

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**AMENDMENT NO. 3
to
Form S-4
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

SEARS HOLDINGS CORPORATION

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

5311
(Primary Standard Industrial
Classification Code Number)

20-1920798
(IRS Employer
Identification Number)

SEE TABLE OF SUBSIDIARY GUARANTOR REGISTRANTS LISTED ON FOLLOWING PAGE

**3333 Beverly Road
Hoffman Estates, IL 60179
(847) 286-2500**

(Address, including zip code, and telephone number, including area code, of each of the registrants' principal executive offices)

**Dane A. Drobny, Esq.
Senior Vice President, General Counsel and Secretary
Sears Holdings Corporation
3333 Beverly Road
Hoffman Estates, IL 60179
(847) 286-2500**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copy to:

**James Cole, Jr., Esq.
Wachtell, Lipton, Rosen & Katz
51 W. 52nd Street
New York, NY 10019
(212) 403-1000**

Approximate date of commencement of proposed sale to public: As soon as practicable after the effective date of this registration statement.

If any of the securities being registered on this form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer
Non-accelerated filer (Do not check if a smaller reporting company) Smaller reporting company

If applicable, place an X in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross-Border Issuer Tender Offer)

Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer)

The registrants hereby amend this registration statement on such date or dates as may be necessary to delay its effective date until the registrants

shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act or until this registration statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

TABLE OF SUBSIDIARY GUARANTOR REGISTRANTS

<u>Exact Name of Registrant as Specified in its Charter</u>	<u>State or Other Jurisdiction of Incorporation or Organization</u>	<u>Primary Standard Industrial Classification Code Number</u>	<u>I.R.S. Employer Identification No.</u>
A&E Home Delivery, LLC *	Delaware	7299	37-1500205
A&E Lawn & Garden, LLC *	Delaware	7699	13-4275028
A&E Signature Service, LLC *	Delaware	7699	37-1500204
California Builder Appliances, Inc.*	Delaware	5722	68-0406327
Florida Builder Appliances, Inc.*	Delaware	5722	36-3619133
KLC, Inc. *	Texas	5921	75-2490839
Kmart.com LLC *	Delaware	5961	77-0529022
Kmart Corporation *	Michigan	5331	38-0729500
Kmart Holding Corporation *	Delaware	5331	32-0073116
Kmart of Michigan, Inc. *	Michigan	5331	38-3551696
Kmart of Washington LLC *	Washington	5331	61-1448898
Kmart Stores of Illinois LLC *	Illinois	5331	61-1448897
Kmart Stores of Texas LLC *	Texas	5331	61-1448915
Lands' End Direct Merchants, Inc.*	Delaware	5699	39-1934877
Lands' End, Inc.*	Delaware	5961	36-2512786
MyGofer LLC *	Delaware	5961	26-4005531
Private Brands, Ltd. *	Delaware	5014	55-0544022
Sears Authorized Hometown Stores, LLC *	Delaware	5991	26-2779641
Sears Brands Management Corporation *	Delaware	5991	36-2555365
Sears Holdings Management Corporation *	Delaware	7389	20-3592148
Sears Home Appliance Showrooms, LLC *	Delaware	5722	26-4678499
Sears Home Improvement Products, Inc.*	Pennsylvania	1521	25-1698591
Sears Outlet Stores, L.L.C.*	Delaware	5722	26-2779573
Sears Protection Company *	Illinois	7299	36-4471250
Sears Protection Company (Florida), L.L.C.*	Florida	7299	20-0224239
Sears Roebuck Acceptance Corp.*	Delaware	6153	51-0080535
Sears, Roebuck and Co. *	New York	5311	36-1750680
Sears, Roebuck de Puerto Rico, Inc.*	Delaware	5311	66-0233626

<u>Exact Name of Registrant as Specified in its Charter</u>	<u>State or Other Jurisdiction of Incorporation or Organization</u>	<u>Primary Standard Industrial Classification Code Number</u>	<u>I.R.S. Employer Identification No.</u>
SOE, Inc.*	Delaware	5722	83-0399616
StarWest, LLC *	Delaware	5722	37-1495379

* All subsidiary guarantor registrants have the following mailing address:

c/o Sears Holdings Corporation
 3333 Beverly Road
 Hoffman Estates, IL 60179
 (847) 286-2500

EXPLANATORY NOTE

The sole purpose of this Amendment No. 3 to the Registration Statement on Form S-4, initially filed with the United States Securities and Exchange Commission on April 12, 2011 (File No. 333-173459), is to file final executed versions of Exhibit 5.1, Exhibit 5.2, Exhibit 5.3, Exhibit 5.4, Exhibit 5.5, Exhibit 5.6, Exhibit 23.1, Exhibit 23.2, Exhibit 23.3, Exhibit 23.4, Exhibit 23.5 and Exhibit 23.6 to the Registration Statement. This Amendment No. 3 does not modify any provisions of the prospectus constituting Part I or Items 20 or 22 of the Registration Statement. Accordingly, this Amendment No. 3 does not include a copy of the prospectus.

SEARS HOLDINGS CORPORATION

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 20. Indemnification of Directors and Officers

The Delaware Corporations

Delaware General Corporate Law

Pursuant to the Delaware General Corporation Law (the “DGCL”), a corporation may indemnify any person who was or is a party to or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than a derivative action by or in the right of such corporation) by reason of the fact that such person is or was a director, officer, employee or agent of such corporation, or serving at the request of such corporation in such capacity for another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred in connection with such action, suit or proceeding, if such person acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of such corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful.

The DGCL also permits indemnification by a corporation under similar circumstances for expenses (including attorneys’ fees) actually and reasonably incurred by such persons in connection with the defense or settlement of a derivative action or suit, except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to such corporation unless the Delaware Court of Chancery or the court in which such action or suit was brought shall determine upon application that such person is fairly and reasonably entitled to indemnity for such expenses which such court shall deem proper.

To the extent a present or former director or officer is successful in the defense of such an action, suit or proceeding, the corporation is required by the DGCL to indemnify such person for actual and reasonable expenses incurred thereby. Expenses (including attorneys’ fees) incurred by an officer or director in defending any civil, criminal, administrative or investigative action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding upon receipt of an undertaking by or on behalf of such director or officer to repay such amount if it is ultimately determined that such person is not entitled to be so indemnified. Such expenses (including attorneys’ fees) incurred by former directors and officers or other employees and agents of the corporation or by persons serving at the request of the corporation as directors, officers, employees or agents of another corporation, partnership, joint venture, trust or other enterprise may be so paid upon such terms and conditions, if any, as the corporation deems appropriate.

The DGCL provides that the indemnification described above shall not be deemed exclusive of other indemnification that may be granted by a corporation pursuant to its by-laws, disinterested directors’ vote, stockholders’ vote, and agreement or otherwise.

The DGCL also provides corporations with the power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation in a similar capacity for another corporation, partnership, joint venture, trust or other enterprise, against any liability asserted against him or her and incurred by such person in any such capacity, or arising out of his or her status as such, whether or not the corporation would have the power to indemnify him or her against such liability as described above.

Sears Holdings Corporation

The Restated Certificate of Incorporation of Sears Holdings Corporation (“Holdings”) requires Holdings to indemnify and hold harmless any director or officer of Holdings to the fullest extent permitted by Delaware law, against all expenses, liabilities and losses, including attorney’s fees, judgments, fines, excise taxes under the Employee Retirement Income Security Act of 1974, as amended, or penalties and amounts to be paid in settlement, reasonably incurred by those persons in connection with any action, suit or proceeding in which they were, are, or have been threatened to be involved by virtue of their service as a director or officer of Holdings or their service at the request of Holdings as a director, officer, employee or agent of, or in any other capacity with respect to, another corporation or a partnership, joint venture, trust or other entity or enterprise, including service with respect to employee benefit plans. In general, Holdings will indemnify such a director or officer who initiates an action, suit or proceeding only if such action, suit or proceeding was authorized by the board of directors of Holdings.

In addition, under Holdings' Restated Certificate of Incorporation, Holdings will pay in advance of the disposition of any action, suit or proceeding, any reasonable expenses incurred by such a director or officer subject to such person, if the DGCL requires, agreeing to repay any such amounts if it is judicially determined that such person is not entitled to be indemnified for such expenses. The indemnification rights conferred by Holdings are not exclusive of any other right to which persons seeking indemnification may be entitled under any statute, Holdings' Restated Certificate of Incorporation or By-Laws, any agreement, vote of stockholders or disinterested directors or otherwise.

California Builder Appliances, Inc.

Article V of the By-Laws of California Builder Appliances, Inc. ("CBA") requires CBA to indemnify and hold harmless any director or officer of CBA to the fullest extent permitted by Delaware law. CBA is required to indemnify such a director or officer who initiates an action, suit or proceeding only if such action, suit or proceeding was authorized by the board of directors of CBA.

Florida Builder Appliances, Inc.

Article VI of the Amended and Restated By-Laws of Florida Builder Appliances, Inc. ("FBA") requires FBA to indemnify and hold harmless any director or officer of FBA to the fullest extent permitted by Delaware law. FBA is required to indemnify such a director or officer who initiates an action, suit or proceeding only if such action, suit or proceeding was authorized by the board of directors of FBA.

Kmart Holding Corporation

Article VII of the Amended and Restated Certificate of Incorporation of Kmart Holding Corporation ("KHC") requires KHC to indemnify and hold harmless any director or officer of KHC to the fullest extent permitted by Delaware law. KHC is required to indemnify such a director or officer who initiates an action, suit or proceeding only if such action, suit or proceeding was authorized by the board of directors of KHC.

Lands' End, Inc.

Article VI of the By-Laws of Lands' End, Inc. ("LEI") requires LEI to indemnify and hold harmless any director or officer of LEI to the fullest extent permitted by Delaware law. LEI is required to indemnify such a director or officer who initiates an action, suit or proceeding only if such action, suit or proceeding was authorized by the board of directors of LEI.

Lands' End Direct Merchants, Inc.

Article V of the By-Laws of Lands' End Direct Merchants, Inc. ("LEDM") requires LEDM to indemnify and hold harmless any director or officer of LEDM to the fullest extent permitted by Delaware law. LEDM is required to indemnify such a director or officer who initiates an action, suit or proceeding only if such action, suit or proceeding was authorized by the board of directors of LEDM.

Private Brands, Ltd.

Article VI of the By-Laws of Private Brands, Ltd. ("PBL") requires PBL to indemnify any current or former director or officer of PBL to the fullest extent permitted by Delaware law.

Sears Brands Management Corporation

Neither the Certificate of Incorporation nor the By-laws of Sears Brands Management Corporation contains an indemnification provision.

Sears Holdings Management Corporation

Article VI of the By-Laws of Sears Holdings Management Corporation ("SHMC") requires SHMC to indemnify and hold harmless any director or officer of SHMC to the fullest extent permitted by Delaware law. SHMC is required to indemnify such a director or officer who initiates an action, suit or proceeding only if such action, suit or proceeding was authorized by the board of directors of SHMC.

Sears Roebuck Acceptance Corp.

Article XI of the Amended and Restated Certificate of Incorporation of Sears Roebuck Acceptance Corp. (“SRAC”) requires SRAC to indemnify and hold harmless any director or officer of SRAC to the fullest extent permitted by applicable law.

Sears, Roebuck de Puerto Rico, Inc.

Article XII of the Certificate of Incorporation of Sears, Roebuck de Puerto Rico, Inc. (“SRPR”) requires SRPR to indemnify and hold harmless any director or officer of SRPR in connection with any action, suit or proceeding in which they are made parties by reason of having been directors or officers of SRPR, unless they are adjudged in such action to be liable for negligence or misconduct in the performance of duty.

SOE, Inc.

Article VI of the By-Laws of SOE, Inc. (“SOE”) requires SOE to indemnify and hold harmless any director or officer of SOE to the fullest extent permitted by applicable law. SOE is required to indemnify such a director or officer who initiates an action, suit or proceeding only if such action, suit or proceeding was authorized by the board of directors of SOE.

The foregoing statements concerning each of the foregoing entities are subject to the detailed provisions of Section 145 of the DGCL and each entity’s certificate of incorporation or bylaws.

The Delaware Limited Liability Companies

Delaware Limited Liability Company Act

Section 18-303(a) of the Delaware Limited Liability Company Act (the “DLLCA”) provides that, except as otherwise provided by the DLLCA, the debts, obligations and liabilities of a limited liability company, whether arising in contract, tort or otherwise, shall be solely the debts, obligations and liabilities of the limited liability company, and no member or manager of a limited liability company shall be obligated personally for any such debt, obligation or liability of the limited liability company solely by reason of being a member or acting as a manager of the limited liability company. Section 18-108 of the DLLCA states that subject to such standards and restrictions, if any, as set forth in its limited liability company agreement, a limited liability company may, and shall have the power to, indemnify and hold harmless any member or manager or other person from and against any and all claims and demands whatsoever.

