IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

IN RE: **Fleming Companies, Inc., et al.,**[1] Debtors.	Chapter 11 Case No. 03-10945 (MFW) Jointly Administered

FIRST AND FINAL MOTION
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES

Name of Applicant:	Glass & Associates, Inc.
Authorized to Provide Professional Services to:	The above captioned debtors and debtors-in-possession
Date of Retention:	Application pending, filed May 14, 2003
Period for which compensation and reimbursement is sought:	April 2, 2003 through April 17, 2003
Amount of fees sought as actual, reasonable and necessary:	$417,650.02
Amount of expenses sought as actual, reasonable and necessary:	$32,349.98

This is an: __ interim _x_ final application.

[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.; 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.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

IN RE:	)	
	)	
Fleming Companies, Inc., et al.,[1]	)	Chapter 11
	)	
	)	Case No. 03-10945 (MFW)
	)	Judge Mary F. Walrath
Debtors.	)	Jointly Administered

FIRST AND FINAL MOTION OF GLASS & ASSOCIATES, INC. FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES

Glass & Associates, Inc. ("Glass") hereby submits its first and final motion (the "Motion") for allowance of compensation for services rendered and reimbursement of expenses incurred e as restructuring advisor to the above-captioned Debtors and Debtors-in-Possession (the "Debtors") in these cases pursuant to 11 U.S.C. § 330. In support hereof, Glass respectfully represents:

Introduction

1. On April 1, 2003 (the "Petition Date"), Fleming Companies, Inc. ("Fleming") and certain of its subsidiaries (collectively, "Debtors") commenced reorganization cases by filing voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101, et seq. (the "Bankruptcy Code") in this Court.

2. The Debtors have continued in possession of their respective properties and are operating and managing their businesses as debtors-in-possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed these cases.

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[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.; 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

Jurisdiction

3. This Court has jurisdiction over this Motion under 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A) and (M).

4. The statutory bases for the relief requested herein are Sections 105(a) and 330 of the Bankruptcy Code.

Background

5. On March 14, 2003 Fleming engaged Glass to provide restructuring advisory services to the Debtors pursuant to the Management Services Agreement attached as Exhibit A (the "MSA"). Because of the size and complexity of the assignment, Glass was required to immediately devote substantial resources to the project, which in turn required Glass to both divert personnel from other existing projects and decline other employment to ensure sufficient resources were available to meet Fleming's needs. Between March 14, 2003 and April 1, 2003, eleven Glass professionals spent 932.8 hours working for Fleming under the MSA, for which Glass was paid $331,076.00 in professional fees and $13,635.66 in reimbursed expenses before the Chapter 11 petitions were filed.

6. When the Chapter 11 petitions were filed, Fleming advised Glass that it wished to continue to use Glass' services as restructuring advisor during the Chapter 11 cases and would seek court approval to retain Glass. Relying on Fleming's request, Glass continued to perform restructuring advisory services on and after April 2, 2003 using essentially the same team of professionals.

7. As a result of developments in the Chapter 11 case, including discussions with various creditors, and despite its apparent satisfaction with the work performed and being performed by Glass, Fleming decided not to continue to utilize Glass' services and to obtain restructuring advisory services from AlixPartners LLC ("Alix"). Fleming advised Glass of this decision on April 10, 2003, but requested that Glass continue to provide restructuring advisory services during an interim transition period while the restructuring advisory role was transitioned to Alix. Glass

continued to perform services for the Debtors through April 17, 2003. Contemporaneously with this Motion the Debtors are filing their Application of the Debtors for Entry of an Order Pursuant to 11 U.S.C. Sec. 327(a), 330, 363, 365 and 105(a) and Fed.R.Bankr.P 2014(a), 2016 and 5002 Authorizing the Employment and Retention of Glass and Associates, Inc. as Restructuring Advisor to the Debtors and Debtors in Possession Pursuant to Pre-Petition Management Services Agreement and Approving (A) Termination Agreement and (B) Payment of Allowed Compensation of Reimbursement of Expenses for Post-Petition Services.

Terms and Conditions of Compensation of Glass

8. Glass seeks Court approval and payment of compensation on an hourly basis, plus reimbursement of actual, necessary expenses incurred by Glass in these cases. The names and hourly rates of the Glass professionals who performed services for the Debtors as part of Glass' engagement as restructuring advisor and their hourly rates are set forth below, and a true and exact copy of Glass' invoice for the period covered by this Motion is attached as Exhibit B. Glass' rates compare favorably with other nationally recognized crisis management and turnaround-consulting firms and are comparable to the rates charged by Glass other than in cases under Chapter 11.

Consultant	Hourly Rate
Jack R. Stone	$490.00
Sanford R. Edlein	$400.00
Sam D. Heigle	$290.00
Jeff E. Anspach	$320.00
Ryan R. Shultz	$290.00
Shirley Dunn	$350.00
Chris J. Kelly	$300.00
Jay P. AuWerter	$350.00
Steve F. Agran	$275.00
Mary K. Stennfeld	$250.00
Shaun K. Donnellan	$490.00
Clarissa D. Tuttle	$75.00

9. The Debtors' engagement of Glass placed immediate and substantial demands on Glass' resources. As described above, in order to meet Fleming's needs Glass diverted

professionals from working on other projects and declined business to have the necessary resources available for the engagement. Both Fleming and Glass expected that Fleming's restructuring process would last for many months and require a substantial continuing commitment of Glass' resources. Indeed, in the first 30 days of the engagement Glass' hourly fees exceeded $700,000. In recognition of the demands of the engagement, the MSA provided for both a two-week termination notice and the opportunity for Glass to earn success fees in connection with amendments to Fleming's debt agreements and a successful restructuring. The abrupt decision to utilize Alix instead of Glass has effectively eliminated some of the most significant benefits Glass anticipated from the engagement. Glass therefore seeks an enhancement of $94,432.02 above its hourly fees to compensate for the extraordinary mobilization efforts required for the engagement, the business lost as a result of taking on the engagement and the lost opportunity to earn a success fee in connection with the Debtors' restructuring.

Dates of Previous Compensation

10. Glass received the following payments from Debtors:

Date	Amount	Purpose
3/27/03	$300,000.00	Retainer Payment
3/31/03	$200,000.00	Retainer Payment
3/27/03	$101,155.54	Payment of Invoice 20030166
3/31/03	$243,556.12	Payment of Invoices, 20030180 and 20030181

On the Petition Date Glass held a retainer of $500,000.00, which is maintained in a separate Glass bank account for client deposits. Before the Chapter 11 filing, Glass was paid a total of $344,711.66 by the Debtors (consisting of $331,076.00 in fees and $13,635.66 in expenses) for pre-bankruptcy restructuring advisory services pursuant to the MSA.

11. This is Glass' first application for compensation for services rendered in these cases. No other application for compensation for services rendered in these cases have been filed with this or any other court. Glass has not shared any compensation with any other entity, and no agreement to share compensation exists between Glass and any other entity.

12. All services and costs for which compensation and reimbursement is requested by Glass in this Motion were reasonable and necessary and were performed for or incurred on behalf of the Debtors pursuant to the MSA. This Motion reflects the standards and procedures contained in Section 330 of the Bankruptcy Code and Rule 2016 of the Federal Rules of Bankruptcy Procedure.

Case Status

13. The Debtors have not filed a plan of reorganization or a disclosure statement in connection with these cases; indeed, these cases are still at a very early stage, and neither United States Trustee quarterly fees nor monthly operating reports are yet due.

Description of Services

14. Each of Glass' professionals providing services to the Debtors maintains daily time entries, which are prepared contemporaneously with the rendition of services. These time records set forth the date on which services were performed, a summary description of such services and the time spent each day delivering such services. A summary schedule of the hours devoted by each Glass professional, their hourly rate and the total dollar amount for such services is attached to this Motion as Summary Sheet No. 1, and a summary of the professional's time entries, categorized by activity code with corresponding time entry documentation, is attached as Exhibits C (1) through C (12).

15. Set forth below is a summary description of Glass' principal activities during the Application Period:

0010. Asset Analysis & Recovery.

Glass had no time charges in this category.

0011. Asset Dispositions.

Glass had no time charges in this category.

0012. Business Operations. **(Total Hrs.: 349.10; Total Fees: $132,482.00)**

Glass served as restructuring advisors to the Debtors and worked closely with Fleming's Board of Directors (the "Board"), management team, other Debtor professionals, critical trade suppliers and lenders in: analyzing the 2003 business plan; analyzing the improvement initiatives within the current 2003 business plan; preparing a "risk adjusted" business projection taking into consideration year-to-date operating results and the current liquidity crisis; preparing, organizing, comparing, summarizing and presenting financial information relating to business operations, cash flow and cash collateral; assisting management in responding to the liquidity crisis with initiatives aimed at keeping customer support levels at acceptable levels; segregation of excess assets to expedite conversion into cash and capping liabilities; the critical vendor program and trade lien to encourage the re-extension of trade credit; the identification of unprofitable business units and potential operating and overhead cost reductions; and transition of information and insight to Alix. In this regard, Glass' work included but was not limited to:

- Numerous meetings in person (at the Company's offices in Lewisville, Texas and in New York, Chicago, Oklahoma City, San Francisco, and Wilmington, Delaware) or telephonically with members of the Board, senior and operating management, attorneys, investment bankers (Gleacher Partners, LLC), other consultants and counsel (Bain & Company, Inc. ("Bain"), FTI Consulting, Inc., Deloitte & Touche, Kirkland & Ellis, and Ernst & Young), secured lender representatives (including their financial advisors) and vendors (including both U.S. and

Canadian taxing authorities) relating to: the 2003 business plan and assumptions incorporated therein; the conversion of the quarterly 2003 business plan to a monthly format; the risk adjusted business plan; unprofitable business units; cost reduction initiatives; bankruptcy issues; business operations; cash collateral; DIP financing; interim funding needs; vendor terms; and critical vendor issues, including those related to PACA and PASA; issues relating from the non-payment of pre-petition cigarette taxes, stamp tax purchases, sales and use taxes and leases; and Denver distribution center construction issues; cash projections and cash management; inventory purchases; and sale and/or closure of retail and selected distribution centers.

- Initiated the initial draft design of the critical trade program.
- Reviewed proposed critical trade program and trade lien documents and

  bridge loan and DIP loan term sheets.
- Preparation of risk adjusted business plan and various iterations thereof for 2003, including input from other Debtor consultants, operating personnel and senior management.
- Continued analysis of operating results against the 2003 business plan to identify issues with projection of cash receipts and disbursements and changes which needed to be implemented to improve operating results.

- Preparation of monthly, weekly and annualized preliminary cash budgets for discussions with secured lenders.
- Preparation of daily and weekly cash collateral budgets from April 1, 2003 to April 22, 2003 used by the Company and secured lenders as the basis for the $50,000,000 bridge loan facility.
- Preparation of 13-week cash budget and various iterations thereof used to determine the sources and uses of cash and DIP facility needed to fund operations for the period from April 23, 2003 to July 27, 2003, including related collateral analysis and professional fee budget.
- Assistance in allocating the use of scarce cash resources for inventory acquisitions, including the transfer of goods from location to location, sales of old inventory and reduction of inventory levels in certain markets to preserve and protect the service levels of selected business units and locations.
- Discussions pertaining to existing lease obligations and review of financial implications of leases related to retail operations and customers that purchase product from Fleming.
- Initiated action to segregate excess assets and operations to be sold or liquidated, including the liquidation of retail operations.
- Review of geographical coverage of Product Support Centers ("PSCs") and implications of service level reductions and related inventory short fall.

- Teleconferences and meetings with Glass personnel to review status of operations, including weekly operating reports, cash collateral plan, 13-week cash flow and business plan and map out work requirements and project assignments for each team member.
- Review of preliminary KERP plan as proposed by the Company.
- Transition of business operating information to and orientation of Alix.

A complete itemization of each professional's time reported in this category is more explicitly set out in the attached Exhibit D.

0013. Case Administration. **(Total Hrs: 25.80; Total Fees: $10,231.00)**

Glass worked closely with internal and external counsel during the period after the Chapter 11 filing, including meeting preparations and attendance at the initial court hearing on April 3, 2003. Additionally, case administration included development of a comprehensive four-week work plan for the Glass team and orientation and transition of the Glass role to Alix personnel, including meetings with senior management at company headquarters in Lewisville, Texas and the Core-Mark headquarters in San Francisco to review the status of particular projects, including the Canadian and U.S. cigarette tax issues and the completion of the Denver distribution facility.

A complete itemization of each professional's time reported in this category is more explicitly set out in the attached Exhibit E.

0014. Employee Benefits & Pensions.

Glass had no time charges in this category.

0015. Fee/Employment Applications.**(Total Hrs:16.60 ;Total Fees:$3,812.50)**

Work in this area consisted of preparation of fee application, schedules and exhibits.

A complete itemization of each professional's time reported in this category is more explicitly set out in the attached Exhibit F.

0016. Fee / Employment Objections.

Glass had time charges in this category.

0017. Financing.

Glass had no time charges in this category.

0018. Meeting of Creditors. **(Total Hrs.: 7.00; Total Fees: $2,980.00)**

Glass personnel prepared for and participated in a conference call with representatives of the bank group agent and their advisor relating to current and proposed financing and prepared for and attended a meeting with the bank group, along with Debtor management and its investment bankers, to review the status of the Company and the bank group requirements to complete the DIP facility.

A complete itemization of each professional's time reported in this category is more explicitly set out in the attached Exhibit G.

0019. Plan and Disclosure Statement.

Glass had no time charges in this category.

0020. Claims Administration & Objections.

Glass had no time charges in this category.

