

EXHIBIT A

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

In re:)	Chapter 11
)	
Fleming Companies, Inc., et al., ²)	Case No. 03-10945 (MFW)
)	(Jointly Administered)
Debtors.)	

**AFFIDAVIT OF GERSHON KEKST IN SUPPORT OF THE APPLICATION
OF THE DEBTORS FOR ENTRY OF ORDER PURSUANT TO 11 U.S.C. §§ 327(a)
AND 328 AND FED. R. BANKR. P. 2014 (a), 2016 AND 5002
AUTHORIZING THE EMPLOYMENT AND RETENTION OF
KEKST AND COMPANY INCORPORATED AS PUBLIC RELATIONS AND
CORPORATE COMMUNICATIONS
CONSULTANT TO THE DEBTORS AND DEBTORS IN POSSESSION**

STATE OF NEW YORK)
) ss.
COUNTY OF NEW YORK)

Gershon Kekst, being duly sworn, deposes and says:

1. I am President of Kekst and Company Incorporated (“Kekst”), a public relations firm with offices located at 437 Madison Avenue New York, NY 10022, and I make this Affidavit on behalf of Kekst (the “Affidavit”). I submit this Affidavit in support of the Application of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order authorizing the employment and retention of Kekst as public relations consultant to the Debtors in the Chapter 11 cases (collectively, the “Chapter 11 Cases”). Except as otherwise noted, I have personal knowledge of the matters set forth herein.

² 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.; Favar 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”)

Kekst's Qualifications

2. Kekst is a communications firm that has extensive experience in crisis communications involving matters such as corporate transactions, bankruptcies, restructurings and reorganizations and has an excellent reputation for the services it has rendered in Chapter 11 cases on behalf of debtors throughout the United States. Kekst also specializes in corporate communications, public relations and investor relation consulting.

3. Kekst has previously worked on many chapter 11 restructurings, advising debtors in various cases and have vast experience working on companies in distressed situations.

4. Since May 24, 2001, Kekst has rendered corporate communications services to the Debtors in connection with their restructuring efforts. Kekst has become thoroughly familiar with the Debtors' operations and is well qualified to represent the Debtors as public relations and corporate communications consultant in connection with such matters in a cost-effective and efficient manner.

Disinterestedness Of Professionals

5. Based on the results of the conflicts search conducted to date and described more fully below, to the best of my knowledge, neither Kekst, nor any principal or employee thereof, insofar as I have been able to ascertain, has any connection with the Debtors, their creditors, other parties-in-interest (as reasonably known to Kekst) or their respective attorneys, except as disclosed or otherwise described herein.

6. To the best of my knowledge, Kekst is a "disinterested person" as that term is defined in section 101(14), as modified by section 1107(b) of title 11 of the United States Code (as amended, the "Bankruptcy Code"), in that, its officers and employees:

- 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 Debtors' chapter 11 petitions, (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 Debtors' chapter 11 petitions, a director, officer, or employee of the Debtors or of any investment banker as specified in subparagraph (b) or (c) of this paragraph.

7. As part of its diverse practice, Kekst appears in numerous cases, proceedings and transactions involving many different professionals, including attorneys, accountants, investment bankers and financial consultants, some of which may represent claimants and parties-in-interest in the Chapter 11 Cases. Further, Kekst has in the past, and may in the future, be represented by several attorneys and law firms in the legal community, some of whom may be involved in these proceedings. In addition, Kekst has in the past and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these business relations constitute interests materially adverse to the Debtors herein in matters upon which Kekst is to be employed, and none are in connection with this case.

8. Kekst currently, and has in the past represented, and likely in the future will represent, creditors or equity security holders of the Debtors in matters unrelated to these cases. A list of the entities Kekst reviewed for conflicts is attached hereto as Exhibits A - I. In addition, a list of the entities from Exhibits A - I (i) with which Kekst has or had relationships on unrelated matters or (ii) for which Kekst has or is currently performing services in unrelated matters is reflected in Exhibit J to the Affidavit. The entities listed on Exhibits A - I have been

located by Kekst using its reasonable efforts. It is Kekst's intent to update and expand its ongoing conflict search for additional parties in interest in an expeditious manner and update this information as necessary. Kekst is confident that the disclosed representation of such creditors and equity security holders in unrelated matters will not affect its representation of the Debtors in these proceedings.

