

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re

KMART CORPORATION,

Debtor.

Case No. 02-B-02474
(Jointly Administered)
Chapter 11

Hon. Timothy A. Barnes

Motion Date: July 24, 2013
10:00 a.m.

KMART CORPORATION'S OBJECTION TO MOTION TO REOPEN

Kmart Corporation ("Kmart"), for its Objection to Motion to Reopen, states as follows:

1. This Chapter 11 bankruptcy case was commenced on January 22, 2002. On April 25, 2003, Kmart confirmed its Plan of Reorganization, which became effective on May 6, 2003.

2. On March 3, 2010, this Court entered a final decree in this bankruptcy case and closed this case. The case has remained closed ever since.¹

3. On September 18, 2012, Rose Montgomery ("Montgomery") filed her Motion for Leave to File Proof of Administrative Expense Claim (the "Late Claim Motion"). Because Montgomery did not seek to reopen the case in connection with her motion, at the time the Court took no action on the Motion.

4. On July 17, 2013, Montgomery filed a Motion to Reopen so that the Court could hear the Late Claim Motion. Kmart objects to the Motion to Reopen. It is simply too late both for Montgomery to seek to reopen the case and to seek the sort of underlying relief she wants

¹ Kmart sought to reopen the case late in 2011 to obtain a declaratory ruling on the preclusive effect of its Plan of Reorganization on a malpractice claim Kmart held against a law firm. Judge Sonderby declined to reopen the case, finding that the Bankruptcy Court lacked post-confirmation jurisdiction to grant the underlying relief Kmart sought. *Order Denying Motion To Reopen Chapter 11 Case*, docket no. 32228, April 25, 2012.

(which is leave to pursue her personal injury claim in state court). Moreover, on the merits of her motion before this Court, Montgomery is not likely to prevail. Notice of the administrative claims bar date was provided to her counsel almost 10 years ago. Even if, as Montgomery argues, the law allows more leniency in enforcing a bar date applicable to administrative claims compared to what is allowed for pre-petition claims, Montgomery is inexcusably ten years late.

Timeliness of Motion to Reopen

6. A motion to reopen a bankruptcy case must be timely. *See In re Boer*, 73 B.R. 29 (Bankr. N.D. Ohio 1987)(motion to reopen to allow filing of fee petition brought eight months after closure was too late and thus barred by laches); *In re Pagan*, 59 B.R. 394 (D.P.R. 1986)(creditor's motion to reopen was barred by laches because, though creditor received no formal notice, creditor was aware of case and waited four years before seeking to reopen case).

7. This case had been closed for over three years at the time Montgomery filed her present Motion. She has been aware since at least April 2004 that her failure to file an administrative claim presented a potential bar to pursuing the claim. See Late Claim Motion ¶4 (docket no. 32231)(a copy of the Late Claim Motion is attached to Montgomery's Motion to Reopen). Until now, Montgomery sought no relief from the Bankruptcy Court. The passage of all these years is not explained in either the Motion to Reopen or the Late Claim Motion, and a matter this stale should not be allowed to proceed.

The Case Should Not Be Reopened Because Montgomery Is Not Likely to Prevail on the Merits of the Underlying Relief That She Seeks

8. Whether sufficient cause exists to reopen a bankruptcy case is within the discretion of the bankruptcy court. *In re Zurn*, 290 F.3d 861 (7th Cir. 2002). Courts have declined to reopen bankruptcy cases where the party seeking the reopening has not shown that it is entitled to the relief it seeks by having the case reopened.

Section 350 of the Bankruptcy Code allows a bankruptcy court to reopen a closed case to administer assets, to accord relief to the debtor, or for other

cause... Merely granting a motion to reopen does not afford the parties any substantive relief, but rather provides the opportunity to request further relief. Ordinarily, for a court to grant a motion to reopen, the moving party must demonstrate that there is a compelling cause.

