

UNITED STATES BANKRUPTCY COURT <u>U S</u> DISTRICT OF <u>DELAWARE</u>		PROOF OF CLAIM
Name of Debtor <p style="text-align: center;">RAINBOW FOOD GROUP, INC</p>		Case Number <p style="text-align: center;">03-10967</p>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503		
Name of Creditor (The person or entity to whom the debtor owes money or property) Department of the Treasury - Internal Revenue Service		<div style="font-size: 2em; transform: rotate(-15deg); opacity: 0.5;">RECD AUG 19 2003</div> <p style="font-size: 0.8em;">THIS SPACE IS FOR COURT USE ONLY</p>
Name and addresses where notices should be sent Internal Revenue Service ROOM 1150 31 HOPKINS PLAZA BALTIMORE, MD 21201		
Telephone number (410) 962-1866 Creditor #		
Account or other number by which creditor identifies debtor <p style="text-align: center;">see attachment</p>		Check here <input type="checkbox"/> replaces if this claim <input checked="" type="checkbox"/> amends a previously filed claim dated <u>07/09/2003</u>
1 Basis for Claim		
<input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Your SS # _____ Unpaid compensation for services performed from _____ to _____ <p style="text-align: center;">(date) (date)</p>
2 Date debt was incurred see attachment		3 If court judgment, date obtained
4 Total Amount of Claim at Time Case Filed \$ <u>2,702,932.14</u> If all or part of your claim is secured or entitled to priority also complete Item 5 or 6 below <input checked="" type="checkbox"/> 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 <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief Description of Collateral <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any \$ _____		6 Unsecured Priority Claim <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>2,380,895.69</u> Specify the priority of the claim <input type="checkbox"/> 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) <input type="checkbox"/> Contributions to an employee benefit plan 11 U.S.C. § 507(a)(4) <input type="checkbox"/> 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) <input type="checkbox"/> Alimony maintenance or support owed to spouse former spouse or child 11 U.S.C. § 507(a)(7) <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other Specify applicable paragraph of 11 U.S.C. § 507(a)(____) <small>*Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment</small>
7 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim		THIS SPACE IS FOR COURT USE ONLY
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		<div style="border: 2px solid black; padding: 10px;"> <p style="font-size: 1.5em; margin: 0;">RECEIVED / FILED</p> <p style="font-size: 1.5em; margin: 5px 0 0 0;">AUG 11 2003</p> <p style="font-size: 0.8em; margin: 5px 0 0 0;">U.S. BANKRUPTCY COURT DISTRICT OF DELAWARE Fleming Companies Claim</p> <p style="font-size: 0.7em; margin: 0;">04683</p> </div>
9 Date-Stamped Copy To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <p style="text-align: center;">08/05/2003</p>	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) <p style="text-align: center;"><i>A Jackson</i> Insolvency Manager</p>	
Penalty for presenting fraudulent claim Fine of up to \$500,000 or imprisonment for up to 5 years or both 18 U.S.C. §§ 152 and 3571		

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of RAINBOW FOOD GROUP, INC
101 CONVENTION CENTER DRIVE
SUITE 850
LAS VEGAS, NV 89109

Docket Number	03-10967
Type of Bankruptcy Case	Chapter 11
Date of Petition	04/01/2003

Amendment No 1 to Proof of Claim dated 07/09/2003

This claim is not subject to any setoff or counterclaim

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
88-0440079	FUTA	12/31/2000	06/23/2003	\$2,051,859 71	\$313,617 97
88-0440079	FUTA	12/31/2002	05/19/2003	\$0 00	\$238 57
88-0440079	WT-FICA	03/31/2003	06/16/2003	\$15,179 44	\$0 00
				<u>\$2,067,039 15</u>	<u>\$313,856 54</u>
Total Amount of Unsecured Priority Claims				\$2,380,895 69	

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon)	\$322,036 45
Total Amount of Unsecured General Claims	\$322,036 45