A&E Home Delivery, LLC; A&E Lawn & Garden, LLC; A&E Signature Service, LLC

Section 17 of the Limited Liability Company Agreements of the above companies provides for indemnification, to the full extent permitted by applicable law, by the respective company to the member, any affiliate of the member, any officers, directors, shareholders, partners, employees, representatives and agents of the member or its respective affiliates, and any officer, director, employee and agent of the company or its affiliates for any loss, damage or claim incurred by such person by reason of any act or omission performed or omitted by such person in good faith on behalf of the company and in a manner reasonably believed to be within the scope of the authority conferred on such person by the Limited Liability Company Agreement, except that no such person shall be entitled to be indemnified in respect of any loss, damage or claim incurred by such person by reason of willful misconduct or knowing violation of law not specifically directed by the company with respect to such acts or omissions.

Kmart.com LLC; Sears Authorized Hometown Stores, LLC; MyGofer LLC; Sears Home Appliance Showrooms, LLC; Sears Outlet Stores, L.L.C.; StarWest, LLC

Section 18 of the Limited Liability Company Agreements of the above companies provides for indemnification, to the full extent permitted by applicable law, by the respective company to the member, any affiliate of the member, any officers, directors, shareholders, partners, employees, representatives and agents of the member or its respective affiliates, and any officer, director, employee and agent of the company or its affiliates for any loss, damage or claim incurred by such person by reason of any act or omission performed or omitted by such person in good faith on behalf of the company and in a manner reasonably believed to be within the scope of the authority conferred on such person by the Limited Liability Company Agreement, except that no such person shall be entitled to be indemnified in respect of any loss, damage or claim incurred by such person by reason of willful misconduct or knowing violation of law not specifically directed by the company with respect to such acts or omissions.

The Florida Limited Liability Company***Florida Limited Liability Company Act***

Section 608.4229 of the Florida Limited Liability Company Act provides that, subject to such standards and restrictions, if any, as are set forth in its articles of organization or operating agreement, a limited liability company shall have the power to indemnify and hold harmless any member or manager or other person from and against any and all claims and demands whatsoever. Notwithstanding the foregoing, indemnification or advancement of expenses shall not be made to or on behalf of any member, manager, managing member, officer, employee or agent if a judgment or other final adjudication establishes that the actions, or omissions to act, of such person were material to the cause of action so adjudicated and certain additional requirements are met.

Sears Protection Company (Florida), L.L.C.

Section 17 of the Limited Liability Company Agreement of Sears Protection Company (Florida), L.L.C. provides for indemnification, to the full extent permitted by applicable law, by the company to the member, any affiliate of the member, any officers, directors, shareholders, partners, employees, representatives and agents of the member or its respective affiliates, and any officer, director, employee and agent of the company or its affiliates for any loss, damage or claim incurred by such person by reason of any act or omission performed or omitted by such person in good faith on behalf of the company and in a manner reasonably believed to be within the scope of the authority conferred on such person by the Limited Liability Company Agreement, except that no such person shall be entitled to be indemnified in respect of any loss, damage or claim incurred by such person by reason of willful misconduct or knowing violation of law not specifically directed by the company with respect to such acts or omissions.

The Illinois Corporation***Illinois Business Corporation Act***

Section 8.75 of the Illinois Business Corporation Act provides that a corporation may indemnify any person who, by reason of the fact that such person is or was a director, officer, employee or agent of such corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, was or is a party, or is threatened to be made a party, to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, other than one brought on behalf of the corporation, against reasonable expenses (including attorneys' fees), judgments, fines and settlement payments incurred in connection with the action, suit or proceeding, if such person acted in good faith and in a manner he or she reasonably believed to be not opposed to the best interests of such corporation and, in criminal actions or proceedings, in addition, had no reasonable cause to believe his or her conduct was unlawful. In the case of actions on behalf of the corporation, indemnification may extend only to reasonable expenses (including attorneys' fees) incurred in connection with the defense or settlement of such action or suit and only if such person acted in good faith and in a manner he or she reasonably believed to be not opposed to the best interests of the corporation, provided that no such indemnification is permitted in respect of any claim, issue or matter as to which such person is adjudged to be liable to the corporation except to the extent that the adjudicating court otherwise provides. To the extent that a present or former director, officer or employee of the corporation has been successful in defending any such action, suit or proceeding (even one on behalf of the corporation) or in defense of any claim, issue or matter therein, such person is entitled to indemnification for reasonable expenses (including attorneys' fees) incurred by such person in connection therewith if the person acted in good faith and in a manner he or she reasonably believed to be not opposed to the best interests of the corporation.

The indemnification provided for by the Illinois Business Corporation Act is not exclusive of any other rights to which those seeking indemnification or advancement of expenses may be entitled under any by-law, agreement, vote of shareholders or disinterested directors or otherwise, and a corporation may maintain insurance on behalf of any person who is or was a director, officer, employee or agent against any liabilities asserted against such person in any such capacity, or arising out of his or her status as such, whether or not the corporation would have the power to indemnify the person against such liability under the Illinois Business Corporation Act.

Sears Protection Company

Article VI of the By-Laws of Sears Protection Company ("SPC") requires SPC to indemnify and hold harmless any director or officer of SPC to the fullest extent permitted by applicable law. SPC is required to indemnify such a director or officer who initiates an action, suit or proceeding only if such action, suit or proceeding was authorized by the board of directors of SPC.

The Illinois Limited Liability Company***Illinois Limited Liability Company Act***

Section 15-7 of the Illinois Limited Liability Company Act provides that a limited liability company shall indemnify a member or manager for liabilities incurred by the member or manager in the ordinary course of business of the company or for the preservation of its business or property.

Kmart Stores of Illinois LLC

Article VIII of the Limited Liability Company Agreement of Kmart Stores of Illinois LLC provides for indemnification, to the full extent permitted by applicable law, by the company to the member, managers, any officers, directors, stockholders, partners, employees, representatives and agents of the member, and any officer, employee and agent of the company for any loss, claim, demand, liability, expense, judgment, fine and settlement arising from a claim in which such person may be involved, or threatened to be involved, as a party or otherwise, by reason of its management of the affairs of the company or which relates to or arises out of the company or its property, business or affairs, provided such person has not engaged in fraud, willful misconduct, bad faith or gross negligence in respect of the claim.

The Michigan Corporations***Michigan Business Corporation Act***

Section 561 of the Michigan Business Corporation Act (the "MBCA") provides that a Michigan corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative and whether formal or informal), other than an action by or in the right of the corporation, by reason of the fact that he or she is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, partner, trustee, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust or other enterprise, whether for profit or not, against expenses, including attorneys' fees, judgments, penalties, fines and amounts paid in settlement actually and reasonably incurred by him or her in connection with such action, suit or proceeding if the person acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the corporation or its shareholders, and with respect to any criminal action or proceeding, if the person had no reasonable cause to believe his or her conduct was unlawful. In addition, Section 562 of the MBCA provides that a Michigan corporation may indemnify a person who was or is a party or is threatened to be made a party to a threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that he or she is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, partner, trustee, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust or other enterprise, whether for profit or not, against expenses, including attorneys' fees and amounts paid in settlement actually and reasonably incurred by the person in connection with the action or suit, if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation or its shareholders. The MBCA does not permit indemnification for a claim, issue or matter in which the person has been found liable to the corporation unless application for indemnification is made to, and ordered by, the court conducting the proceeding or another court of competent jurisdiction.

Section 563 of the MBCA provides that a director or officer who has been successful on the merits or otherwise in defense of an action, suit or proceeding referred to in Sections 561 and 562 of the MBCA, or in defense of a claim, issue, or matter in the action, suit or proceeding, shall be indemnified by the corporation against actual and reasonable expenses, including attorneys' fees, incurred by him or her in connection with the action, suit or proceeding, and an action, suit or proceeding brought to enforce this mandatory indemnification.

Kmart Corporation; Kmart of Michigan, Inc.

Article VI of the By-Laws of the above corporations requires the above corporations to indemnify any director or officer to the fullest extent permitted by the MBCA. However, the above corporations are required to indemnify such a director or officer who initiates an action, suit or proceeding only if such action, suit or proceeding was authorized by its board of directors. Each corporation, by action of its board of directors, may provide indemnification to employees and agents to the same or lesser extent as the indemnification of directors and officers.

The New York Corporation

New York Business Corporation Law

Section 721 of the New York Business Corporation Law (the “NYBCL”) provides that, in addition to indemnification provided in Article 7 of the NYBCL, a corporation may indemnify a director or officer by a provision contained in the certificate of incorporation or by-laws or by a duly authorized resolution of its shareowners or directors or by agreement, provided that no indemnification may be made to or on behalf of any director or officer if a judgment or other final adjudication adverse to the director or officer establishes that his acts were committed in bad faith or were the result of active and deliberate dishonesty and material to the cause of action, or that such director or officer personally gained, in fact, a financial profit or other advantage to which he was not legally entitled.

Section 722(a) of the NYBCL provides that a corporation may indemnify a director or officer made, or threatened to be made, a party to any action other than a derivative action, whether civil or criminal, against judgments, fines, amounts paid in settlement and reasonable expenses, including attorneys’ fees, actually and necessarily incurred as a result of such action or proceeding or any appeal therein, if such director or officer acted in good faith, for a purpose which he reasonably believed to be in, or not opposed to, the best interests of the corporation and, in criminal actions or proceedings, in addition, had no reasonable cause to believe that his conduct was unlawful.

Section 722(c) of the NYBCL provides that a corporation may indemnify a director or officer, made or threatened to be made a party in a derivative action, against amounts paid in settlement and reasonable expenses, including attorneys’ fees, actually and necessarily incurred by him in connection with the defense or settlement of such action or in connection with an appeal therein if such director or officer acted in good faith, for a purpose which he reasonably believed to be in, or not opposed to, the best interests of the corporation, except that no indemnification will be available under Section 722(c) of the NYBCL in respect of a threatened or pending action which is settled or otherwise disposed of, or any claim as to which such director or officer shall have been adjudged liable to the corporation, unless and only to the extent that the court in which the action was brought, or, if no action was brought, any court of competent jurisdiction, determines, upon application, that, in view of all the circumstances of the case, the director or officer is fairly and reasonably entitled to indemnity for such portion of the settlement amount and expenses as the court deems proper.

Section 723 of the NYBCL specifies the manner in which payment of indemnification under Section 722 of the NYBCL or indemnification permitted under Section 721 of the NYBCL may be authorized by the corporation. It provides that indemnification may be authorized by the corporation. It provides that indemnification by a corporation is mandatory in any case in which the director or officer has been successful, whether on the merits or otherwise, in defending an action. In the event that the director or officer has not been successful or the action is settled, indemnification must be authorized by the appropriate corporate action as set forth in Section 723 of the NYBCL.

Section 724 of the NYBCL provides that, upon application by a director or officer, indemnification may be awarded by a court to the extent authorized. Sections 722 and 723 of the NYBCL contain certain other miscellaneous provisions affecting the indemnification of directors and officers.

Section 726 of the NYBCL authorizes the purchase and maintenance of insurance to indemnify (i) a corporation for any obligation which it incurs as a result of the indemnification of directors and officers under the provisions of Article 7 of the NYBCL, (ii) directors and officers in instances in which they may be indemnified by the corporation under the provisions of Article 7 of the NYBCL, and (iii) directors and officers in instances in which they may not otherwise be indemnified by the corporation under the provisions of Article 7 of the NYBCL, provided that the contract of insurance covering such directors and officers provides, in a manner acceptable to the New York State Superintendent of Insurance, for a retention amount and for co-insurance.

Sears, Roebuck and Co.

Article VI of the Restated By-Laws of Sears, Roebuck and Co. (“SRC”) requires SRC to indemnify any director or officer to the fullest extent permitted by applicable law.

The Pennsylvania Corporation

Pennsylvania Business Corporation Law

Chapter 17, Subchapter D of the Pennsylvania Business Corporation Law of 1988, as amended (the “PBCL”), contains provisions permitting indemnification of officers and directors of a business corporation incorporated in Pennsylvania. Sections 1741 and 1742 of the PBCL provide that a business corporation may indemnify directors and officers against liabilities and expenses he or she may incur in connection with a threatened, pending or completed civil, criminal,

administrative or investigative proceeding by reason of the fact that he or she is or was a representative of the corporation or was serving at the request of the corporation as a representative of another enterprise, provided that the particular person acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal proceeding, had no reasonable cause to believe his or her conduct was unlawful. In general, the power to indemnify under these sections does not exist in the case of actions against a director or officer by or in the right of the corporation if the person otherwise entitled to indemnification shall have been adjudged to be liable to the corporation, unless, and only to the extent that, it is judicially determined that, despite the adjudication of liability but in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnification for the expenses the court deems proper. Section 1743 of the PBCL provides that the corporation is required to indemnify directors and officers against expenses they may incur in defending these actions if they are successful on the merits or otherwise in the defense of such actions.

Section 1746 of the PBCL provides that indemnification under the other sections of Subchapter D of the PBCL is not exclusive of other rights that a person seeking indemnification may have under any by-law, agreement, vote of shareholders or disinterested directors or otherwise, whether or not the corporation would have the power to indemnify the person under any other provision of law. However, Section 1746 of the PBCL prohibits indemnification in circumstances where the act or failure to act giving rise to the claim for indemnification is determined by a court to have constituted willful misconduct or recklessness.