In re Alexander, 296 B.R. 380, 382 (E.D.Va. 2003), citing *Reid v. Richardson*, 304 F.2d 351, 355 (4th Cir.1962).

9. Here, Montgomery asserts that back in 2003 neither she nor her counsel received notice of the bar date for administrative claims and that, consequently, she should now be permitted to file a late claim, and to litigate the claim in the state court. Attached hereto as Exhibit A are relevant portions of the Affidavit of Trumbull Associates, L.L.C. (“Trumbull”), the Court-appointed claims agent in this case, showing service on May 19, 2003 of various documents, including the “Notice of the Administrative Bar Date,” on the “Law Offices of Paul B. Episcopo, 77 W. Washington St., Suite 300, Chicago, IL 60602.” Mr. Episcopo is Montgomery’s attorney of record in the Cook County action, and the address appearing on the Complaint filed against Kmart (Exhibit 1 to Late Claim Motion) is the same address appearing on the Trumbull Affidavit.

10. Montgomery’s counsel may have misplaced, ignored, or forgotten the above Notice, but counsel surely knew the following April 2004 that a claim had to be filed when Kmart moved to dismiss the state court action for that reason. It was not until after the state court refused in 2011 to allow the case to go forward that Montgomery finally (after waiting almost two more years) sought relief from this Court for having missed the bar date. It is too late. The passage of time has prejudiced Kmart, who can no longer go back to Trumbull and other service providers involved in the noticing process regarding the prior service of the administrative claims bar date.² Trumbull was discharged as claims agent in early November

² There were a number of motions during the bankruptcy case to allow the filing of late administrative claims. In situations where Kmart and the movant disputed whether the movant had received actual notice of the bar date,

2008 (see docket no. 31772), and it went out of business entirely shortly thereafter. See <http://investing.businessweek.com/research/stocks/private/snapshot.asp?privcapId=2820527>

(“As of Nov 30 2009 The Trumbull Group, LLC went out of business.”).

WHEREFORE, Kmart moves that the Motion to Reopen and the Motion for Leave to File Proof of Administrative Expense Claim, *Instantly* be both stricken or denied.

Dated: July 22, 2013 at Chicago, Illinois.

KMART CORPORATION

/s/ William J. Barrett

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Kmart supplied affidavits of Trumbull and the copying and mailing services that were involved in the creation, printing, and mailing of the bar date notice. With Trumbull out of the business and so many years having passed, the infrastructure previously used to establish service of a notice no longer exists.

CERTIFICATE OF SERVICE

I, William J. Barrett, an attorney, hereby certify that a true and correct copy of **KMART CORPORATION'S OBJECTION TO MOTION TO REOPEN** was served (i) upon the attached Electronic Mail Notice List via the Court's ECF System which sent notification of such filing via electronic means; and (ii) via facsimile or electronic transmission to the parties as indicated below on the 22nd day of July, 2013.

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Mailing Information for Case 02-02474

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- Jon C Vigano jvigano@schiffhardin.com, edocket@schiffhardin.com;rkafferly@schiffhardin.com
- George N. Vurdelja gvurdelja@harrisonheld.com, fbruder@harrisonheld.com
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- Daniel C Walters nd-two@il.cslegal.com
- David A Wargula , rmccandless@dresslerpeters.com
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- Barbara L Yong blyong@golanchristie.com, mperez@golanchristie.com;myproductionss@gmail.com
- Jonathan W. Young jyoung@edwardswildman.com, kgerhardt@edwardswildman.com;ecffilings@edwardswildman.com
- Peter J Young pyoung@winston.com
- Richard G. Ziegler rziegler@mayerbrown.com

EXHIBIT A

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

FILED
MAY 22 2003
MAY 21 2003
KENNETH B. GARDNER, CLERK
PS REP. - LB

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

AFFIDAVIT BY TRUMBULL ASSOCIATES, L.L.C. (F/K/A TRUMBULL SERVICES, L.L.C.)