0030. Accounting / Auditing. **(Total Hrs: 35.20; Total Fees: $10,208.00)**

The work in this area consisted of the early identification of an inadequate credit and collection function (significant uncollected past due accounts and notes receivable) and assisting the Company in the design and implementation of an improved cash

collection process for past due accounts receivable, notes receivable and related credit issues. The work included, but was not limited to:

- Meeting with key Fleming personnel relating to the magnitude of the outstanding receivables issue.
- Developing a work plan for the internal accounts receivable examination and collection process.
- Teleconferences relating to consolidated credit reporting.
- Review and discussions of accounts receivable classifications and possible account write-offs.
- Initiated an internal collection "SWAT Team" to review and address past due accounts and notes receivable status, especially the top 35 accounts.
- Reviewed schedule of outstanding notes receivable and assigned responsibility for collection efforts.
- Review and discussions related to credit alert updates and isolation of accounts with large credit exposures.
- Attendance at meetings related to possible sale of notes receivable, including assessment and aging thereof and the preparation of a draft credit file checklist for notes receivable.
- Work related to reconciliation of accounts receivable aging and meetings regarding the process to obtain actual cash collected from specified categories.

A complete itemization of each professional's time reported in this category is more explicitly set out in the attached Exhibit H.

0031. Business Analysis. **(Total Hrs: 419.90; Total Fees: $130,901.00)**

Business analysis work included but was not limited to the ongoing analysis of the operating results of the various business segments, cash flow from operations, the use of cash collateral, segregation and transfer of cash between banks and business units including foreign operations, special issues relating to inventory levels at the distribution centers of Fleming and Core-Mark, including critical vendor and related credit issues, old and obsolete inventory dispositions and transfer of product between locations; retail operations and sale and/or closure, lease matters for existing stores and operations to close; Canadian and U.S. cigarette and sales tax matters, principally for Core-Mark; reopening of the new Core-Mark center in Denver after fire and reconstruction; analysis of bridge loan and DIP financing needs and related borrowing base calculations and due diligence by various bank groups related to the DIP financing. In this regard, Glass' work included but was not limited to:

- Various meetings and discussions with management personnel, Bain and other consultants relating to the Company's business plan and the analysis of the variances between the original plan and the risk adjusted model.
- Analysis of the variances and changes relating to sales, gross margin, operating results and discontinued operations for the 13-week period ended July 27, 2003 and for the entirety of 2003.
- Discussion of these changes and the effects on the balance sheet, operating results and required financing with Company personnel, Bain, and other professionals, including attorneys and investment bankers, advisors for the bank group and bank group members and proposed lenders.

- Preparation and discussion of cash inflow and cash outflow assumptions from the various business segments and analysis and comparison of budgeted amounts to actual on a daily basis as required for the bridge loan.
- Initiated meetings and discussions with management personnel relating to the procurement of product, analysis of product needs by location, on-hand quantities, cash available to effectuate purchases and allocation of cash by vendor.
- Comparisons and discussions relating to the performance of each business segment during the first three 2003 accounting periods including analysis of the variances between actual results and the Debtor's business plan and incorporation of the revised run rates into the daily cash projection, 13-week cash flow projection for DIP purposes and risk adjusted business model, including additional refinements related to possible ramifications and effects of bankruptcy and limitations on cash availability.
- Review and summary of the Company's year-to-date results by business unit and PSC and development of a recommended action plan for management relating to closure and or combination or rollup of under-performing units.
- Review and analysis of the "drop ship" process and the implications related to segregating customer payments relating to "drop ship" payables.

- Review of the "dashboard" of leading indicators as prepared by Bain and development of a revised key indicator report process to be used by operating management.
- Analyzed the inventory level data and assisted the internal management team in designing and developing the revised procurement process in light of the limitations on current cash availability.
- Reviewed and analyzed on a daily basis the cash inflows from the plan compared to the budgeted amounts for the daily cash budget used as a basis for the bridge loan and established and supervised a defined daily reporting and reconciliation process of all transfers in and out of each operating account, and reviewed the daily activity with senior operating management and the financial advisors to the bank group.
- Prepared various linking reports from the monthly business model to the daily and weekly cash flow report.
- Reviewed and assisted the Debtor's investment banker in analyzing the borrowing base calculations to be used for the DIP loan.
- Worked with the entire senior Core-Mark management team in preparing the cash flow inputs on a book basis for both the U.S. and Canadian operations for inclusion in the 13-week cash flow and assisted Core-Mark in establishing appropriate control for the disbursement process in light of bankruptcy.

- Attended meetings and participated in phone conferences with management personnel, attorneys, internal tax staff, outside consultants and national and local taxing authorities relating to and summarizing the pre-petition cigarette taxes and the implications to Core-Mark on a go forward basis; analyzed the cash requirements of pre and post-petition amounts and help establish appropriate disbursement amounts to be included in the cash models to assure post-petition taxes are paid.
- Analyzed the costs incurred and costs to complete the re-opening of the Core-Mark Denver distribution center, including but not limited to those costs relating to completing the construction and finish out, obtaining a certificate of occupancy and finalizing the environmental cleanup caused by the original building fire.
- Continued refinement and adjustment to the various cash and business models resulting from changes in operations, cash flow, credit availability, inventory turns, payable and receivable days outstanding and proposed timing and or sale of certain business units and/or segments.

A complete itemization of each professional's time reported in this category is more explicitly set out in the attached Exhibit I.

0032. Corporate Finance. **(Total Hrs: 24.90; Total Fees: $8,446.00)**

As part of its work as restructuring advisor Glass had phone meetings with Gleacher and Kirkland & Ellis on matters relating to the bridge loan and DIP facility proposal, reviewed the business model forecast of the core business and supervised and assisted the agent bank

in the due diligence process on accounts receivable and inventory which work took place principally at the Oklahoma City accounting center.

A complete itemization of each professional's time reported in this category is more explicitly set out in the attached Exhibit J.

0033. Data Analysis

Glass had no time charges in this category.

0034. Litigation Consulting.

Glass had no time charges in this category.

0035. Reconstruction Accounting

Glass had no time charges in this category.

0036. Tax Issues. **(Total Hrs: 15.50; Total Fees: $5,425.00)**

Approximately 70% of the revenue from the Core-Mark division of Fleming relates to the sale of cigarettes. Therefore, cigarette taxes and related stamp tax purchases represent one of the more significant expenditures incurred by Core-Mark. As a result of the Chapter 11 filing a significant amount of these pre-petition taxes have not been paid. The work by Glass relating to tax issues included, but was not limited to, the following:

- Review of the status of required payments, comparison of requirements to historical payments and discussion with other Glass and management personnel concerning deposit requirements of Canadian tax authorities.
- Participation with tax staff of Core-Mark in phone calls with Canadian and Texas taxing authorities.
- Discussions and emails with Company counsel relating to the various Canadian and U.S. cigarette tax issues.

- Other calls with company advisors and personnel on follow up issues relating to Canadian and U.S. taxes and Chapter 11 issues.

A complete itemization of each professional's time reported in this category is more explicitly set out in the attached Exhibit K.

0037. Valuation.

Glass had no time charges in this category.

0040. Strategic Planning.

Glass had no time charges in this category.

1000. Relief from Stay Proceedings.

Glass had no time charges in this category.

2000. Litigation.

Glass had no time charges in this category.

2026. Travel Time. **(Total Hours Billed: 52.8; Total Fees $18,732.50)**

Travel time represents one-half of the travel time actually spent by Glass personnel to report for onsite duty in Dallas, San Francisco and Oklahoma City and to return to their city of residence, attending out of town meetings and court appearances.

A complete itemization of each professional's time reported in this category is more explicitly set out in the attached Exhibit L.

16. Glass' employment by the Debtors has required Glass to devote considerable time, attention and effort to these cases and has significantly benefited the Debtors and their estates. Glass assigned to this engagement four principals and seven senior experienced professionals, including seven Certified Turnaround Professionals, onsite in Texas, Oklahoma and California to assist the Debtors in operating in the bankruptcy process, with cash flow projections and cash management issues, with interim and final DIP financing and with restructuring their businesses to

improve profitability and cash flow. The Glass professionals who worked on these cases have significant bankruptcy and restructuring experience for companies nationally and internationally, including participating in many large Chapter 11 cases. Stone, Edlein, Donnellan and Dunn are all principals of the Glass firm with individual years of experience ranging from 15 years to 26 years and national and regional reputations as crisis management and restructuring consultants. Stone, Edlein, Donnellan, Dunn, Heigle, Anspach and AuWerter are Certified Turnaround Professionals. Glass expended 946.8 hours providing services to the Debtors in these cases. All of the restructuring services performed by Glass were necessary and benefited the Debtors and their estates, and such services were rendered in the normal and usual course of these cases.

17. The importance and complexity of the various issues addressed by Glass were such that professionals with the highest skills have been utilized. Glass submits that its professionals have been used effectively and efficiently to meet the requirements of the tasks assigned.

Reimbursement of Expenses

18. Glass seeks reimbursement for actual expenses incurred in connection with the rendition of services during the Application Period in the sum of $32,349.98. A summary of the individual expenses of Glass' professionals and Glass' administrative expenses is attached to this Motion as Summary Sheet No. 2, with corresponding individual expense detail sheets.

19. Glass utilized the following procedures with respect to the expenses incurred during the Application Period:

a. No amortization of the cost of any investment, equipment or capital outlay is included in the expenses, and Glass does not make a profit on any expense. Glass seeks reimbursement only for the exact amount billed to Glass by third party vendors and paid by Glass to the third party vendors.

b. Glass has retained documentation for all expenses in excess of $25.00.

c. Glass used overnight delivery and third party messenger services only as necessary.

20. Glass adhered to Court rules on rates for expenses such as copies, facsimiles, etc. Because of the unusual circumstance of these cases, Glass was required to utilize the services of Stoel Rives LLP, its regular outside general counsel, to assist in negotiating the Termination Agreement and the preparation and filing of this Motion and various affidavits and other pleadings in support of approval of the Termination Agreement and the compensation sought by Glass. Copies of Stoel Rives' billings are included in the detail of Glass' administrative expenses.

Compensation Requested

21. Glass expended 946.8 hours in these cases in providing restructuring services of the Debtors. Glass requests allowance of compensation in the amount of $417,650.02 for services rendered during this Application Period and seeks reimbursement for actual, necessary expenses during the same period in the amount of $32,349.98. None of the requested fees and expenses detailed herein has been paid, and approved compensation and expenses will be paid from the retainer held by Glass.

Legal Standard

22. Section 330(a)(1) of the Bankruptcy Code allows the payment of (A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, professional person, or attorney and by any paraprofessional person employed by any such person and (B) reimbursement for actual, necessary expenses. 11 U.S.C. § 330(a)(1). The reasonableness of compensation calculated using the "lodestar" method is determined by a "market-driven approach," which considers the nature, extent and value of the services provided by the professional, taking into account all relevant factors, and the cost of comparable services in nonbankruptcy contexts. *See Zolfo Cooper & Co., v. Sunbeam-Oster Co.*, 50 F.3d 253, 258 (3d Cir. 1995); *In re Busy Beaver Building Ctr., Inc.*, 19 F.3d 833, 849

(3d Cir. 1994). Thus, "the baseline rule is for firms to receive their customary rates." *Zolfo Cooper*, 50 F.3d at 259.

23. Glass' hourly fees during this Application Period are reasonable under the prevailing legal standard and should be allowed. The amount of time spent by Glass during this Application Period is not unusual given the complexity and size of the Debtors' Chapter 11 cases, and Glass' hourly rates are commensurate with fees that other turnaround management firms of comparable experience and expertise have charged and been awarded in similar Chapter 11 cases. Accordingly, Glass' hourly fees are reasonable pursuant to Section 330 of the Bankruptcy Code.

24. Additionally, the circumstances of this case justify an enhancement above Glass' hourly fees. The factors set forth in *Johnson v. Georgia Highway Exp., Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974) that are not already reflected in the lodestar calculation may provide the basis for an upward adjustment of Glass' fees. *See In re Kula*, 213 B.R. 729, 738 (8th Cir. 1997); *see also In re Lan Associates XI, L.P.*, 192 F.3d 109, 123 (3rd Cir. 1999) (holding that list of factors enumerated in 11 U.S.C. § 330(a) is not exhaustive). Glass submits the following analysis of the applicable Johnson factors in support of its request for an enhancement above Glass' hourly fees:

a. The preclusion of other employment by the firm due to acceptance of this case. Glass has devoted substantial firm resources to the Debtors in these chapter 11 cases. 34.4% of Glass professionals worked on this case, 90% of them substantially full time. As a result, Glass personnel were diverted from other existing projects and Glass was required to decline other employment in order to make the required resources available to meet the Debtors' needs in these cases.

b. Whether the fee is fixed or contingent. In recognition of the demands of the engagement the MSA provided for both a two week termination notice and the opportunity for Glass to earn non-hourly rate based success fees in connection with amendments to Fleming's debt

agreements and a successful restructuring. As a result of termination of Glass' engagement, that opportunity is now lost and some of the most significant benefits that Glass anticipated from the engagement have been eliminated.

c. The customary fee for similar work. Glass submits that its requested compensation, including the portion attributable to the non-hourly rate based success fees, is well within the range of usual and customary fees that a professional would charge and collect from its client for similar work. *C.f. In the Matter of UDC Homes, Inc.*, 203 B.R. 218, 222 (Bankr. D. Del. 1996) (finding that compensation request based upon restructuring fee concept was reasonable).

25. Section 330(a)(1)(B) of the Bankruptcy Code permits reimbursement for actual, necessary expenses. Glass has requested reimbursement only of actual, necessary and appropriate expenses.

26. Glass believes it has satisfied the requirements for fee applications in this District. Further, the fees and the expenses rendered by Glass on behalf of the Debtors for which Glass seeks' Compensation and reimbursement are reasonable in light of the standards employed by this Court.

27. No agreement or understanding exists between Glass and or any third person for the sharing or division of compensation. All of the services for which compensation is requested in this Motion were rendered at the request of and solely on behalf of the Debtors.

28. Pursuant to the standards set forth in Section 330 of the Bankruptcy Code, Glass submits that the compensation requested is for actual and necessary services and expenses, and is reasonable, based upon the nature, extent and value of such services, the time spent thereon, and the costs of comparable services in a case under the Bankruptcy Code. Glass submits, therefore, that its fees and expenses were actual, necessary, reasonable, and justified, and should be allowed in full.