Sears Home Improvement Products, Inc.

Article VII of the By-Laws of Sears Home Improvement Products, Inc. (“SHIP”) requires SHIP to indemnify any director or officer to the fullest extent permitted by law.

The Texas Corporation

Texas Business Corporation Act

Article 2.02-1.B of the Texas Business Corporation Act provides that, subject to certain limitations, “a corporation may indemnify a person who was, is, or is threatened to be made a named defendant or respondent in a proceeding because the person is or was a director only if it is determined in accordance with Section F of this article that the person: (i) conducted himself in good faith; (ii) reasonably believed: (a) in the case of conduct in his official capacity as a director of the corporation, that his conduct was in the corporation’s best interests; and (b) in all other cases, that his conduct was at least not opposed to the corporation’s best interests; and (iii) in the case of any criminal proceeding, had no reasonable cause to believe his conduct was unlawful.”

KLC, Inc.

Article VIII of the By-Laws of KLC, Inc. (“KLC”) requires KLC to indemnify any director, advisory director or officer against all judgments, penalties, fines, amounts paid in settlement and reasonable expenses in connection with any proceeding in which such person was a defendant, respondent or witness, by reason, in whole or in part, of serving or having served as director, advisory director or officer.

The Texas Limited Liability Company

Texas Business Organization Code

Section 101.402 of the Texas Business Organizations Code (the “TBOC”), as part of the Texas Limited Liability Company Law, provides that a Texas limited liability company may indemnify a person, pay in advance or reimburse expenses incurred by a person, and purchase or procure or establish and maintain insurance or another arrangement to indemnify or hold harmless a person. For the purposes of Section 101.402 of the TBOC, a person includes a member, manager or officer of a limited liability company or an assignee of a membership interest in the company.

Kmart Stores of Texas LLC

Article VIII of the Limited Liability Company Regulations of Kmart Stores of Texas LLC provides for indemnification, to the full extent permitted by applicable law, by the company to the member, managers, any officers, directors, stockholders, partners, employees, representatives and agents of the member, and any officer, employee, representative and agent of the company for any loss, claim, demand, liability, expense, judgment, fine and settlement arising from a claim in which such person may be involved, or threatened to be involved, as a party or otherwise, by reason of its management of the affairs of the company or which relates to or arises out of the company or its property, business or affairs, provided such person has not engaged in fraud, willful misconduct, bad faith or gross negligence in respect of the claim.

The Washington Limited Liability Company***Washington Limited Liability Company Act***

Section 25.15.040 of the Washington Limited Liability Company Act (the “WLLCA”) provides that a limited liability company agreement may contain provisions not inconsistent with law that: (a) eliminate or limit the personal liability of a member or manager to the limited liability company or its members for monetary damages for conduct as a member or manager, provided that such provisions shall not eliminate or limit the liability of a member or manager for acts or omissions that involve intentional misconduct or a knowing violation of law by a member or manager, for conduct of the member or manager, violating Section 25.15.235 of the WLLCA (which restricts distributions when a company’s liabilities exceed its assets) or for any transaction from which the member or manager will personally receive a benefit in money, property or services to which the member or manager is not legally entitled; or (b) indemnify any member or manager from and against any judgments, settlements, penalties, fines or expenses incurred in a proceeding to which an individual is a party because he or she is, or was, a member or a manager, provided that no such indemnity shall indemnify a member or a manager from or on account of acts or omissions of the member or manager finally adjudged to be intentional misconduct or a knowing violation of law by the member or manager, conduct of the member or manager adjudged to be in violation of Section 25.15.235 of the WLLCA or any transaction with respect to which it was finally adjudged that such member or manager received a benefit in money, property or services to which such member or manager was not legally entitled.

Kmart of Washington LLC

Section 18(c) of the Amended and Restated Limited Liability Company Agreement of Kmart of Washington LLC provides for indemnification, to the full extent permitted by applicable law, by the company to the member, any affiliate of any member and any officers, directors, shareholders, partners, employees, representatives and agents of the member and any affiliate of any member for any loss, claim or damage arising from such person’s act or omission performed or omitted in good faith on behalf of the company in a manner reasonably believed to be within the scope of authority conferred on such person by the company, provided such person has not engaged in willful misconduct or a knowing violation of law not specifically directed by the company.

Item 21. Exhibits

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
3.1	Restated Certificate of Incorporation of Sears Holdings Corporation (incorporated herein by reference to Exhibit 3.1 to our Current Report on Form 8-K, filed on March 24, 2005)
3.2	Amended and Restated By-Laws of Sears Holdings Corporation (incorporated herein by reference to Exhibit 3.2 to our Current Report on Form 8-K, filed on December 4, 2009)
4.1	Indenture, dated as of October 12, 2010, by and among Sears Holdings Corporation, the Guarantors party thereto and Wells Fargo Bank, National Association, as Trustee and Collateral Agent, governing Sears Holdings Corporation’s 6 3/8% Senior Secured Notes due 2018 (incorporated herein by reference to Exhibit 4.1 to our Current Report on Form 8-K, filed on October 15, 2010)
4.2	Supplemental Indenture, dated as of April 5, 2011, by and among Sears Holdings Corporation, the Guarantors (as defined in the Indenture), Private Brands, Ltd., and Wells Fargo Bank, National Association, as Trustee and Collateral Agent (incorporated herein by reference to Exhibit 4.2 to our Registration Statement on Form S-3, filed on April 12, 2011)
4.3	Security Agreement, dated as of October 12, 2010, by and among Sears Holdings Corporation and the Guarantors party thereto in favor of Wells Fargo Bank, National Association, as Collateral Agent (incorporated herein by reference to Exhibit 4.2 to our Current Report on Form 8-K, filed on October 15, 2010)
4.4	Intercreditor Agreement, dated as of October 12, 2010, by and among Bank of America, N.A., Wells Fargo Retail Finance, LLC and General Electric Capital Corporation, as ABL Agents, and Wells Fargo Bank, National Association, as Second Lien Agent (incorporated herein by reference to Exhibit 4.3 to our Current Report on Form 8-K, filed on October 15, 2010)

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
4.5	Registration Rights Agreement, dated as of October 12, 2010, by and among Sears Holdings Corporation, the Guarantors party thereto and Banc of America Securities LLC, in relation to Sears Holdings Corporation's 6 5/8% Senior Secured Notes due 2018 (incorporated herein by reference to Exhibit 4.4 to our Current Report on Form 8-K, filed on October 15, 2010)
4.6	Registration Rights Agreement, dated as of October 12, 2010, by and among Sears Holdings Corporation, the Guarantors party thereto and Sears Holdings Corporation Investment Committee on behalf of the Sears Holdings Pension Plan and Sears Holdings Pension Trust, in relation to Sears Holdings Corporation's 6 5/8% Senior Secured Notes due 2018 initially held by the Sears Holdings Pension Plan (incorporated herein by reference to Exhibit 4.5 to our Current Report on Form 8-K, filed on October 15, 2010)
5.1*	Legal Opinion of Wachtell, Lipton, Rosen & Katz
5.2*	Legal Opinion of Dykema Gossett PLLC
5.3*	Legal Opinion of K&L Gates LLP
5.4*	Legal Opinion of K&L Gates LLP
5.5*	Legal Opinion of K&L Gates LLP
5.6*	Legal Opinion of Morris, Nichols, Arsht & Tunnell LLP
12.1	Computation of Ratio of Earnings to Fixed Charges (incorporated herein by reference to Exhibit 12 to our Annual Report on Form 10-K, filed on March 11, 2011)
23.1*	Consent of Wachtell, Lipton, Rosen & Katz (contained in Exhibit 5.1)
23.2*	Consent of Dykema Gossett PLLC (contained in Exhibit 5.2)
23.3*	Consent of K&L Gates LLP (contained in Exhibit 5.3)
23.4*	Consent of K&L Gates LLP (contained in Exhibit 5.4)
23.5*	Consent of K&L Gates LLP (contained in Exhibit 5.5)
23.6*	Consent of Morris, Nichols, Arsht & Tunnell LLP (contained in Exhibit 5.6)
23.7**	Consent of Deloitte & Touche LLP, Independent Registered Public Accounting Firm
24.1**	Powers of Attorney
24.2**	Power of Attorney of Christopher L. Kolbe
24.3**	Power of Attorney of Philip M. Roxworthy
25.1**	Statement of Eligibility of Trustee
99.1**	Form of Letter of Transmittal
99.2**	Form of Notice of Guaranteed Delivery
99.3**	Form of Letter from Sears Holdings Corporation to Brokers, Dealers
99.4**	Form of Letter to Clients

* filed herewith
** previously filed

Item 22. Undertakings

Each of the undersigned registrants hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) to include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) to reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and/or

(iii) to include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) That, for the purpose of determining liability of the registrant under the Securities Act to any purchaser in the initial distribution of the securities: The undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;

(ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;

(iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and

(iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

Each of the undersigned registrants hereby undertakes that, for the purposes of determining any liability under the Securities Act, each filing of its annual report pursuant to Section 13(a) or 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Each of the undersigned registrants hereby undertakes that, for purposes of determining liability under the Securities Act to any purchaser, if the registrant is subject to Rule 430C, each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of any of the registrants, pursuant to the foregoing provisions, or otherwise, each of the undersigned registrants has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by such registrant of expenses incurred or paid by a director, officer or controlling person of such registrant in the successful defense of any action, suit or proceeding) is asserted by any such director, officer or controlling person in connection with the securities being registered, the corresponding registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question of whether or not such indemnification is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

Each of the undersigned registrants hereby undertakes to respond to requests for information that are incorporated by reference into the prospectus pursuant to Items 4, 10(b), 11 or 13 of this Form, within one business day of receipt of such request, and to send the incorporated documents by first class mail or other equally prompt means. This includes information contained in documents filed subsequent to the effective date of the registration statement through the date of responding to the request.

Each of the undersigned registrants hereby undertakes to supply by means of a post-effective amendment all information concerning a transaction, and the company being acquired involved therein, that was not the subject of and included in the registration statement when it became effective.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

SEARS HOLDINGS CORPORATION

By: /s/ William K. Phelan

Name: William K. Phelan

Title: Senior Vice President, Acting Chief
Financial Officer and Controller

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* _____ (Edward S. Lampert)	Director (Chairman)	August 1, 2011
* _____ (Louis J. D'Ambrosio)	Director, Chief Executive Officer and President (Principal Executive Officer)	August 1, 2011
<u>/s/ William K. Phelan</u> (William K. Phelan)	Senior Vice President, Acting Chief Financial Officer and Controller (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* _____ (William C. Kunkler III)	Director	August 1, 2011
* _____ (Steven T. Mnuchin)	Director	August 1, 2011
* _____ (Ann N. Reese)	Director	August 1, 2011
* _____ (Emily Scott)	Director	August 1, 2011
* _____ (Thomas J. Tisch)	Director	August 1, 2011

*By: /s/ William K. Phelan

Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

A&E HOME DELIVERY, LLC
A&E LAWN & GARDEN, LLC
A&E SIGNATURE SERVICE, LLC
SEARS AUTHORIZED HOMETOWN STORES, LLC
SEARS HOME APPLIANCE SHOWROOMS, LLC

By: Sears, Roebuck and Co., its Member

By: /s/ William K. Phelan

Name: William K. Phelan

Title: Senior Vice President, Acting Chief Financial Officer and Controller

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

Signature	Title	Date
* _____ (Louis J. D'Ambrosio)	Chief Executive Officer and President of Sears, Roebuck and Co. (the member) (Principal Executive Officer)	August 1, 2011
/s/ William K. Phelan _____ (William K. Phelan)	Director, Senior Vice President, Acting Chief Financial Officer and Controller of Sears, Roebuck and Co. (the member) (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* _____ (Deidra C. Merriwether)	Director of Sears, Roebuck and Co. (the member)	August 1, 2011
* _____ (Dane A. Drobny)	Director of Sears, Roebuck and Co. (the member)	August 1, 2011

*By: /s/ William K. Phelan

Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

CALIFORNIA BUILDER APPLIANCES, INC.

By: /s/ William K. Phelan

Name: William K. Phelan

Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Daniel A. Post)</u>	President (Principal Executive Officer)	August 1, 2011
* <u>(Karen M. Smathers)</u>	Treasurer (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Shawn P. Pauli)</u>	Director	August 1, 2011
* <u>(Todd W. Whitbeck)</u>	Director	August 1, 2011

*By: /s/ William K. Phelan

Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

FLORIDA BUILDER APPLIANCES, INC.

By: /s/ William K. Phelan
Name: William K. Phelan
Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Edward J. Holmes, Jr.)</u>	President (Principal Executive Officer)	August 1, 2011
* <u>(Karen M. Smathers)</u>	Treasurer (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Shawn P. Pauli)</u>	Director	August 1, 2011
* <u>(Todd W. Whitbeck)</u>	Director	August 1, 2011

*By: /s/ William K. Phelan
Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

KLC, INC.