I, Brendan Halley, certify as follows:

1. I am the Notice Coordinator for Trumbull Associates, L.L.C. (f/k/a Trumbull Services, L.L.C.) ("Trumbull"); the court appointed noticing and reconciliation agent of the above captioned debtors.

2. On Thursday, May 15, 2003 I caused to be served via United Parcel Service, via overnight mail, postage prepaid, the Notice Regarding (A) Entry of Order Confirming the First Amended Joint Plan of Reorganization of Kmart Corporation and Its Affiliated Debtors and Debtors-in-Possession, (B) Occurrence of Effective Date and (C) Notice of the Administrative Bar Date ("Confirmation Notice"), attached hereto as Exhibit A, and the Administrative Proof of Claim Form (the "Proof of Claim Form"), attached hereto as Exhibit B, on the parties listed on the attached Exhibit C.

3. On Monday, May 19, 2003 I caused to be served via United States Postal Service, by first class mail, postage prepaid, the Confirmation Notice and Proof of Claim Form, on the parties listed on Exhibit D.

Executed in Windsor, Connecticut this 19th day of May 2003.

Brendan Halley
Brendan Halley
Notice Coordinator
Trumbull Associates, L.L.C. (f/k/a Trumbull Services, L.L.C.)

STATE OF CONNECTICUT)
) SS: WINDSOR
COUNTY OF HARTFORD)

Subscribed, sworn to and acknowledged before me by Brendan Halley, Notice Coordinator of Trumbull Associates, L.L.C. (f/k/a Trumbull Services, L.L.C.) on the 19th day of May, 2003.

Christine M. Sirgis
Notary Public
My Commission Expires:



12429

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

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

**NOTICE REGARDING (A) ENTRY OF ORDER CONFIRMING
THE FIRST AMENDED JOINT PLAN OF REORGANIZATION
OF KMART CORPORATION AND ITS AFFILIATED DEBTORS
AND DEBTORS-IN-POSSESSION, (B) OCCURRENCE OF EFFECTIVE
DATE AND (C) NOTICE OF THE ADMINISTRATIVE BAR DATE**

1. **Confirmation of the Plan.** On April 23, 2003, the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division (the "Bankruptcy Court") entered an order (the "Confirmation Order") confirming the First Amended Joint Plan of Reorganization of Kmart Corporation and Its Affiliated Debtors and Debtors-in-Possession, as modified, dated February 25, 2003 (the "Plan"), in the chapter 11 cases of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors"). Unless otherwise defined in this Notice, capitalized terms and phrases used herein have the meanings given to them in the Plan and the Confirmation Order.

2. **Discharge of Claims and Termination of Interests.** Pursuant to section 1141(d) of the Bankruptcy Code, except as otherwise specifically provided in the Plan or in the Confirmation Order, the distributions and rights that are provided in the Plan shall be in complete satisfaction, discharge, and release, effective as of the Confirmation Date (but subject to the occurrence of the Effective Date), of Claims and Causes of Action, whether known or unknown, against, liabilities of, liens on, obligations of, rights against, and Interests in the Debtors or any of their assets or properties, regardless of whether any property shall have been distributed or retained pursuant to the Plan on account of such Claims, rights, and Interests, including, but not limited to, Claims and Interests that arose before the Confirmation Date, any liability (including withdrawal liability) to the extent such Claims relate to services performed by employees of the Debtors prior to the Petition Date and that arise from a termination of employment or a termination of any employee or retiree benefit program, regardless of whether such termination occurred prior to or after the Confirmation Date, and all debts of the kind specified in sections 502(g), 502(h) or 502(i) of the Bankruptcy Code, in

each case whether or not (a) a proof of claim or interest based upon such Claim, debt, right, or Interest is filed or deemed filed under section 501 of the Bankruptcy Code, (b) a Claim or Interest based upon such Claim, debt, right, or Interest is allowed under section 502 of the Bankruptcy Code, or (c) the holder of such a Claim, right, or Interest accepted the Plan. The Confirmation Order shall be a judicial determination of the discharge of all Claims against and Interests in the Debtors, subject to the Effective Date occurring.

