

IN THE UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
Fleming Companies, Inc., et al.,¹) Case No. 03-10945 (MFW)
) (Jointly Administered)
Debtors.)

AFFIDAVIT OF JAMES H.M. SPRAYREGEN, P.C. IN SUPPORT OF APPLICATION FOR ORDER PURSUANT TO 11 U.S.C. § 327(a) AND FED.R.BANKR.P. 2014(a) AUTHORIZING THE EMPLOYMENT AND RETENTION OF KIRKLAND & ELLIS AS ATTORNEYS FOR THE DEBTORS AND DEBTORS IN POSSESSION

James H.M. Sprayregen, P.C., being duly sworn, deposes and says:

1. I am a partner of Kirkland & Ellis (“K&E”), 200 East Randolph Drive, Chicago, Illinois 60601. I am a member in good standing of the Bar of the State of Illinois and the State of New York, and am admitted to practice in the Supreme Court of Illinois, the United States District for the Northern District of Illinois, the United States Court of Appeals for the Seventh Circuit, the United States District Court for the Eastern District of Wisconsin, the United States District Court for the Western District of Michigan, the Supreme Court of New York, the United States District Court for the Southern District of New York and the Eastern District of New York, the United States District Court to the District of Arizona, and the Supreme Court of the United States. In

¹ The Debtors are the following entities: Core-Mark International, Inc.; Fleming Companies, Inc.; ABCO Food Group, Inc.; ABCO Markets, Inc.; ABCO Realty Corp.; ASI Office Automation, Inc.; C/M Products, Inc.; Core-Mark Interrelated Companies, Inc.; Core-Mark Mid-Continent, Inc.; Dunigan Fuels, Inc.; Favara Concepts, Ltd.; Fleming Foods Management Co., L.L.C.; Fleming Foods of Texas, L.P.; Fleming International, Ltd.; Fleming Supermarkets of Florida, Inc.; Fleming Transportation Service, Inc.; Food 4 Less Beverage Company, Inc.; Fuelserv, Inc.; General Acceptance Corporation; Head Distributing Company; Marquise Ventures Company, Inc.; Minter-Weisman Co.; Piggly Wiggly Company; Progressive Realty, Inc.; Rainbow Food Group, Inc.; Retail Investments, Inc.; Retail Supermarkets, Inc.; RFS Marketing Services, Inc.; and Richmar Foods, Inc. (collectively, the “Debtors”).

addition, there are no disciplinary proceedings against me. I am authorized to make this affidavit (the "Affidavit") on K&E's behalf. The Affidavit is submitted pursuant to Fed. R. Bankr. P. 2014(a) in support of the Application (the "Application") of the Debtors in the above-captioned chapter 11 cases (the "Chapter 11 Cases") for an order pursuant to section 327(a) of title 11 of the United States Code (as amended, the "Bankruptcy Code") authorizing the employment and retention of K&E as attorneys for the Debtors.

2. My application for pro hac vice admission to the United States Bankruptcy Court for the District of Delaware was granted.

SERVICES TO BE RENDERED

3. The professional services that K&E will render to the Debtors may include, but shall not be limited to, the following:
- a. advise the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;
 - b. attend meetings and negotiate with representatives of creditors and other parties in interest;
 - c. take all necessary action to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors and representing the Debtors' interests in negotiations concerning all litigation in which the Debtors are involved, including, but not limited to, objections to claims filed against the estates;
 - d. prepare on the Debtors' behalf all motions, applications, answers, orders, reports, and papers necessary to the administration of the estates;
 - e. negotiate and prepare on the Debtors' behalf a plan of reorganization, disclosure statement and all related agreements and/or documents, and take any necessary action on behalf of the Debtors to obtain confirmation of such plan;
 - f. represent the Debtors in connection with obtaining postpetition loans;
 - g. advise the Debtors in connection with any potential sale of assets;

- h. appear before this Court, any appellate courts, and the United States Trustee and protect the interests of the Debtors' estates before such Courts and the United States Trustee;
- i. consult with the Debtors regarding tax matters; and
- j. perform all other necessary legal services and provide all other necessary legal advice to the Debtors in connection with the Chapter 11 Cases.

DISINTERESTEDNESS OF PROFESSIONALS

4. Based on the conflicts search conducted to date and described herein, to the best of my knowledge, neither I, K&E, nor any partner, counsel or associate thereof, insofar as I have been able to ascertain, has any connection with the Debtors, its creditors or any other parties in interest, or their respective attorneys and accountants, nor with the United States Trustee or any person employed in the office of the United States Trustee, except as disclosed herein.

5. K&E is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that K&E, its partners, counsel and associates:

- a. are not creditors, equity security holders or insiders of the Debtors;
- b. are not and were not investment bankers for any outstanding security of the Debtors;
- c. have not been, within three years before the date of the filing of the Chapter 11 Cases, (i) investment bankers for a security of the Debtors, or (ii) an attorney for such an investment banker in connection with the offer, sale, or issuance of a security of the Debtors; and
- d. are not and were not, within two years before the date of filing of the Chapter 11 Cases, a director, officer, or employee of the Debtors or of any investment banker as specified in subparagraph (b) or (c) of this paragraph.

6. I am not related, and to the best of my knowledge, no attorney at K&E is related, to any United States Bankruptcy Judge in this District or to the United States Trustee for such district or any employee thereof.

7. As of the Petition Date, the Debtors do not owe K&E any amounts for legal services rendered before the Petition Date.

8. K&E and certain of its partners, counsel and associates may have in the past represented, may currently represent, and likely in the future will represent parties in interest of the Debtors in connection with matters unrelated to the Debtors and these cases (except as described below). K&E has searched its electronic database for any connection it may have to the entities listed on Exhibit A attached to the Affidavit. However, due to the voluminous nature of the search and K&E's recent engagement by the Debtors, K&E is still processing the information. In addition, the information listed on the exhibits may have changed without our knowledge and may change during the pendency of these Chapter 11 Cases. Accordingly, K&E will update this Affidavit when necessary and when it becomes aware of material information. The following is a list of the categories of entities that K&E has searched and/or is in the process of searching:

- e. current directors and officers of the Debtors;
- f. secured lenders and agents;
- g. creditors holding twenty (20) largest unsecured trade claims;
- h. shareholders holding 5% or more of the Debtors' stock;
- i. indenture trustees;
- j. professionals employed by the Debtors;
- k. insurers of the Debtors; and
- l. investments by K&E attorneys that may be related to the Debtors.

