

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

PROOF OF CLAIM



In re *Head Distributing Company
Fleming Companies Inc*

Case Number
03-10963

Bar Date Ref #

NOTE This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Name of Creditor and Address

Cook County Tax Commissioner
212 N Hutchinson Ave
Adel GA 31620 2400

0354653000000

Check box if you have never received any notices from the bankruptcy court in this case.

Check box if this address differs from the address on the envelope sent to you by the court.

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.

Creditor Telephone Number () *229-896-4569*

CREDITOR TAX ID #

58-6000808

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR

Check here replaces or amends a previously filed claim dated _____

1 BASIS FOR CLAIM

- Goods sold
- Services performed
- Money loaned
- Personal injury/wrongful death
- Taxes
- Other (describe briefly)
- Retiree benefits as defined in 11 U.S.C. § 1114(a)
- Wages, salaries and compensation (Fill out below)

Your social security number _____
Unpaid compensation for services performed from _____ to _____ (date) (date)

Bad check - see copy attached

2 DATE DEBT WAS INCURRED

3 IF COURT JUDGMENT, DATE OBTAINED

4 TOTAL AMOUNT OF CLAIM AS OF PETITION DATE

\$ _____ (unsecured) \$ _____ (secured) *\$ 132,969.19* (unsecured priority) *\$ 132,969.19* (total)

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below.

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

5 SECURED CLAIM

Check this box if your claim is secured by collateral (including a right of setoff).

Brief description of collateral

- Real Estate
- Motor Vehicle
- Other

Value of collateral \$ _____

Amount of arrearage and other charges at time case filed included in secured claim above if any \$ _____

6 UNSECURED PRIORITY CLAIM

Check this box if you have an unsecured priority claim.

Specify the priority of the claim

- Wages, salaries or commissions (up to \$4,650*) earned within 90 days before filing of the bankruptcy petition or cessation of the Debtor's business, whichever is earlier. 11 U.S.C. § 507(a)(3)
- Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(4)
- Up to \$2,100* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(6)
- Alimony, maintenance, or support owed to a spouse, former spouse, or child. 11 U.S.C. § 507(a)(7)
- Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8)
- Other. Specify applicable paragraph of 11 U.S.C. § 507(a).

Amounts are subject to adjustment on 4/1/01 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

7 CREDITS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

8 SUPPORTING DOCUMENTS Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

9 DATE-STAMPED COPY To receive an acknowledgment of your claim, please enclose a self-addressed stamped envelope and an additional copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is received on or before 4:00 p.m., September 15, 2003, Pacific Daylight Time.

BY MAIL TO
Bankruptcy Management Corporation
P O BOX 900
El Segundo, CA 90245-0900

BY HAND OR OVERNIGHT DELIVERY TO
Bankruptcy Management Corporation
1330 East Franklin Avenue
El Segundo, CA 90245

THIS SPACE FOR COURT USE ONLY
FILED
AUG 12 2003
BMC

DATE SIGNED

8-5-03

SIGN and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)

Donnie Simmons TC

Fleming Companies Claim



03500

Penalty for presenting fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 AND 3571

See Other Side For Instructions

FLEMING COMPANIES, INC.

Check No 904085308

50 937

395 Oyster Point Blvd
Suite 415
San Francisco, CA 94080

APR 14 2003

MORGAN CHASE BANK
640 TARBELL ROAD

213

CORE-MARK

VOID 60 Days From Date

DO NOT
REDEPOSIT

DATE 2003-03-26

SYRACUSE, NY 13206

AMOUNT \$ ***132,969.19

REFER TO MAKER

Pay to the
Order of

COOK COUNTY TAX COMMISS

212 N HUTCHINSON AV

ADEL, GA 31620

50-037

ELC

ATS

06121126

TREASURER

904085308 13093791 741637 5535 5535 03 0018298919

ADEL BANKING COMPANY

ADEL, GA 4-16 2003 No

TO Cook Co Tax Comm 41577801

WE ARE CHARGING YOUR ACCOUNT AS PER ITEMS BELOW PLEASE SEE THAT THE AMOUNT IS DEDUCTED ON YOUR BOOKS SO THAT OUR ACCOUNTS MAY AGREE

For Fleming Companies - Refer To Maker

132969	19
132969	19

Amount of Charge

Approved by _____ Entered by ✓ _____

CUSTOMER

TAXPAYER'S RETURN OF PROPERTY FOR TAXATION
AS OF JANUARY 1ST FOR YEAR SHOWN AND IN COMPLIANCE WITH LAWS OF STATE OF GEORGIA

CURRENT DATE October 30, 2002

NAME Head Distributing Company
NAME DBA Adel Grocery Company
ADDRESS Attn Al Rawlings
ADDRESS PO Box 510
CITY/STATE/ZIP Adel, Ga 31620