By: /s/ William K. Phelan

Name: William K. Phelan

Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Doris D. Collins)</u>	Director, President (Principal Executive Officer)	August 1, 2011
<u>/s/ William K. Phelan</u> (William K. Phelan)	Director, Vice President (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Lawrence J. Meerschaert)</u>	Director	August 1, 2011

*By: /s/ William K. Phelan

Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

KMART.COM LLC

By: Bluelight.com, Inc., its Member

By: /s/ William K. Phelan

Name: William K. Phelan

Title: President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

Signature	Title	Date
<u>/s/ William K. Phelan</u> (William K. Phelan)	President of Bluelight.com, Inc. (the member) (Principal Executive Officer)	August 1, 2011
<u>*</u> (Perry N. Weine)	Treasurer of Bluelight.com, Inc. (the member) (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
<u>*</u> (Deidra C. Merriwether)	Director of Bluelight.com, Inc. (the member)	August 1, 2011
<u>*</u> (Dane A. Drobny)	Director of Bluelight.com, Inc. (the member)	August 1, 2011
<u>/s/ William K. Phelan</u> (William K. Phelan)	Director of Bluelight.com, Inc. (the member)	August 1, 2011

*By: /s/ William K. Phelan

Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

KMART CORPORATION
KMART HOLDING CORPORATION
SEARS HOLDINGS MANAGEMENT CORPORATION
SEARS, ROEBUCK AND CO.

By: /s/ William K. Phelan
Name: William K. Phelan
Title: Senior Vice President, Acting Chief
Financial Officer and Controller

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

Signature	Title	Date
* <u>(Louis J. D'Ambrosio)</u>	Chief Executive Officer and President (Principal Executive Officer)	August 1, 2011
<u>/s/ William K. Phelan</u> (William K. Phelan)	Director, Senior Vice President, Acting Chief Financial Officer and Controller (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Deidra C. Merriwether)</u>	Director	August 1, 2011
* <u>(Dane A. Drobny)</u>	Director	August 1, 2011

*By: /s/ William K. Phelan
Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

KMART OF MICHIGAN, INC.

By: /s/ William K. Phelan

Name: William K. Phelan

Title: Senior Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Clayton J. Wahl)</u>	President (Principal Executive Officer)	August 1, 2011
* <u>(Lawrence J. Meerschaert)</u>	Treasurer and Secretary (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Deidra C. Merriwether)</u>	Director	August 1, 2011
* <u>(Dane A. Drobny)</u>	Director	August 1, 2011
<u>/s/ William K. Phelan</u> (William K. Phelan)	Director	August 1, 2011

*By: /s/ William K. Phelan

Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

KMART OF WASHINGTON LLC
KMART STORES OF ILLINOIS LLC
KMART STORES OF TEXAS LLC
MYGOFER LLC

By: Kmart Corporation, its Member

By: /s/ William K. Phelan

Name: William K. Phelan

Title: Senior Vice President, Acting Chief
Financial Officer and Controller

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

Signature	Title	Date
* <u>(Louis J. D'Ambrosio)</u>	Chief Executive Officer and President of Kmart Corporation (the member) (Principal Executive Officer)	August 1, 2011
<u>/s/ William K. Phelan</u> (William K. Phelan)	Director, Senior Vice President, Acting Chief Financial Officer and Controller of Kmart Corporation (the member) (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Deidra C. Merriwether)</u>	Director of Kmart Corporation (the member)	August 1, 2011
* <u>(Dane A. Drobny)</u>	Director of Kmart Corporation (the member)	August 1, 2011

*By: /s/ William K. Phelan

Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

LANDS' END DIRECT MERCHANTS, INC.

By: /s/ William K. Phelan

Name: William K. Phelan

Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Mark R. Pickart)</u>	Director, President (Principal Executive Officer)	August 1, 2011
* <u>(Timothy O. Martin)</u>	Director, Treasurer (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Karl A. Dahlen)</u>	Director	August 1, 2011

*By: /s/ William K. Phelan

Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

LANDS' END, INC.

By: /s/ William K. Phelan
Name: William K. Phelan
Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Christopher L. Kolbe)</u>	Executive Vice President (Principal Executive Officer)	August 1, 2011
* <u>(Timothy O. Martin)</u>	Senior Vice President, Chief Financial Officer and Treasurer (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Dane A. Drobny)</u>	Director	August 1, 2011
<u>/s/ William K. Phelan</u> (William K. Phelan)	Director	August 1, 2011

*By: /s/ William K. Phelan
Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

PRIVATE BRANDS, LTD.

By: /s/ William K. Phelan

Name: William K. Phelan

Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Joseph D. Finney)</u>	Director, President (Principal Executive Officer)	August 1, 2011
<u>/s/ William K. Phelan</u> (William K. Phelan)	Director, Vice President (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011

*By: /s/ William K. Phelan

Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

SEARS BRANDS MANAGEMENT CORPORATION

By: /s/ William K. Phelan

Name: William K. Phelan

Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Scott J. Freidheim)</u>	Director, President (Principal Executive Officer)	August 1, 2011
* <u>(Karen M. Smathers)</u>	Treasurer (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(David B. Luczynski)</u>	Director	August 1, 2011

*By: /s/ William K. Phelan

Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

SEARS HOME IMPROVEMENT PRODUCTS, INC.

By: /s/ William K. Phelan
Name: William K. Phelan
Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Stuart C. Reed)</u>	Director, President (Principal Executive Officer)	August 1, 2011
<u>/s/ William K. Phelan</u> (William K. Phelan)	Director, Vice President (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011

*By: /s/ William K. Phelan
Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

SEARS OUTLET STORES, L.L.C.

By: /s/ William K. Phelan
Name: William K. Phelan
Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Jamie M. Brooks)</u>	President (Principal Executive Officer)	August 1, 2011
* <u>(Karen M. Smathers)</u>	Treasurer (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Deidra C. Merriwether)</u>	Director	August 1, 2011
* <u>(Dane A. Drobny)</u>	Director	August 1, 2011
<u>/s/ William K. Phelan</u> (William K. Phelan)	Director	August 1, 2011

*By: /s/ William K. Phelan
Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

SEARS PROTECTION COMPANY

By: /s/ William K. Phelan
Name: William K. Phelan
Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(John T. Pigott)</u>	Director, President (Principal Executive Officer)	August 1, 2011
* <u>(Michael J. Wiest)</u>	Treasurer (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Gary L. Mitzner)</u>	Director	August 1, 2011
* <u>(Perry N. Weine)</u>	Director	August 1, 2011

*By: /s/ William K. Phelan
Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

SEARS PROTECTION COMPANY (FLORIDA), L.L.C.

By: Sears Protection Company, its Member

By: /s/ William K. Phelan

Name: William K. Phelan

Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

Signature	Title	Date
* <hr/> (John T. Pigott)	Director, President of Sears Protection Company (the member) (Principal Executive Officer)	August 1, 2011
* <hr/> (Michael J. Wiest)	Treasurer of Sears Protection Company (the member) (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <hr/> (Gary L. Mitzner)	Director of Sears Protection Company (the member)	August 1, 2011
* <hr/> (Perry N. Weine)	Director of Sears Protection Company (the member)	August 1, 2011

*By: /s/ William K. Phelan

Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

SEARS ROEBUCK ACCEPTANCE CORP.

By: /s/ William K. Phelan
Name: William K. Phelan
Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Karen M. Smathers)</u>	Director, President (Principal Executive Officer)	August 1, 2011
* <u>(Iyohn D. Stokes)</u>	Director, Vice President, Finance and Treasurer (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Nancy Houghton-Lynch)</u>	Director	August 1, 2011
<u>/s/ William K. Phelan</u> <u>(William K. Phelan)</u>	Director	August 1, 2011
* <u>(Perry N. Weine)</u>	Director	August 1, 2011

*By: /s/ William K. Phelan
Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

SEARS ROEBUCK DE PUERTO RICO, INC.

By: /s/ William K. Phelan
Name: William K. Phelan
Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(William T. Seal)</u>	Director, President (Principal Executive Officer)	August 1, 2011
<u>/s/ William K. Phelan</u> (William K. Phelan)	Vice President (Principal Financial Officer)	August 1, 2011
* <u>(Marino Vidal Panelli)</u>	Controller (Principal Accounting Officer)	August 1, 2011
* <u>(Deidra C. Merriwether)</u>	Director	August 1, 2011
* <u>(Jamie M. Brooks)</u>	Director	August 1, 2011

*By: /s/ William K. Phelan
Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

SOE, INC.

By: /s/ William K. Phelan
Name: William K. Phelan
Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Philip M. Roxworthy)</u>	President (Principal Executive Officer)	August 1, 2011
* <u>(Karen M. Smathers)</u>	Treasurer (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Shawn P. Pauli)</u>	Director	August 1, 2011
* <u>(Todd W. Whitbeck)</u>	Director	August 1, 2011

*By: /s/ William K. Phelan
Name: William K. Phelan, Attorney-in-Fact

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Village of Hoffman Estates, State of Illinois, on August 1, 2011.

STARWEST, LLC.

By: /s/ William K. Phelan

Name: William K. Phelan

Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* <u>(Richard D. Olive)</u>	President (Principal Executive Officer)	August 1, 2011
* <u>(Karen M. Smathers)</u>	Treasurer (Principal Financial Officer) (Principal Accounting Officer)	August 1, 2011
* <u>(Shawn P. Pauli)</u>	Director	August 1, 2011
* <u>(Todd W. Whitbeck)</u>	Director	August 1, 2011

*By: /s/ William K. Phelan

Name: William K. Phelan, Attorney-in-Fact

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
3.1	Restated Certificate of Incorporation of Sears Holdings Corporation (incorporated herein by reference to Exhibit 3.1 to our Current Report on Form 8-K, filed on March 24, 2005)
3.2	Amended and Restated By-Laws of Sears Holdings Corporation (incorporated herein by reference to Exhibit 3.2 to our Current Report on Form 8-K, filed on December 4, 2009)
4.1	Indenture, dated as of October 12, 2010, by and among Sears Holdings Corporation, the Guarantors party thereto and Wells Fargo Bank, National Association, as Trustee and Collateral Agent, governing Sears Holdings Corporation's 6 5/8% Senior Secured Notes due 2018 (incorporated herein by reference to Exhibit 4.1 to our Current Report on Form 8-K, filed on October 15, 2010)
4.2	Supplemental Indenture, dated as of April 5, 2011, by and among Sears Holdings Corporation, the Guarantors (as defined in the Indenture), Private Brands, Ltd., and Wells Fargo Bank, National Association, as Trustee and Collateral Agent (incorporated herein by reference to Exhibit 4.2 to our Registration Statement on Form S-3, filed on April 12, 2011)
4.3	Security Agreement, dated as of October 12, 2010, by and among Sears Holdings Corporation and the Guarantors party thereto in favor of Wells Fargo Bank, National Association, as Collateral Agent (incorporated herein by reference to Exhibit 4.2 to our Current Report on Form 8-K, filed on October 15, 2010)
4.4	Intercreditor Agreement, dated as of October 12, 2010, by and among Bank of America, N.A., Wells Fargo Retail Finance, LLC and General Electric Capital Corporation, as ABL Agents, and Wells Fargo Bank, National Association, as Second Lien Agent (incorporated herein by reference to Exhibit 4.3 to our Current Report on Form 8-K, filed on October 15, 2010)
4.5	Registration Rights Agreement, dated as of October 12, 2010, by and among Sears Holdings Corporation, the Guarantors party thereto and Banc of America Securities LLC, in relation to Sears Holdings Corporation's 6 5/8% Senior Secured Notes due 2018 (incorporated herein by reference to Exhibit 4.4 to our Current Report on Form 8-K, filed on October 15, 2010)
4.6	Registration Rights Agreement, dated as of October 12, 2010, by and among Sears Holdings Corporation, the Guarantors party thereto and Sears Holdings Corporation Investment Committee on behalf of the Sears Holdings Pension Plan and Sears Holdings Pension Trust, in relation to Sears Holdings Corporation's 6 5/8% Senior Secured Notes due 2018 initially held by the Sears Holdings Pension Plan (incorporated herein by reference to Exhibit 4.5 to our Current Report on Form 8-K, filed on October 15, 2010)
5.1*	Legal Opinion of Wachtell, Lipton, Rosen & Katz
5.2*	Legal Opinion of Dykema Gossett PLLC
5.3*	Legal Opinion of K&L Gates LLP
5.4*	Legal Opinion of K&L Gates LLP
5.5*	Legal Opinion of K&L Gates LLP
5.6*	Legal Opinion of Morris, Nichols, Arsht & Tunnell LLP
12.1	Computation of Ratio of Earnings to Fixed Charges (incorporated herein by reference to Exhibit 12 to our Annual Report on Form 10-K, filed on March 11, 2011)
23.1*	Consent of Wachtell, Lipton, Rosen & Katz (contained in Exhibit 5.1)
23.2*	Consent of Dykema Gossett PLLC (contained in Exhibit 5.2)
23.3*	Consent of K&L Gates LLP (contained in Exhibit 5.3)
23.4*	Consent of K&L Gates LLP (contained in Exhibit 5.4)
23.5*	Consent of K&L Gates LLP (contained in Exhibit 5.5)
23.6*	Consent of Morris, Nichols, Arsht & Tunnell LLP (contained in Exhibit 5.6)

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
23.7**	Consent of Deloitte & Touche LLP, Independent Registered Public Accounting Firm
24.1**	Powers of Attorney
24.2**	Power of Attorney of Christopher L. Kolbe
24.3**	Power of Attorney of Philip M. Roxworthy
25.1**	Statement of Eligibility of Trustee
99.1**	Form of Letter of Transmittal
99.2**	Form of Notice of Guaranteed Delivery
99.3**	Form of Letter from Sears Holdings Corporation to Brokers, Dealers
99.4**	Form of Letter to Clients

* filed herewith
** previously filed

[LETTERHEAD OF WACHTELL, LIPTON, ROSEN & KATZ]

August 1, 2011

Sears Holdings Corporation
3333 Beverly Road
Hoffman Estates, IL 60179

Re: Sears Holdings Corporation Registration Statement on
Form S-4 initially filed on April 12, 2011

Ladies and Gentlemen:

We have acted as special counsel to Sears Holdings Corporation, a Delaware corporation (the "Company"), in connection with the registration, pursuant to a registration statement on Form S-4, as amended (File No. 333-173459) (the "Registration Statement"), initially filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Act"), on April 12, 2011, of the proposed offer by the Company to exchange (the "Exchange Offer") up to \$1,000,000,000 of its outstanding unregistered 6 ⁵/₈% Senior Secured Notes due 2018 (the "Outstanding Notes") and the related guarantees for (i) a like principal amount of its 6 ⁵/₈% Senior Secured Notes due 2018 (the "Registered Notes") and (ii) guarantees (the "Guarantees") of the guarantors listed in the Registration Statement (the "Registrant Guarantors") pursuant to the Indenture referred to below, in each case registered under the Act. The Company is proposing the Exchange Offer in accordance with the terms of a Registration Rights Agreement with respect to the Outstanding Notes by and among the Company, the guarantors party thereto and Banc of America Securities LLC, as representative of the initial purchasers referenced therein, dated as of October 12, 2010.