9. Although not relevant in concluding that K&E is “disinterested,” the results of K&E’s conflicts searches of the above categories of entities have been listed in Exhibit B in an abundance of caution.

10. K&E will periodically review its files during the pendency of the Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, K&E will use reasonable efforts to identify any such further developments and will promptly file a supplemental affidavit as Fed. R. Bankr. P. 2014(a) requires.

11. None of the representations described herein are materially adverse to the interests of the Debtors’ estate or any class of creditors or equity security holders thereof. Moreover, pursuant to section 327(c) of the Bankruptcy Code, K&E is not disqualified from acting as the Debtors’ counsel merely because it represents creditors, equity security holders and/or other parties in interest in unrelated matters.

ADDITIONAL DISCLOSURES

12. Glen E. Hess, P.C., a K&E partner, represents Peter S. Willmott, the President and Interim CEO of Fleming Companies, Inc., in general advisory matters unrelated to the Debtors.

13. Brian Davis, a K&E attorney, represented a developer-landlord in a negotiation in which Fleming was the tenant, while previously employed by Kirkpatrick & Lockhart, LLP. This representation was unrelated to these Chapter 11 Cases.

14. K&E represents Willis, Stein & Partners III, L.P. and three (3) affiliated funds (collectively “Willis”) in general corporate matters. Willis is the controlling shareholder in Roundy’s, Inc. (“Roundy’s”), a food retailer in the State of Wisconsin.

Prior to the Petition Date, the Debtors and Roundy's engaged in negotiations regarding Roundy's potential acquisition of thirty-two (32) of the Debtors' retail locations. Prior to the Debtors' engagement of K&E, K&E represented Roundy's in connection with this potential acquisition. Due to K&E's representation of the Debtors in these Chapter 11 Cases, K&E no longer represents Roundy's with regard to this acquisition. K&E continues to represent Roundy's on other matters unrelated to the Debtors.

15. K&E has instituted informal screening procedures and is in the process of instituting formal screening procedures to screen all K&E professionals who were engaged in representing Roundy's in connection with the proposed acquisition of certain of the Debtors' stores by Roundy's from those K&E professionals who are engaged on behalf of the Debtors. K&E will not represent the Debtors in connection with any proposed transaction involving Roundy's. Instead, the Debtors' co-counsel, Pachulski, Stang, Ziehl, Young, Jones & Weintraub LLP ("PSZYJW") will act as conflicts counsel and represent the Debtors on any such matters. Because K&E is coordinating the overall sale and divestiture efforts of the Debtors, K&E personnel representing the Debtors may receive information relating to Roundy's. However, as noted above, no K&E professional previously involved in the Roundy's representation is currently representing or will represent the Debtors.

16. In addition, certain K&E partners hold partnership interests in Willis, and entities controlled by certain K&E partners hold capital stock of Roundy's Acquisition Corp., the parent company of Roundy's, which is de minimis and not sufficient to constitute a controlling ownership interest in Willis. Specifically, Richard Wynne, Bennett Spiegel, and William Fraumann, are among other partners who hold a de

de minimis interest in a partnership, K&E Investment Partners LLC-2002 DIF that holds an interest in another partnership, Randolph Street Partners IV (“Randolph”), that has invested in Roundy’s Acquisition Corp. Similarly, the Sprayregen marital trust (the “SMT”), an irrevocable trust, holds a de minimis interest in K&E Investment Partners. The wife of James. H. M. Sprayregen, is the sole beneficiary and sole trustee of the SMT. Furthermore, the SMT holds an approximately 4.762% interest in Randolph directly. Overall, K&E related investments in Roundy’s Acquisition Corp. is less than .5% and accordingly is clearly not sufficient to constitute a controlling interest.

17. K&E has instituted informal screening procedures and is in the process of instituting formal screening procedures to screen all K&E professionals who are engaged in representing Willis on any Roundy’s related matters from those K&E professionals who are engaged on behalf of the Debtors.

18. Jeffrey Seifman, a K&E partner, represents Parthenon Capital (“Parthenon”), which expressed interest in acquiring between thirty (30) and forty (40) of the Debtors’ retail locations. K&E represented Parthenon in its unsuccessful bid for the Debtors’ assets. However, as Parthenon was unsuccessful in its bid, K&E is not currently advising Parthenon on any matters that are related to the Debtors.

19. K&E has instituted formal screening procedures and is in the process of instituting formal screening procedures to screen all K&E professionals who were engaged in representing Parthenon in connection with the proposed acquisition of certain of the Debtors’ stores by Parthenon from those K&E professionals who are engaged on behalf of the Debtors.

PROFESSIONAL COMPENSATION

20. To date, K&E has received approximately \$2.25 million from the Debtors' operating funds as an advance payment retainer. The Debtors have agreed that any portion, if any, of the advance payment retainer not used to compensate K&E for its prepetition services and expenses ultimately will be used by K&E to apply against other K&E bills, and will not be placed in a segregated account. Pursuant to the terms of the engagement letter, such payment was earned upon receipt and is therefore the property of K&E, not of the Debtors' estates.

21. The Firm intends to apply for compensation for professional services rendered in connection with the Chapter 11 Cases subject to approval of this Court and in compliance with applicable provisions of the Bankruptcy Code, this Court's Local Rules and Orders of this Court, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges that the Firm incurs. K&E will charge the Debtors hourly rates consistent with the rates it charges in bankruptcy and non-bankruptcy matters of this type.

22. The Firm's hourly rates are set at a level designed to fairly compensate the firm for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned.

23. It is the Firm's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, photocopying, witness fees, travel expenses, including certain secretarial and other overtime expenses, filing and recordation fees,

long distance telephone calls, postage, express mail and messenger charges, computerized legal research charges and other computer services, expenses for “working meals” and telecopier charges. The Firm will charge the Debtors for these expenses in a manner and at rates consistent with those it generally charges its other clients. The Firm believes that it is fairer to charge these expenses to the particular client rather than to increase its hourly rates and spread these expenses amongst all of its clients.