3. **Releases by Debtors and Debtors-in-Possession.** Pursuant to section 1123(b)(3) of the Bankruptcy Code, but subject to Article 12.10 of the Plan, effective as of the Effective Date, each Debtor, in its individual capacity and as a debtor-in-possession for and on behalf of its Estate, shall release and discharge and be deemed to have conclusively, absolutely, unconditionally, irrevocably and forever released and discharged all Released Parties for and from any and all claims or Causes of Action existing as of the Effective Date in any manner arising from, based on or relating to, in whole or in part, the Debtors, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in the Plan, the business or contractual arrangements between any Debtor or any Released Party, the restructuring of Claims and Interests prior to or in the Chapter 11 Cases, or any act, omission, occurrence or event in any manner related to any such Claims, Interests, restructuring or the Chapter 11 Cases. The Reorganized Debtors, the Kmart Creditor Trust, and any newly-formed entities that will be continuing the Debtors' businesses after the Effective Date shall be bound, to the same extent the Debtors are bound, by all of the releases set forth above. Notwithstanding the foregoing, nothing in the Plan shall be deemed to release any of the Debtors or the Plan Investors or their Affiliates from their obligations under the Investment Agreement or the transactions contemplated thereby.

4. **Releases by Holders of Claims and Interests.** On the Effective Date, (a) each Person that votes to accept this Plan; and (b) to the fullest extent permissible under applicable law, as such law may be extended or interpreted subsequent to the Effective Date, each entity (other than a Debtor), that has held, holds or may hold a Claim or Trust Preferred Obligation, in consideration for the obligations of the Debtors and the Reorganized Debtors under this Plan and the Cash, New Holding Company Common Stock, and other contracts, instruments, releases, agreements or documents to be delivered in connection with the Plan (each, a "Release Obligor"), shall have conclusively, absolutely, unconditionally, irrevocably and forever, released and discharged each Released Party from any Claim or Cause of Action existing as of the Effective Date arising from, based on or relating to, in whole or in part, the subject matter of, or the transaction or event giving rise to, the Claim or Trust Preferred Obligation of such Release Obligor, and any act, omission, occurrence or event in any manner related to such subject matter, transaction or obligation; provided, however,

that, (A) Article 12.5 of the Plan is subject to and limited by Article 12.10 of the Plan; (B) Article 12.5 of the Plan shall not release any Released Party from any Cause of Action held by a governmental entity existing as of the Effective Date, based on (i) the Internal Revenue Code or other domestic state, city or municipal tax code, (ii) the environmental laws of the United States or any domestic state, city or municipality, (iii) any criminal laws of the United States or any domestic state, city or municipality, (iv) the Exchange Act, the Securities Act, or other securities laws of the United States or any domestic state, city, or municipality, (v) the Employee Retirement Income Security Act of 1974, as amended, or (vi) the laws and regulations of the Bureau of Customs and Border Protection of the United States Department of Homeland Security; (C) Article 12.5 of the Plan shall not waive, impair or release any Claims or Causes of Action, if any; that any Release Obligor may have against any Released Party arising from a Trust Claim; and (D) Article 12.5 of the Plan shall not waive, impair or release any Securities Action, including, without limitation, all Subordinated Securities Claims against any Released Party, if any.

5. **Injunction.** Subject to Article 12.10 of the Plan, the satisfaction, release, and discharge pursuant to Article XII of the Plan shall act as an injunction against any Person commencing or continuing any action, employment of process, or act to collect, offset, or recover any Claim or Cause of Action satisfied, released, or discharged under the Plan to the fullest extent authorized or provided by the Bankruptcy Code, including, without limitation, to the extent provided for or authorized by sections 524 and 1141 thereof.

