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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

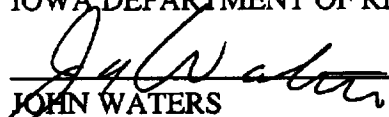
IN RE:)	Chapter 11
)	
FLEMING COMPANIES, INC., et al.,)	Bankruptcy No. 03-10945 (MFW)
)	(Jointly Administered)
Debtors.)	

SATISFACTION OF CLAIM

The Iowa Department of Revenue acknowledges its administrative-expense cigarette tax claim dated October 27, 2003, in the amount of \$722.06, has been satisfied (Our Account No. 990470).

IOWA DEPARTMENT OF REVENUE

By:



JOHN WATERS
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Iowa Department of Revenue
Collections Section
P.O. Box 10457
Des Moines, Iowa 50306
(515) 281-6427
Fax: (515) 281-0763

Docket # 8931
eod 7/20/04

claim 14790

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the attached document was mailed to the persons listed below at the addresses indicated, stamped with the appropriate postage for ordinary mail and deposited on the 19 day of July 2004, in a United States Post Office mail receptacle in Des Moines, Iowa.


JOHN WATERS

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**UNITED STATES BANKRUPTCY COURT
District of Delaware**

**PROOF OF CLAIM
Administrative Expense Claim**

Name of Debtor **Fleming Companies Inc** Case No 03-10945
Chapter 11

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

Name of Creditor
(The person or other entity to whom the debtor owes money or property)
State of Iowa
Name and address where notices should be sent
**Iowa Department of Revenue and Finance
Accounts Receivable
Hoover State Office Building
Des Moines, IA 50319**
Telephone Number (515) 281-3663

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

Check box if you have never rec'd any notices from the bankruptcy court in this case

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

REC'D NOV 06 2003

THIS SPACE FOR COURT USE ONLY

Account or other number by which creditor identifies debtor
8-62-100059

Check here if this claim Replaces a previously filed claim dated _____
 Amends

1 Basis for Claim
 Good sold
 Services performed
 Money loaned
 Personal injury/wrongful death
 Taxes
 Other

Retiree benefits as defined in 11 U.S.C. Section 1114(a)
 Wages, salaries, and compensation (fill out below)
Your SS # _____ Unpaid compensation for services performed from _____ to _____

2 Date debt was incurred due date of tax return **3 If court judgment, date obtained**

4 Total Amount of Claim at Time Case Filed \$722.06
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 other interest charges

5 Secured Claim
 Check this box if your claim is secured by collateral (including a right of setoff)
Amount secured - \$0.00
Brief Description of Collateral
 Real Estate Motor Vehicle Other **
** All of Debtor's property pursuant to Iowa Code § 422.26
Amount of arrearage and other charges at the time case filed included in secured claim if any -

6 Unsecured Priority Claim
 Check this box if you have unsecured priority claim
Amount entitled to priority - \$722.06
Specify the priority of the claim
 Wages, salaries, or commissions (up to \$4,300), *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 \$1,950* of deposits toward purchase, lease, or rental of property 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)(1)
**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, purpose 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 acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim

THIS SPACE IS FOR COURT USE ONLY

Date 10/27/03 Sign and print the name and title if any, of the creditor or other person authorized to file this claim
Acct No 990470
Prepared by ra
Typed by ra
James McSwain - Acct Receivable Program Manager

Fleming Companies Claim



**For the Department of Revenue
Itemized Statement**

For the District of Delaware
Administrative Expense Claim

In Re Fleming Companies Inc

Social Security Number

Employer ID Number

Case Number 03-10945

Permit Number 8-62-100059

Petition Date 04/01/03

Account Number 990470

Chapter 11

The debtor is indebted for taxes due pursuant to the revenue laws of the State of Iowa as follows

A SECURED CLAIMS (Secured by a tax lien, or security interest as noted below) *

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE NOTICE OF LIEN FILED
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\$0 00	Secured Total
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B PRIORITY UNSECURED CLAIMS

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
-------------	--------	-----	---------	----------	------	-------	-------------------

	04/01/03 thru						
Cigarette	07/31/03	\$709 29		\$12 77		\$722 06	n/a
						\$722 06	Priority Total

C GENERAL UNSECURED CLAIMS

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
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\$0 00	Unsecured Total
\$722 06	GRAND TOTAL

*To the extent that the security interest, or lien, described above is insufficient to satisfy the department's claim in full, the balance is a priority or a general unsecured claim

Note Administrative expense liabilities accrue interest at the rate of 6 % per month The interest increase for this claim is \$ 4 25 per month