24. No promises have been received by the Firm nor by any partner, counsel or associate thereof as to compensation in connection with these Chapter 11 Cases other than in accordance with the provisions of the Bankruptcy Code. The Firm has no agreement with any other entity to share with such entity any compensation received by the Firm in connection with the Chapter 11 Cases.

25. K&E further states pursuant to Fed. R. Bankr. P. 2016(b) that it has not shared, nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, counsel and associates of K&E, or (b) any compensation another person or party has received or may received.

26. Before the Petition Date, K&E performed legal work for the Debtors in connection with the preparation and filing of the Debtors’ chapter 11 petitions and related documents. As of the Petition Date, the Debtors do not owe K&E any amounts for legal services rendered before the Petition Date.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.



James H.M. Sprayregen, P.C.
Kirkland & Ellis
200 East Randolph Drive
Chicago, Illinois 60601
312/861-2000
312/861-2200 (fax)

STATE() OF DELAWARE)
COUNTY OF NEW CASTLE)

Subscribed, sworn to and acknowledged before me ~~by _____~~ the settler, on April 3, 20 03.



Notary Public

My commission expires:

TIMOTHY O'BRIEN
NOTARY PUBLIC
STATE OF DELAWARE
My Commission expires March 11, 2004

EXHIBIT A

DEBTORS

ABCO Food Group, Inc.
ABCO Markets Inc.
ABCO Realty Corp.
ASI Office Automation, Inc.
C/M Products, Inc.
Core-Mark International, Inc.
Core-Mark Interrelated Companies, Inc.
Core-Mark Mid-Continent, Inc.
Dunigan Fuels, Inc.
Favar Concepts, LTD.
Fleming Companies, Inc.
Fleming Foods Management Co., L.L.C.
Fleming Foods of Texas L.P.
Fleming International Ltd.
Fleming Supermarkets of Florida, Inc.
Fleming Transportation Service, Inc.
Food 4 Less Beverage Company, Inc.
FuelServ, Inc.
General Acceptance Corporation
Head Distributing Corporation
Marquise Ventures Company, Inc.
Minter-Weisman Co.
Piggly Wiggly Company
Progressive Realty, Inc.
Rainbow Food Group, Inc.
Retail Investments, Inc.
Retail Supermarkets, Inc.
RFS Marketing Services, Inc.
Richmar Foods, Inc.

Non-Debtor Subsidiaries

E.A. Morris Distributors, Ltd.
FCI Holding Corporation

CURRENT OFFICERS, DIRECTORS AND CONTROL PERSONS

A. Fleming Companies, Inc.

Robert A. Allen	Acting Chief Operating Office
Michael E. Andersen	Senior Vice President
Herbert M. Baum	Director
G. Craig Birchette	VP, Assistant Secretary
Michael J. Carey	Senior Vice President
David C. Coleman	Senior Vice President
E. Stephen Davis	Executive Vice President
Kenneth M. Duberstein	Director
Archie R. Dykes	Director
Ronald B. Griffin	Executive Vice President
Charles L. Hall	Senior Vice President
Carol B. Hallett	Director
Robert S. Hamada	Director
Carlos M. Hernandez	Executive Vice President, Secretary
Edward C. Joulilian III	Director
William E. May, Jr.	Executive Vice President
William A. Merrigan	Senior Vice President
Randall D. Mott	Director
Scott Nicholson	Senior Vice President
Alice M. Peterson	Director
Jerry P. Rebel	Assistant Treasurer
Kirsten E. Richesson	Vice President and Assistant Secretary
Neal J. Rider	Executive Vice President
Mark D. Shapiro	Senior Vice President and Chief Financial Officer
Nathan L. Sheldon	Assistant Treasurer
Todd L. Stevens	Senior Vice President
J. Michael Walsh	Senior Vice President
Peter S. Willmott	Director and Interim Chief Executive Officer and President

B. ABCO Food Group, Inc.

Kenneth W. Fuhrmann	Director, Vice President, Secretary and Treasurer
James R. Vaughan	Director and President

C. ABCO Markets, Inc.

Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President and Secretary
Scott M. Northcutt	Director, Vice President, and Secretary
Jerry P. Rebel	Vice President
Kirsten E. Richesson	Assistant Secretary
Neal J. Rider	Director, Vice President, Treasurer and Assistant Secretary
Nathan Sheldon	Assistant Treasurer

D. ABCO Realty Corp.

Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President and Secretary
Scott M. Northcutt	Director and President
Jerry P. Rebel	Vice President
Kirsten E. Richesson	Assistant Secretary
Neal J. Rider	Director, Vice President and Treasurer
Nathan Sheldon	Assistant Treasurer

E. ASI Office Automation, Inc.

Robert A. Allen	Director and President
Henry Hautau	Assistant Secretary
Carlos M. Hernandez	Senior Vice President and General Counsel
Stacy Lortez-Congdon	Treasurer and Assistant Secretary
Kirsten E. Richesson	Secretary
Nathan Sheldon	Assistant Treasure

F. C/M Products, Inc.

Robert A. Allen	Director and President
Gregory P. Antholzner	Controller and Assistant Secretary
Henry Hautau	Assistant Secretary
Carlos M. Hernandez	Senior Vice President and General Counsel
Kirsten E. Richesson	Secretary
Stacy Lortez-Congdon	Treasurer and Assistant Secretary
Nathan Sheldon	Assistant Treasure

G. Core-Mark Inter-Related Companies, Inc.

Robert A. Allen	Director and President
Gregory P. Antholzner	Controller and Assistant Secretary
Henry Hautau	Assistant Secretary
Carlos M. Hernandez	Senior Vice President and General Counsel
Kirsten E. Richesson	Secretary
Stacy Lortez-Congdon	Treasurer and Assistant Secretary
Nathan Sheldon	Assistant Treasure