6. **Executory Contracts and Unexpired Leases to be Rejected.** Pursuant to Article 8.1 of the Plan, section 365 of the Bankruptcy Code and the Confirmation Order, the Debtors rejected, as of the Effective Date: (a) each Intercompany Executory Contract or Intercompany Unexpired Lease that (i) has been previously rejected by the Debtors by order of the Bankruptcy Court, (ii) is the subject of a motion to reject pending on or before the Effective Date, (iii) is listed on the schedule of rejected Intercompany Executory Contracts and Intercompany Unexpired Lease on Plan Exhibit L-1, or (iv) is otherwise rejected pursuant to the terms of the Plan; (b) each Employee-Related Agreement that (i) has not been previously assumed by the Debtors by order of the Bankruptcy Court, (ii) is not the subject of a motion to assume pending on or before the Effective Date, (iii) is not listed on the schedule of assumed Employee-Related Agreements on Plan Exhibit L-2, or (iv) is not otherwise assumed pursuant to the terms of this Plan; and (c) each Other Executory Contract or Unexpired Lease that (i) has not been previously assumed by the Debtors by order of the Bankruptcy Court, (ii) is not the subject of a motion to assume pending on or before the Effective Date, (iii) is not listed on the schedule of assumed Other Executory Contracts or Unexpired Leases on Plan Exhibit L-3, or (iv) is not otherwise assumed pursuant to the terms of this Plan.

Copies of such Plan Exhibits may be obtained at the requesting parties' expense, upon written request, from the Debtors' Claims Agent, Trumbull Services Company, LLC, P.O. Box 426, Windsor, CT 06095, Attn: Kmart Corporation, et. al. (website: www.trumbull-services.com/kmart/index.htm), or from the official document service provider, Landmark Document Services, 308 West Randolph Street, Suite 500, Chicago, IL 60606, Tel: (312) 845-1000, Fax: (312) 726-9027, or from the Bankruptcy Court PACER website, www.ilnb.uscourts.gov. If the Contract(s) and/or Lease(s) to which you are a party are rejected, and such rejection gives rise to any claims against the Debtors, you must file a proof of claim in accordance with the procedures set forth in section 7(e) below.

7. Bar Dates.

a. **Administrative Claims Bar Date.** Except as otherwise provided below, unless previously filed, requests for payment of Administrative Claims must be filed in substantially the form of the Administrative Claim Request Form on Plan Exhibit M with the Claims Agent, Trumbull Services Company, LLC, P.O. Box 426, Windsor, CT 06095, Attn: Kmart Corporation, et. al. (website: www.trumbull-services.com/kmart/index.htm), and served on: (i) the undersigned counsel to the Debtors at the address listed below; and (ii) counsel to the Plan Investors: Wachtell, Lipton, Rosen & Katz, 51 West 52nd Street, New York, New York 10019, Attn: Scott K. Charles, Esq., no later than **June 20, 2003**. Any request for payment of an Administrative Claim pursuant to Article 10.4 of the Plan that is not timely filed and served shall be disallowed automatically without the need for any objection from the Debtors or the Reorganized Debtors. The Debtors or the Reorganized Debtors may settle an Administrative Claim without further Bankruptcy Court approval, subject to review by the Post-Effective Date Committee. Unless the Debtors or the Reorganized Debtors object to an Administrative Claim by the Claims/Interests Objection Deadline (which is currently **November 3, 2003** but which Deadline may be extended), such Administrative Claim shall be deemed allowed in the amount requested. In the event that the Debtors or the Reorganized Debtors object to an Administrative Claim, the Bankruptcy Court shall determine the allowed amount of such Administrative Claim.

