Kmart Corporation Description: Dental Administrative Service Agreement</p>
<p>MFS Institutional Advisors</p> <p>500 BOYLSTON STREET BOSTON, MA 02116</p>	<p>Type of Contract: Employee Benefits Effective Date: 7/6/2000 Contract Number: 1037884001 Contracting Entity: Kmart Corporation Description: Investment Management and Advisory Agreement</p>
<p>Morgan Stanley Dean Witter</p> <p>ONE TOWER BRIDGE WEST CONSHOHOCKEN, PA 19428</p>	<p>Type of Contract: Employee Benefits Effective Date: 6/28/2000 Contract Number: 1037885201 Contracting Entity: Kmart Corporation Description: Investment Management and Advisory Agreement</p>

Please take notice that all Plan Exhibits are subject to all of the provisions of the Plan, including, without limitation, Section 15.2, under which the Debtors have reserved the right to alter, amend or modify the plan or any Exhibits thereto under §1127(a) of the Bankruptcy Code at any time on or prior to the Confirmation Date. Neither the exclusion nor inclusion of a contract or lease by the Debtors on this Plan Exhibit, nor anything contained herein, shall constitute an admission by the Debtors that any such lease or contract is an unexpired lease or executory contract or that any Debtor, or its respective Affiliates, has any liability thereunder.

L2 (Employment Related Agreements)

Agreements to be Assumed:

Name and Mailing Address, including Zip Code, of Notice Parties to Lease or Contract	Description of Lease or Contract and Nature of Debtor's Interest
Office and Distribution Employees Union Local 99, U.N.I.T.E. 810 31ST ST. UNION CITY, NJ 07087	Type of Contract: Employee Benefits Effective Date: 7/1/2000 Contract Number: 1046449901 Contracting Entity: Kmart Corporation Description: Agreement between Office and Distribution Employees' Union Local No. 99, UNITE, and Kmart Corporation, July 1, 2000 to June 30, 2003
Prudential Investments 30 SCRANTON OFFICE PARK SCRANTON, PA 18507	Type of Contract: Employee Benefits Effective Date: 6/25/1998 Contract Number: 1037886601 Contracting Entity: Kmart Corporation Description: 1. Administrative Services Agreement 2. Agreement ("December Agreement") 3. Group Annuity Contract #GA-30055N 4. Group Annuity Contract #GA-30055P
Sungard Employee Benefit System P.O. BOX 11407 BIRMINGHAM, AL 35246	Type of Contract: Employee Benefits Effective Date: 12/1/1995 Contract Number: 1037888001 Contracting Entity: Kmart Corporation Description: Facilities Management Agreement, as amended
TALX Corporation 1850 BORMAN COURT ST. LOUIS, MO 63146	Type of Contract: Employee Benefits Effective Date: 5/1/1999 Contract Number: 1037888101 Contracting Entity: Kmart Corporation Description: 1. The Work Number for Everyone © Employer Service Agreement #3740, as amended 2. Addendum: W-2 eXpress Services

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L2 (Employment Related Agreements)

Agreements to be Assumed:

Name and Mailing Address, including Zip Code, of Notice Parties to Lease or Contract	Description of Lease or Contract and Nature of Debtor's Interest
<p>Teamsters Local Union No. 705</p> <p>1645 W. JACKSON BLVD. CHICAGO, IL 60612</p>	<p>Type of Contract: Employee Benefits Effective Date: 9/15/1999 Contract Number: 1046450301 Contracting Entity: Kmart Corporation Description: Kmart Manteno Distribution Center & Teamsters Local 705</p>
<p>The Hertz Corporation</p> <p>225 BRAE BOULEVARD PARK RIDGE, NJ 7656-0713</p>	<p>Type of Contract: Employee Benefits Effective Date: 11/11/2000 Contract Number: 1027014203 Contracting Entity: Kmart Corporation Description: Corporate Account Agreement</p>
<p>Total Business Systems Inc</p> <p>30800 MONTPELIER MADISON HEIGHTS, MI 48071</p>	<p>Type of Contract: Employee Benefits Effective Date: 4/1/1999 Contract Number: 1037888701 Contracting Entity: Kmart Corporation Description: Service - Discount card</p>
<p>UAW</p> <p>800 EAST JEFFERSON AVE. DETROIT, MI 48214</p>	<p>Type of Contract: Employee Benefits Effective Date: 1/1/2001 Contract Number: 1046450201 Contracting Entity: Kmart Corporation Description: Collective Bargaining Agreement</p>