Notice

31. No trustee or examiner has been appointed in these Chapter 11 cases. Notice of this Motion has been given to: (a) the United States Trustee; (b) counsel to the all committees; (c) counsel to the Debtors' post petition and prepetition lender; and (d) those entities having filed and served requests for notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested herein, Glass submits that no other or further notice is required.

No Prior Request

No prior request for the relief sought in this Motion has been made to this or any other court.

WHEREFORE, Glass respectfully request that the Court enter an order, substantially in the form attached hereto: (i) granting this Motion, (ii) allowing Glass final compensation in the amount of $417,650.02 and reimbursement of expenses in the amount of $32,349.98; (iii) authorizing Glass to apply the retainer held by it to the compensation and expenses allowed; and (iv) granting such further relief as may be appropriate.

GLASS & ASSOCIATES, INC.

By: _____

Sanford R. Edlein
8350 N. Central Expressway, Suite1150
Dallas, TX 75206
214-696-4500

Dated: May 5, 2003

EXHIBIT A

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GLASS & ASSOCIATES, INC.

MANAGEMENT SERVICES AGREEMENT

THIS AGREEMENT, dated March 14, 2003, is between Glass & Associates, Inc. ("Glass"), a Delaware corporation with its principal offices located at 4571 Stephen Circle NW, Suite 130, Canton, Ohio 44718, and The Fleming Companies, Inc. and its direct and indirect subsidiaries as well as its successors (collectively, the "Company"), with its principal offices located at 1945 Lakepointe Dr., Lewisville, Texas 75209.

A. The Company wishes to engage restructuring assistance to provide such consultation to its CEO, Board of Directors (the "Board") and management concerning operations and business affairs and to assist Company in finding solutions to certain problems within the sphere of management direction, planning, and restructuring.

B. Glass wishes to provide such professional restructuring assistance to Company, and Company desires to engage Glass to provide such services.

THEREFORE, intending to be legally bound, Company and Glass agree:

1. Services. The Company hereby engages Glass for the purpose of providing restructuring consultation services as more specifically described on attached Schedule 1. Jack R. Stone, Jr., as representative of Glass, will serve as the Principal-in-Charge of the engagement and will report to the CEO under this Agreement. Glass may provide the services under this Agreement through other principals, employees or consultants from time to time as required during the course of the engagement. Glass will provide oversight of the engagement under this Agreement from its Regional Office in Dallas, Texas.

2. Independent Contractor. Glass is an independent contractor, and no employee or agent of Glass is an employee of Company.

3. Information and Access. Glass shall have full access to all personnel, books, and records of and advisors to the Company. Company represents and warrants that, except as disclosed to Glass in writing, all information made available to Glass will, to the best of the Company's knowledge, at all times during the period of the engagement of Glass under this Agreement be complete and correct in all material respects and will not contain any untrue statement of material fact or omit to state a material fact necessary in order to make the statements therein not misleading in the light of the circumstances under which such statements are made. Company further represents and warrants that any projections or other information provided by it to Glass will have been prepared in good faith and will be based on assumptions which, in light of the circumstances under which they are made, are reasonable, although it is recognized that projections are based on assumptions that may or may not prove to be accurate. Company acknowledges that, in rendering its services hereunder, Glass will be using and relying on the information (and information available from public sources and other sources deemed reliable by Glass) without independent verification thereof by Glass or independent appraisal by Glass of any of the Company's assets. Glass does not

assume responsibility for the accuracy or completeness of the information or any other information regarding the Company.

4. Oversight of Engagement. Glass shall report only to the CEO. Except for such oversight, the actions and decisions of Glass shall not be subject to review by any other person.

5. Compensation.

5.1 Glass shall be compensated for its services under this Agreement as set forth on attached Schedule 2 on an hourly basis plus an Amendment Fee and a Restructuring Fee as provided on attached Schedule 3, and shall be promptly reimbursed for its expenses. Fees and expenses are billed weekly and all invoices are due and payable upon receipt and shall be past due seven (7) days after the invoice date.

5.2 Reimbursable expenses include costs of travel and travel related expenses, printing and reproduction, long-distance communications (including facsimile), courier, overnight and other delivery services. The reasonable fees and expenses of attorneys consulted or engaged by Glass to assist it under this Agreement shall be reimbursable expenses provided they are approved in advance by the Company. Services of other third parties consulted or engaged by Glass to assist it under this Agreement shall be reimbursable provided that such services have has been approved in advance by the Company.

5.3 Company has paid Glass an initial payment of $300,000, of which $100,000 (the "Retainer") is earned on receipt and the remainder of which (the "Deposit") shall be held as a deposit to secure payment of amounts due to Glass under this Agreement. If Glass' engagement under this Agreement is terminated before Glass' fees based on its hourly rates equal the Retainer, Glass shall nonetheless be entitled to retain the full amount of the Retainer as consideration for undertaking the engagement under this Agreement and for the services provided before termination. Client hereby grants Glass a security interest in and lien upon the Deposit to secure payment by the Client of all amounts due from the Client to Glass under this Agreement and any damages resulting from a breach by the Client of this Agreement, including as a result of a rejection of this Agreement in a bankruptcy case. The balance of Glass' fees (other than any Amendment Fee and Restructuring Fee pursuant to Schedule 3, which shall be payable as provided therein) will be billed as provided on Schedule 2 and shall be due and payable on receipt of invoice.

5.4 Glass shall permit Company to inspect Glass' time and expense records in Glass' offices during normal business hours on reasonable advance notice to verify Glass' invoices.

6. Testimony. Except for testimony which is within the scope of services set forth on Schedule 1 for which Glass will be compensated as provided on Schedule 2, if Glass is required in any legal proceeding to deliver testimony in connection with the services provided under this Agreement, Company agrees to pay Glass a fee at Glass' then prevailing hourly rates for witness preparation and court appearances, in addition to the fees and expenses of outside counsel retained by Glass to advise in connection with such testimony and other reimbursable expenses incurred by Glass in connection with the testimony.

7. Non-Solicitation of Glass Employees. For one year after termination of Glass' engagement under this Agreement the Company shall not hire, retain or utilize (other than through Glass) the services of any Glass employee or former employee who has been employed by Glass in the ninety (90) day period preceding hire by Company. Company further agrees that any violation shall result in liquidated damages in the amount of one third of the hired employee's total compensation during their first year of employment by Company. Payment of liquidated damages for violation of this Agreement may be billed and shall be payable as an additional reimbursable expense under this Agreement and shall not be subject to any requirement of advance authorization by Company or any other limitation that may apply to other fees and expenses payable to Glass under this Agreement.

8. Use of Name and Work Product. Company shall not, and shall not authorize anyone else to, use Glass' name or use or make available to third parties any written materials (including extracts or excerpts there from or abstracts thereof) or other work product prepared by Glass pursuant to this Agreement in connection with obtaining or extending credit, offering or selling securities or other assets or in any other representations to third parties without Glass' prior written consent which shall not be unreasonably withheld. Glass may request of Company authorization, at Glass' expense, to place a customary "tombstone" advertisement or similar announcement with respect to its engagement hereunder in such form and in such media as Glass deems appropriate.

9. Standard of Care and Warranty Disclaimer. Glass performs its services in accordance with standards of skill and care generally observed by "turnaround" consultants of recognized national standing in the United States. If Glass fails to meet such standards the sole remedy of Company shall be to terminate this Agreement and recover any direct damages Company may prove. Neither Glass nor any of its directors, shareholders, officers, employees, consultants or other agents (collectively with Glass the "Glass Parties") shall be liable to Company or any third party for any lost or loss of profits, any indirect, incidental or consequential damages, or any claim, loss or expense for which indemnification would be provided under Section 10 of this Agreement. Glass makes no representations or warranties, express or implied, concerning the value of its services or the results that may be obtained therefrom. Glass' engagement shall not constitute an audit, review, compilation or any other type of financial statement reporting or consulting engagement that is subject to the rules of the AICPA or other state and national professional bodies.

10. Limitation of Liability and Indemnity; Insurance.

10.1 Glass' sole obligation under this Agreement is to the Company, and any advice (written or oral) given by Glass to the Company in connection with Glass' engagement under this Agreement is solely for the use and benefit of the Company. In no event, regardless of the legal theory advanced, shall any Glass Party be responsible (i) other than for gross negligence, willful misconduct or knowing violation of law or (ii) to any third party. The obligations of Glass are solely corporate obligations, and no officer, director, employee, agent, shareholder or controlling person of Glass shall be subject to any personal liability whatsoever to any person, nor will any such claim be asserted by the Company, whether on its own behalf or on behalf of any other person.

10.2 The Company shall indemnify, defend and hold harmless the Glass Parties against any and all claims, costs, demands, damages, assessments, actions, suits or other proceedings, liabilities, judgments, penalties, fines or amounts paid in settlement, expenses, and attorneys fees (whether incurred at the trial or appellate level, in an arbitration, in bankruptcy (including, without limitation, any adversary proceeding, contested matter or application), or otherwise and notwithstanding any limitation set forth in Section 5 above) (collectively "Claims") arising out of, connected with or related to the services performed under this Agreement, whether or not such Claims are attributable in whole or in part to negligence by Glass, other than Claims that are finally determined by judgment or in binding arbitration to have resulted from (a) acts or omissions by Glass that involve gross negligence, intentional misconduct or a knowing violation of law or (b) conduct that Glass did not in good faith believe was in, or at least not opposed to, the best interests of the Company. Glass shall give prompt written notice to the Company of any Claim for which indemnification may be claimed hereunder, and the parties shall then cooperate as reasonably required to defend such Claim; provided, that the right of the Glass Parties to indemnification shall not be affected by any failure or delay by Glass to give such notice, except to the extent that the rights and remedies of the indemnifying party shall have been materially prejudiced as a result of such failure or delay. The Company shall pay all costs and expenses, including reasonable attorneys' fees, incurred by Glass to enforce its rights under this Agreement.

10.3 If for any reason the foregoing indemnification is determined to be unavailable to any Glass Party or insufficient to fully indemnify any such person, then the Company will contribute to the amount paid or payable by such person as a result of any such claims in such proportion as is appropriate to reflect both the relative benefit and the relative fault of the Company on the one hand, and the Glass Parties on the other hand, and any other relevant equitable considerations in connection with the matters as to which such claims relate; provided, however, that in no event shall the amount to be contributed by all Glass Parties in the aggregate exceed the amount of compensation actually received by Glass under this Agreement.

11. Confidentiality.

11.1 All information disclosed to Glass by the Company in connection with Glass' engagement under this Agreement, including without limitation information acquired from the Company's employees or inspection of the Company's property, and confidential information disclosed to Glass by third parties representing or acting for or on behalf of Company, shall be considered Confidential Information. Confidential Information shall not include information which (a) is now or subsequently becomes generally known or available by publication, commercial or otherwise, through no fault of the Glass, (b) is known by Glass at the time of the disclosure, (c) is independently developed by Glass without the use of any Confidential Information, (d) is information that the parties agree in writing may be disclosed by Glass, (e) is or becomes available to Glass on a non-confidential basis from a source other than Company, provided that, to Glass' knowledge, such source was not prohibited from disclosing such information to Glass by a legal, contractual or fiduciary obligation owed to Company or (f) is information that must be disclosed pursuant to applicable law or legal, regulatory, or administrative process after compliance with the provisions hereof.

11.2 Glass shall keep all Confidential Information confidential and shall use the Confidential Information solely for purpose of providing the services to be furnished pursuant to this Agreement. Glass may make reasonable disclosures of Confidential Information to third parties in connection with the performance of its engagement under this Agreement who have executed confidentiality agreements and to others when given direct permission to do so by management or the Board and in connection with any dispute between Glass and the Company under or concerning this Agreement, and Glass will have the right to disclose to others in the normal course of business its involvement with the Company. Any written information produced by Glass shall be treated as Confidential Information, shall be delivered solely to the Company and, except as required by law or legal process, shall not be provided to any third party without the Company's consent.

11.3 If Glass receives any request (by order, subpoena or other legal process) to produce any Confidential Information, Glass will, unless prohibited by law or process, use its best efforts to provide the Company with timely notice of such request and, at the Company's request and expense, cooperate with the Company in any action the Company deems necessary or appropriate under the circumstances to protect the confidentiality of the Confidential Information.

12. Termination. Glass' engagement shall continue at the pleasure of the Company and may be terminated at any time on two (2) weeks prior written notice to Glass by the Company. Glass may terminate its engagement at any time on written notice to the Company. All provisions of this Agreement, other than Sections 1 and 3, shall survive the termination of Glass' engagement under this Agreement.

13. Bankruptcy. In the event the Company decides to file for protection under Chapter 11 of the United States Bankruptcy Code, the parties will negotiate appropriate modifications to this Agreement or enter into a new agreement, to reflect the Company's status as a debtor-in-possession and the requirements of the bankruptcy code.

14. Modification. No modification, amendment or addition to, or waiver of any provisions of this Agreement shall be valid or enforceable unless in writing and signed by all parties.

15. Legal Construction. The validity, interpretation and enforceability of this Agreement shall be determined in accordance with the substantive laws of the State of New York, exclusive of choice of law provisions. If any provisions of this Agreement shall for any reason be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision hereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein and to give effect as nearly as possible to the intent of the parties. This Agreement is the product of negotiations between the parties in which each has had the opportunity to be advised by counsel of its choosing, and therefore the rule of construction that an agreement is construed against the drafter thereof shall not be applicable to this Agreement.

16. No Third Party Benefit. This Agreement is made solely for the benefit of the parties hereto, and no third party shall acquire any claim against Glass as a result of this Agreement.

17. Alternative Dispute Resolution. Any claim or dispute concerning, relating to or arising out of this Agreement shall be resolved by binding arbitration in accordance with the rules of the American Arbitration Association or such other rules as may be agreed to by the parties. The arbitration shall be conducted in a location mutually agreed by the parties. If the parties fail to agree on the location within 30 days after either party requests arbitration, the arbitration shall be conducted in Dallas, Texas. The prevailing party in any arbitration under this Agreement shall be entitled to recover from the other as part of the arbitration award reasonable costs and fees, including reasonable attorney's fees. Any arbitration award may be enforced by a court of competent jurisdiction in accordance with New York law. In the event legal action to enforce the arbitration award is necessary the prevailing party shall be entitled to recover its costs and expenses, including reasonable attorneys fees (whether incurred at the trial or appellate level, in an arbitration, in bankruptcy (including, without limitation, any adversary proceeding, contested matter or application), or otherwise) in such action and in any appeals there from or reviews thereof.