TAX YEAR 1998
TAX PAYER NO NOD ACCT # 870

STRATA	MARKET VALUE	DESCRIPTION	DISTRICT
CF	336015	equip	1
CI	6020636 6622700	mv	1

TOTAL 40% ASSESSMENT
2783486
TOTAL GROSS ASSESSMENT
2783486
TOTAL NET TAXABLE-COUNTY
2783486
TOTAL NET TAXABLE-SCHOOL
2783486
TOTAL NET TAXABLE-STATE
2783486
Linda Spikes-Business Personal Property

10% ASSESSMENT PENALTY IF REQUIRED

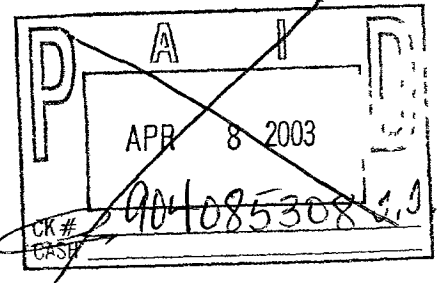
EXPLANATION **FOUND IN AUDIT CONDUCTED BY TRAYLOR BUSINESS SERVICES**

TOTAL TO REMIT TO TAX COMMISSIONER'S OFFICE

66580.98 DUE DATE 12/30/02

COOK COUNTY TAX COMMISSIONER'S OFFICE
212 NORTH HUTCHINSON AVE
ADEL, GEORGIA 31620

1998 NOD # 67



TAXPAYER'S RETURN OF PROPERTY FOR TAXATION
AS OF JANUARY 1ST FOR YEAR SHOWN AND IN COMPLIANCE WITH LAWS OF STATE OF GEORGIA

CURRENT DATE October 30, 2002

NAME Head Distributing Company
NAME DBA Adel Grocery Company
ADDRESS Attn Al Rawlings
ADDRESS PO Box 510
CITY/STATE/ZIP Adel, Ga 31620

TAX YEAR 1999
TAX PAYER NO **NOD** ACCT # **870**

STRATA	MARKET VALUE	DESCRIPTION	DISTRICT
CF	22880	equip	1
CI	3821240 4203364	inv	1

TOTAL 40% ASSESSMENT
~~1690501~~ 1690498
TOTAL GROSS ASSESSMENT
~~1690501~~ 1690498
TOTAL NET TAXABLE-COUNTY
~~1690501~~ 1690498
TOTAL NET TAXABLE-SCHOOL
~~1690501~~ 1690498
TOTAL NET TAXABLE-STATE
~~1690501~~ 1690498
Linda Spikes-Business Personal Property

10% ASSESSMENT PENALTY IF REQUIRED

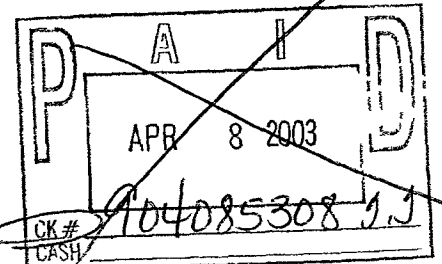
EXPLANATION **FOUND IN AUDIT CONDUCTED BY TRAYLOR BUSINESS SERVICES**

TOTAL TO REMIT TO TAX COMMISSIONER'S OFFICE

37190.96 DUE DATE 12/30/02

COOK COUNTY TAX COMMISSIONER'S OFFICE
212 NORTH HUTCHINSON AVE
ADEL, GEORGIA 31620

1999 NOD # 85



TAXPAYER'S RETURN OF PROPERTY FOR TAXATION
AS OF JANUARY 1ST FOR YEAR SHOWN AND IN COMPLIANCE WITH LAWS OF STATE OF GEORGIA

CURRENT DATE October 30, 2002

NAME Head Distributing Company
NAME DBA Adel Grocery Company
ADDRESS Attn Al Rawlings
ADDRESS PO Box 510
CITY/STATE/ZIP Adel, Ga 31620

TAX YEAR 2000
TAX PAYER NO NOD ACCT # 870

STRATA	MARKET VALUE	DESCRIPTION	DISTRICT
CF	34455	equip	1
CI	2,888,052	3176857 inv	1

TOTAL 40% ASSESSMENT
1284525

TOTAL GROSS ASSESSMENT
1284525

TOTAL NET TAXABLE-COUNTY
1284525

TOTAL NET TAXABLE-SCHOOL
1284525

TOTAL NET TAXABLE-STATE
1284525

Linda Spikes-Business Personal Property

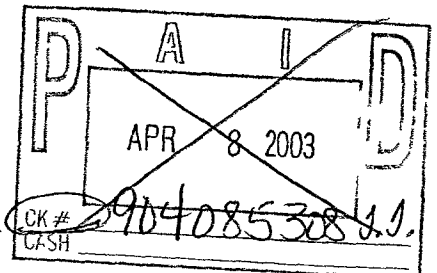
10% ASSESSMENT PENALTY IF REQUIRED

EXPLANATION **FOUND IN AUDIT CONDUCTED BY TRAYLOR BUSINESS SERVICES**

TOTAL TO REMIT TO TAX COMMISSIONER'S OFFICE

29197,25 DUE DATE 12/30/02

COOK COUNTY TAX COMMISSIONER'S OFFICE
212 NORTH HUTCHINSON AVE
ADEL, GEORGIA 31620



2000 NOD #62

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Cook County Board of Tax Assessors