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Agreements to be Assumed:

Name and Mailing Address, including Zip Code, of Notice Parties to Lease or Contract	Description of Lease or Contract and Nature of Debtor's Interest
UAW Local 174 6495 W. WARREN AVE. DETROIT, MI 48210	Type of Contract: Employee Benefits Effective Date: 7/28/2002 Contract Number: 100022 Contracting Entity: Kmart Corporation Description: Negotiated Contract Agreement between Kmart Distribution Center of Greensboro, NC and UNITE Local No. 2603
UAW Local 2901 746 ELM RD. NE WARREN, OH 44483	Type of Contract: Employee Benefits Effective Date: 9/25/2000 Contract Number: 100021 Contracting Entity: Kmart Corporation Description: Collective Bargaining Agreement between Kmart Distribution Center of Warren, OH and UAW Local 2901
UBS Brinson, Inc 1345 AVENUE OF AMERICAS NEW YORK, NY 10105	Type of Contract: Employee Benefits Effective Date: 1/1/1996 Contract Number: 1037888801 Contracting Entity: Kmart Corporation Description: Investment Management and Advisory Agreement
U-Haul International Truck Rental PO BOX 52021 ATTN CREDIT ADMIN PHOENIX, AZ 85072	Type of Contract: Employee Benefits Effective Date: 4/15/1982 Contract Number: 1027014701 Contracting Entity: Kmart Corporation Description: Relocation

Please take notice that all Plan Exhibits are subject to all of the provisions of the Plan, including, without limitation, Section 15.2, under which the Debtors have reserved the right to alter, amend or modify the plan or any Exhibits thereto under §1127(a) of the Bankruptcy Code at any time on or prior to the Confirmation Date. Neither the exclusion nor inclusion of a contract or lease by the Debtors on this Plan Exhibit, nor anything contained herein, shall constitute an admission by the Debtors that any such lease or contract is an unexpired lease or executory contract or that any Debtor, or its respective Affiliates, has any liability thereunder.

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Agreements to be Assumed:

Name and Mailing Address, including Zip Code, of Notice Parties to Lease or Contract	Description of Lease or Contract and Nature of Debtor's Interest
Unicare 1000 WOODFIELD ROAD SUITE 400 SCHAUMBURG, IL 60173	Type of Contract: Employee Benefits Effective Date: 7/1/2002 Contract Number: 1037888901 Contracting Entity: Kmart Corporation Description: Group Health Care Contract
Union of Needletrades, Industrial and Textile Employees AFL-CIO, CLC 99 N. MAIN ST. GLOVERSVILLE, NY 12078	Type of Contract: Employee Benefits Effective Date: 11/1/2002 Contract Number: 1046450101 Contracting Entity: Kmart Corporation Description: Collective Bargaining Agreement between Kmart Corporation Canton Distribution Center and UAW Local No. 174
United Food & Commercial Workers, Local 120 8105 EDGEWATER DR. OAKLAND, CA 94621	Type of Contract: Employee Benefits Effective Date: 5/1/2000 Contract Number: 1046449801 Contracting Entity: Kmart Corporation Description: Collective Bargaining Agreement
Wheaton Van Lines, Inc 8010 CASTLETON ROAD INDIANAPOLIS, IN 46250	Type of Contract: Employee Benefits Effective Date: 1/1/2000 Contract Number: 1027015001 Contracting Entity: Kmart Corporation Description: Transportation Agreement (Household Goods)

Please take notice that all Plan Exhibits are subject to all of the provisions of the Plan, including, without limitation, Section 15.2, under which the Debtors have reserved the right to alter, amend or modify the plan or any Exhibits thereto under §1127(a) of the Bankruptcy Code at any time on or prior to the Confirmation Date. Neither the exclusion nor inclusion of a contract or lease by the Debtors on this Plan Exhibit, nor anything contained herein, shall constitute an admission by the Debtors that any such lease or contract is an unexpired lease or executory contract or that any Debtor, or its respective Affiliates, has any liability thereunder.