H. Core-Mark International, Inc.

Gregory P. Antholzner	Controller and Assistant Secretary
Tom Barry	Vice President, National Accounts
Gerald Bolduc	Vice President, Information Technology and Chief Information Officer
David W. Dresser	Vice President, Merchandising
Henry Hautau	Vice President, Employee & Corporate Services and Assistant Secretary
Carlos M. Hernandez	Director, Senior Vice President and General Counsel
Stacy Loretz-Congdon	Treasurer and Assistant Secretary
Scott M. Northcutt	Director
Basil P. Prokop	President – Canada Division
Kirsten E. Richesson	Secretary
Nathan Sheldon	Assistant Treasurer
Thomas Small	Vice President, Operations
Todd Stevens	Senior Vice President, Distribution
Chris Walsh	Vice President, Marketing
J. Michael Walsh	President and Chief Executive Officer

I. Core-Mark Mid-Continent, Inc.

Robert A. Allen	Director and President
Gregory P. Antholzner	Controller and Assistant Secretary
Henry Hautau	Assistant Secretary
Carlos M. Hernandez	Senior Vice President and General Counsel
Stacy Lortez-Congdon	Treasurer and Assistant Secretary
Kirsten E. Richesson	Secretary
Nathan Sheldon	Assistant Treasure

J. Dunigan Fuels, Inc.

Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President and Secretary
John A. Landers	Chief Executive Officer and President
Charles A. Mooney	Assistant Secretary
Scott M. Northcutt	Director
Jerry P. Rebel	Vice President
Neal J. Rider	Vice President and Treasurer

Mark D. Shapiro	Director
Nathan Sheldon	Assistant Treasurer

K. E.A. Morris Distributors, Ltd.

Basil P. Prokop	President
Cyril Wan	Treasurer and Secretary

L. FAVAR Concepts, Ltd.

Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President, and Secretary
Scott M. Northcutt	Director and President
Jerry P. Rebel	Vice President
Kirsten E. Richesson	Assistant Secretary
Mark D. Shapiro	Director, Vice President and Secretary
Nathan Sheldon	Assistant Treasurer

M. Fleming Foods Management Co., L.L.C.

Charles L. Hall	Vice President
Carlos M. Hernandez	Manager, Vice President, and Secretary
Kirsten E. Richesson	Assistant Secretary
William E. May, Jr.	Manager, Chairman, President and CEO
Mark D. Shapiro	Vice President, Treasurer
Nathan Sheldon	Assistant Treasurer

N. Fleming Foods of Texas, LP

Charles L. Hall	Vice President
Carlos M. Hernandez	Vice President and Secretary
William E. May, Jr.	President and Chief Executive Officer
Kirsten E. Richesson	Assistant Secretary
Mark D. Shapiro	Vice President and Treasurer
Nathan Sheldon	Assistant Treasurer

O. Fleming International, Ltd.

Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President, and Secretary
Kirsten E. Richesson	Assistant Secretary
Neal J. Rider	President
Mark D. Shapiro	Director, Vice President, Treasurer, and Assistant Secretary
Nathan Sheldon	Assistant Treasurer

P. Fleming Supermarkets of Florida, Inc.

Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President, and Secretary
Louis F. Moore, Jr.	Vice President and Controller
Scott Nicholson	President
Kirsten E. Richesson	Assistant Secretary
Neal J. Rider	Director
Mark D. Shapiro	Director, Vice President, Treasurer, and Assistant Secretary
Nathan Sheldon	Assistant Treasurer

Q. Fleming Transportation Service, Inc.

Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President, and Secretary
William E. May, Jr.	Director and President
William A. Merrigan	Director and Vice President
Jerry P. Rebel	Vice President
Kirsten E. Richesson	Assistant Secretary
Neal J. Rider	Vice President, Treasurer, and Assistant Secretary
Nathan Sheldon	Assistant Treasurer

R. Food 4 Less Beverage Company, Inc.

Charles L. Hall	President and Secretary
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S. FuelServ, Inc.

Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President, and Secretary
Charles A. Mooney	Assistant Secretary
Scott M. Northcutt	Director, Chief Executive Officer, and President
Jerry P. Rebel	Vice President and Treasurer
Mark D. Shapiro	Director
Nathan Sheldon	Assistant Treasurer

T. General Acceptance Corporation

Robert A. Allen	Director and President
Gregory P. Antholzner	Controller and Assistant Secretary
Henry Hautau	Assistant Secretary
Carlos M. Hernandez	Senior Vice President and General Counsel
Stacy Loretz-Congdon	Treasurer and Assistant Secretary
Kirsten E. Richesson	Secretary
Nathan Sheldon	Assistant Treasurer

U. Head Distributing Company

Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President, and Secretary
Scott M. Northcutt	Director, Vice President, Treasurer, and Assistant Secretary
Jerry P. Rebel	Vice President
Kirsten E. Richesson	Assistant Secretary
Neal J. Rider	Director and President
Nathan Sheldon	Assistant Treasurer

V. Marquise Ventures Company, Inc.

Robert A. Allen	Director and President
Gregory P. Antholzner	Controller and Assistant Secretary
Henry Hautau	Assistant Secretary
Carlos M. Hernandez	Senior Vice President and General Counsel
Stacy Loretz-Congdon	Treasurer and Assistant Secretary
Kirsten E. Richesson	Secretary
Nathan Sheldon	Assistant Treasurer

W. Minter-Weisman Co.

Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President and Secretary
Williams E. May, Jr.	Director, Chief Executive Officer and President
Jerry P. Rebel	Vice President
Neal J. Rider	Director, Vice President and Secretary
Jeff Rutman	Vice President and Assistant Secretary
Kirsten E. Richesson	Secretary
Nathan Sheldon	Assistant Treasurer

X. Piggly Wiggly

Jimmy D. Garrison	President
Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President, and Secretary
John W. Matlock	Vice President
Scott M. Northcutt	Director
Jerry P. Rebel	Vice President
Kirsten E. Richesson	Assistant Secretary
Neal J. Rider	Director, Vice President, Treasurer, and Assistant Secretary
Nathan Sheldon	Assistant Treasurer

Y. Progressive Realty, Inc.

Charles L. Hall	Director and President
Carlos M. Hernandez	Director, Vice President, and Secretary
William E. May, Jr.	Vice President
William C. Mee	Vice President
Charles A. Mooney	Assistant Secretary
Jerry P. Rebel	Vice President
Neal J. Rider	Director, Vice President, Treasurer, and Assistant Secretary
Nathan Sheldon	Assistant Treasurer

Z. Rainbow Food Group, Inc.

Kenneth W. Fuhrmann	Director, Vice President, and Secretary
Monte L. Miller	Director, Assistant Secretary, Assistant Treasurer
James R. Vaughan	Director and President

AA. Retail Investments, Inc.