9. To the best of my knowledge, Kekst has not been retained to assist any entity or person other than the Debtors on matters relating to, or in connection with, the Chapter 11 Cases. If this Court approves the proposed employment of Kekst by the Debtors, Kekst will not accept any engagement or perform any service for any entity or person other than the Debtors in this situation. Kekst will, however, continue to provide professional services to entities or persons that may be creditors of the Debtors or parties in interest in the Chapter 11 Cases; provided, however, that such services do not relate to, or have any direct connection with, the Chapter 11 Cases.

10. To the best of my knowledge and belief, no Kekst principal is a holder of any shares of the Debtors' stock.

11. Kekst 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, Kekst will use reasonable efforts to identify such further developments and will promptly file a Supplemental Affidavit as Fed. R. Bankr. P. 2014(a) requires.

Professional Services Compensation

12. Pursuant to the Engagement Letter dated August 4, 2000 (the "Employment Agreement"), Kekst will render to the Debtors professional services (the "Corporate Communications Services") involving consulting on public relations and corporate

communications issues and providing communications services in the course of the Chapter 11 Cases as set forth in the Kekst Agreement. All of the services Kekst will provide to the Debtors will be (i) at the request of the Debtors, (ii) appropriately directed by the Debtors so as to avoid duplicative efforts among the professionals retained in these cases, and (iii) performed in accordance with applicable standards of the communications and public relations industry.

13. Kekst will carry out unique functions and will coordinate with the Debtors' other retained professionals to avoid unnecessary duplication of services.

14. Kekst has agreed to represent the Debtors and charge its standard hourly rates for its services, taking into account such factors as extraordinary efforts and special expertise. Fees in connection with this engagement will be based upon the time necessarily spent in providing the Corporate Communications Services, multiplied by our standard hourly rates.

15. The normal hourly rates charged by Kekst personnel are as follows:

- a. Senior Partners – \$600-\$695;
- b. Partners – \$450-\$600;
- c. Senior Associates – \$425-\$450; and
- d. Associates – \$250-\$325.

These hourly rates are adjusted annually.

16. In addition to the fees outlined above, Kekst will bill the Debtors for reasonable expenses, which are likely to include airfare, meals and hotel accommodations, telephone and other communications charges, research, duplicating and printing, and reasonable professional fees and disbursements incurred by Kekst.

17. Kekst will seek to have payment of such compensation and reimbursement of expenses approved in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Delaware Local Bankruptcy Rules and orders of this Court.

18. Prior to the Petition Date, Kekst received \$325,000 from the Debtors, including a retainer of \$152,075 and a \$172,925 prepayment for prepetition public relations services rendered to the Debtors including, among other things, developing public relations strategies for the financial difficulties of the Debtors and the Chapter 11 Cases. The payments have been applied to outstanding balances for prepetition services related to the preparation for the filing of the bankruptcy petitions. The Debtors have agreed that any portion of the retainer not used to compensate Kekst for its prepetition services and expenses ultimately will be used by Kekst to apply against its postpetition billings and will not be placed in a separate account.

19. No commitments have been made or received by Kekst, nor any principal or associate thereof as to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. Kekst has no agreement with any other entity to share with such entity any compensation received by Kekst in connection with the Chapter 11 Cases.

20. Kekst will maintain reasonably detailed records of any actual and necessary costs and expenses incurred in connection with the aforementioned services.

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

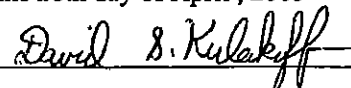
Executed on April 28, 2003.



Gershon Kekst

Subscribed and Sworn to before me

this 28th day of April, 2003



Notary Public

Notary Public

My Commission expires: 1/31/07

DAVID S. KULAKOFF
Notary Public, State of New York
No. 41-4769321
Qualified in Queens County
Commission Expires Jan 31, 2007

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 Cypresstree-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 & Son 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 Corp
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 J

Entities with which Kekst and Company had relationships on unrelated matters or currently is performing services for in unrelated matters:

Coca-Cola

Colgate-Palmolive

Dial Corporation

Deutsche Bank the Americas

Deutsche Bank

Hain Celestial

• Hershey Foods

Kmart

Lehman Brothers

Smithfield Foods

• The Scotts Company

Zurich Financial Services

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