

# **EXHIBIT B**

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In re

KMART CORPORATION, *et al*,

Debtor.

Chapter 11

Case No. 02 B 02474  
(Jointly Administered)

Hon. Susan Pierson Sonderby

Hearing Date: March 3, 2010  
Hearing Time: 11:00 a.m.

**FINAL DECREE CLOSING CASE OF KMART CORPORATION**

Upon Kmart Corporation's ("Kmart") Motion for Entry of a Final Decree Closing Case and for Relief from Local Bankruptcy Rule 3022-1 (the "Motion"); and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this proceeding is a core proceeding pursuant to U.S.C. § 157; and the Court being satisfied that the estate of Kmart has been fully administered within the meaning of Section 350 of the Bankruptcy Code; and due and proper notice of the Motion having been given; and after due deliberation and sufficient cause appearing therefore, it is **HEREBY ORDERED**:

1. The bankruptcy case of Kmart Corporation, case no. 02-02474, shall be closed as provided for in Bankruptcy Rule 3022, effective as of the date of this order.

2. Notice of the Motion as actually provided is sufficient and the requirements of Rule 3022-1 of the Local Rules of the United States Bankruptcy Court Northern District of Illinois are satisfied by such notice.

3. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this order.

4. Conversion of contested matters to adversary proceedings:

(i) The Clerk shall open an adversary proceeding with the caption Beulah Johnson v. Kmart Corporation, and shall cause to be docketed in such adversary proceeding the filings in the main bankruptcy case listed on Exhibit A hereto;

(ii) The Clerk shall open an adversary proceeding with the caption Global Property Services, Inc. v. Kmart Corporation and shall cause to be docketed in such adversary proceeding the filings in the main bankruptcy case listed on Exhibit B hereto;

(iii) The Clerk shall open an adversary proceeding with the caption United States v. Kmart Corporation. Upon the opening of the adversary proceeding, Kmart shall file in the adversary proceeding copies of the following claims: 29716, 39429, 44457, 45644, 46712, 45056 and 37637 and copies of any objections to such claims;

**(iv) The Clerk shall open and adversary proceeding with the caption The CIT Group/Commercial Services, Inc. ("CIT") v. Kmart Corporation (the "CIT Adversary") and shall caused to be docketed in such adversary proceeding the filings in the main bankruptcy case listed on Exhibit C hereto; and**

**(v) The Clerk shall open and adversary proceeding with the caption David Kersh v. Kmart Corporation and shall caused to be docketed in such adversary proceeding the filings in the main bankruptcy case listed on Exhibit D hereto.**

5. General provisions applicable to all converted contested matters:

(i) Upon the opening of an adversary proceeding as provided in this Order, Kmart shall provide all parties to the proceeding with the case number for the proceeding;

(ii) The contested matters that have been converted to adversary proceedings shall continue to be treated in all respects as contested matters rather than adversary proceedings,

including, without limitation, that Fed. R. Bankr. P. 3007, 9013 and 9014 shall continue to apply to such matters;

(iii) There shall be no substantive or procedural prejudice to the rights of any party as a result of the conversion of contested matters to adversary proceedings. The inclusion of a pleading or proof of claim among items to be docketed in an adversary proceeding shall not be deemed an admission by any party as to the validity of the pleading or claim; and

(iv) Any party to a converted contested matter may designate additional pleadings in the main case, or proofs of claims filed in the main case or in the case of an affiliate, to be included in the adversary proceeding by filing in the adversary proceeding a copy of the pleading or claim which shall be attached to a Notice of Filing that contains the case number of the adversary proceeding.

6. The discharge injunction provisions of the Kmart Plan of Reorganization, of the order confirming the Kmart Plan of Reorganization, and of 11 U.S.C. §524 (collectively, the “Discharge Injunctions”), are modified to permit any claimant who filed a proof of claim for a personal injury or wrongful death claim against Kmart to obtain from an appropriate non-bankruptcy court a determination of Kmart’s liability with respect to the claim. Kmart shall serve on any claimant who has not previously obtained relief from the Discharge Injunctions a notice in the form attached hereto as Exhibit C. Notwithstanding the foregoing, the provisions of the Kmart Plan of Reorganization governing the treatment of any such personal injury or wrongful death claim shall remain in full force and effect and the Discharge Injunctions shall remain in full force and effect as to any judgment, award, or settlement obtained on such a claim.

7. **CIT will be allowed 120 days from entry of the Final Decree (such 120 days being the “CIT Period”) to identify which of the unclaimed shares held at Computershare**

it claims; (ii) CIT may seek in the CIT Adversary, by amendment or otherwise (including, but not limited to, the seeking of relief against a third party), any relief available to it in this bankruptcy case as of the entry of the Final Decree (subject to any defenses Kmart might have to any relief sought); and (iii) to the extent CIT is entitled to receive additional shares of Sears Holdings Corporation, Kmart shall be responsible for causing such distribution.

8. Kmart shall serve on any person that has not claimed a distribution on its Class 5 claim a Notice in the form attached hereto as Exhibit DG and, in accordance with the Notice and 11 U.S.C. §§347(b) and 1143, any shares not timely claimed shall revert to Kmart (provided that Kmart shall maintain at Computershare until the end of the CIT Period all such shares so that such shares are available to distribute to CIT should CIT timely identify shares that it claims. Subsequent to the CIT Period, Kmart shall maintain at Computershare, for possible distribution to CIT, such number of shares as are subject to unresolved timely claims of CIT).

Chicago, Illinois

Dated: \_\_\_\_\_, 2010

\_\_\_\_\_  
Susan Pierson Sonderby  
United States Bankruptcy Judge

Document comparison by Workshare Professional on Monday, March 01, 2010 1:22:37 PM

<b>Input:</b>	
Document 1 ID	interwovenSite://IMANAGE/IMAN/617353/1
Description	#617353v1<IMAN> - Final Decree Closing Case of Kmart Corporation
Document 2 ID	interwovenSite://IMANAGE/IMAN/617353/2
Description	#617353v2<IMAN> - 3-1 Final Decree Closing Case of Kmart Corporation
Rendering set	BFKPN standard

<b>Legend:</b>	
<b>Insertion</b>	
<b>Deletion</b>	
Moved from	
Moved to	
Style change	
Format change	
Moved-deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

<b>Statistics:</b>	
	Count
Insertions	7
Deletions	1
Moved from	0
Moved to	0
Style change	0
Format changed	0
Total changes	8