18. Notices. All notices under or concerning this Agreement shall be in writing, may be given by personal delivery, overnight mail or United States mail, shall be effective only upon actual receipt, and shall be delivered to the party receiving notice at the address set forth in the preamble to this Agreement.

19. General Provisions. This Agreement shall be binding on the parties and their respective successors and assigns, but neither party may assign any benefit or delegate any duty under this Agreement, voluntarily or by operation of law, without the written consent of the other party. This Agreement constitutes the parties' entire agreement with respect to its subject matter and is intended to supercede all prior negotiations, discussions and agreement and fully to integrate the parties' agreement. This Agreement may be executed by facsimile and in any number of counterparts, each of which shall constitute an original and all of which shall constitute one agreement.

GLASS & ASSOCIATES, INC.

By: _____
Name: Jack R. Stone, Jr.
Title: Principal

THE FLEMING COMPANIES, INC.

By: _____
Name: Peter S. Willmott
Title: Acting Chief Executive Officer/President

Schedules:

Schedule 1: Description of Services
Schedule 2: Base Compensation
Schedule 3: Success Fee

Schedule 1

POSITION DESCRIPTION AND GENERAL SCOPE OF WORK AS A RESTRUCTURING ADVISOR TO THE FLEMING COMPANIES, INC.

General

Glass will report to the CEO and the Board of Directors with a working relationship with the COO, CFO and other key members of the management team and other professionals and advisors engaged by the Company.

Normally these individuals and firms work as a team to ensure that the strategic direction of the reorganization process (operational and financial) is carefully conceptualized with appropriate strategies and tactical plans to provide the Board with a clear direction and consensus recommendations. As well, key constituencies must also understand the plan in order to gain their early support. The successful implementation of the reorganization is critical to preserve and maximize the value of an enterprise.

Glass & Associates, Inc. will provide Jack R. Stone, Jr. as the Principal-in-Charge along with other professionals as appropriate.

Glass's specific responsibilities in this engagement are:

- Support the CEO, CFO and COO in obtaining cash and working capital clarity so that operational improvements can be effectuated to improve customer fill rates and related operating performance, improve communication with and flow of product from vendors and work with other advisors to regain credibility with lenders and others.
- Work closely with key professionals engaged by the Company to define and orchestrate an integrated working capital plan including a contingency plan.
- Initially, concentrate on the cash aspects of the operational and financial interim business plan to insure the best possible information and tool to improve service levels to customers. This would include, but not be limited to:
  - 16-week rolling cash flow forecast and maximizing cash availability and usage
  - Credit lines and usage
  - Borrowing base reports and borrowing programs
  - Vender and purchasing programs
  - Sources of funds and velocity
  - Disbursement of funds, priorities and controls
  - Commitment of funds and priorities
  - Identification of cost reduction targets and implementation plan
  - Communication of the interim cash plan to lenders and other constituents
  - Separation of key business components and assets that will not be part of the ongoing core business and estimate liquidation proceeds and timing.

- Mold the operating and financial organizations into a responsive cash management team with adequate information to anticipate forward issues and respond to unanticipated developments.
- Identify and mold a Crisis Response team within the Company to support the operating and financial teams and the professionals.
- Attend the weekly cash management meeting.
- Form, as quickly as possible, an unofficial unsecured creditors' committee comprised, first, of the largest suppliers in order to improve communication, gain credibility for the actions being taken by the Company and most importantly, gain support for the new supply programs and payment terms.
- Prepare for a bankruptcy filing as to the cash systems.
- Other responsibilities as assigned by the CEO, COO or the Board.
- Report daily to the CEO on activities so they can be coordinated with management.

In addition, Glass will work with management, the Board and other advisors in analyzing strategic and tactical strategies, statutory and non-statutory alternatives and other options needed to preserve and maximize enterprise value by implementing a financial and operating restructuring.

Scope of Work

To achieve these and other objectives, the Glass CRA team will work with management and the board in these and other critical areas:

- *Cash* – Cash management becomes the critical factor in achieving improvement with the vendor, customer and lender constituencies. We will work with management and help design and or implement rolling 16-week cash flow models and models for longer-term future objectives. We will work in liaison with other advisors in meeting with banks and others in order to maintain adequate liquidity and communication as the restructuring process is being implemented.

- *Disbursements Forecasting and Management* – Objective is to control the outflow of cash from the point of purchase commitment to the timing of payment.

- *Receipts Forecasting and Management* – Objective is to maximize the velocity of the inflow of cash from all sources.

- *Asset Disposition and Net Funds Flows* – While Glass understand that certain processes are in place to dispose of business segments and units deemed to be expendable, it is important that this process stay on track, achieves the objectives in the shortest time frame possible and that there is a clear understanding of the predictability of the net funds flow. Customer policies and other issues will be examined, as necessary, to promote a reduced time from billing to collection.

- *Strategic alternatives* – Work, relating to cash management, with attorneys, advisors, the Board and management in evaluating various financial and operating restructuring issues

including parallel activities relating to bankruptcy should Chapter 11 become a viable alternative to achieving the longer term objectives.

- *Operations* – Work with the CEO, COO and CFO to make sure that all of the areas enumerated above are working together, evaluate the information and results of operations and assist in communicating with line management and employees the various business strategies including those pertaining to cash management, cost containment and revenue enhancement.

- *Board of Directors* – Assist the Board in evaluating all of the information, strategies and alternatives that are presented. This work may include identifying critical corporate governance issues and processes as well as the overall communication plan to employees, shareholders, vendors, customers and lenders.

Schedule 2

HOURLY RATES
Effective January 1, 2003

Principal	$425 to $550 per hour
Case Director	$375 to $425 per hour
Senior Associate	$325 to $375 per hour
Consultant	$190 to $300 per hour
Clerical/Administrative	$75 to $95 per hour
Out-of-Pocket Expenses	At Cost

Schedule 3

AMENDMENT AND RESTRUCTURING FEES

In its role as a restructuring advisor, Glass will play a major role in the achievement of the best possible outcome for the Company. Its work will closely parallel the work of the Company's other professionals including, but not limited to, its financial advisor in the achievement of operating and financial transactions and its specific and oversight work should have similar transaction and milestone achievement opportunities. In that regard, in addition to its hourly rates, Glass will receive an Amendment Fee and a Restructuring Fee on milestone achievements similar to the Company's financial advisor which correlate to the specific work performed by Glass and for the achievement of the Company's goals associated with the restructuring process.

It is currently contemplated that the Company may amend its existing credit facilities, may enter into a DIP financing agreement in order to facilitate operating within a Chapter 11, may restructure through a sale, refinancing or recapitalization or may effect a combination of some or all of the foregoing in order to complete a reorganization of the Company.

An "Amendment" shall mean the execution of an amendment, on terms acceptable to the Company in its sole discretion, to the Company's existing bank credit facility, including (but not limited to) changes in the covenants, revisions to the terms of the revolving loan thereunder to include a borrowing base (to be agreed upon), the substitution of an asset-based facility or such other amendments of similar effect as may be agreed upon.

A "Restructuring" shall mean, collectively, any restructuring, reorganization (whether or not pursuant to Chapter 11 of the United States Bankruptcy Code), refinancing or recapitalization of the Company affecting, in each case, the existing, potential and contingent debt obligations and other claims or against the Company; a Restructuring may include, as an integral part thereof, an Amendment.

An amendment fee (the "Amendment Fee") of $750,000 shall be due and payable in cash upon the consummation of an Amendment.

An additional restructuring fee (the "Restructuring Fee") of $2,000,000 (subject to further review and potential increase based on an increase in scope of Glass' engagement) shall be due and payable in cash upon the completion of a Restructuring; provided however, that to the extent an Amendment Fee has been previously paid to Glass pursuant to this Agreement, one hundred percent (100%) of such Amendment Fee shall be credited against any Restructuring Fee.

EXHIBIT B

Glass & Associates, Inc.

4571 Stephen Circle N.W., Suite 130
Canton, OH 44718
Phone 330/494-3252 | Fax
330/494-2420
EIN 25-1777155

Invoice

Date	Invoice No.
5/1/2003	20030256

Bill To

Fleming Companies Inc.
1945 Lakepointe Dr.
Lewisville, TX 75029
Attn: Mark Shapiro
Fax#972-378-1609

CC

Terms	Project
Due on receipt	Management Consulting

Item	Description of Fees & Expenses	Quantity	Rate	Amount
ProfSvc-CJK8	Consulting/Kelly	63.5	300.00	19,050.00
ProfSvc-JPA7	Consulting/AuWerter	132.9	350.00	46,515.00
ProfSvc-SDH5	Consulting/Heigle	52.5	290.00	15,225.00
ProfSvc-RRS6	Consulting/Shultz	112	290.00	32,480.00
ProfSvc-SRE9	Consulting/Edlein	118.4	400.00	47,360.00
ProfSvc-JRS8	Consulting/Stone	89.3	490.00	43,757.00
ProfSvc-SD11	Consulting/Dunn	124.1	350.00	43,435.00
ProfSvc-JEA7	Consulting/Anspach	95	320.00	30,400.00
ProfSvc-MKS8	Consulting/Stennfeld	64.7	250.00	16,175.00
ProfSvc-SFA3	Consulting/Agran	64.3	275.00	17,682.50
ProfSvc-SKD9	Consulting/Donnellan	21.4	490.00	10,486.00
ProfSvc-CDT1	Consulting/Tuttle	8.7	75.00	652.50
PS1-E	Fee Enhancement	1	94,432.02	94,432.02
	Business Misc.-AuWerter		241.23	241.23
	Business Meals-Agran		53.60	53.60
	Business Meals-AuWerter		101.15	101.15
	Business Meals-Shultz		199.00	199.00
	Business Meals-Dunn		36.05	36.05
	Business Meals-Edlein		40.44	40.44
	Business Meals-Anspach		52.13	52.13
	Business Lodging-AuWerter		929.07	929.07
	Business Lodging-Dunn		219.64	219.64
	Business Lodging-Edlein		235.44	235.44
	Business Lodging-Anspach		169.50	169.50
	Business Transportation-Agran		1,263.00	1,263.00
	Business Transportation-Shultz		61.20	61.20

TFC 4/2-4/30/03

Total Due

INSTRUCTIONS FOR PAYMENT BY WIRE TRANSFER:

Glass & Associates Operating Account
Account #610166389
ABA #044000037
Bank One, Akron, NA
4600 Dressler Road
Canton, Ohio 44718
Phone 330-492-4431

Glass & Associates, Inc.

4571 Stephen Circle N.W., Suite 130
Canton, OH 44718
Phone 330/494-3252 | Fax
330/494-2420
EIN 25-1777155

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Bill To

Fleming Companies Inc.
1945 Lakepointe Dr.
Lewisville, TX 75029
Attn: Mark Shapiro
Fax#972-378-1609

CC

Terms	Project
Due on receipt	Management Consulting

Item	Description of Fees & Expenses	Quantity	Rate	Amount
	Business Transportation-Dunn		666.00	666.00
	Business Transportation-Edlein		1,243.00	1,243.00
	Business Transportation-Anspach		1,118.14	1,118.14
	Business Misc.-Kelly		71.47	71.47
	Business Misc.-Stennfeld		21.00	21.00
	Business Misc.-AuWerter		187.49	187.49
	Business Misc.-Shultz		103.00	103.00
	Business Misc.-Agran		50.00	50.00
	Business Misc.-Shultz		-301.00	-301.00
	Business Meals-Stennfeld		12.21	12.21
	Business Meals-AuWerter		166.95	166.95
	Business Meals-Shultz		441.00	441.00
	Business Meals-Agran		65.00	65.00
	Business Meals-Anspach		83.83	83.83
	Business Meals-Donnellan		23.00	23.00
	Business Lodging-Stennfeld		484.30	484.30
	Business Lodging-AuWerter		580.26	580.26
	Business Lodging-Agran		505.92	505.92
	Business Lodging-Anspach		339.00	339.00
	Business Lodging-Donnellan		111.87	111.87
	Business Transportation-Edlein		100.00	100.00
	Business Transportation-Stennfeld		533.00	533.00
	Business Transportation-AuWerter		1,143.24	1,143.24
	Business Transportation-Shultz		39.80	39.80
	Business Transportation-Agran		76.00	76.00
	Business Transportation-Anspach		1,246.45	1,246.45

TFC 4/2-4/30/03

Total Due

INSTRUCTIONS FOR PAYMENT BY WIRE TRANSFER:

Glass & Associates Operating Account
Account #610166389
ABA #044000037
Bank One, Akron, NA
4600 Dressler Road
Canton, Ohio 44718
Phone 330-492-4431

Glass & Associates, Inc.