Kenneth W. Fuhrmann	Director, Vice President, Secretary, and Treasurer
Charles L. Hall	Vice President
Monte L. Miller	Director, Assistant Secretary, Assistant Treasurer
James R. Vaughan	Director and President

BB. Retail Supermarkets, Inc.

Kenneth W. Fuhrmann	Director, Vice President, and Treasurer
Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President, and Secretary
Scott M. Northcutt	Director and President
Kirsten E. Richesson	Assistant Secretary
Nathan Sheldon	Assistant Treasurer

CC. RFS Marketing Services, Inc.

Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President, and Secretary
Kirsten E. Richesson	Assistant Secretary
Neal J. Rider	Director and President
Mark D. Shapiro	Director, Vice President, Treasurer, and Assistant Secretary
Nathan Sheldon	Assistant Treasurer

DD. Richmar Foods, Inc.

Kenneth W. Fuhrmann	Chief Financial Officer, Assistant Secretary
Charles L. Hall	Vice President
Carlos M. Hernandez	Director, Vice President, and Secretary
Charles A. Mooney	Assistant Secretary
Scott M. Northcutt	Director and President
Kirsten E. Richesson	Director
Mark D. Shapiro	Vice President, Treasurer, and Assistant Secretary
Nathan Sheldon	Assistant Treasurer

SECURED LENDERS AND AGENTS

Abbey Nat Treasury Serv (US BR)
Allst Bk
American Express Certificate Company
Amex - Centurion VI
Amex - IDS Life Ins
Amex - KZH CYPRESSTREE-1
Amex - KZH ING-2 LLC
Amex - SEQUILS - Centurion V
Antares - Mariner CDO I, LTD.
Bankers Trust Company
Barclays - Venture CDO 2002
Barclays - Venture II CDO 2002
BK AMER
Black Diamond
Black Diamond International Funding, LTD.
Blackrock - Magnetite IV
Blue Square Funding
BNP Paribas
Carlyle HY Partners IV
Castle Hill II - Ingots, Ltd.
Centurion C94 VI, LTD.
CIT BUS CR
Citicorp Of North America
Citi-Long Lane Master II
Comerica Bank
Conseco - Jupiter Ln Funding
Conseco - Winged Foot
Continental Casualty
CSAM - Atrium CDO
CSAM Funding I
SCAM Funding II
DB Trust Americas
DC Funding Partners
Deerfield - Bryn Mawr CLO
Deerfield - Muirfield TRAD
Deerfield - Olympic FDG 1999-1
Deerfield - Rosemont
Denali Capital CLO I
Denali Capital CLO II
Denali Capital LLC
Denali Capital LLC

Deutsche Bank Securities Inc.
Deutsche Bank Trust Company America
Eaton Vance - Big Sky
Eaton Vance CDO III
Eaton Vance CDO IV, LTD
Eaton Vance CDO V, LTD
Eaton Vance Grayson & Co
Eaton Vance Inst'l Senior
Eaton Vance Oxford
Eaton Vance Snr Inc Trt
Eaton Vance Sr Debt Port
Eaton Vance VT Floating
First Dominion FDG I
First Dominion FDG II
First Union Securities, Inc.
Fleet Bank
Fortis Capital Corp.
Franklin CLO I Ltd
Franklin CLO II Ltd
Franklin CLO III Ltd
Franklin Float Rate Trust
GE Capital
Genre - KZH Waterside
Great Point CLO 1999-1 LTD.
Guaranty Federal Bank
Harbour Town Funding LLC
Harch CLO I
Harch CLO I, LTD.
Highland - Caplers
Highland - Elf
Highland - Emerald Orchard Ltd
Highland - Gleneagles
Highland - KZH Highland - 2
Highland - Legacy
Highland - Loan Fund V
Highland - Restoration
IGB Life Insurance Company
Indosuez - Riviera
Indosuez Capital FDG IIA
Ing Inv - Pilgrim CLO 1999-1
Ing Inv - Pilgrim High Income
Ing Inv - Pilgrim ML CLO XII
Ing Inv - Pilgrim Sequils
Ing Inv - Prime Rate Trust

Ing Inv - SNR Income Fund
J.P. Morgan Securities Inc.
JPMorgan Chase Bank
Jupiter Loan Funding LLC
KZH CNC LLC
KZH Cypressstree-1 LLC
KZH ING-2 LLC
KZH Soleil LLC
KZH Soleil-2 LLC
KZH Sterling
KZH Waterside LLC
Lehman Brothers Inc.
Lehman Commercial Paper Inc.
Mizuho Corporate Bank, Ltd.
Morgan Stanley & Co. Incorporated
Morgan Stanley Prime Income Trust
Muirfield Trading LLC
Olympic Funding Trust, Series 1999-1
Race Point CLO, Limited
Salomon Smith Barney Inc
Sankaty Advisors, LLC
Sankaty High Yield Partners III, L.P.
Sequils - Centurion V, LTD.
Sequils - Glace Bay, LTD.
Stanfield Carrera CLO, LTD.
Transamerica Business Capital Corporation
Van Kampen CLO II, Limited
Van Kampen Prime Rate Income Trust
Van Kampen Senior Income Trust
Wachovia Bank, National Association
Winged Foot Funding Trust

