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Attorneys for Tax Appraisal District of Bell County,  
County of Brazos, County of Denton, Longview  
Independent School District, County of Henderson, City  
of Waco, Waco Independent School District

IN THE UNITED STATES BANKRUPTCY COURT FOR THE  
DISTRICT OF DELAWARE  
WILMINGTON DIVISION

IN THE MATTER OF: CASE NO. 03-10945

FLEMING COMPANIES, INC., ET AL

DEBTOR

CHAPTER 11

OBJECTION TO DEBTOR'S EMERGENCY MOTION FOR (A) INTERIM AND FINAL APPROVAL  
OF POST-PETITION FINANCING..., (B) APPROVING TERMS OF TRADE CREDIT PROGRAM,  
AND (C) SCHEDULING FINAL HEARING...

TO THE HONORABLE BANKRUPTCY JUDGE:

NOW COME Tax Appraisal District of Bell County, County of Brazos, County of Denton, Longview Independent School District, County of Henderson, City of Waco, Waco Independent School District, herein after referred to as "Claimants", and file their Objection to the Debtor's Emergency Motion for (A) Interim and Final Approval of Post-Petition Financing..., (B) Approving Terms of Trade Credit Program, and (C) Scheduling a Final Hearing..., herein after referred to as "the Motion", and for cause of such would show the court the following:

1. The Motion subordinates the otherwise senior liens of the Claimants in favor of a lien to Bank One.
2. The Texas Property Tax Code creates a lien on all property as of January 1 of each year to secure the taxes eventually imposed in that year on that property, TEX. PROP. TAX CODE ANN. § 32.01. That

lien is superior to virtually all other liens pursuant to TEX. PROP. TAX CODE ANN. § 32.05, even to those liens created prior in time to the tax liens in question. Thus, the tax liens in favor of the Claimants, arising for 2003 and future years, are clearly superior to any commercial lien now existing or sought to be created by the Motion.

3. The proponents of the Motion have failed to demonstrate that the liens of the Claimants are adequately protected as is required by 11 U.S.C. § 364(d)(1)(b). Furthermore, the proponent of a motion seeking a super priority lien has the burden of proof on that issue, 11 U.S.C. § 364(d)(2).

4. Therefore, the Claimants pray this court will deny the Motion such that the liens of the Claimants are unimpaired thereby, and further request other and such relief as is just and proper.

Dated April 28, 2003

Respectfully submitted,

McCREARY, VESELKA, BRAGG & ALLEN,  
P.C.

Attorneys for Claimants, Tax Appraisal District  
of Bell County, County of Brazos, County of  
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/s/ Michael Reed

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Michael Reed  
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#### CERTIFICATE OF SERVICE

I hereby certify that I have placed a copy of the above Notice of Appearance and Request for Service of Notices and Other Documents to Fleming Companies, Inc., 1945 Lakepointe Dr, Lewisville, TX 75057-6424; Laura Davis Jones, Attorney for DebTor, PACHULSKI, STANG, ZIEHL, YOUNG & JONES, 919 N Market St, 16th Floor, Wilmington, DE 19899-8705, and other parties on the Court's Notice of Electronic Filing on April 28, 2003, by Electronic Mail or by First Class U. S. Mail.

/s/ Michael Reed

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Michael Reed