L2 (Employment Related Agreements)

Agreements to be Assumed:

Name and Mailing Address, including Zip Code, of Notice Parties to Lease or Contract	Description of Lease or Contract and Nature of Debtor's Interest
Wheaton Van Lines, Inc 8011 CASTLETON ROAD INDIANAPOLIS, IN 46251	Type of Contract: Employee Benefits Effective Date: 1/1/2000 Contract Number: 1027015101 Contracting Entity: Kmart Corporation Description: Relocation - Amendment to Transportaion Agreement

Please take notice that all Plan Exhibits are subject to all of the provisions of the Plan, including, without limitation, Section 15.2, under which the Debtors have reserved the right to alter, amend or modify the plan or any Exhibits thereto under §1127(a) of the Bankruptcy Code at any time on or prior to the Confirmation Date. Neither the exclusion nor inclusion of a contract or lease by the Debtors on this Plan Exhibit, nor anything contained herein, shall constitute an admission by the Debtors that any such lease or contract is an unexpired lease or executory contract or that any Debtor, or its respective Affiliates, has any liability thereunder.

Post-Petition Employment Agreements:

As discussed in the Disclosure Statement with Respect to the First Amended Joint Plan of Reorganization of Kmart Corporation and its Affiliated Debtors and Debtors-in-Possession, Kmart Corporation entered into the following Employment Agreements post-petition and, as a result, need not assume or reject such Agreements pursuant to 11 U.S.C. § 365:

1. Employment Agreement between Kmart Corporation and Julian C. Day dated as of January 17, 2003.
2. Employment Agreement between Kmart Corporation and Michael T. Macik dated as of April 8, 2002.
3. Employment Agreement between Kmart Corporation and William Underwood dated as of June 3, 2002.

Please take notice that all Plan Exhibits are subject to all of the provisions of the Plan, including, without limitation, Section 15.2, under which the Debtors have reserved the right to alter, amend or modify the plan or any Exhibits thereto under §1127(a) of the Bankruptcy Code at any time on or prior to the Confirmation Date. Neither the exclusion nor inclusion of a contract or lease by the Debtors on this Plan Exhibit, nor anything contained herein, shall constitute an admission by the Debtors that any such lease or contract is an unexpired lease or executory contract or that any Debtor, or its respective Affiliates, has any liability thereunder.

Employee Benefit Plans:

As discussed in the Disclosure Statement with Respect to the First Amended Joint Plan of Reorganization of Kmart Corporation and its Affiliated Debtors and Debtors-in-Possession and in accordance with Article 7.7 of the Plan, the following Employee Benefit Plans of the Debtors will remain in place after the Effective Date and the Reorganized Debtors will continue to honor such plans for active officers and employees who will continue in such capacities after the Effective Date; provided that, after the Effective Date, the Reorganized Debtors may consistent with applicable provisions, terminate or amend such plans or implement new plans.

1. **Medical Plans**
 - a) Base Medical Plan
 - b) Comprehensive Medical Plan
 - c) HMO Medical Plans
2. **Dental Plan**
3. **Life Insurance Plans**
 - a) Group Life Insurance
 - b) Universal Life Insurance
 - c) Accidental Death & Dismemberment (AD&D)
4. **Disability Plans**
 - a) Temporary Disability
 - b) Salary Continuation
 - c) Executive Salary Continuation
 - d) Long Term Disability
5. **Retirement Plans**
 - Qualified Plans**
 - a) 401(k) Retirement Savings Plan
 - b) Pension Plan (Frozen)
 - Non-Qualified Plans**
 - c) Supplemental Pension Plan (SPP)
 - d) Supplemental Executive Retirement Pension Plan (SERP)
 - e) Voluntary Early Retirement Plan (VERP)
6. **Worker's Compensation Plan**
7. **Employee Pay-All Plans**
 - a) Spouse/Child Life Insurance Plan
 - b) Starbridge Medical Plan
 - c) Vision Plan (EyeMed – effective 9/02)
 - d) Legal Plan (Hyatt Legal – effective 5/03)
8. **Other Benefit Plans**
 - a) Health Care Assistance Program (HCAP)
 - b) Dependent Care Assistance Program (DCAP)
 - c) Employee Assistance Program (EAP)
 - d) Adoption assistance
 - e) Travel Accident Plan
 - f) Tuition reimbursement
 - g) Associate discount
 - h) Matching contributions to colleges and approved charities
 - i) Executive physical examinations
 - j) Executive automobile allowance
 - k) Executive financial planning