**CREDITORS HOLDING TWENTY LARGEST UNSECURED TRADE CLAIMS
(All Debtors)**

Adams USA
Avaltus Inc.
Bergensons Property Services
Berkeley Farms
BIC
Borden
Campbell Soup Co.
Citgo Petroleum
City of College Station Utility
Clorox Sales Co.
Conagra Grocery Products
Conoco, Inc.
Conwood Co LP
Crystal Foods Inc.
D&D Oil
D&M Carriers
Donaghy Sales Co.
Dr. Pepper Bottling
EarthGrains Baking Cos., Inc.
Encore Sales
Equilon Enterprises
European Roasterie
Everready Battery
Executive Security Systems
Exxon Company, USA
Fort James Corp.
Frito Lay Inc.
Front End Services
General Mills
Great Spring Water
H Brooks 23
Hershey Chocolate U.S.A.
Hormel Foods Co.
Hyde & Hyde, Inc.
Imperial Tobacco

ITWAL, Ltd.
J.M. Smucker Co.
Johnson & Sonn Inc.
JTI MacDonald
Kellogg Co.
Kimberly Clark Corp.
Kraft Foods
Kraft Pizza Tombstone
M&M Mars
Marathon Oil
Marigold Foods, Inc.
Mickee Food Corps
Mickesson Drug Co.
Midwest Coca-Cola Bottling Co.
Mielke Oil Copr
Mission Foods
Morey Seafood International
Nabisco-Nabisco Biscuit Co.
Nestle U.S.A., Inc.
Nestle Waters
Nucal Foods
Old Dutch Foods
Pam Oil
Papco
Pepsi Bottling Co.
Pepsi Cola General Bottlers
Pepsi-Cola Company
Pfizer
Phillips Petroleum
Placid Refining
Premcor
Procter & Gamble Dist. Co.
Quaker Oates
Reddy Ice Company
Reese Sign Service Inc
Reliant Energy

RGIS

Romax

Rothmans Benson & Hedges

Santa Fe Natural Tobacco

Santmyer Oil Co.

Sequoia Beverage Co.

Sinclair Oil

Southern Counties Oil Co.

St Paul Pioneer Press

St. Maries Gopher News Co.

Swisher International Inc.

The American Bottling Company

Transmontaigne Product Services

TXN Electric

Unilever HPC

US FoodService

US Smokeless Tobacco Co.

Waco Tribune-Herald

Wrigley

5% SHAREHOLDERS

Pimco Equity Advisors, L.L.C.

SLS Management, L.L.C.

Southeastern Asset Management, Inc.

Wasatch Advisors, Inc.

INDENTURE TRUSTEES

Bank One, N.A.

Bankers Trust Company

Manufacturers and Traders Trust Company

DEBTOR PROFESSIONALS

Baker Botts L.L.P.

BMC Corp.

Deloitte & Touche LLP

FTI Consulting

Glass Consulting

Gleacher Partners

Latham & Watkins

McAfee Taft

Pachulski Stang Ziehl Young Jones & Weintraub P.C.

INSURERS

ACE
Advent Underwriting Limited
AISLIC
Allied World Assurance
Axis Specialty Limited
Chubb Group of Ins. Companies
Commerce and Industry Ins. Co. (AIG)
Continental Casualty
Crum & Forster
Essex Insurance Company
Executive Liability Underwriters (ELU)
Federal Insurance
Fireman's Fund
GE Frankona Reinsurance Ltd.
Gulf Ins. Co.
Gulf Underwriters Ins. Co.
HCC Global Financial Products
Hooghuis
Indian Harbor Insurance Co.
Kemper Ins. Co.
Lexington Insurance Co.
Liberty Mutual
Lloyd's of London
Lloyd's of London & International Underwriters Assoc.
Lumbermens Mutual / Kemper
National Union Fire Ins. Co. of Pittsburgh PA
Old Republic
RLI Insurance Co.
Royal & Sun Alliance Insurance plc,
St. Paul
Starr Excess (Bermuda)
Steadfast Ins. Co.
The Hartford
The St. Paul Companies
Travelers Excess & Surplus Lines Ins. Co.
Twin City Fire Ins. Co.
United States Fire Ins. Co.
USAIG

Wellington Underwriting, PLC

Westchester

XL Environmental, Inc.

XL Insurance Ltd

XL Specialty / ELU

Zurich Insurance Co.

Zurich North America

EXHIBIT B

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a K&E Client	Brief Description of Representation
J.P. Morgan Securities J.P. Morgan & Co.	J.P. Morgan Partners LLC JP Morgan FSB Vinings Industries J.P. Morgan Chase	Representations in environmental, transactional, tax and underwriting matters unrelated to the Debtors.
Salomon Smith Barney	Citicorp Venture Capital, Ltd. Citicorp Mezzanine Investment Citibank Mezzanine Partners Citicorp Diner's Club Inc. Citicorp Mezzanine III, L.P. CVC Capital Partners Limited CVC Capital Partners & Trench Electric Cinven/CVC Capital Partners Ltd. CVC Capital Funding, LLC Salomon Smith Barney Electrocal Designs Ajax Magnethermic Corporation Zatarain's Brands Homelife Furniture Corporation Neenah Foundry DavCo Restaurnats Conso International Bob's Store Centre, Inc. Vision Metals, Inc. Sleepmaster LLC Plainwell, Inc. Recreational Vehicle Products, Inc. n/k/a Aircel, Inc. Euramax International PLC KEMET Electronics American Commercial Lines William Hill Finance PLC	Citigroup, Inc. (collectively, "Citigroup") and its affiliates, hold bank debt as well as significant stock and bond holdings of the Debtors. K&E represents affiliates and portfolio companies of Citigroup in general corporate, transactional, and employee matters unrelated to the Debtors.
Deutsche Bank Securities	Deutsche Bank AG Bankers Trust Co., New York DB Capital Investors Offshore, L.P. Brown Investment Advisory & Trust Company DB Capital Partners Deutsche Bank Securities Bankers Trust Foreignn Investment Corp	Representations in corporate and transactional matters unrelated to the Debtors.
Peter S. Willmott	Peter S. Willmott and Michelle Willmott	Representation in general advisory matters unrelated to the Debtors. See Sprayregen Affidavit.
Lehman Brothers Inc.	Lehman Brothers	Representation in intellectual property and corporate matters unrelated to the Debtors.
First Union Securities, Inc.	Wachovia Bank NA	Representations in tax advice matters unrelated to the Debtors.
General Electric Capital Corporation	E.I. Dupont de Nemours & Company Security Capital Group Inc. Security Capital Preferred Grown Incorporated	Representation of E.I. Dupont de Nemours & Company, which is a co-client of an affiliate of General Electric Capital Corporation in a litigation matter unrelated to the Debtors. Representation in unrelated corporate matters.
Lloyd's	Lloyds TSB Development Capital Limited Keith D. Beekmeyer	Representations in corporate and litigation matters unrelated to the Debtors.
Barclays	Barclays Global Fund Advisors Barclays Global Investors Barclays Bank PLC Barclays Capital Services Limited iShares, Inc. iShares Trust	Representations in transactional and securities litigation matters unrelated to the Debtors.
Morgan Stanley & Co. Inc. Morgan Stanley Prime Income Trust	Morgan Stanley Van Kampen Investor Services, Inc. Morgan Stanley & Co. Morgan Stanley Capital Group, Inc. Morgan Stanley/Van Kampen	Representations in intellectual property, transactional, securities and civil litigation matters unrelated to the Debtors.