b. **Professional Claims, Key Ordinary Course Professional Claims and Statutory Committee Expense Reimbursement Bar Date.** All final requests for payment of Professional Claims, Key Ordinary Course Professional Claims, and requests for reimbursement of expenses of members of the Statutory Committees must be filed no later than **July 31, 2003**. After notice and a hearing in accordance with the procedures established by the Bankruptcy Code and prior orders of the Bankruptcy Court, the allowed amounts of such Professional Claims, Key Ordinary Course Professional Claims, and expenses shall be determined by the Bankruptcy

Court. Upon the Effective Date, any requirement that Professionals or Key Ordinary Course Professionals comply with sections 327 through 331 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date will terminate, and the Reorganized Debtors will employ and pay Professionals and Key Ordinary Course Professionals in the ordinary course of business.

c. **Substantial Contribution Bar Date.** Any Person who requests compensation or expense reimbursement for making a substantial contribution in the Chapter 11 Cases pursuant to sections 503(b)(3), (4), and (5) of the Bankruptcy Code must file an application with the clerk of the Bankruptcy Court on or before **June 20, 2003** (the "503 Deadline"), and serve such application on: (i) the undersigned counsel to the Debtors at the address listed below; (ii) counsel to the Official Unsecured Creditors' Committee: Otterbourg, Steindler, Houston & Rosen, P.C., 230 Park Avenue, New York, New York 10169, Attn: Glenn B. Rice, Esq. and Scott L. Hazan, Esq., and Winston & Strawn, 35 West Wacker Drive, Chicago, IL 60601-9703, Attn: Matthew J. Botica, Esq.; (iii) counsel to the Official Financial Institutions' Committee: Jones, Day, Reavis & Pogue, 901 Lakeside Avenue, Cleveland, Ohio 44144-1190, Attn: Richard M. Cieri, Esq. and Jones, Day, Reavis & Pogue, 77 West Wacker Drive, Chicago, Illinois 60601-1692, Attn: Paul E. Harner, Esq.; (iv) counsel to the Official Committee of Equityholders: Goldberg, Kohn, Bell, Black, Rosenbloom & Moritz, Ltd., 55 East Monroe Street, Suite 3700, Chicago, Illinois 60603, Attn: Randall L. Klein, Esq.; and (v) counsel to the Plan Investors: Wachtell, Lipton, Rosen & Katz, 51 West 52nd Street, New York, New York 10019, Attn: Scott K. Charles, Esq. and as otherwise required by the Bankruptcy Court and the Bankruptcy Code on or before the 503 Deadline, or be forever barred from seeking such compensation or expense reimbursement.

d. **Exceptions to Requirement to File Administrative Claims.** Notwithstanding the foregoing, no request for payment of an Administrative Claim need be filed with respect to an Administrative Claim arising in the ordinary course of business as a result of retail merchandise or services provided by trade vendors or service providers which is paid or payable by the Debtors in the ordinary course of business.

e. **Payments Related to Assumption of Executory Contracts and Unexpired Leases.** Any person claiming that a monetary cure amount is due in connection with the assumption of any executory contract or unexpired lease as contemplated by section 365(b) of the Bankruptcy Code must file a monetary cure claim with the Bankruptcy Court asserting all alleged amounts accrued through the Effective Date, if any (a "Cure Claim"), no later than **June 20, 2003** (the "Cure Claim Submission Deadline"). Any party failing to submit a Cure Claim by the Cure Claim

Submission Deadline shall be forever barred from asserting, collecting, or seeking to collect any amounts relating thereto against the Debtors or the Reorganized Debtors. In the case of a Cure Claim related to an unexpired lease of non-residential real property, such Cure Claim must include a breakdown by store by category of all amounts claimed, including, but not limited to, amounts for real estate taxes, common area maintenance, and rent. To the extent you and the applicable Debtor have entered into an agreement regarding the terms applicable in the event of the assumption of your lease or contract, the payment of the Cure Claim will be as set forth in such agreement ("Assumption Agreement"). If there is no Assumption Agreement in effect regarding the Cure Claim due for such assumed leases and/or agreements, the applicable Debtor asserts that no Cure Claim is due, i.e., the Cure Claim is zero. The Debtors shall have thirty (30) days from the Cure Claim Submission Deadline or the date a Cure Claim is actually filed, whichever is later, to file an objection to the Cure Claim. Any disputed Cure Claims shall be resolved either consensually by the parties or by the Court. If the Debtors do not dispute a Cure Claim, the Debtors shall pay the Cure Claim, if any, to the claimant within twenty (20) days of the Cure Claim Submission Deadline. Disputed Cure Claims that are resolved by agreement or Final Order shall be paid by the Debtors within twenty (20) days of such agreement or Final Order.