The Outstanding Notes have been, and the Registered Notes will be, issued pursuant to an Indenture, dated as of October 12, 2010 (as supplemented by that First Supplemental Indenture, dated as of April 5, 2011, by and among the Company, the Guarantors (as defined in the Indenture), Private Brands, Ltd., and the Trustee (as defined below), the "Indenture"), by and among the Company, the guarantors party thereto and Wells Fargo Bank, National Association, as trustee and collateral agent (the "Trustee").

We have examined originals or copies certified or otherwise identified to our satisfaction of such documents, corporate records, certificates of public officials and other instruments as we have deemed necessary or appropriate for the purposes of this opinion. The Registered Notes, the Guarantees and the Indenture are referred to herein as the "Transaction Documents." We have also conducted such investigations of fact and law as we have deemed necessary or

advisable for purposes of this opinion. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to authentic original documents of all documents submitted to us as copies and the legal capacity of all individuals executing such documents. As to any facts material to this opinion which we did not independently establish or verify, we have, with your consent, relied upon the statements, certificates and representations of officers and other representatives of parties to the Transaction Documents. We have also assumed the valid authorization, execution and delivery of the Transaction Documents by each party thereto (other than the Company and the Registrant Guarantors), and we have assumed that each such other party (in the case of parties which are not natural persons) has been duly organized and is validly existing and in good standing under its jurisdiction of organization, that each such other party has the legal capacity, power and authority to perform its obligations thereunder and that the Indenture constitutes the valid and binding obligation of the Trustee, enforceable against it in accordance with its terms.

We are members of the Bar of the State of New York, and we have not considered, and we express no opinion as to, the laws of any jurisdiction other than the laws of the State of New York and the federal securities laws of the United States of America, in each case as in effect on the date hereof (the "Relevant Laws").

Insofar as the opinions expressed herein relate to or are dependent upon matters governed by (i) the laws of the State of Michigan, Texas or Illinois, we have relied upon the opinion dated August 1, 2011 of Dykema Gossett PLLC, special counsel to the Registrant Guarantors incorporated or organized in the State of Michigan, Texas or Illinois; (ii) the laws of the Commonwealth of Pennsylvania or the State of Washington or Florida, we have relied upon the opinions, each dated August 1, 2011, of K&L Gates LLP, special counsel to the Registrant Guarantors incorporated or organized in the Commonwealth of Pennsylvania or the State of Washington or Florida; and (iii) the laws of the State of Delaware, we have relied upon the opinion dated August 1, 2011 of Morris, Nichols, Arsht & Tunnell LLP, special counsel to Registrant Guarantors incorporated or organized in the State of Delaware, in each case of clauses (i) through (iii), which are opinions being filed as an exhibit to the Registration Statement.

Based upon the foregoing, and subject to the qualifications set forth in this letter, it is our opinion that when (i) the Registration Statement has become effective under the Act, (ii) the Outstanding Notes have been exchanged in the manner described in the prospectus forming a part of the Registration Statement, (iii) the Registered Notes have been duly executed, authenticated, issued and delivered by the Company in accordance with the terms of the Indenture against receipt of the Outstanding Notes surrendered in exchange therefor, (iv) the Indenture has been duly qualified under the Trust Indenture Act of 1939, as amended, and (v) applicable provisions of "blue sky" laws have been complied with,

- (a) the Registered Notes proposed to be issued pursuant to the Exchange Offer will constitute valid and legally binding obligations of the Company, entitled to the benefits of the Indenture and enforceable in accordance with their terms, except as may be limited by applicable bankruptcy, insolvency, fraudulent conveyance, reorganization, moratorium and other similar laws affecting creditors' rights generally and by general equitable principles (whether considered in a proceeding in equity or at law); and

- (b) the Guarantees proposed to be issued pursuant to the Exchange Offer will constitute valid and legally binding obligations of each Registrant Guarantor, entitled to the benefits of the Indenture and enforceable in accordance with their terms, except as may be limited by applicable bankruptcy, insolvency, fraudulent conveyance, reorganization, moratorium and other similar laws affecting creditors' rights generally and by general equitable principles (whether considered in a proceeding in equity or at law).

We hereby consent to the filing of a copy of this opinion as an exhibit to the Registration Statement and to the use of our name in the prospectus forming a part of the Registration Statement under the caption "Legal Matters." In giving this consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Act and the rules and regulations thereunder. This opinion speaks as of its date, and we undertake no (and hereby disclaim any) obligation to update this opinion.

Very truly yours,

/s/ Wachtell, Lipton, Rosen & Katz



Dykema Gossett PLLC
10 South Wacker Drive
Suite 2300
Chicago, Illinois 60606

WWW.DYKEMA.COM

Tel: (312) 876-1700
Fax: (312) 627-2302

August 1, 2011

Sears Holdings Corporation
3333 Beverly Road
Hoffman Estates, Illinois 60179

Re: Registration Statement on Form S-4 filed by Sears Holdings Corporation

Ladies and Gentlemen:

We have been retained as special counsel to Kmart Stores of Illinois LLC, an Illinois limited liability company ("KSI-LLC"), Sears Protection Company, an Illinois corporation ("S-Protection"), Kmart Corporation, a Michigan corporation ("Kmart"), Kmart of Michigan, Inc., a Michigan corporation ("KOM"), KLC, Inc., a Texas corporation ("KLC"), and Kmart Stores of Texas LLC, a Texas limited liability company ("KST-LLC") (KSI-LLC, S-Protection, KOM, Kmart, KLC, and KST-LLC are referred to herein collectively as the "Specified Entities"), as to certain matters of Illinois, Michigan and Texas law relating to the guarantee by the Specified Entities of the Exchange Notes (as defined below). The Specified Entities are among several guarantors (such as guarantors, including the Specified Entities, are hereinafter collectively referred to as the "Subsidiary Guarantors") in connection with a registration statement on Form S-4, as amended (the "Registration Statement"), initially filed by the parent of the Specified Entities, Sears Holdings Corporation, a Delaware corporation ("Parent"), with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), on April 12, 2011. The Registration Statement relates to the exchange (the "Exchange Offer") of up to \$1,000,000,000 aggregate principal amount of the outstanding 6 5/8% senior secured notes due 2018 (the "Old Notes") of Parent and the related guarantees for (i) an equal principal amount of 6 5/8% senior secured notes due 2018 (the "Exchange Notes") of Parent and (ii) the related guarantees of the Subsidiary Guarantors pursuant to the Indenture (as defined below), in each case registered under the Securities Act. We understand that the Exchange Notes will represent the same debt as the Old Notes and Parent will issue the Exchange Notes under the same Indenture, dated as of October 12, 2010, as amended by the First Supplemental Indenture dated April 5, 2011, by and among Parent, the Subsidiary Guarantors party thereto and Wells Fargo Bank, National Association, as trustee and collateral agent (the "Indenture"). Capitalized terms used but not defined herein shall have the meanings assigned thereto in the Indenture.

California | Illinois | Michigan | Texas | Washington D.C.

Our knowledge of the Specified Entities' business, records, transactions and activities is limited to the information which has been brought to our attention by the Specified Entities in connection with such matters. We have reviewed the following:

- (a) The Indenture, including the form of Exchange Note;
- (b) The First Supplemental Indenture;
- (c) Registration Rights Agreement dated as of October 12, 2010, by and among Parent, the Subsidiary Guarantors party thereto, and Banc of America Securities LLC ("Registration Rights Agreement");
- (d) Form of Notation of Guaranty to be executed by each Specified Entity with respect to the Exchange Notes;
- (e) Originals or copies of the Articles of Organization and Amended and Restated Limited Liability Company Agreement of KSI-LLC; the Articles of Incorporation and By-Laws of S-Protection; the Articles of Incorporation and By-Laws of each of Kmart and KOM; the Certificate of Incorporation and By-Laws of KLC; and the Certificate of Organization and Amended and Restated Limited Liability Company Agreement of KST-LLC (collectively, the "Organizational Documents");
- (f) Resolutions of the boards of managers, members or boards of directors, as the case may be, of the Specified Entities relating, among other things, to the Transaction Documents (as defined below);
- (g) Certificates of Good Standing, Existence or Fact, as the case may be, issued by the relevant Secretaries of State or other department of states of incorporation or organization of each Specified Entity; and
- (h) Certificates of an Officer or Managing Member, as the case may be, of each Specified Entity as to certain factual matters ("Certificates").

The documents described above in paragraphs (a) through (d) inclusive above are referred to herein collectively as the "Transaction Documents."

In rendering the opinions expressed below, we have assumed, with your permission and without independent verification, that:

- (a) all documents submitted to us as originals or duplicate originals are authentic;
- (b) all documents submitted to us as copies, whether certified or not, conform to authentic original documents;

- (c) the signatures of persons signing all documents in connection with which this opinion is rendered are genuine; and
- (d) that no changes in the facts certified in any Certificate has occurred or will occur after the date of the Certificate.

We have examined and relied upon representations made in the Certificates and on certificates of public officials for certain factual matters. With your consent, we have not independently verified the factual matters contained in such representations.

In rendering our opinions in paragraphs (a)-(f) below regarding the good standing and valid existence of each Specified Entity, we have relied solely upon the Certificates of Good Standing, Existence or Fact described above, which we have assumed to be valid as of the date hereof.

We express no opinion as to, or the effect or applicability of, any law other than the laws of the States of Illinois, Michigan and Texas.

Our opinions are subject to the effect of bankruptcy, insolvency, reorganization, arrangement, moratorium, fraudulent transfer, fraudulent conveyance or other similar laws.

Based upon the foregoing and subject to the qualifications stated herein, we are of the opinion that:

- (a) KSI-LLC is a limited liability company, validly existing and in good standing under the laws of the State of Illinois;
- (b) S-Protection is a corporation, validly existing and in good standing under the laws of the State of Illinois;
- (c) Kmart is a corporation, validly existing and in good standing under the laws of the State of Michigan;
- (d) KOM is a corporation, validly existing and in good standing under the laws of the State of Michigan;
- (e) KLC is a corporation, validly existing and in good standing under the laws of the State of Texas;
- (f) KST-LLC is a limited liability company, validly existing and in good standing under the laws of the State of Texas;



Sears Holdings Corporation
August 1, 2011
Page 4

(g) Each Specified Entity has the corporate or limited liability company power to guarantee the Exchange Notes pursuant to the terms of the Indenture and to execute and deliver the Transaction Documents to which it is a party and perform its obligations thereunder;

(h) Each Specified Entity has, by all necessary corporate or limited liability company action, duly authorized the guarantee of the Exchange Notes pursuant to the terms of the Indenture and the execution, delivery and performance of the Transaction Documents to which it is a party; and

(i) Each Specified Entity has executed and delivered the Indenture, First Supplemental Indenture and Registration Rights Agreement.

We are furnishing this opinion letter solely in connection with the Exchange Offer. The foregoing opinions are rendered as of the date of this opinion letter, except as otherwise indicated. We assume no obligation to update or supplement any of our opinions to reflect any changes of law or fact that may occur after the date hereof.

Our opinions are limited to the specific issues addressed and are limited in all respects to laws and facts existing on the date hereof. By rendering our opinions, we do not undertake to advise you of any changes in such laws or facts, which may occur after the date hereof.