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Bill To
Fleming Companies Inc. 1945 Lakepointe Dr. Lewisville, TX 75029 Attn: Mark Shapiro Fax#972-378-1609

CC

Terms	Project
Due on receipt	Management Consulting

Item	Description of Fees & Expenses	Quantity	Rate	Amount
	Business Transportation-Donnellan		977.34	977.34
	Business Meals-Stennfeld		4.71	4.71
	Business Meals-Edlein		21.00	21.00
	Business Meals-Dunn		67.59	67.59
	Business Meals-Dunn		162.30	162.30
	Business Lodging-Edlein		278.41	278.41
	Business Lodging-Dunn		703.54	703.54
	Business Transportation-Stennfeld		344.25	344.25
	Business Transportation-Edlein		2,187.50	2,187.50
	Business Transportation-Dunn		873.05	873.05
	Business Transportation-Dunn		959.26	959.26
	Business Transportation-Stennfeld		336.88	336.88
TravelExpense	TravelExpense			19,628.21
Other Expense	Phone Charges		2,443.34	2,443.34
Other Expense	Fax Charges		29.00	29.00
Other Expense	Courier/Overnight Charges		124.43	124.43
Other Expense	Stoel Rives' Services		10,125.00	10,125.00

TFC 4/2-4/30/03

Total Due $450,000.00

INSTRUCTIONS FOR PAYMENT BY WIRE TRANSFER:

Glass & Associates Operating Account
Account #610166389
ABA #044000037
Bank One, Akron, NA
4600 Dressler Road
Canton, Ohio 44718
Phone 330-492-4431

SUMMARY SHEET
NO. 1

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Companies, Inc.**

SUMMARY SHEET NO. 1

	Hours	Hourly Fee	Total Billed
Jack R. Stone	89.3	$490.00	$43,757.00
Sanford R. Edlein	118.4	$400.00	$47,360.00
Sam D. Heigle	52.5	$290.00	$15,225.00
Jeffrey E. Anspach	95.00	$320.00	$30,400.00
R. Ryan Shultz	112.00	$290.00	$32,480.00
Shirley Dunn	124.10	$350.00	$43,435.00
Chris J. Kelly	63.50	$300.00	$19,050.00
Jay P. AuWerter	132.90	$350.00	$46,515.00
Steve F. Agran	64.30	$275.00	$17,682.50
Mary K. Stennfeld	64.70	$250.00	$16,175.00
Shaun K. Donnellan	21.40	$490.00	$10,486.00
Clarissa D. Tuttle	8.70	$75.00	$652.50
TOTALS	**946.8**		**$323,218.00**

EXHIBIT C(1)-C(12)

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Company**

Consultant: **Jack R. Stone**

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset Analysis & Recovery	0.00	$0.00
11	Asset Dispositions	0.00	$0.00
12	Business Operations	70.70	$34,643.00
13	Case Administration	4.90	$2,401.00
14	Employee Benefits/Pensions	0.00	$0.00
15	Fee/Employment Applications	0.00	$0.00
16	Fee/Employment Objections	0.00	$0.00
17	Financing	0.00	$0.00
18	Meeting of Creditors	1.00	$490.00
19	Plan & Disclosure Statement	0.00	$0.00
20	Claims Administration and Objections	0.00	$0.00
30	Accounting/Auditing	0.00	$0.00
31	Business Analysis	7.40	$3,626.00
32	Corporate Finance	5.30	$2,597.00
33	Data Analysis	0.00	$0.00
34	Litigation Consulting	0.00	$0.00
35	Reconstruction Accounting	0.00	$0.00
36	Tax Issues	0.00	$0.00
37	Valuation	0.00	$0.00
40	Strategic Planning	0.00	$0.00
1000	Relief from Stay Proceedings	0.00	$0.00
2000	Litigation	0.00	$0.00
2026	Travel	0.00	$0.00
	TOTAL TIME	89.30	$43,757.00

Exhibit C(1)

Employee	Jack Stone				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/2/2003		3.4	12	Business operations	Working with the management team regarding the use of scarce cash to purchase goods for the operation of the company. Various meetings related thereto.
4/2/2003		4.1	12	Business operations	Teleconferences with key vendors regarding the bankruptcy filing and answering questions about the ongoing operation of the company
4/2/2003		2.5	12	Business operations	Review of documents and preparation of the company team and professionals for the first day hearings in Delaware
4/2/2003		2.8	31	Business analysis	Review of 3rd period results versus plan
4/3/2003		3.2	12	Business operations	Review of documents and preparation of the company team and professionals for the first day hearings in Delaware
4/3/2003		2.9	12	Business operations	Teleconferences with key vendors regarding the bankruptcy filing and answering questions about the ongoing operation of the company
4/3/2003		2.6	12	Business operations	Work on Critical Vendor Program with Rider and others from the purchasing division
4/3/2003		1.9	12	Business operations	Review updated cash flow forecast and business model
4/3/2003		1.3	31	Business analysis	Senior management meeting re: business and bankruptcy issues
4/4/2003		2.5	12	Business operations	Meetings with management regarding the approval of first day orders and resolution of business issues related thereto
4/4/2003		1.4	12	Business operations	Continued work on Critical Vendor Program
4/4/2003		2.8	12	Business operations	Teleconferences with key vendors regarding the bankruptcy filing and answering questions about the ongoing operation of the company
4/4/2003		2.2	12	Business operations	Teleconferences and meetings related to issues in the Core-Mart division incl their Canadian division
4/4/2003		2.2	12	Business operations	Teleconferences with professional team and management re: status of key issues
4/5/2003		2.1	13	Case administration	Workplan for next 4 weeks
4/5/2003		1.7	31	Business analysis	Review of weekly operating reports

Employee	Jack Stone				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/5/2003		3.2	32	Corporate finance	Review of business model forecasting the core business
4/6/2003		2.1	32	Corporate finance	Teleconferences with Gleacher re: status of trade lien; DIP financing; backup financing
4/6/2003		3.1	12	Business operations	Teleconferences with Glass team and management re: operating issues and cash forecast
4/6/2003		1.6	31	Business analysis	Review of weekly operating reports
4/7/2003		3.3	12	Business operations	Work with Rider and FTI on the critical vendor program
4/7/2003		2.7	12	Business operations	Review of trade lien draft documents and DIP terms sheet and discuss with K&E and Gleacher
4/7/2003		1.9	12	Business operations	Tel confs with various trade vendors regarding issues and workplan
4/7/2003		1.4	12	Business operations	Status meeting with management and professionals re: issues
4/7/2003		1.3	12	Business operations	Status meeting on the sale of retail locations and liquidation of stores to be closed
4/8/2003		1.7	12	Business operations	Review daily and 13 week cash flow forecast
4/8/2003		1.0	18	Meeting of Creditors	Conference call with Deutsche Bank, JP Morgan and Alvarez & Marshal
4/8/2003		3.6	12	Business operations	Status meetings on: cash flow forecast; purchasing; sale of retail; pre-petition taxes; KERP program
4/8/2003		2.5	12	Business operations	Status meetings with management and professionals re: issues and workplan
4/9/2003		2.8	13	Case administration	Orientation meetings with Stenger and Alix personnel
4/9/2003		1.6	12	Business operations	Review of trade lien draft documents and DIP terms sheet and discuss with K&E and Gleacher
4/9/2003		2.8	12	Business operations	Tel confs with Gleacher; K&E; DB; re: Retail; trade lien; critical vendor program; cash flow; pre-petition taxes

Employee	Jack Stone				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/9/2003		1.2	12	Business operations	Transition of information to Alix personnel
4/10/2003		2.4	12	Business operations	Tel confs with Gleacher; Shapiro; Edlein; Auwerter re: transition
4/9/2003		1.9	12	Business operations	Preparation of materials for court hearing
4/10/2003		3.3	12	Business operations	Review of cash flow forecast and issues related thereto incl pre-petition taxes
4/10/2003		1.9	12	Business operations	Tel confs re: trade lien and DIP terms sheet
4/11/2003		2.4	12	Business operations	Tel confs re; status of various issues with Gleacher and K&E

TOTAL HOURS 89.3

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Company**

Consultant: **Sanford R. Edlein**

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset Analysis & Recovery	0.00	0.00
11	Asset Dispositions	0.00	0.00
12	Business Operations	67.50	27000.00
13	Case Administration	10.30	4120.00
14	Employee Benefits/Pensions	0.00	0.00
15	Fee/Employment Applications	7.90	3160.00
16	Fee/Employment Objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of Creditors	5.00	2000.00
19	Plan & Disclosure Statement	0.00	0.00
20	Claims Administration and Objections	0.00	0.00
30	Accounting/Auditing	0.00	0.00
31	Business Analysis	14.00	5600.00
32	Corporate Finance	1.50	600.00
33	Data Analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction Accounting	0.00	0.00
36	Tax Issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic Planning	0.00	0.00
1000	Relief from Stay Proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel	12.20	4880.00
	TOTAL TIME	118.40	$47,360.00

Exhibit C(2)

Employee	Sanford R. Edlein				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/2/2003		6.2	12	Business operations	Cash management,two week forecast
4/2/2003		2.4	31	Business analysis	Meeting with Bain to go over operations and the executive dashboard
4/2/2003	3.2	3.2	2026	Travel Time	Flight to Delaware
4/3/2003		8.0	13	Case administration	Prep time in attorneys office and court hearing
4/3/2003	4.0	4.0	2026	Travel Time	Back to Dallas after hearing
4/4/2003		4.2	12	Business operations	Review the weeks cash flow,analyzie daily variances
4/4/2003		2.4	31	Business analysis	Review inventory needs and cash requirements
4/4/2003		1.2	31	Business analysis	Meeting of Glass team to review operations, downsizing, sale of business units and cash needs to fund proposed activities
4/4/2003		2.5	12	Business operations	Meeting related to update and various operational issues during bankruptcy including matters related to vendor payments and holdbacks and the drop ship issue
4/5/2003		1.5	32	Corporate Financing	phone meeting with Gelacher and Kirkland relating to DIP financing
4/5/2003		2.0	31	Business analysis	Planning for presentation to CEO relating to alternative strategies
4/5/2003		1.3	12	Business operations	review the sales reports for previous weeks as well as cash status.
4/6/2003		0.7	12	Business operations	Phone discussion about real estate leases, closing of retail locations and excess inventtory, S Choe, N Rider, J Stone, T Stelzik, R Hawk, C Kelly
4/6/2003		0.3	12	Business operations	Discussions with Shirley Dunn as to status of Coremark cash budget and discussion with Ryan Shultz on Fleming budget
4/7/2003		6.4	12	Business operations	Review and preparation of cash flow for the three weeks needed for bridge loan hearing on 4/10. Discussions with Dunn and Tenefeld on the operations of Coremark and Canadian operation
4/7/2003		1.7	31	Business analysis	Meeting and discussion with Neal Rider and Scott Nicholson relating to procurement process and needs to fill the inventory hole
4/7/2003		0.7	12	Business operations	discussion with Bob Jason of Kirkland and Ellis relating to tax issues in US and Canada
4/7/2003		2.8	31	Business analysis	Review of the business model relating to possible PSC closures and related cash flow
4/7/2003		1.3	12	Business operations	Meeting with mark Shapiro relating to cash balance and control

Employee	Sanford R. Edlein				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/7/2003		1.8	12	Business operations	Meetings with Jack Stone and chip Auwerter to review the PSC issues, fill rates, procurement process and related matters.
4/8/2003		1.3	12	Business operations	Review of 13 week cash flow with Mark Shapiro, Ken Fuhrman, Kyle Prewitt
4/8/2003		2.2	12	Business operations	Review and completion of final iteration of two week daily cash projection
4/8/2003		5.5	12	Business operations	Preparation and analysis of 13 week cash flow
4/8/2003		0.9	12	Business operations	Participation in all hands meeting to go over the Chap 11 proceeds with attorneys and employees
4/8/2003		2.2	12	Business operations	Discussion with Scott Nicholson, Shapiro and others relating to the preliminary daily cash flow particularly the procurement process
4/9/2003		1.7	12	Business operations	Meeting with Shapiro,White,Alvarez,FTI to review the daily two week cash flow and 13 week
4/9/2003		1.0	12	Business operations	Telephone meeting with Core mark staff, Catarina Wong and Cyril Wan, FTI and E &Y to review the Canadian and US Tax issues
4/9/2003		2.2	12	Business operations	Review of the daily cash info, review of week to date and review of prior week comparison
4/9/2003		1.5	31	Business analysis	Review of various iterations of business model
4/9/2003		2.2	12	Business operations	Finalization of inputs and comprehensive review of the 13 week cash model
4/10/2003		1.3	12	Business operations	Telephone discussion with Willmot,White and Hernandez and Shapiro to review the two week and thirteen week cash flow in prep for court hearing
4/10/2003		1.9	12	Business operations	Meeting with Jay Alix to discuss the transition and operational issues facing the company
4/10/2003		0.6	12	Business operations	Discussions with Alvarez and marsal relating to US and Canadian tax issues
4/10/2003		0.6	12	Business operations	Telephone call to Al Fraschetti of Deutche Bank to review the 13 week and two week cash flow
4/10/2003		0.8	12	Business operations	Review of prior weeks cash analysis
4/10/2003		1.5	12	Business operations	Review of collateral for 123 week cash flow
4/10/2003		1.7	12	Business operations	Review of tax issues and email from Catarina Wong, Prepapration of memo to Krikland on tax issues
4/10/2003		1.9	12	Business operations	Review of various business metrics and proforma calculations
4/11/2003		1.1	12	Business operations	Telephone meeting of professionals to review case status and yeterdays court hearing

Employee	Sanford R. Edlein				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/11/2003		2.3	12	Business operations	Review of final iteration of thirteen week cash flow and the related ebitda including proforma adjustments for period 8
4/11/2003		0.6	12	Business operations	Discussion with Bryan from Bain relating to gross margin issues and calculation
4/11/2003		1.5	13	Case administration	Discussions and preparation of matters to hand off relating to Glass termination
4/11/2003		0.3	12	Business operations	Discussion with Bill May, President of Wholesale relating to margin improvement, cost containment and revenue
4/11/2003		0.5	12	Business operations	Meeting with Bill White and Clint Bryant to review final model iteration
4/11/2003		0.2	12	Business operations	Discussions with Laurie, Ken and Clint as to the cash balance status
4/11/2003		0.8	13	Case administration	Final wrap of material, return financial data and other matters that belong to client
4/15/2003		4.6	12	Business operations	Discussions with Alix partners and company regarding the 13 week cash forecast for DIP purposes, analysis and comparison of the original model sent to banks on 3/31 and the revised model sent on 4/11
4/15/2003	2.0	2.0	2026	Travel Time	To NY for bank meeting
4/16/2003		5.0	18	Meeting w/Creditors	Bank meeting with Deutche and JP Morgan Chase to go over the presentation and the various issues related to the DIP facility
4/16/2003		3.0	12	Business operations	Meeting with company and Gleacher partners prior to bank meeting to go over presentation for DIP loan,
4/16/2003	3.0	3.0	2026	Travel Time	return to Dallas from bank meeting
4/25/2003		3.1	15	Fee/employment applications	Read prelimianry application and insert work related to business operations,discuss app with Rick Josephson and jack Stone
4/28/2003		4.8	15	Fee/employment applications	Read prelimianry application and insert work related to business operations,discuss app with Rick Josephson and jack Stone