f. **Bar Date for Proofs of Claim.** If the rejection by the Debtors (pursuant to the Plan or otherwise) of an Intercompany Executory Contract, Intercompany Unexpired Lease, Employee-Related Agreement, or Other Executory Contract or Unexpired Lease results in a Claim, then such Claim shall be forever barred and shall not be enforceable against the Debtors, the Reorganized Debtors, the Plan Investors, or such entities' properties unless a proof of claim is filed with the Claims Agent, Trumbull Services Company, LLC, P.O. Box 426, Windsor, CT 06095, Attn: Kmart Corporation, et. al. (website: www.trumbull-services.com/kmart/index.htm) and served upon: (i) the undersigned counsel to the Debtors at the address listed below; (ii) counsel to the Post-Effective Date Committee and Official Unsecured Creditors' Committee: Otterbourg, Steindler, Houston & Rosen, P.C., 230 Park Avenue, New York, New York 10169, Attn: Glenn B. Rice, Esq. and Scott L. Hazan, Esq., and Winston & Strawn, 35 West Wacker Drive, Chicago, IL 60601-9703, Attn: Matthew J. Botica, Esq.; (iii) counsel to the Official Financial Institutions' Committee: Jones, Day, Reavis & Pogue, 901 Lakeside Avenue, Cleveland, Ohio 44144-1190, Attn: Richard M. Cieri, Esq. and Jones, Day, Reavis & Pogue, 77 West Wacker Drive, Chicago, Illinois 60601-1692, Attn: Paul E. Harner, Esq.; and (iv) counsel to the Plan Investors: Wachtell, Lipton, Rosen & Katz, 51 West 52nd Street, New York, New York 10019, Attn: Scott K. Charles, Esq. within thirty (30) days after service of the later of (a) notice of the Confirmation Order or (b) other notice that the executory contract or unexpired lease has been rejected.

8. **Effective Date.** On May 6, 2003, the Effective Date of the Plan occurred.

9. **Record Date.** The record date for distributions provided for in the Plan shall be the opening of business as of the Effective Date.

10. **Administrative Bar Date.** Pursuant to 7(a) of this Notice and Article 10.4 of the Plan, all requests for payment of Administrative Claims must be filed with the Bankruptcy Court and served on counsel for the Reorganized Debtors no later than June 20, 2003.

Dated: Chicago, Illinois
May 6, 2003

Respectfully submitted,
KMART CORPORATION, et al.,

By: Julian C. Day
Julian C. Day
President and CEO of Kmart Holding Corporation and
Kmart Management Corporation, and President of Kmart
Corporation on behalf of Kmart Corporation and each of
its subsidiaries formerly Debtors-in-Possession

- and -

By: John Wm. Butler, Jr.
John Wm. Butler, Jr. (ARDC No. 06209373)
J. Eric Ivester (ARDC No. 06215581)
Mark A. McDermott (ARDC No. 06209460)
SKADDEN, ARPS, SLATE,
MEAGHER & FLOM (ILLINOIS)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606-1285
(312) 407-0501
Attorneys for the Debtors and Debtors-in-Possession

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	
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. 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.	
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)		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 _____ to _____ (date) (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.			
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.		THIS SPACE IS FOR COURT USE ONLY	
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.			
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)		

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.

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.