We consent to the filing of this opinion with the Securities and Exchange Commission as an exhibit to the Registration Statement and the reference to this firm under the heading "Legal Matters" in the related prospectus. We also consent to the reliance by Wachtell, Lipton, Rosen & Katz on the opinions expressed herein. In rendering this opinion and giving this consent, we do not admit that we are included in the category of persons whose consent is required under Section 7 of the Securities Act and the rules and regulations promulgated thereunder.

Very truly yours,

/s/ Dykema Gosset PLLC

DYKEMA GOSSETT PLLC

California | Illinois | Michigan | Texas | Washington D.C.

[K&L Gates LLP Letterhead]

August 1, 2011

Sears Holdings Corporation
3333 Beverly Road
Hoffman Estates, IL 60179

Re: Sears Protection Company (Florida), L.L.C. –
Registration Statement on Form S-4

Ladies and Gentlemen:

We have acted as special Florida counsel to Sears Protection Company (Florida), L.L.C., a Florida limited liability company (the “Specified Entity”), in connection with the guaranty by the Specified Entity of the Exchange Notes (as defined below). The Specified Entity is one of several guarantors (such guarantors, including the Specified Entity, are hereinafter collectively referred to as the “Subsidiary Guarantors”) described in the registration statement on Form S-4, as amended (File No. 333-173459) (the “Registration Statement”), relating to the proposed issuance and exchange (the “Exchange Offer”) of up to \$1,000,000,000 aggregate principal amount of the outstanding 6 5/8% senior secured notes due 2018 (the “Old Notes”) of Sears Holdings Corporation, a Delaware corporation (the “Parent”) and the related guarantees for (i) an equal principal amount of 6 5/8% senior secured notes due 2018 (the “Exchange Notes”) of Parent and (ii) the related guarantees of the Subsidiary Guarantors pursuant to the Indenture (as defined below), in each case registered under the Securities Act. We understand that the Exchange Notes will represent the same debt as the Old Notes and the Parent will issue the Exchange Notes under the same Indenture, dated as of October 12, 2010, by and among Parent, the Subsidiary Guarantors party thereto, and Wells Fargo Bank, National Association, as trustee and collateral agent (the “Trustee”) (as supplemented by the First Supplemental Indenture, dated April 5, 2011 (the “Supplemental Indenture”), by and among Parent, the Subsidiary Guarantors, Private Brands, Ltd. and the Trustee, the “Indenture”). Capitalized terms used but not defined herein shall have the meanings assigned thereto in the Indenture. This opinion letter has been prepared and should be understood in accordance with the *Legal Opinion Principles*, 53 Bus. Law. 831 (1998) (the “ABA Report”), and *Third Party “Closing” Opinions: A Report of the TriBar Opinion Committee*, 53 Bus. Law. 592 (1998). This opinion letter is being delivered with the consent of the Specified Entity.

In connection with rendering the opinions referred to below, we have examined the following documents:

1. executed copy of the Indenture;
2. executed copy of the Supplemental Indenture;
3. Registration Rights Agreement dated as of October 12, 2010, by and among Parent, the Subsidiary Guarantors party thereto, and Banc of America Securities LLC; and
4. the form of the Notation of Guaranty with respect to the Exchange Notes.

The documents described above in numbered paragraphs 1 through 4 inclusive above are referred to herein collectively as the “Transaction Documents.”

We have also examined the Specified Entity’s Articles of Organization and Operating Agreement (collectively, the “Organizational Documents”).

We also have examined and relied on certificates of public officials and, as to certain matters of fact that are material to our opinions, we have also examined and relied on a certificate of an officer of the Specified Entity (the “Fact Certificate”).

For the purposes of this opinion letter we have assumed that:

- (a) each document submitted to us is accurate and complete, each such document that is an original is authentic, all signatures on each such document are genuine, each individual executing any such document has the legal competence to do so, and each such document that is a copy or facsimile conforms to an authentic original;
- (b) each certificate or other document issued by a public authority is accurate, complete and authentic as of the date of this opinion letter, and all official public records (including their proper indexing and filing) are accurate and complete; and
- (c) no changes in the facts certified in the Fact Certificate have occurred or will occur after the date of the Fact Certificate.

We have not verified any of the foregoing assumptions.

The opinions expressed in this opinion letter are limited to the law of the State of Florida. We are not opining on federal law or the law of any county, municipality or other political subdivision or local governmental agency or authority. Except as expressly set forth in this opinion letter, we are not opining on specialized laws that are not customarily covered in opinion letters of this kind, such as tax, antitrust, pension, employee benefit, environmental, insurance, labor, health and safety, commodities and securities laws.

Based on the foregoing, and subject to the foregoing and the additional qualifications and other matters set forth below, it is our opinion that:

1. The Specified Entity is a limited liability company duly organized under the laws of the State of Florida, and its status is "active."
2. The Specified Entity has the limited liability company power to guarantee the Exchange Notes pursuant to the terms of the Indenture and to execute and deliver the Transaction Documents to which it is a party and perform its obligations thereunder.
3. The Specified Entity has, by all necessary limited liability company action, duly authorized the guarantee of the Exchange Notes pursuant to the terms of the Indenture and the execution, delivery and performance of the Transaction Documents to which it is a party.
4. The Specified Entity has executed and delivered the Indenture, the Supplemental Indenture and the Registration Rights Agreement.

We are furnishing this opinion letter solely in connection with the Registration Statement. The foregoing opinions are rendered as of the date of this opinion letter, except as otherwise indicated. We assume no obligation to update or supplement any of our opinions to reflect any changes of law or fact that may occur after the date hereof.

We hereby consent to the reliance by Wachtell, Lipton, Rosen & Katz on the opinions expressed herein. Additionally, we hereby consent to the filing of copies of this opinion with the Securities and Exchange Commission as an exhibit to the Registration Statement and to the use of our name in the prospectus forming a part of the Registration Statement under the caption "Legal Matters", but in giving this consent we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, and the rules and regulations thereunder.

Yours truly,

/s/ K&L Gates LLP

[K&L Gates LLP Letterhead]

August 1, 2011

Sears Holdings Corporation
3333 Beverly Road
Hoffman Estates, IL 60179

Re: Sears Home Improvement Products, Inc. –
Registration Statement on Form S-4

Ladies and Gentlemen:

We have acted as special Pennsylvania counsel to Sears Home Improvement Products, Inc., a Pennsylvania corporation (the “Specified Entity”), in connection with the guaranty by the Specified Entity of the Exchange Notes (as defined below). The Specified Entity is one of several guarantors (such guarantors, including the Specified Entity, are hereinafter collectively referred to as the “Subsidiary Guarantors”) described in the registration statement on Form S-4, as amended (File No. 333-173459) (the “Registration Statement”), relating to the proposed issuance and exchange (the “Exchange Offer”) of up to \$1,000,000,000 aggregate principal amount of the outstanding 6 5/8% senior secured notes due 2018 (the “Old Notes”) of Sears Holdings Corporation, a Delaware corporation (the “Parent”) and the related guarantees for (i) an equal principal amount of 6 5/8% senior secured notes due 2018 (the “Exchange Notes”) of Parent and (ii) the related guarantees of the Subsidiary Guarantors pursuant to the Indenture (as defined below), in each case registered under the Securities Act. We understand that the Exchange Notes will represent the same debt as the Old Notes and the Parent will issue the Exchange Notes under the same Indenture, dated as of October 12, 2010, by and among Parent, the Subsidiary Guarantors party thereto, and Wells Fargo Bank, National Association, as trustee and collateral agent (the “Trustee”) (as supplemented by the First Supplemental Indenture, dated April 5, 2011 (the “Supplemental Indenture”), by and among Parent, the Subsidiary Guarantors, Private Brands, Ltd. and the Trustee, the “Indenture”). Capitalized terms used but not defined herein shall have the meanings assigned thereto in the Indenture. This opinion letter has been prepared and should be understood in accordance with the *Legal Opinion Principles*, 53 Bus. Law. 831 (1998) (the “ABA Report”), and *Third Party “Closing” Opinions: A Report of the TriBar Opinion Committee*, 53 Bus. Law. 592 (1998). This opinion letter is being delivered with the consent of the Specified Entity.

In connection with rendering the opinions referred to below, we have examined the following documents:

1. executed copy of the Indenture;
2. executed copy of the Supplemental Indenture;
3. Registration Rights Agreement dated as of October 12, 2010, by and among Parent, the Subsidiary Guarantors party thereto, and Banc of America Securities LLC; and
4. the form of the Notation of Guaranty with respect to the Exchange Notes.

The documents described above in numbered paragraphs 1 through 4 inclusive above are referred to herein collectively as the “Transaction Documents.”

We have also examined the Specified Entity’s Articles of Incorporation and By-laws (collectively, the “Organizational Documents”).

We also have examined and relied on certificates of public officials and, as to certain matters of fact that are material to our opinions, we have also examined and relied on a certificate of an officer of the Specified Entity (the “Fact Certificate”).

For the purposes of this opinion letter we have assumed that:

- (a) each document submitted to us is accurate and complete, each such document that is an original is authentic, all signatures on each such document are genuine, each individual executing any such document has the legal competence to do so, and each such document that is a copy or facsimile conforms to an authentic original;
- (b) each certificate or other document issued by a public authority is accurate, complete and authentic as of the date of this opinion letter, and all official public records (including their proper indexing and filing) are accurate and complete; and
- (c) no changes in the facts certified in the Fact Certificate have occurred or will occur after the date of the Fact Certificate.

We have not verified any of the foregoing assumptions.

The opinions expressed in this opinion letter are limited to the law of the Commonwealth of Pennsylvania. We are not opining on federal law or the law of any county, municipality or other political subdivision or local governmental agency or authority. Except as expressly set forth in this opinion letter, we are not opining on specialized laws that are not customarily covered in opinion letters of this kind, such as tax, antitrust, pension, employee benefit, environmental, insurance, labor, health and safety, commodities and securities laws.

Based on the foregoing, and subject to the foregoing and the additional qualifications and other matters set forth below, it is our opinion that:

1. The Specified Entity is a corporation duly organized and subsisting under the laws of the Commonwealth of Pennsylvania.
2. The Specified Entity has the corporate power to guarantee the Exchange Notes pursuant to the terms of the Indenture and to execute and deliver the Transaction Documents to which it is a party and perform its obligations thereunder.
3. The Specified Entity has, by all necessary corporate action, duly authorized the guarantee of the Exchange Notes pursuant to the terms of the Indenture and the execution, delivery and performance of the Transaction Documents to which it is a party.
4. The Specified Entity has executed and delivered the Indenture, the Supplemental Indenture and the Registration Rights Agreement.

We are furnishing this opinion letter solely in connection with the Registration Statement. The foregoing opinions are rendered as of the date of this opinion letter, except as otherwise indicated. We assume no obligation to update or supplement any of our opinions to reflect any changes of law or fact that may occur after the date hereof.

We hereby consent to the reliance by Wachtell, Lipton, Rosen & Katz on the opinions expressed herein. Additionally, we hereby consent to the filing of copies of this opinion with the Securities and Exchange Commission as an exhibit to the Registration Statement and to the use of our name in the prospectus forming a part of the Registration Statement under the caption "Legal Matters", but in giving this consent we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, and the rules and regulations thereunder.

Yours truly,

/s/ K&L Gates LLP

[K&L Gates LLP Letterhead]

August 1, 2011

Sears Holdings Corporation
3333 Beverly Road
Hoffman Estates, IL 60179

Re: Kmart of Washington LLC –
Registration Statement on Form S-4

Ladies and Gentlemen:

We have acted as special Washington counsel to Kmart of Washington LLC, a Washington limited liability company (the “Specified Entity”), in connection with the guaranty by the Specified Entity of the Exchange Notes (as defined below). The Specified Entity is one of several guarantors (such guarantors, including the Specified Entity, are hereinafter collectively referred to as the “Subsidiary Guarantors”) described in the registration statement on Form S-4, as amended (File No. 333-173459) (the “Registration Statement”), relating to the proposed issuance and exchange (the “Exchange Offer”) of up to \$1,000,000,000 aggregate principal amount of the outstanding 6 5/8% senior secured notes due 2018 (the “Old Notes”) of Sears Holdings Corporation, a Delaware corporation (the “Parent”) and the related guarantees for (i) an equal principal amount of 6 5/8% senior secured notes due 2018 (the “Exchange Notes”) of Parent and (ii) the related guarantees of the Subsidiary Guarantors pursuant to the Indenture (as defined below), in each case registered under the Securities Act. We understand that the Exchange Notes will represent the same debt as the Old Notes and the Parent will issue the Exchange Notes under the same Indenture, dated as of October 12, 2010, by and among Parent, the Subsidiary Guarantors party thereto, and Wells Fargo Bank, National Association, as trustee and collateral agent (the “Trustee”) (as supplemented by the First Supplemental Indenture, dated April 5, 2011 (the “Supplemental Indenture”), by and among Parent, the Subsidiary Guarantors, Private Brands, Ltd. and the Trustee, the “Indenture”). Capitalized terms used but not defined herein shall have the meanings assigned thereto in the Indenture. This opinion letter has been prepared and should be understood in accordance with the *Legal Opinion Principles*, 53 Bus. Law. 831 (1998) (the “ABA Report”), and *Third Party “Closing” Opinions: A Report of the TriBar Opinion Committee*, 53 Bus. Law. 592 (1998). This opinion letter is being delivered with the consent of the Specified Entity.