TOTAL HOURS **118.4**

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Company**

Consultant: **Sam D. Heigle**

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset Analysis & Recovery	0.00	0.00
11	Asset Dispositions	0.00	0.00
12	Business Operations	2.30	667.00
13	Case Administration	0.00	0.00
14	Employee Benefits/Pensions	0.00	0.00
15	Fee/Employment Applications	0.00	0.00
16	Fee/Employment Objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of Creditors	0.00	0.00
19	Plan & Disclosure Statement	0.00	0.00
20	Claims Administration and Objections	0.00	0.00
30	Accounting/Auditing	33.00	9570.00
31	Business Analysis	0.00	0.00
32	Corporate Finance	17.20	4988.00
33	Data Analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction Accounting	0.00	0.00
36	Tax Issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic Planning	0.00	0.00
1000	Relief from Stay Proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel	0.00	0.00
	TOTAL TIME	52.50	$15,225.00

Exhibit C(3)

Employee	Sam D. Heigle				
Client	Fleming Company				
Date	Nonbilliable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/2/2003		1.4	30	Accounting/auditing	Meeting w/ Bickfor, Terbush, White re: A/R
4/2/2003		1.7	32	Corporate finance	Meeting w/ Eldredge, Sturniolo re: lender due diligence
4/2/2003		1.2	32	Corporate finance	Retrieve and organize materials prepared for BDO Seidman
4/2/2003		1.6	30	Accounting/auditing	Develop work plan for A/R examination
4/2/2003		0.7	30	Accounting/auditing	Telecon re: consolidating credit reporting
4/3/2003		1.2	32	Corporate finance	Review and catalog BDO Seidman due diligence
4/3/2003		1.5	32	Corporate finance	Meet w/ Eldredge, Sturniolo re: lender due diligence
4/3/2003		0.8	30	Accounting/auditing	Review A/R write-off recommendations
4/3/2003		1.7	30	Accounting/auditing	Review A/R classifications
4/3/2003		0.9	32	Corporate finance	Meet w/ JP Morgan
4/3/2003		1.3	30	Accounting/auditing	Telecons re: accounts payable
4/4/2003		1.0	30	Accounting/auditing	Meet w/ A/R swat team
4/4/2003		0.7	32	Corporate finance	Telecon w/ Bickford, JP Morgan
4/4/2003		2.4	32	Corporate finance	Coordinate JP Morgan due diligence
4/4/2003		1.5	30	Accounting/auditing	Review schedule of notes payable

Employee	Sam D. Heigle				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/4/2003		0.7	30	Accounting/auditing	Update credit alert report
4/4/2003		0.6	30	Accounting/auditing	Meet w/ Terbush, Bishop & Nichols re: auto updating of alert balances
4/4/2003		0.9	30	Accounting/auditing	Meet w/ Wally White re: note sale
4/4/2003		1.4	30	Accounting/auditing	Work on reconciliation of A/R agings
4/5/2003		4.5	32	Corporate finance	Support JP Morgan due diligence
4/8/2003		1.8	32	Corporate finance	Coordinate JP Morgan due diligence
4/8/2003		2.2	30	Accounting/auditing	Analyze W. White write-off recommendations
4/8/2003		2.9	30	Accounting/auditing	Preliminary assessment of notes receivable
4/8/2003		1.5	30	Accounting/auditing	Meet w/ A/R SWAT team
4/8/2003		0.5	32	Corporate finance	Review preliminary borrowing base
4/9/2003		1.3	30	Accounting/auditing	Meet w/ A/R SWAT team
4/9/2003		0.7	30	Accounting/auditing	Telecon w/ Bickford re: write-offs
4/9/2003		2.0	30	Accounting/auditing	Assist Eldredge w/ reconciliation of electronic A/R database to system generated agings
4/9/2003		0.9	12	Business operations	Telecons re: drop ship vendors
4/9/2003		0.8	32	Corporate finance	Telecons re: inventory component of borrowing base

Employee	Sam D. Heigle				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/9/2003		1.4	12	Business operations	Review 13 week cash flow
4/9/2003		1.5	30	Accounting/auditing	Combin N/R data w/ A/R
4/10/2003		2.0	30	Accounting/auditing	Isolate large credit exposure
4/10/2003		0.6	30	Accounting/auditing	Telecon w/ Bickford re: Top 35 credits
4/10/2003		1.4	30	Accounting/auditing	Meet w/ Terbush re: Top 35 and SWAT activities
4/10/2003		1.3	30	Accounting/auditing	Draft credit file checklist for notes receivable
4/10/2003		0.5	30	Accounting/auditing	Telecon w/ Paul Rome re: collection of A/R
4/10/2003		0.8	30	Accounting/auditing	Telecons re: notes receivable sale
4/10/2003		0.7	30	Accounting/auditing	Telecon w/ Bickford re: note due diligence

TOTAL HOURS **52.5**

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Company**

Consultant: **Jeffrey E. Anspach**

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset Analysis & Recovery	0.00	0.00
11	Asset Dispositions	0.00	0.00
12	Business Operations	3.30	1056.00
13	Case Administration	0.00	0.00
14	Employee Benefits/Pensions	0.00	0.00
15	Fee/Employment Applications	0.00	0.00
16	Fee/Employment Objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of Creditors	0.00	0.00
19	Plan & Disclosure Statement	0.00	0.00
20	Claims Administration and Objections	0.00	0.00
30	Accounting/Auditing	0.00	0.00
31	Business Analysis	84.20	26944.00
32	Corporate Finance	0.00	0.00
33	Data Analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction Accounting	0.00	0.00
36	Tax Issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic Planning	0.00	0.00
1000	Relief from Stay Proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel	7.50	2400.00
	TOTAL TIME	95.00	$30,400.00

Exhibit C(4)

Employee	Jeffrey E. Anspach				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/2/2003		0.5	31	Business analysis	Review daily cash collateral budget and forward to R Shultz.
4/2/2003		1.4	31	Business analysis	Review supporting documentation for cash collateral budget and gather information needed to review with management.
4/2/2003		1.6	12	Business operations	Meet with L Talarica to chart flow of receipts and disbursements through the various bank accounts for Fleming, Coremark, Canada and Corporate.
4/2/2003		1.7	12	Business operations	Document results of meeting in the form of a summarized flowchart and review with S Edlein and K Fuhrmann.
4/2/2003		0.6	31	Business analysis	Gather information and review pertinent information with S Edlein to prepare for cash collateral hearing.
4/2/2003		0.4	31	Business analysis	Prepare for and attend meeting with P Willmott and B White to review cash collateral budget incorporated in cash collateral order.
4/2/2003		1.1	31	Business analysis	Meet with D Willis, Alvarez & Marsal, to review business projection model.
4/2/2003		0.5	31	Business analysis	Review Budget vs Actual results for daily cash budget and discuss with R Shultz.
4/2/2003		1.8	31	Business analysis	Review 16 week cash flow budget and run various assumptions in model and review output for reasonableness.
4/3/2003		2.4	31	Business analysis	Review business plan assumptions and meet with C Bryant to discuss timing of income and expense items for both continuing businesses and discontinued businesses. Identify cash flow effect.
4/3/2003		0.7	31	Business analysis	Incorporate revised professional fees estimates into the business model and cash flow projections.
4/3/2003		0.6	31	Business analysis	Prepare for and meet with Alvarez & Marsal to review business plan assumptions and discuss timing of due diligence review.
4/3/2003		0.4	31	Business analysis	Review actual cash receipts versus budgeted cash collateral budget. Review deferred cash disbursements.
4/3/2003		0.6	31	Business analysis	Review other distribution income and expenses and discuss status of sources and uses.
4/3/2003		1.5	31	Business analysis	Update business projection model for information gathered from meetings with client. Print out segments and review with C Bryant and J Dworkin.

Employee	Jeffrey E. Anspach				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/3/2003		0.9	31	Business analysis	Review period 3 budget versus actual results and identify areas requiring further review.
4/3/2003	2.5	2.5	2026	Travel Time	Travel to Portland.
4/4/2003		1.8	31	Business analysis	Review analysis of actual results for period 3 by operational segments received from J Dworkin. Identify areas requiring further analysis.
4/4/2003		0.4	31	Business analysis	Review business model/cash forecast assumptions with B White.
4/5/2003		0.8	31	Business analysis	Prepare period 3 actuals for download into business projection model.
4/6/2003		0.7	31	Business analysis	Conference call with C Auwerter and S Agran to discuss 16 week cash forecast and operational assumptions. Follow up on areas identified as requiring further review.
4/6/2003		2.3	31	Business analysis	Update business projection model for period 3 actuals. Reconcile balance sheet detail and identify additional information needed.
4/6/2003		1.6	31	Business analysis	Incorporate 16 week cash forecast projection model into the period business projection model. Link cash forecast drivers to the assumptions and volume levels in the business projection model.
4/6/2003	2.5	2.5	2026	Travel Time	Travel to Dallas.
4/7/2003		0.3	31	Business analysis	Meet with J Dworkin to review period 3 wholesale budget to actuals including remnants of K-mart sales.
4/7/2003		0.4	31	Business analysis	Review period 3 actuals with B White and assess reasonableness of projected working capital balances.
4/7/2003		0.4	31	Business analysis	Prepare a overview of period three budget to actuals from input from Fleming management.
4/7/2003		1.9	31	Business analysis	Meet with C Auwerter, S Edlein and S Agran to review updated 16 week cash forecast assumptions for receipts/disbursements and document issues to be addressed with management.
4/7/2003		0.3	31	Business analysis	Discuss rollup of distribution centers with C Auwerter and S Agran.

Employee	Jeffrey E. Anspach				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/7/2003		2.6	31	Business analysis	Update business model balance sheet to actual period 3 results and reconcile to P&L period 3 actuals.
4/7/2003		0.9	31	Business analysis	Link weekly cash forecast model to the period by period business projection model by rolling receipts to accounts receivable assumptions.
4/7/2003		1.5	31	Business analysis	Link weekly cash forecast model to the period by period business projection model by rolling Disbursement to the inventory assumptions and accounts payable.
4/7/2003		0.7	31	Business analysis	Link weekly cash forecast model to the period by period business projection model by rolling other operational disbursement to the accounts payable assumptions.
4/7/2003		3.3	31	Business analysis	Gather information prepared by linking weekly cash forecast assumptions and daily cash receipts information and prepare daily cash forecast.
4/7/2003		2.6	31	Business analysis	Review cash collateral budget with S Edlein and R Shultz to perform analytical review of the underlying assumptions inherent in the cash forecast. Make revisions as deemed appropriate.
4/7/2003		1.2	31	Business analysis	Run various scenarios of receipts and disbursements based on assumptions gathered from Fleming management and meetings with Glass.
4/8/2003		0.4	31	Business analysis	Review cash forecast developed yesterday and identify areas requiring further review.
4/8/2003		1.9	31	Business analysis	Work with R Shultz and S Edlein on revisions to underlying assumptions incorporated into the cash forecast model.
4/8/2003		0.6	31	Business analysis	Review adjusted cash forecast with S Edlein and R Shultz.
4/8/2003		1.1	31	Business analysis	Link weekly cash forecast assumptions to the business projection model.
4/8/2003		0.7	31	Business analysis	Update actual inventory balances for wholesale, convenience and retail in the business projection model.
4/8/2003		1.6	31	Business analysis	Run 13 week cash forecast model and review with S Edlein, R Shultz and J Stone and identify areas requiring further review.
4/8/2003		1.6	31	Business analysis	Make revisions to the 23 week cash forecast based on information gather in meetings with Glass.
4/8/2003		0.8	31	Business analysis	Identify and document assumptions contained in cash forecast.
4/8/2003		1.1	31	Business analysis	Perform revisions to the underlying assumptions in the cash forecast model and prepare for finance meeting to review model.
4/8/2003		0.9	31	Business analysis	Meet with Fleming finance department and Glass to review model.

Employee	Jeffrey E. Anspach				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/8/2003		1.0	31	Business analysis	Modify cash forecast for changes in presentation and format.
4/8/2003		1.2	31	Business analysis	meet with R Shultz, A Hede and B Compagna with A&M to review 13 week cash forecast.
4/9/2003		1.3	31	Business analysis	Make further revisions to the 13 week cash forecast assumptions base on information gathered in meeting with Alvarez.
4/9/2003		1.6	31	Business analysis	Review changes to the 13 week cash forecast and final draft with R Shultz, S Edlein, M Shapiro and C Bryant. Review assumptions and borrowings.
4/9/2003		0.9	31	Business analysis	Meet with A Hede and B Compagna to review vendor terms assumptions.
4/9/2003		0.8	31	Business analysis	Work with R Shultz to finalize interest expense and loan fee assumptions and draft assumption document.
4/9/2003		1.2	31	Business analysis	Work to clean up business projection model in order to transfer to Fleming finance department.
4/9/2003		1.5	31	Business analysis	Meet with Fleming management team to review daily and weekly cash forecast models and assumptions. Follow up with B White and C Bryant.
4/9/2003		0.4	31	Business analysis	Run updated version of 13 period projected income statement.
4/9/2003		0.6	31	Business analysis	Meet with J Stone, S Edlein and C Auwerter to discuss transition of work performed to incoming CRO and Fleming management.
4/9/2003		1.1	31	Business analysis	Meet with Fleming management team to discuss transition of cash collateral and financial projection model.
4/9/2003		1.4	31	Business analysis	Review business projection model and 13 week cash forecast and identify areas requiring further work in order to facilitate transition to Fleming.
4/9/2003		1.5	31	Business analysis	Meet with R Burke and J Landis, Gleacher Partners to review cash collateral assumptions and requirements for developing a collateral analysis.
4/10/2003		2.0	31	Business analysis	Reconcile 13 week cash forecast assumptions to the monthly balance sheet and cash forecast projections. Identify timing of cash expenditures to actuals.
4/10/2003		1.5	31	Business analysis	Tie out 13 week cash forecast receipts and disbursements to the underlying assumptions and calculations of working capital in monthly business projection model.
4/10/2003		2.6	31	Business analysis	Run various scenarios of receipts and disbursements based on new information gathered from Fleming management and make revisions. Determine reasonableness of output to final cash forecast.
4/10/2003		1.9	31	Business analysis	Prepare collateral analysis in the 13 week cash forecast model.