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a K&E Client	Brief Description of Representation
Pepsi Quaker Oats	Quaker Oats Company	Representations in employment, trademark and litigation matters unrelated to the Debtors.
Fleet National Bank	Nautic Partners, LLC NEPTCO, Inc.	Representations in corporate and acquisition matters unrelated to the Debtors.
Comerica Bank	Wachovia Bank NA	Representations in corporate matters unrelated to the Debtors.
Jay Alix & Associates	AlixPartners, LLC	Representations in corporate, litigation and reorganization matters unrelated to the Debtors. Additionally, the firm has provided expert testimony in matters unrelated to the Debtors.
Ernst & Young LLP	Ernst & Young LLP Intellinex LLC	Representations in an intellectual property matter unrelated to the Debtors.
	Donahue & Partners LLC	Representation of an Ernst & Young-associated law firm on ethical matters unrelated to the Debtors.
C.N.A.	CNA Financial Corporation	Representation in federal tax matters unrelated to the Debtors.
Conseco -Juniper Ln Funding Conseco - Winged Foot	Conseco, Inc. CIHC, Incorporated CTIHC, Inc. Partners Health Group, Inc. Conseco Finance Corp. Conseco Finance Servicing Corp Conseco Finance Corp. - Alabama Conseco Finance Credit Corp. Conseco Finance Consumer Discount Company Conseco Finance Canada Holding Company Conseco Finance Canada Company Conseco Finance Loan Company Rice Park Properties Corporation Landmark Manufactured Housing, Inc. Conseco Finance Net Interest Margin Finance Corp. I Conseco Finance Net Interest Margin Finance Corp. II Green Tree Finance Corp. - Two Conseco Agency of Nevada, Inc. Conseco Agency of New York, Inc. Green Tree Floorplan Funding Corp. Conseco Agency, Inc., Conseco Agency of Alabama, Inc. Conseco Agency of Kentucky, Inc. Crum-Reed General Agency, Inc.	Representation of Conseco, Inc. and certain of it affiliates as general bankruptcy counsel.
AIG	H S A Residential Mortgage Services of Texas AIG Capital Partners, Inc. AIG Global Investment Corp. American General Finance, Inc. Bookshester, Johnson, Weil & Wolfson World Web Investors & Sharholders of worldweb.net AIG Healthcare Partners LP CiDRA Corporation D&O of ARM Financial	Representation in litigation matters unrelated to the Debtors.
USA Interactive	USA Interactive Home Shopping Network Hotels.com Ticketmaster Expedia.com	Representation in intellectual property and litigation matters unrelated to the Debtors.
Dean Foods	Dean Foods Dean Foods	Representation in litigation matters unrelated to the Debtors.
Exxon Company	Exxon Mobil	Representation in litigation matters unrelated to the Debtors.

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a K&E Client	Brief Description of Representation
British American Tobacco	British American Tobacco Brown & Williamson	Representation in litigation matters unrelated to the Debtors.
Conoco, Inc.	Conoco, Inc.	Representation in intellectual property matters unrelated to the Debtors.
Kellogg Company	Kellogg Company	Representation in corporate matters unrelated to the Debtors.
Campbell Soup Company	Campbell Soup Company	Representation in litigation matters unrelated to the Debtors.
Fort James Corporation	Fort James Corporation Georgia Pacific Corporation	Representation in intellectual property matters unrelated to the Debtors.
Georgia-Pacific Company	Fort James Corporation Georgia-Pacific Corporation	Representation in litigation matters unrelated to the Debtors.
Kraft Foods	Kraft Foundation Kraft Foods Philip Morris Companies	Representation in tax advisory, intellectual property and litigation matters unrelated to the Debtors.
Quaker Oats Company	Quaker Oats Company	Representation in intellectual property and litigation matters unrelated to the Debtors.
Hershey Foods	Hershey Foods VF Corporation	Representation in intellectual property and litigation matters unrelated to the Debtors.
Nestle Purina Petcare	Alcon Laboratories	Representation in litigation matters unrelated to the Debtors.
ConAgra Grocery Products	James P. O'Donnell	Representation in litigation matters unrelated to the Debtors.
Sara Lee Corp.	Sara Lee Corp.	Representation in corporate and tax advisory matters unrelated to the Debtors.
Sara Lee Corp.	Donald Lee Meier and Judith Ellen Meier	Representation in estate planning matters unrelated to the Debtors.
Citicorp Of North America	Citicorp Venture Capital, Ltd. Citicorp Mezzanine Investment Citibank Mezzanine Partners Citicorp North America, Inc. Citibank, N.A. Private Bank 6/29/99 to match billing system. Citicorp Diner's Club Inc. Citicorp Mezzanine III, L.P. CVC Capital Partners Limited CVC Capital Partners & Trench Electric Cinven/CVC Capital Partners Ltd. CVC Capital Funding, LLC Salomon Smith Barney The News Corporation Limited CES Acquisition Corporation Anvil Holdings, Inc. Haveco Wood Products Electrocal Designs Ajax Magnethermic Corporation Zatarain's Brands, Inc. Homelife Furniture Corporation Neenah Foundry DavCo Restaurants Conso International Bob's Store Centre, Inc.	Representation in corporate and litigation matters unrelated to the Debtors.