In connection with rendering the opinions referred to below, we have examined the following documents:

1. executed copy of the Indenture;
2. executed copy of the Supplemental Indenture;
3. Registration Rights Agreement dated as of October 12, 2010, by and among Parent, the Subsidiary Guarantors party thereto, and Banc of America Securities LLC; and
4. the form of the Notation of Guaranty with respect to the Exchange Notes.

The documents described above in numbered paragraphs 1 through 4 inclusive above are referred to herein collectively as the “Transaction Documents.”

We have also examined the Specified Entity’s Certificate of Formation and Amended and Restated Limited Liability Company Agreement (collectively, the “Organizational Documents”).

We also have examined and relied on certificates of public officials and, as to certain matters of fact that are material to our opinions, we have also examined and relied on a certificate of an officer of the Specified Entity (the “Fact Certificate”).

For the purposes of this opinion letter we have assumed that:

- (a) each document submitted to us is accurate and complete, each such document that is an original is authentic, all signatures on each such document are genuine, each individual executing any such document has the legal competence to do so, and each such document that is a copy or facsimile conforms to an authentic original;
- (b) each certificate or other document issued by a public authority is accurate, complete and authentic as of the date of this opinion letter, and all official public records (including their proper indexing and filing) are accurate and complete; and
- (c) no changes in the facts certified in the Fact Certificate have occurred or will occur after the date of the Fact Certificate.

We have not verified any of the foregoing assumptions.

The opinions expressed in this opinion letter are limited to the law of the State of Washington. We are not opining on federal law or the law of any county, municipality or other political subdivision or local governmental agency or authority. Except as expressly set forth in this opinion letter, we are not opining on specialized laws that are not customarily covered in opinion letters of this kind, such as tax, antitrust, pension, employee benefit, environmental, insurance, labor, health and safety, commodities and securities laws.

Based on the foregoing, and subject to the foregoing and the additional qualifications and other matters set forth below, it is our opinion that:

1. The Specified Entity is a limited liability company duly organized and existing under the laws of the State of Washington.
2. The Specified Entity has the limited liability company power to guarantee the Exchange Notes pursuant to the terms of the Indenture and to execute and deliver the Transaction Documents to which it is a party and perform its obligations thereunder.
3. The Specified Entity has, by all necessary limited liability company action, duly authorized the guarantee of the Exchange Notes pursuant to the terms of the Indenture and the execution, delivery and performance of the Transaction Documents to which it is a party.
4. The Specified Entity has executed and delivered the Indenture, the Supplemental Indenture and the Registration Rights Agreement.

We are furnishing this opinion letter solely in connection with the Registration Statement. The foregoing opinions are rendered as of the date of this opinion letter, except as otherwise indicated. We assume no obligation to update or supplement any of our opinions to reflect any changes of law or fact that may occur after the date hereof.

We hereby consent to the reliance by Wachtell, Lipton, Rosen & Katz on the opinions expressed herein. Additionally, we hereby consent to the filing of copies of this opinion with the Securities and Exchange Commission as an exhibit to the Registration Statement and to the use of our name in the prospectus forming a part of the Registration Statement under the caption "Legal Matters", but in giving this consent we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, and the rules and regulations thereunder.

Yours truly,

/s/ K&L Gates LLP

[LETTERHEAD OF MORRIS, NICHOLS, ARSHT & TUNNELL LLP]

August 1, 2011

Sears Holdings Corporation
3333 Beverly Road
Hoffman Estates, IL 60179

Re: Sears Holdings Corporation Registration Statement
on Form S-4 initially filed on April 12, 2011

Ladies and Gentlemen:

We have acted as special Delaware counsel to Sears Holdings Corporation, a Delaware corporation ("Parent"), and the Delaware Subsidiary Corporations (as identified and defined in Annex A hereto) and the Delaware Subsidiary LLCs (as identified and defined in Annex B hereto) (Parent, the Delaware Subsidiary Corporations and the Delaware Subsidiary LLCs are hereinafter collectively referred to as the "Delaware Companies" and each is individually referred to as a "Delaware Company"), in connection with certain matters of Delaware law relating to:

- I. the Indenture dated as of October 12, 2010 by and among Parent, as issuer, the Delaware Subsidiary Corporations (other than Private Brands (as identified and defined in Annex A hereto)) and the Delaware Subsidiary LLCs, as guarantors, the other guarantors party thereto and Wells Fargo Bank, National Association, as trustee and collateral agent (the "Trustee") (the "Original Indenture"), as supplemented by that certain First Supplemental Indenture dated as of April 5, 2011 by and among Parent, the Delaware Subsidiary Corporations and the Delaware Subsidiary LLCs, as guarantors, the other guarantors party thereto and the Trustee (the "First Supplemental Indenture" and the Original Indenture as supplemented by the First Supplemental Indenture, the "Indenture");
- II. the form of 6 5/8% Senior Secured Notes Due 2018 to be issued by Parent, as attached as Exhibit A to the Indenture (the "Exchange Notes");
- III. the Registration Rights Agreement dated as of October 12, 2010 by and among Parent, the Delaware Subsidiary Corporations (other than Private Brands) and the Delaware Subsidiary LLCs, the other guarantors party thereto and Banc of America Securities LLC, as representative of the Initial Purchasers (as defined therein) (the "Registration Rights Agreement"); and

- IV. the form of Notations of Guaranty to be executed by each Delaware Subsidiary Corporation and Delaware Subsidiary LLC with respect to the Exchange Notes, as attached as Exhibit G to the Indenture (the “Notations of Guaranty” and together with the Indenture, the Exchange Notes and the Registration Rights Agreement, the “Transaction Documents” and each, individually, a “Transaction Document”).

In rendering this opinion, we have examined and relied on copies of the following documents in the form provided to us:

- A. the Indenture;
- B. the Exchange Notes;
- C. the Registration Rights Agreement;
- D. the Notations of Guaranty;
- E. Amendment No. 2 to the Registration Statement of Parent on Form S-4 (the “Registration Statement”) as filed with the Securities and Exchange Commission (the “Commission”) on July 25, 2011 under the Securities Act of 1933, as amended (the “Securities Act”);
- F. the Governing Documents (as identified and defined in Annex C hereto);
- G. the Authorizing Resolutions (as identified and defined in Annex D hereto);
- H. the Amended and Restated Certificate of Incorporation of Bluelight.com, Inc. (“Bluelight.com”), a Delaware corporation and the sole member of Kmart.com (as identified and defined in Annex B hereto), as filed in the Office of the Secretary of State of the State of Delaware (the “State Office”) on May 6, 2003;
- I. the By-laws of Bluelight.com;
- J. Written Consent of the Board of Directors in Lieu of Meeting of Bluelight.com dated as of September 29, 2010;
- K. one or more certificates of an officer or the sole member, as applicable, of each of the Delaware Companies and Bluelight.com dated on or about the date hereof; and
- L. certifications of good standing of each of the Delaware Companies obtained as of a recent date from the State Office.

In such examinations, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as copies or drafts of documents to be executed and the legal capacity of natural persons to complete the execution of documents. We have further assumed for purposes of this opinion:

- i. except to the extent addressed by our opinions in paragraphs 1, 2 and 3 below, the due incorporation, formation or organization, valid existence and good standing of each entity that is a signatory to any of the documents examined by us under the laws of the jurisdiction of its respective incorporation, formation or organization;
- ii. except to the extent addressed by our opinions in paragraphs 7, 8, 9, 10, 11 and 12 below, the due authorization, adoption, approval, execution and delivery, as applicable, of each of the above-referenced documents by each of the signatories thereto; and
- iii. that each of the documents examined by us is in full force and effect, sets forth the entire understanding of the parties thereto with respect to the subject matter thereof and has not been amended, supplemented or otherwise modified, except as herein referenced.

We have not reviewed any documents other than those identified above in connection with this opinion. No opinion is expressed herein with respect to the requirements of, or compliance with, federal or state securities or blue sky laws. As to any facts material to our opinion, other than those assumed, we have relied, without independent investigation, on the above-referenced documents and on the accuracy, as of the date hereof, of the matters therein contained.

We have been retained to act as special Delaware counsel in connection with the Transaction Documents. We are not regular counsel to the Delaware Companies, and we are not generally informed as to their business affairs. With respect to our opinions below, we note that each Transaction Document is, by its terms, governed by and construed in accordance with the laws of the State of New York and, for purposes of our opinions, we have assumed that each Transaction Document will be interpreted in accordance with the plain meaning of the written terms thereof as such terms would be interpreted as a matter of Delaware law and we express no opinion with respect to any matter of the laws of the State of New York or any legal standards or concepts under the laws of the State of New York (or any other law other than Delaware law).

Based upon and subject to the foregoing and to the further assumptions and qualifications set forth below, and limited in all respects to matters of Delaware law, it is our opinion that:

1. Parent is a corporation validly existing and in good standing under the laws of the State of Delaware.
2. Each Delaware Subsidiary Corporation is a corporation validly existing and in good standing under the laws of the State of Delaware.
3. Each Delaware Subsidiary LLC is a limited liability company validly existing and in good standing under the laws of the State of Delaware.
4. Parent has the requisite corporate power and authority to issue the Exchange Notes pursuant to the terms of the Indenture and to execute and deliver each of the Transaction Documents to which it is a party and to perform its obligations thereunder.
5. Each Delaware Subsidiary Corporation has the requisite corporate power and authority to guarantee the Exchange Notes pursuant to the terms of the Indenture and to execute and deliver the Transaction Documents to which it is a party and to perform its obligations thereunder.
6. Each Delaware Subsidiary LLC has the requisite limited liability company power and authority to guarantee the Exchange Notes pursuant to the terms of the Indenture and

to execute and deliver the Transaction Documents to which it is a party and to perform its obligations thereunder.

7. The Exchange Notes have been duly authorized for issuance by all requisite corporate action of Parent and the execution, delivery and performance by Parent of the Transaction Documents to which it is a party have been duly authorized by all requisite corporate action of Parent.
8. Each Delaware Subsidiary Corporation's guarantee of the Exchange Notes pursuant to the terms of the Indenture has been duly authorized by all requisite corporate action of such Delaware Subsidiary Corporation, and the execution, delivery and performance by each Delaware Subsidiary Corporation of the Transaction Documents to which it is a party have been duly authorized by all requisite corporate action of such Delaware Subsidiary Corporation.
9. Each Delaware Subsidiary LLC's guarantee of the Exchange Notes pursuant to the terms of the Indenture has been duly authorized by all requisite limited liability company action of such Delaware Subsidiary LLC, and the execution, delivery and performance by each Delaware Subsidiary LLC of the Transaction Documents to which it is a party have been duly authorized by all requisite limited liability company action of such Delaware Subsidiary LLC.
10. Parent has duly executed and delivered the Indenture and the Registration Rights Agreement.
11. Each Delaware Subsidiary Corporation (other than Private Brands) has duly executed and delivered the Indenture and the Registration Rights Agreement. Private Brands has duly executed and delivered the First Supplemental Indenture.
12. Each Delaware Subsidiary LLC has duly executed and delivered the Indenture and the Registration Rights Agreement.

We hereby consent to the filing of a copy of this opinion with the Commission as an exhibit to the Registration Statement and the use of our name in the prospectus forming a part of the Registration Statement under the caption "Legal Matters." In giving this consent, we do not hereby admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder. We understand that the firm of Wachtell, Lipton, Rosen & Katz ("WLRK") wishes to rely as to certain matters of Delaware law on the opinions expressed herein in connection with the delivery of its opinion to you dated on or about the date hereof concerning the transactions contemplated hereby, and we hereby consent to such reliance. This opinion speaks only as of the date hereof and is based on our understandings and assumptions as to present facts and our review of the above-referenced documents and the application of Delaware law as the same exist on the date

hereof, and we undertake no obligation to update or supplement this opinion after the date hereof (including, but not limited to, the date, if any, the Exchange Notes are executed, delivered, and issued) for the benefit of any person or entity (including WLRK) with respect to any facts or circumstances that may hereafter come to our attention or any changes in facts or law that may hereafter occur or take effect.

Very truly yours,

/s/ Morris, Nichols, Arsht & Tunnell LLP

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

ANNEX A

DELAWARE SUBSIDIARY CORPORATIONS

1. California Builder Appliances, Inc. (“California Builder”)
2. Florida Builder Appliances, Inc. (“Florida Builder”)
3. Kmart Holding Corporation (“Kmart”)
4. Lands’ End, Inc. (“Lands’ End”)
5. Lands’ End Direct Merchants, Inc. (“Lands’ End Direct Merchants”)
6. Private Brands, Ltd. (“Private Brands”)
7. Sears Brands Management Corporation (“Sears Brands”)
8. Sears Holdings Management Corporation (“Sears Holdings Management”)
9. Sears Roebuck Acceptance Corp. (“Sears Roebuck”)
10. Sears, Roebuck de Puerto Rico, Inc. (“Sears Puerto Rico”)
11. SOE, Inc. (“SOE”)

California Builder, Florida Builder, Kmart, Lands’ End, Lands’ End Direct Merchants, Private Brands, Sears Brands, Sears Holdings Management, Sears Roebuck, Sears Puerto Rico and SOE are collectively referred to as the “Delaware Subsidiary Corporations” and each is individually referred to as a “Delaware Subsidiary Corporation”.