Employee	Jeffrey E. Anspach				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/10/2003		1.0	31	Business analysis	Assess reasonableness of projected receivables, inventory balances to most current actual results.
4/10/2003		1.8	31	Business analysis	Review collateral analysis with R Burke and J Landis. Discuss reconciliation to actual results and vouch underlying cash assumptions.
4/10/2003		0.7	31	Business analysis	Work with R Shultz to analyze underlying assumptions supporting cash forecast to current run rate and update documented assumptions.
4/10/2003		1.4	31	Business analysis	Extend collateral calculation to cash collateral weeks ending 4/20 and 4/27. Review for reasonableness.
4/10/2003		1.1	31	Business analysis	Run proforma improvements to wholesale margins and improvements to overhead. Prepare proforma 13 week forecast and analyze effect on borrowings.
4/11/2003		1.6	31	Business analysis	Review proforma margin improvements with S Edlein and make adjustments to calculations and presentation.
4/11/2003		1.9	31	Business analysis	Prepare an original budget to revised budget analysis for original budget, revised forecast and actual results for sales and EBITDA for wholesale and convenience P&L's.
4/11/2003		0.9	31	Business analysis	Review original budget versus revised budget analysis with S Edlein and discuss development of a proforma run rate with improved operating results.
4/11/2003		1.7	31	Business analysis	Develop proforma run rate for wholesale operations based on margin and overhead improvements. Measure effect on current forecast and add to original budget versus revised budget presentation.
4/11/2003		1.8	31	Business analysis	Meet with B White and C Bryant to transition final 13 week business projection model.
4/11/2003	2.5	2.5	2026	Travel Time	

TOTAL HOURS 95.0

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Company**

Consultant: **R. Ryan Shultz**

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset Analysis & Recovery	0.00	0.00
11	Asset Dispositions	0.00	0.00
12	Business Operations	0.90	261.00
13	Case Administration	0.00	0.00
14	Employee Benefits/Pensions	0.00	0.00
15	Fee/Employment Applications	0.00	0.00
16	Fee/Employment Objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of Creditors	0.00	0.00
19	Plan & Disclosure Statement	0.00	0.00
20	Claims Administration and Objections	0.00	0.00
30	Accounting/Auditing	2.20	638.00
31	Business Analysis	108.00	31320.00
32	Corporate Finance	0.90	261.00
33	Data Analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction Accounting	0.00	0.00
36	Tax Issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic Planning	0.00	0.00
1000	Relief from Stay Proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel	0.00	0.00
	TOTAL TIME	112.00	$32,480.00

Exhibit C(5)

Employee	R.Ryan Shultz				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/2/2003		0.7	31	Business Analysis	Met with Ken Furhmann to discuss our involvement with Treasury
4/2/2003		1.3	31	Business Analysis	Worked with Bain consulting to develop new process for wires
4/2/2003		2.1	31	Business Analysis	Analyzed the cash inflows to determine future run rates
4/2/2003		0.3	31	Business Analysis	Attended the procurement meeting
4/2/2003		1.3	31	Business Analysis	Prepared for and met with Sandy Edlein to discuss results of cash flow on Monday
4/2/2003		0.6	31	Business Analysis	Met with Pablo to provide him with input on the bankruptcy process
4/2/2003		0.6	31	Business Analysis	Met with FTI Consulting to review procedures in place for bouncing checks
4/2/2003		1.7	31	Business Analysis	Worked with Ken Furhmann on the actual results for the day and expected results for rest of week
4/2/2003		0.2	31	Business Analysis	Reviewed cash results with Mark Shapiro
4/2/2003		1.5	31	Business Analysis	Assembled actual information to feed into the budget to actual results
4/2/2003		0.5	31	Business Analysis	Prepared for and met with Chip to discuss the other requirements for the week
4/2/2003		1.4	31	Business Analysis	Prepared for and met with the bank consultants, Alvarez and Marsal, regarding cash flows
4/3/2003		1.6	31	Business Analysis	Assembled data to supplement the 16 week cash flow statement
4/3/2003		0.3	31	Business Analysis	Met with Robert LaFave regarding process to keep checks from being cut
4/3/2003		2.0	31	Business Analysis	Prepared for and met with Chris Kelly to walk through the treasury management function
4/3/2003		0.9	31	Business Analysis	Read and responded to e-mails related to the project

Employee	R.Ryan Shultz				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/3/2003		1.1	31	Business Analysis	Met with and analyzed cash flow data for the day with Ken Furhmann
4/3/2003		0.7	31	Business Analysis	Updated the daily cash flow model for new information since did not have use of cash collateral until late Thursday
4/3/2003		0.3	31	Business Analysis	Met with FTI Consulting to discuss first day orders on cash management
4/3/2003		1.9	31	Business Analysis	Prepared for and had several calls with Sandy Edlein while he was in Delaware to discuss certain cash flow issues arising from the hearing.
4/3/2003		0.7	31	Business Analysis	Met with Clint Bryant to discuss his roll in the cash management process
4/3/2003		0.9	31	Business Analysis	Assisted Ken Fuhrmann in calculating test keys for wires
4/3/2003		0.6	31	Business Analysis	Discussed the details of the cash flow with Bill May
4/3/2003		1.2	31	Business Analysis	Prepared for and attended the meeting regarding the results of the first day orders
4/3/2003		1.7	31	Business Analysis	Prepared for and met with Alvarez and Marsal to discuss actual results for prior day and reformatting issues for the bank
4/4/2003		2.0	31	Business Analysis	Participated in the wire process by supervising outflows along with the additional staff assigned to the task
4/4/2003		0.9	12	Business Operations	Attended portions of the procurement meetings throughout the day to discuss cash available to spend on product
4/4/2003		1.2	31	Business Analysis	Met with Laurie Talarico on her first day back to discuss processes in place and how the cash flow was working
4/4/2003		2.5	31	Business Analysis	Prepared for and met with A&M on new items requested and to discuss results of the cash flow with specific discussions on banks holding money presentation
4/4/2003		1.8	31	Business Analysis	Prepared for and met with the Glass team to discuss results for the week and focus for next week
4/4/2003		1.7	31	Business Analysis	Met with Ken Furhmann to discuss results for previous day and to understand the cash inflows for the day for release to procurement
4/4/2003		2.2	30	Accounting/auditing	Met with Jeanne and Robert regarding the process involved to obtain actual cash amounts for the categories specified
4/5/2003		1.1	31	Business Analysis	Prepared for and met with Chip and Steve Agran to discuss process for refining the daily cash flow for sales and receipts data
4/5/2003		1.5	31	Business Analysis	Analyzed the sales data provided by Steve Eaton and orginzed into weekly buckets

Employee	R.Ryan Shultz				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/5/2003		0.8	31	Business Analysis	Discussed cash results from previous day with Laurie Talarico
4/5/2003		0.9	31	Business Analysis	Prepared a budget to actual detail of the daily cash flow for the week
4/6/2003		0.8	31	Business Analysis	Discussed with Chip the methodology for the build up of product cash outflows and analyzed data provided.
4/6/2003		1.0	31	Business Analysis	Created worksheet to analyze the cash inflows for the previous week to understand amounts obtained from operations
4/6/2003		2.1	31	Business Analysis	Prepared for and talked with Shirley Dunn to discuss direction for Coremark forecast cash flow
4/6/2003		1.8	31	Business Analysis	Added on an additional week to the daily cash flow worksheet
4/6/2003		2.1	31	Business Analysis	Prepared and sent a memo regarding the items of focus on Monday and for the rest of the week
4/6/2003		1.0	31	Business Analysis	Analyzed the non-uniform cash outflows to feed into Chip's model
4/7/2003		1.2	31	Business Analysis	Met with Sandy Edlein with follow up work regarding plans for the remainder of week
4/7/2003		1.1	31	Business Analysis	Reviewed wires that went out the previous week
4/7/2003		1.5	31	Business Analysis	Prepared for and met with Jeanne Cotter regarding PO's issued for new product with terms
4/7/2003		0.7	31	Business Analysis	Met with Nathan Sheldon and analyzed the rent checks to go out
4/7/2003		0.9	31	Business Analysis	Phone conversations throughout the day with Garry Potter and others in payroll to discuss required funding for the week
4/7/2003		0.3	31	Business Analysis	Analyzed the payroll information for the cash flow budget
4/7/2003		2.2	31	Business Analysis	Met with Alvarez group and follow up work on requests
4/7/2003		0.8	31	Business Analysis	Met with Sandy Edlein and follow up up work on the estimated product disbursements for the week
4/7/2003		1.3	31	Business Analysis	Prepared for and had phone conversation with Core-mark personnel regarding the daily and weekly cash flow budget
4/7/2003		1.6	31	Business Analysis	Analyzed the Core-mark cash flow budget and Canada budget and implemented into the daily cash flow model
4/7/2003		3.1	31	Business Analysis	Meeting with Jeff Anspach and Sandy Edlein to challenge and assumptions in the daily cash model and made changes to the model as necessary
4/7/2003		1.2	31	Business Analysis	Prepared for and met with procurement group along with Chip to discuss cash availability for the week.

Employee	R.Ryan Shultz				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/8/2003		1.0	31	Business Analysis	Met with Alvarez group to discuss required reporting on a weekly basis
4/8/2003		0.8	31	Business Analysis	Read through e-mails regarding checks to be disbursed for the week
4/8/2003		0.6	31	Business Analysis	Met with Todd Steven to discuss the Core-mark budget for the week
4/8/2003		2.9	31	Business Analysis	Prepared for and met with Jeff Anspach to analyze the weekly cash flow model for the DIP
4/8/2003		0.7	31	Business Analysis	Met with Mark Shapiro to discuss previous day budget to actual variances and the outlook going forward
4/8/2003		1.3	31	Business Analysis	Prepared for and updated Gleacher on the status of the daily and weekly and the assumptions thereto
4/8/2003		0.4	31	Business Analysis	Set up meeting for Bill White regarding the bankruptcy process
4/8/2003		0.6	31	Business Analysis	Sent information to the attorney's regarding the weekly cash flow forecast
4/8/2003		1.3	31	Business Analysis	Modified the assumption worksheet for the weekly cash flow forecast
4/8/2003		2.2	31	Business Analysis	Discussed the budget to actual information with procurement and the outlook for the week
4/8/2003		0.9	32	Corporate finance	Reviewed a draft of the DIP agreement
4/8/2003		1.6	31	Business Analysis	Presented a draft of the 13 week cash floor to Alvarez and explained the methodology employed
4/9/2003		2.0	31	Business Analysis	Met with the management team alone to discuss the daily and weekly cash flow budget
4/9/2003		1.5	31	Business Analysis	Prepared for and met with management team to discuss our exit from the case
4/9/2003		1.2	31	Business Analysis	Prepared for and met with management to discuss who would take over my roll in the company
4/9/2003		1.5	31	Business Analysis	Worked with the attorney's and sent information regarding the daily cash flow and budget to actual information from the previous week for filing at the court
4/9/2003		0.9	31	Business Analysis	Met with Ken Furhmann to discuss the process I had been going through with Alvarez
4/9/2003		1.4	31	Business Analysis	Prepared for and met with Alvarez to further introduce Ken and to discuss the transition period and discuss other due diligence items required
4/9/2003		1.1	31	Business Analysis	Met with Bill White to discuss the assumptions in the model and questions that would be likely at the courts
4/9/2003		1.1	31	Business Analysis	Assembled the budget to actual for Monday and Tuesday

Employee	R.Ryan Shultz				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/9/2003		2.4	31	Business Analysis	Prepared a cash flow tracking worksheet that reconciles from book balance to the JP Morgan bank balance while also meeting with procurement so they could understand
4/10/2003		2.1	31	Business Analysis	Prepared for and met with Alvarez to transition all due diligence items and discuss certain tax escrow issues
4/10/2003		1.8	31	Business Analysis	Read through accumulated e-mails and sent to Ken and Clint to get them up to speed on details
4/10/2003		0.5	31	Business Analysis	Talked with Core-mark regarding their budget to actual variances through three days
4/10/2003		0.6	31	Business Analysis	Worked with Jeff to finalized the model and the borrowing base calculation and change certain formats
4/10/2003		0.3	31	Business Analysis	Discussed with Gleacher the implications of spending $244M this week
4/10/2003		0.7	31	Business Analysis	Had several conversations with Bill White while in Delaware at courts to answer minor questions
4/10/2003		1.6	31	Business Analysis	Prepared for and participated in a conference call with Pete Wilmond to discuss daily and weekly cash flow worksheet/model.
4/10/2003		2.1	31	Business Analysis	Spent various parts of day talking with mid management about Glass exit and how the transition to the new CRO would occur in the most efficient manner possible
4/10/2003		1.5	31	Business Analysis	Analysis performed with Ken Furhmann and Clint Bryant on the budget to actual by category from the previous week
4/11/2003		1.5	31	Business Analysis	Read through e-mails and sent data to Ken Fuhrmann
4/12/2003		0.5	31	Business Analysis	Time sheet management
4/14/2003		1.8	31	Business Analysis	Prepared for and participated in conference call with Alix Partners to discuss the daily cash flow process
4/15/2003		2.2	31	Business Analysis	Prepared for and participated in conference call with Alix Partners and Gleacher to discuss the weekly cash flow process and details thereto. Also discussed differences

