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Kmart Corporation
Resource Center
3100 West Big Beaver Road
Troy MI 48064-3163

**Statement Under Oath of Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Albert A. Koch, Chief Financial Officer of Kmart Corporation, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Kmart Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the fiscal year ended January 30, 2002, filed on May 15, 2002, of Kmart Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Kmart Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Albert A. Koch
Chief Financial Officer
September 16, 2002

Subscribed and sworn to
before me this 16th day of
September 2002.

/s/
Notary Public

My Commission Expires:

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OFFICE OF THE SECRETARY

SEP 16 2002

KAREN L. PFEIFFER
Notary Public, Oakland County, MI
My Commission Expires: 11/19/2003