Head Distributing Company
Attn Al Rawlings
DBA Adel Grocery Company
Post Office Box 510
Adel, GA 31620

May 24, 2002

RE Cook County Account #870

COPY

*REVISION

Dear Mr Rawlings,

The above Business Personal Property Verification has been completed According to the review of the accounting records, (results attached), we note the following.

NOTE Additional financial information was provided in the appeal and certain adjustments were made to recognize lower fair market values First, a prepaid cigarette stamp tax which was included in inventory for all years under review was identified and deducted from the respective inventories Second, a repairs and maintenance account was excluded from the "supplies-on-hand" calculation when it was determined that this account was dedicated to equipment repairs Lastly, a request was made for a retro-active approval for the freeport exemption for all tax years under review However, by law the request for the freeport exemption must be formally made annually at the time of the personal property filing Since no formal request for the freeport exemption was made for the tax years under review, no consideration can be made in this review for any freeport exemption

- 1 The amount of M & E / F & F taxed did not reconcile with the accounting records reviewed The variance resulted for all tax years under review and was caused by both a minor under reporting of personal property fixed assets and by grouping differences in these same assets It should be noted that for tax year 1998, the Board of Assessors grossly under assessed the personal property assets No penalty was assessed for these tax years under review

Richard Hargett, Chairman
Bruce Griner
Frank O'Quinn
Larry Arnold, Chief Appraiser

.....

- 2 Inventory was under reported for all years under review These variances were caused by inventory reported net of a calculated freeport exemption when a legal freeport application and filing was not made Accordingly, the calculated freeport exemption is denied in the review and applies to all three tax years under review A penalty was assessed for this under reporting of inventory for all tax years reviewed

- 3 Office and operating supplies had not been reported in any of the years under review The correct amount of supplies to be reported was determined by estimating a one month's "supplies on hand" amount by using the "supplies expensed" accounts from the general ledger trial balance

TAX YEAR	EQUIPMENT	INVENTORY	SUPPLIES	NET	PENALTY
2000	\$34,455	\$2,871,893	\$16,159	\$2,922,508	10%*
1999	\$22,880	\$3,814,280	\$6,960	\$3,844,120	10%*
1998	\$336,015	\$6,013,636	\$7,000	\$6,356,651	10%*

*Penalty on inventory and supplies only

If you have any questions about these changes, you may call me at (229) 896-3665 or Traylor Business Services, Inc at (770) 422-5151

Enclosed you will find a change of value (assessment) notice for each of the above listed tax year(s) These values will become final unless a written appeal is received by our office no later than 21 days from the date of this letter Only a U S Postal Service postmark is acceptable proof of timely filing If an appeal is filed, you will be contacted for a hearing with the Board of Equalization

Yours Very Truly,

Linda Spikes
 Personal Property Appraiser
 enclosures

2000

	EQUIPMENT	INVENTORY & SUPPLIES	APPRAISAL	ASSESSMENT	ASSESSMENT WITH 10% PENALTY
ACTUAL	\$567,953	\$3,934,101	\$4,502,055	\$1,800,822	
TAXED	\$533,498	\$1,046,049	\$1,579,547	\$631,819	
VARIANCE	\$34,455	\$2,888,052	\$2,922,508	\$1,169,003	\$1,284,525

1999

	EQUIPMENT	INVENTORY & SUPPLIES	APPRAISAL	ASSESSMENT	ASSESSMENT WITH 10% PENALTY
ACTUAL	\$610,098	\$5,396,794	\$6,006,892	\$2,402,757	
TAXED	\$587,218	\$1,575,554	\$2,162,772	\$865,109	
VARIANCE	\$22,880	\$3,821,240	\$3,844,120	\$1,537,648	\$1,690,501

1998

	EQUIPMENT	INVENTORY & SUPPLIES	APPRAISAL	ASSESSMENT	ASSESSMENT WITH 10% PENALTY
ACTUAL	\$511,544	\$7,537,922	\$8,049,466	\$3,219,786	
TAXED	\$175,529	\$1,517,286	\$1,692,815	\$677,126	
VARIANCE	\$336,015	\$6,020,636	\$6,356,651	\$2,542,660	\$2,783,486