EXHIBIT D

9, FEASTERVILLE, PA 19053
5109200 LAW OFFICES OF NEIL MOLDOVAN PC, NEIL MOLDOVAN, ESQ., ONE OLD COUNTRY RD, SUITE 235, CARLE PLACE, NY 11514
5107565 LAW OFFICES OF NGUYEN CONG BINH, NGUYEN CONG BINH, 702 E. SANTA CLARA ST., SUITE 202, SAN JOSE, CA 95112
2970574 LAW OFFICES OF NORA HOVSEPIAN, NORA HOVSEPIAN, 15217 BURBANK BOULEVARD, SHERMAN OAKS, CA 91411
2970575 LAW OFFICES OF NORMAN FEIRSTEIN, NORMAN FEIRSTEIN, 8251 WESTMINSTER BLVD, STE 203, WESTMINSTER, CA 92683
5109741 LAW OFFICES OF NORMAN MOPSIK J.D., WILLIAM LEGRAND, 3731 CANAL ST., NEW ORLEANS, LA 70119
4323685 LAW OFFICES OF O. F. JONES III, O. F. JONES III, 109 W. SANTA ROSA, PO BOX DRAWER E, VICTORIA, TX 77902
5110541 LAW OFFICES OF OHANESSIAN & AROUSTAMIAN, NORAYR OHANESIAN, 3171 LOS FELIZ BLVD, SUITE 303, LOS ANGELES, CA 90039
2970576 LAW OFFICES OF OLAF LANDSGAARD, OLAF LANDSGAARD, ESQ., 4171 KNOX AVENUE, P.O. BOX 2567, ROSAMOND, CA 93560
5108993 LAW OFFICES OF OMRANI & TAUB PC, AKEK A OMRANI ESQ, 535 FIFTH AVENUE 23RD FLOOR, NEW YORK, NY 10017
5109418 LAW OFFICES OF OMRANI & TAUB, P.C., ROBERT V. KAMINSKI, 535 FIFTH AVENUE, 23RD FLOOR, NEW YORK, NY 10017
5108654 LAW OFFICES OF ONWAEZE & NWABUZOR, OGOCHEKWI VICTOR ONWAEZE, ESQ., 3250 WILSHIRE BLVD., SUITE #1500, LOS ANGELES, CA 90010
2970577 LAW OFFICES OF OSCAR GUIERREZ, OSCAR H. GUTIERREZ, ESQ. ATTORNEY, 3255 WILSHIRE BLVD., SUITE 1705, LOS ANGELES, CA 900101420
2970578 LAW OFFICES OF OSSIE BROWN, T. HABERSHAM SETZE, ESQUIRE, 123 ST. FERDINAND STREET, BATON ROUGE, LA 70802
5108352 LAW OFFICES OF OWEN A. SILVERMAN, INC, PC, OWEN A. SILVERMAN, ATTORNEY AT LAW, 23224 CRENSHAW BOULEVARD, TORRANCE, CA 90505
2970579 LAW OFFICES OF PAMELA VEAL, PAMELA VEAL, THE STEWART BUSINESS CENTER, 400 WEST 76TH STREET #222, CHICAGO, IL 606201640
2970580 LAW OFFICES OF PANOS LAGOS, PANOS LAGOS, 9032 WOODMINSTER LANE, OAKLAND, CA 94602
4323699 LAW OFFICES OF PATER ZNEIMER, PETER ZNEIMER, 2400 NORTH WESTERN AVE, STE 202, CHICAGO, IL 60647
3314286 LAW OFFICES OF PATRICIA A. COFRANCESCO, PATRICIA A. COFRANCESCO, 35 MAIN ST., TWIN PINES CENTER, EAST HAVEN, CT 06512
5108159 LAW OFFICES OF PATRICK MARSHALL, PATRICK MARSHALL, 345 FIFTH ST ~ ROOM 4, HOLLISTER, CA 95023
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