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a K&E Client	Brief Description of Representation
	Airxcel, Inc. Vision Metals, Inc. Sleepmaster LLC Recreational Vehicle Products, Inc. n/k/a Aircel, Inc. Euramax International PLC KEMET Electronics Plainwell, Inc. Glenoit Corporation American Commercial Lines William Hill Finance plc	
Bankers Trust Company	Deutsche Bank AG Bankers Trust Co., New York Bankers Trust Foreign Investment Corporation Deutsche Bank Securities DB Capital Investors Offshore, L.P. DB Capital Partners Brown Investment Advisory & Trust Company	Representation in corporate matters unrelated to the Debtors.
GE Capital	E.I. Dupont de Nemours & Company Security Capital Group Inc., Security Capital Preferred Growth Incorporated	Representation in corporate matters unrelated to the Debtors. Representation of E.I. Dupont de Nemours & Company, which is a co-client of an affiliate of General Electric Capital Corporation in a litigation matter unrelated to the Debtors.
BK AMER	Bank of America Securities LLC Bank of America NT & SA BankAmerica Corporation Bank of America (formerly known as Continental Illinois Venture Corporation - CIVC) Bank of America Capital Investors (Chicago) Parts Now! Inc. Engineered Glass Products, LLC General Roofing Services Brickman Holdings Corp. World Data Products, Inc.	Representation in corporate matters unrelated to the Debtors.
Carlyle HY Partners IV	The Carlyle Group	Representation in corporate matters unrelated to the Debtors.
BNP Paribas	Paribas Banque Paribas And 1312 Lacbil Ltd. Partnership	Representation in restructuring matters unrelated to the Debtors.
Blackrock - Magnetite IV	Pnc Equity Management Corp.	Representation in corporate matters unrelated to the Debtors.
Lehman Brothers Inc. Lehman Commercial Paper Inc.	Lehman Brothers, Inc.	Representation in intellectual property and corporate matters unrelated to the Debtors.
Sankaty Advisors, LLC Sankaty High Yield Partners III, L.P	Bain Capital Inc. Alliance Laundry American Pad and Paper Company Anthony Crane Rental LLP Anthony Crane Rental and Bain Capital BLI Holdings Corporation Broder Bros., Co. ChipPAC, Inc. Dade Behring, Inc. Gocom Communications, LLC Investment Resouce Management, LP Mattress Discounters Medical Specialties Group, Inc. Nutraceutical corporation Sealy Corporation 62nd Street Broadcasting, LLC	Representation in corporate matters unrelated to the Debtors.

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a K&E Client	Brief Description of Representation
	Therma-Wave, Inc. UWW Holdings, Inc. U.S. Synthetic Corporation Sleep Country Canada Integrated Circuit Systems Kranson Industries	
Centurion C94 VI, LTD.	First Security Bank Norwest Equity Partners	Representation in corporate matters unrelated to the Debtors.
Bank One, N.A.	Bank One, NA Bank One Corporation Banc One Capital Markets Banc One Mezzanine Corporation First Chicago Venture Corporation Huntway Refining Company Golden Oak Mining Company LP Sovereign Engineered Adhesives Lifestream International New Millennium Roofing	Representation in corporate and intellectual property matters unrelated to the Debtors.
Indosuez - Riviera Indosuez Capital FDG IIA	Credit Agricole Indosuez	Representation in corporate matters unrelated to the Debtors.
Goldman Sachs & Co. Asset Management	Goldman Sachs & Co. Spear, Leeds & Kellogg	Representation in intellectual property and corporate matters unrelated to the Debtors.
Bank of Montreal	BMO Nesbitt Burns, Inc. BMO Nesbitt Burns Equity Partners	Representation in corporate matters unrelated to the Debtors.
Citadel Investment Group, LLC	Citadel Investment Group, L.L.C.	Representation in corporate and regulatory matters unrelated to the Debtors.
Putnam Investment Management	TH Lee Putnam Ventures, L.P.	Representation in corporate matters unrelated to the Debtors.
Nationwide Insurance Company	Nationwide Mutual Insurance Company Nationwide Retirement Solutions, Inc. Nationwide Life Insurance Company And Nationwide Advisory Services, Inc.	Representation in litigation matters unrelated to the Debtors.
Northwestern Mutual Life Insurance Co.	Robert W. Baird Incorporated Pentagon Technologies Group, Inc.	Representation in corporate matters unrelated to the Debtors.
Roundy's	Roundy's Inc. Willis Stein and Partners, L.P. Willis Stein Wireless Acquisition Corporation WS Telecom Acquisition Corporation Aurum Technology Inc. Protocol Communications, Inc. Ziff Davis Media Inc. Zeborg, Inc. USAPubs.com, Inc. Advantage Payroll Services, Inc. Orius Corp. Troll Communications, L.L.C. National Veterinary Associates, Inc. Neoplan USA Corporation Interval International Personal Path Systems Humphreys Inc.	See Sprayregen Affidavit.
Parthenon	Parthenon Capital Rackable Systems, Inc.	See Sprayregen Affidavit.
Pricewaterhousecoopers	PriceWaterhouseCoopers LLP	Representation in litigation and receivership matters

Name of Entity Searched	Name of Entity and/or Affiliate of Entity that is a K&E Client	Brief Description of Representation
	PriceWaterhouseCoopers, as Receiver for Independent Trust Corporation	unrelated to the Debtors.
Lion Oil	Lion Oil	Representation in regulatory matters unrelated to the Debtors.
Santa Fe Natural Tobacco	R.J. Reynolds Tobacco	Representation in litigation and transactional matters unrelated to the Debtors.
Ing Inv - Pilgrim CLO 1999-1 Ing Inv - Pilgrim High Income Ing Inv - Pilgrim ML CLO XII Ing Inv - Pilgrim Sequils Ing Inv - Prime Rate Trust Ing Inv - SNR Income Fund	ING Re	Representation in restructuring matters unrelated to the Debtors.
United Industries	United Industries	Representation of United Industries and certain of its affiliates as general bankruptcy counsel.