Michael Reed
MCCREARY, VESELKA, BRAGG, AND
ALLEN, P.C.
P. O. Box 26990
Austin, Texas 78755
512-451-9000

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 THE MOTION FOR THE ENTRY OF AN ORDER AUTHORIZING AND APPROVING PROCEDURES FOR THE SALE OR ABANDONMENT OF THE DEBTORS' DE MINIMIS ASSETS

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, hereinafter referred to as claimants, and file their Objection to the Motion for the Entry of an Order Authorizing and Approving Procedures for the Sale or Abandonment of the Debtors' De Minimis Assets and would show the Court the following:

I.

Claimants are political subdivisions of the State of Texas.

II.

There are property taxes for the tax year 2003 on the Debtor's property described as business personal property. These property taxes constitute a valid, secured claim against the Debtor's property and are entitled to priority over other secured claims under 11 U.S.C.A. § 506.

III.

Unless appropriate arrangements are made for notification of these ad valorem tax jurisdictions upon the sale or abandonment of their collateral, and for the escrow or payment of these current year taxes for the 2003 tax year, and, if escrow is established, for the attachment of the liens of these Claimants to said escrow, it may prove impossible for Claimants to collect the 2003 taxes when they become due.

IV.

The laws of the State of Texas, Property Tax Code, Section 32.05(b), give the tax liens securing the property taxes superiority over the lien of any other claim or lien against this property. These tax claims are entitled to priority as a secured claim, and over other secured claims, according to the Bankruptcy Code U.S.C.A. Section 506. Stanford v. Butler, 826 F.2d 353 (5th Cir. 1987).

V.

WHEREFORE, claimants pray that the Court deny Movants' Motion unless appropriate arrangements are made to safeguard the rights of these Claimants, and further request other and such relief as is just and proper.

Dated: May 9, 2003

Respectfully submitted,

McCREARY, VESELKA, BRAGG & ALLEN, P.C.
Attorneys for Claimants, Tax Appraisal District of Bell County, et al
P. O. Box 26990
Austin, Texas 78755
(512) 451-9000

/s/ Michael Reed

Michael Reed

State Bar Number 16685400

CERTIFICATE OF SERVICE

I hereby certify that I have placed a copy of the above Objection to the Motion for Sale or Abandonment of De Minimis Assets 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; **Richard Wynne,** Kirkland & Ellis, 777 South Figueroa St., Los Angeles, CA 90017; **Andrew P. DeNatale**, White & Case, 1155 Avenue of the Americas, New York, NY 10036; **Scott D. Cousins**, Greeenberg Traurig LLP, The Brandywine Bldg, 1000 West Street, Ste 1540, Wilmington, DE 19801; **Paul Aronzon**, Milbank, Tweed, Hadley, & McCloy LLP, 601 S. Figueroa St., 30th Fl., Los Angeles, CA 90017; **David Fournier**, Pepper Hamilton LLP, 1201 Market St., Ste 1600, PO Box 1709, Wilmington DE 19899; **Julie Compton**, Off ice of the US Trustee, 844 King Street, Room 2313, Wilmington, DE 19801, on May 9, 2003, by First Class U. S. Mail.

/s/ Michael Reed

Michael Reed