ANNEX B

DELAWARE SUBSIDIARY LLCs

1. A&E Home Delivery, LLC (“A&E Home Delivery”)
2. A&E Lawn & Garden, LLC (“A&E Lawn & Garden”)
3. A&E Signature Service, LLC (“A&E Signature Service”)
4. Kmart.com LLC (“Kmart.com”)
5. MyGofer LLC (“MyGofer”)
6. Sears Authorized Hometown Stores, LLC (“Sears Authorized Hometown Stores”)
7. Sears Home Appliance Showrooms, LLC (“Sears Home Appliance Showrooms”)
8. Sears Outlet Stores, L.L.C. (“Sears Outlet Stores”)
9. StarWest, LLC (“StarWest”)

A&E Home Delivery, A&E Lawn & Garden, A&E Signature Service, Kmart.com, MyGofer, Sears Authorized Hometown Stores, Sears Home Appliance Showrooms, Sears Outlet Stores and StarWest are collectively referred to as the “Delaware Subsidiary LLCs” and each is individually referred to as a “Delaware Subsidiary LLC”.

ANNEX C

GOVERNING DOCUMENTS

As the context requires, the following documents are collectively referred to as the "Governing Documents" or as the "Governing Documents" of the Delaware Company to which they relate.

California Builder Appliances, Inc.

A certified copy of the Certificate of Incorporation of California Builder Appliances, Inc., filed in the State Office on March 2, 1998
The Bylaws of California Builder Appliances, Inc.

Florida Builder Appliances, Inc.

A certified copy of the Certificate of Incorporation of HO Pembroke Square Mall Investment Co., filed in the State Office on November 19, 1987
A certified copy of the Certificate of Merger of Florida Builder Appliances, Inc., into HO Pembroke Square Mall Investment Co., filed in the State Office on December 24, 1998
The By-laws of Florida Builder Appliances, Inc., Amended and Restated December 24, 1998

Kmart Holding Corporation

A certified copy of the Certificate of Incorporation of Kmart Holding Corporation, filed in the State Office on April 17, 2003
A certified copy of the Amended and Restated Certificate of Incorporation of Kmart Holding Corporation, filed in the State Office on May 6, 2003
A certified copy of the Certificate of Merger of Kmart Acquisition Corp. with and into Kmart Holding Corporation, attaching the Restated Certificate of Incorporation of Kmart Holding Corporation, filed in the State Office on March 24, 2005
The By-Laws of Kmart Holding Corporation

Lands' End Direct Merchants, Inc.

A certified copy of the Certificate of Incorporation of Lands' End Direct Merchants, Inc., filed in the State Office on February 24, 1998
The By-laws of Lands' End Direct Merchants, Inc.

Lands' End, Inc.

A certified copy of the Certificate of Incorporation of LEYS Merger Corporation, filed in the State Office on August 19, 1986
A certified copy of the Certificate of Agreement of Merger of Lands' End, Inc. with and into LEYS Merger Corporation, filed in the State Office on August 21, 1986
A certified copy of the Certificate of Amendment to Certificate of Incorporation of Lands' End, Inc., filed in the State Office on September 26, 1986
A certified copy of the Certificate of Amendment to Certificate of Incorporation of Lands' End, Inc., filed in the State Office on August 10, 1987
A certified copy of the Certificate of Amendment of Certificate of Incorporation of Lands' End, Inc., filed in the State Office on May 19, 1994
A certified copy of the Certificate of Ownership and Merger of Inlet Acquisition Corp. with and into Lands' End, Inc., attaching the Amended Certificate of Incorporation of Lands' End, Inc., filed in the State Office on June 17, 2002
A certified copy of the Certificate of Ownership and Merger of Lands' End Business Outfitters, Inc. with and into Lands' End, Inc., filed in the State Office on November 1, 2002
The By-laws of Lands' End, Inc., as of November 18, 2005

Private Brands, Ltd.

A certified copy of the Certificate of Incorporation of Private Brands, Ltd., filed in the State Office on March 16, 2011
A certified copy of the Certificate of Merger, merging Private Brands, Ltd. with and into Private Brands, Ltd., filed in the State Office on April 1, 2011
The By-Laws of Private Brands, Ltd.

Sears Brands Management Corporation

A certified copy of the Certificate of Incorporation of Sears, Roebuck International, Inc., filed in the State Office on October 26, 1964

A certified copy of the Certificate of Amendment of Certificate of Incorporation of Sears, Roebuck International, Inc., filed in the State Office on April 13, 1987

A certified copy of the Certificate of Amendment to the Certificate of Incorporation of Sears International Marketing, Inc., filed in the State Office on March 23, 2009

The By-laws of Sears, Roebuck International, Inc.

Sears Holdings Corporation

A certified copy of the Certificate of Incorporation of Sears Holdings Corporation, filed in the State Office on November 23, 2004

A certified copy of the Restated Certificate of Incorporation of Sears Holdings Corporation, filed in the State Office on March 23, 2005

The Amended and Restated By-Laws of Sears Holdings Corporation

Sears Holdings Management Corporation

A certified copy of the Certificate of Incorporation of Sears Management Corp., filed in the State Office on October 10, 2005

A certified copy of the Certificate of Amendment of Certificate of Incorporation Before Payment of Capital of Sears Management Corp., filed in the State Office on December 2, 2005

The By-laws of Sears Holdings Management Corporation

Sears Roebuck Acceptance Corp.

A certified copy of the Certificate of Incorporation of Sears Roebuck Acceptance Corp., filed in the State Office on November 16, 1956

A certified copy of the Certificate of Change of Location of Registered Office and Registered Agent of Sears Roebuck Acceptance Corp., filed in the State Office on November 27, 1967

A certified copy of the Certificate of Change of Location of Registered Office and/or Registered Agent of Sears Roebuck Acceptance Corp., filed in the State Office on April 28, 1977

A certified copy of the Certificate of Change of Registered Agent and Registered Office of Sears Roebuck Acceptance Corp., filed in the State Office on March 31, 1981

A certified copy of the Certificate of Agreement of Merger of Allstate Financial Corporation with and into Sears Roebuck Acceptance Corp., filed in the State Office on March 21, 1983

A certified copy of the Certificate of Amendment of the Certificate of Incorporation of Sears Roebuck Acceptance Corp., filed in the State Office on July 29, 1987

A certified copy of the Certificate of Change of Location of Registered Office of Sears Roebuck Acceptance Corp., filed in the State Office on September 18, 1987

The By-Laws of Sears Roebuck Acceptance Corp., as amended to March 22, 2005

Sears, Roebuck de Puerto Rico, Inc.

A certified copy of the Certificate of Incorporation of Sears, Roebuck de Puerto Rico, Inc., filed in the State Office on January 18, 1961

The By-laws of Sears, Roebuck de Puerto Rico, Inc., Restated as of December 29, 1997

SOE, Inc.

A certified copy of the Certificate of Incorporation of SOE, Inc., filed in the State Office on December 1, 2005

The Bylaws of SOE, Inc.

A&E Home Delivery, LLC

A certified copy of the Certificate of Formation of A&E Home Delivery, LLC, filed in the State Office on November 4, 2004

The Limited Liability Company Agreement of A&E Home Delivery, LLC dated as of November 4, 2004

A&E Lawn & Garden, LLC

A certified copy of the Certificate of Formation of A&E Lawn & Garden, LLC, filed in the State Office on January 6, 2004

The Limited Liability Company Agreement of A&E Lawn & Garden, LLC dated as of January 6, 2004

A&E Signature Service, LLC

A certified copy of the Certificate of Formation of A&E Signature Service, LLC, filed in the State Office on January 6, 2004

The Limited Liability Company Agreement of A&E Signature Service, LLC dated as of January 6, 2004

Kmart.com LLC

A certified copy of the Certificate of Formation of Bluelight.com LLC, filed in the State Office on December 8, 1999

A certified copy of the Certificate of Amendment of Bluelight.com LLC changing the name and address of the registered agent filed in the State Office on February 27, 2004

A certified copy of the Certificate of Amendment of Bluelight.com LLC changing the name of the company to Kmart.com LLC filed in the State Office on October 25, 2004

The Second Amended and Restated Operating Agreement of Kmart.com LLC dated as of February 12, 2010

MyGofer LLC

A certified copy of the Certificate of Formation of MyGofer LLC, filed in the State Office on December 9, 2008

The Limited Liability Company Agreement of MyGofer LLC dated as of December 9, 2008

Sears Authorized Hometown Stores, LLC

A certified copy of the Certificate of Formation of Sears Dealer Stores, L.L.C., filed in the State Office on March 10, 2008

A certified copy of the Certificate of Amendment to the Certificate of Formation of Sears Dealer Stores, L.L.C. changing the name of the company to Sears Authorized Hometown Stores, LLC, filed in the State Office on October 9, 2008

The Limited Liability Company Agreement of Sears Authorized Hometown Stores, LLC dated as of October 9, 2008

Sears Home Appliance Showrooms, LLC

A certified copy of the Certificate of Formation of Sears Home Appliance Showrooms, LLC, filed in the State Office on April 13, 2009

The Limited Liability Company Agreement of Sears Home Appliance Showrooms, LLC dated as of April 13, 2009

Sears Outlet Stores, L.L.C.

A certified copy of the Certificate of Formation of Sears Outlet Stores, L.L.C., filed in the State Office on March 10, 2008

The Limited Liability Company Agreement of Sears Outlet Stores, L.L.C. dated as of June 23, 2008

StarWest, LLC

A certified copy of the Certificate of Formation of StarWest, LLC, filed in the State Office on July 26, 2004

The Limited Liability Company Agreement of StarWest, LLC dated as of July 26, 2004

ANNEX D

AUTHORIZING RESOLUTIONS

As the context requires, the following documents are collectively referred to as the “Authorizing Resolutions” or as the “Authorizing Resolutions” of the Delaware Company to which they relate:

1. Written Consent of the Board of Directors in Lieu of Meeting of California Builder Appliances, Inc. dated as of September 29, 2010
2. Written Consent of the Board of Directors in Lieu of Meeting of Florida Builder Appliances, Inc. dated as of September 29, 2010
3. Written Consent of the Board of Directors in Lieu of Meeting of Kmart Holding Corporation dated as of September 29, 2010
4. Written Consent of the Board of Directors in Lieu of Meeting of Lands’ End Direct Merchants, Inc. dated as of September 28, 2010
5. Written Consent of the Board of Directors in Lieu of Meeting of Lands’ End, Inc. dated as of September 28, 2010
6. Unanimous Written Consent of the Board of Directors in Lieu of Special Meeting of Private Brands, Ltd. dated as of March 31, 2011
7. Written Consent of the Board of Directors in Lieu of Meeting of Sears Brands Management Corporation dated as of September 29, 2010
8. Resolutions of the Finance Committee of the Board of Directors of Sears Holdings Corporation Adopted September 29, 2010
9. Resolutions of the Special Offering Subcommittee of the Finance Committee of the Board of Directors of Sears Holdings Corporation Adopted September 30, 2010
10. Written Consent of the Board of Directors in Lieu of Meeting of Sears Holdings Management Corporation dated as of September 29, 2010
11. Written Consent of the Board of Directors in Lieu of Meeting of Sears Roebuck Acceptance Corp. dated as of September 29, 2010
12. Written Consent of the Board of Directors in Lieu of Meeting of Sears, Roebuck de Puerto Rico, Inc. dated as of September 29, 2010

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13. Written Consent of the Board of Directors in Lieu of Meeting of SOE, Inc. dated as of September 29, 2010
 14. Written Consent of the Sole Member of A&E Home Delivery, LLC In Lieu of Meeting dated as of September 29, 2010
 15. Written Consent of the Sole Member of A&E Lawn & Garden, LLC In Lieu of Meeting dated as of September 29, 2010
 16. Written Consent of the Sole Member of A&E Signature Service, LLC In Lieu of Meeting dated as of September 29, 2010
 17. Written Consent of the Sole Member of Kmart.com LLC In Lieu of Meeting dated as of September 29, 2010
 18. Written Consent of the Sole Member of MyGofer LLC In Lieu of Meeting dated as of September 29, 2010
 19. Written Consent of the Sole Member of Sears Authorized Hometown Stores, LLC In Lieu of Meeting dated as of September 29, 2010
 20. Written Consent of the Sole Member of Sears Home Appliance Showrooms, LLC In Lieu of Meeting dated as of September 29, 2010
 21. Written Consent of the Board of Directors of Sears Outlet Stores, L.L.C. In Lieu of Meeting dated as of September 29, 2010
 22. Written Consent of the Board of Directors of StarWest, LLC In Lieu of Meeting dated as of September 29, 2010