TOTAL HOURS 112.0

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Company**

Consultant: **Shirley Dunn**

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset Analysis & Recovery	0.00	0.00
11	Asset Dispositions	0.00	0.00
12	Business Operations	58.00	20300.00
13	Case Administration	10.60	3710.00
14	Employee Benefits/Pensions	0.00	0.00
15	Fee/Employment Applications	0.00	0.00
16	Fee/Employment Objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of Creditors	0.00	0.00
19	Plan & Disclosure Statement	0.00	0.00
20	Claims Administration and Objections	0.00	0.00
30	Accounting/Auditing	0.00	0.00
31	Business Analysis	28.10	9835.00
32	Corporate Finance	0.00	0.00
33	Data Analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction Accounting	0.00	0.00
36	Tax Issues	15.50	5425.00
37	Valuation	0.00	0.00
40	Strategic Planning	0.00	0.00
1000	Relief from Stay Proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel	11.90	4165.00
	TOTAL TIME	124.10	$43,435.00

Exhibit C(6)

Employee	Shirley Dunn				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/2/2003	2.0	2.0	2026	Travel Time	Travel from PDX to SFO and drive to Co.
4/2/2003		6.7	12	Business Operations	Introductions to certain finance and operations work group. Review emails and other correspondence and respond to questions. Prepare for meeting with management to overview BK process. Telephone calls with Chris Kelley and Ryan Schultz re cash and first day order issues. Prepare emails re notice from Wells Fargo re ACH transfers and other matters. Work with Stacey on daily wire request. Review motion re critical vendors; prepare email to attorney re Exhibit B language. Review motion re critical vendors and respond to inquiries. Review and respond to email inquiries re BK issues with vendors. Send email to request info re First Day hearing results.
4/3/2003		12.7	12	Business Operations	Prepare for and participate in daily cash call with Lewisville.(.7) Work with staff on adjustments and follow up items(.5). Prepare for and meet with management group re questions about bankruptcy (2.5). Review cigarette tax notices and review issues. Write email to address need to fund tax w/h. Review emails and telephone calls with Catarina of Core Mark Tax Dept; forward emails. Arrange for additional staff to assist with staffing. Review issues relative to critical vendors, make inquiries, send email and respond to questions. Address certain reclamation claim questions. Review cig. tax schedule of payments due in April. Draft email to Richard Winn re notice received about ACH debit service discontinuance. Telephone conference with attorneys to determine results of first day hearing.
4/4/2003		0.5	12	Business Operations	Review BMC request re filing doc's (.3) ; work on responding to emails forwarded from branches (2.3). Participate in meeting with Rob and Mike W, attorneys and Lewisville reps to discuss current issues and follow up (1.7).
4/4/2003		4.8	31	Business Analysis	Status call with Lewisville group.(1.4)Work on analysis of cigarette and OTP taxes due and basis for estimating future liabilities; telephone calls with Catarina Wong re ability to complete information needs and post petitionpayment strategy; telephone calls to discuss her calls with BC tax authority; telephone call with Saskatchewan. Telephone call with Chris Kelly to discuss approach.
4/4/2003		2.7	12	Business Operations	Summarize information needs and follow up with emails and; phone calls.(1.2) Telephone call with Mike Walsh and Rob and attorneys re status report and to address Vancouver issues. (1.5)
4/4/2003		1.2	12	Business Operations	Work with tom Smart re costs associated with Denver facility; prepare summary of costs and address treatment.

Employee	Shirley Dunn				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/4/2003		0.5	12	Business Operations	Request information needs from Greg. A. re Canada operations
4/4/2003		0.7	12	Business Operations	Work with Raul re state/city cigarette taxes due.
4/4/2003		0.5	2026	Travel Time	Make travel arrangements for return to PDX and return to LA next week.
4/4/2003	2.0	2.0	2026	Travel Time	Return to PDX
4/6/2003	2.0	2.0	2026	Travel Time	PDX to SFO
4/6/2003		1.9	12	Business Operations	Continue work on analysis of cig. Tax implication
4/6/2003		1.5	12	Business Operations	Meet with Stacy and Rob re cash forecasting information system. Devise methodology to complete. Follow up with maintenance dept.
4/6/2003		0.4	12	Business Operations	Review RE, equipment and other lease info for cash forecast, utilities including phone costs - Canada and US
4/6/2003		1.1	12	Business Operations	Address need for trust account for cigarette taxes and need to send excess cash funds to US from Canada.
4/6/2003		0.4	12	Business Operations	Respond to emails re BK issues.
4/6/2003		0.5	12	Business Operations	Review preliminary cash forecast with Mary S.
4/6/2003		2.1	12	Business Operations	Review new data re taxes and incorporate into spreadsheet.
4/7/2003		1.8	36	Tax issues	Telephone calls with state/provincial taxing authorities re bankruptcy petition and purchase of stamps post petition, timing and estimated tax payments.(.5); telephone calls with Catarina Wong re tax issues with states and provinces and answer bk questions (.6); review emails re tax issues including tax motion and follow up (.3); review updated critical vendors tax and compare with other payment status information available (.4)

Employee	Shirley Dunn				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
		4.2	12	Business Operations	Discussions with Greg A. re concern over demands on people resources by professionals and follow up with Glass people at Lewisville (.2); discussions with Tom Small re logistics vendor and completion of Denver distribution center (.6); develop and/or obtain information for cash forecast including cigarette & otp taxes, cap ex, leases, (2.8);review spots and swaps re Canadian funding (.6)
		1.5	13	Case Administration	Case status update withprofessionals (telephone conference)
4/7/2003		5.3	31	Business analysis	Review and refinement of cash forecasts including discussions with Mary Stennfeld and Stacy Loretz (2.5); numerous telephone calls with Glass associates in Lewisville to coordinate development and timing of cash flow forecast (.3); review cash daily cash needs (.4); review cash forecast with Greg A and Stacy Loretz (.7); develop assumptions and transmit to Ryan Shultz (.5); telephone conferences with Sandy Edlein, Ryan Shultz and Jeff Anspach to discuss cash flow forecast and assumptions (1.1); respond to questions re gathering of information re critical vendors (.5); respond to misc. other bk questions including treatment of customer rebates, offsets, etc. (.6)
		2.0	31	Business analysis	Prepare additional analysis and write email and transmit to Edlein (1.4); follow up with Chris Walsh re cash flow bueget monitoring and purchasing activitiy (.6)
4/8/2003		8.3	12	Business Operations	Review contracts and email correspondence re Denver environmental work (1.1); review funding needs and follow up discussion with Chris Walsh (.8); continue work on cash flow re assumptions and model beyond first three weeks of BK (2.3); telephone calls with Glass associates in Lewisville and Core Mark personnel to coordinate and resolve questions (.5); ongoing discussion of issues relating to opening of Denver Distribution Center with Tom Small (.5); review funding requirements and finalization of prior (.8); meet with Tony Lim, project accountant, regarding status of payments to Denver contractors, review invoices (.8), ; meet with Maya Munro and other Core-Mark staff re responses to BK questions from Division Controllers and follow up (1.5)
4/8/2003		2.2	36	Tax issues	Review updated status of payments to taxing authorities, compare with other data gathered and update (1.2); review additional information from Fleming 7 (.5); follow up with Edlein re deposit requirements required by Canadian tax authorities, prepare email (.5) ;

Employee	Shirley Dunn				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
		0.6	13	Case Administration	Telephone calls re appointment of Alix Partners as CRO and subsequently meet with Mike Walsh and then Greg a. re transition - write email to Dallas office re transition (.6)
4/9/2003		5.6	31	Business analysis	Respond to bk questions re tax payments, vendor wires, check requests and other payment matters, HR benefits (.8); review prepared inforation for vendors and edit (.7); respond to additional questions re payments for prepetition amounts including work comp claims other charges (.3); layout budget to actual cash flow analysis with Mary Stennfeld and review results (1.1); meet with Chris Walsh, Greg A. and Mary Stennfeld re actual expenditures and budgeted amounts re expectations of level of spending (.7); review consolidated Fleming cash forecast and analyze tax payments for inclusion of Core Mark (.5); perform overall reasonableness test of cash outflow (.8); review linking of information with Core Mark clearings projection (.7);
4/9/2003		2.8	36	Tax issues	Telephone conference withBC tax authorities and Catarina Wong and Cyril Wan (1.0); follow up calls with Catarina Wong (.3); follow up re issues raised by Elan Symes (.8); telephone call with Tim Navarro of State of Texas re Tax Relief Fund and Core Mark options for dealing with taxes post petition - follow up with email (.7)
4/10/2003		4.7	31	Business analysis	Telephone call with Mark Honeybone of FTI re critical vendor motion as it relates to Denver contractors - follow up with email (.3) ; discussion with Liz Howland re Canadian checks clearing, review flowchart of Canadian accounts and prepare follow up email to Candy Schaffel (.6); obtain and review detail of CA checks clearing and telephone call to BMO's Mike Ripley (.3) telephone call with Gloria Jones of BMO re rejecting checks and leave message for Geeta Udhwan (.3); Review key indicator information needs, meet with Mary Stennfeld about gathering information and layout (.7); work with George Dyer on customer returns and alternative strategies to recoup money (1.1); review funding needs and discuss with Greg A. the concern about levels of spending (.6); misc. other emails to respond or follow up on bk matters (.8)

Employee	Shirley Dunn				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/10/2003		1.6	36	Tax issues	Natalie Keller of K/E Chicago re participating in telephone conference with BC Ministry of Provincial Tax and follow up with Catarina Wong re my inability to participate in the call but pass on status of information request (.5); respond to email sent by Edlein to professionals re Canadian taxes (.1); email to Bob Jason and Natalie Keller re contact infor for Core Mark tax dept. and email to Mark Browning of Texas AG office re contact information for legal counsel re state cig tax (.3); other misc. follow up and questions (.7)
4/11/2003		4.9	12	Business Operations	Telephone calls to follow up on treatment of contractors on Denver project and discussion with Tom Small re critical hearing to address critical vendor motion postponed (.8) ; discussion with George re returned product issues (.3); follow up with Dave Dressler re cigarette company returns and alternatives buyers (.6) ; discussion with Greg A. re cash budget (.3); review daily cash funding request and follow up (.8); respond to numerous emails and calls re bankruptcy (.5); telephone calls with three people at Bank of Montreal re prepetition checks continuing to clear (.8); review bank reconciliation to determine outstanding checks and follow up with Greg A. (.8)
4/11/2003		1.2	31	Business analysis	Review progress re development of critical indicators and follow up with Mary Stennfeld (1.2)
4/11/2003		1.9	36	Tax issues	Participate in conference call re state tax issues with Catarina Wong, Bob Jason, Lisa Shield (1); review email re research scope (.3); telephone call with Catarina Wong re state tax conference call (.3); telephone call with Catarina Wong re need to contact several states (.2); telephone call to Illinois re state tax issues (.1)
4/11/2003	1.8	1.8	2026	Travel Time	Return to Portland
4/14/2003	1.8	1.8	2026	Travel Time	Travel to SFO
4/14/2003		6.5	13	Case Administration	Obtain financial information in preparation for meeting with Alix Partners (.9). Meet with Bill Loose and discuss status of work; make introductions (1.2). Meet with Bill and Mary Stennfeld to review cash Core-Mark cash forecast prepared by Glass (1.0). Review email correspondence, responding and forward numerous emails to Bill Loose as background information (1.6). Prepare email re returned product issues; follow up on open items (1.8).

Employee	Shirley Dunn				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/14/2003		2.9	36	Tax issues	Telephone calls with state taxing authorities re chapter 11 filling and payment provisions post petition. (.8) Telephone calls with Catarina Wong and Cyril Wan re status of BC discussions (.6); participate in telephone conference with BC taxing authorities with Catarina Wong, Cyril Wan, Doug Hyndman and follow up discussions with Alix representatives (1.5); prepare emails to follow up.
4/15/2003		5.0	12	Business Operations	Review funding requests and follow up (.6); review emails and respond (1.3); discussions with Greg A. and George Dyer re product returns (.6);follow up regarding response from legal advisors (.2) ; review logistics provider treatment with Tom Small (.1); review email from Hiroko re HRN (.1) ; review email and respond to any previously unanswered questions re payments and effect of BK (2.1)
4/15/2003		2.3	36	Tax issues	Participate in telephone conference with company advisors, Catarina Wong and Cyril Wan re tax issues and follow up (1.1). Conference call with BC officials re provisions for Core Mark request for credit re cigarette taxes (.7). Telephone calls with Catarina re miscellaneous tax emails (.5).
		4.5	31	Business analysis	Follow up on miscellaneous email correspondence (.5); complete budget to actual for previous week and follow up with Mary Stennfeld for information (1.1); Review key indicator information and make correction and redistribute (.4) ; Prepare emails to Stacy Loretz re status of work, prepare for meeting, and meet with Stacy and Greg A. re activities and priorities (2.5)
4/16/2003		2.7	12	Case Administration	Meet with Stacy, Greg and Bill Loose to discuss transition (1.2) ; wrap up miscellaneous email and transition matters (1.5)
4/17/2003	1.8	1.8	2026	Travel Time	Return to Portland
4/17/2003		2.0	13	Case Administration	Prepare memo to summarize status of work.

TOTAL HOURS **124.1**

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Company**

Consultant: **Chris J. Kelly**

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset Analysis & Recovery	0.00	0.00
11	Asset Dispositions	0.00	0.00
12	Business Operations	63.50	19050.00
13	Case Administration	0.00	0.00
14	Employee Benefits/Pensions	0.00	0.00
15	Fee/Employment Applications	0.00	0.00
16	Fee/Employment Objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of Creditors	0.00	0.00
19	Plan & Disclosure Statement	0.00	0.00
20	Claims Administration and Objections	0.00	0.00
30	Accounting/Auditing	0.00	0.00
31	Business Analysis	0.00	0.00
32	Corporate Finance	0.00	0.00
33	Data Analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction Accounting	0.00	0.00
36	Tax Issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic Planning	0.00	0.00
1000	Relief from Stay Proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel	0.00	0.00
	TOTAL TIME	63.50	$19,050.00

Exhibit C(7)

Employee	Chris J, Kelly				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/2/2003		2.3	12	Business operations	Cash flow model input data
4/2/2003		2.4	12	Business operations	Professional fees budget - all professionals
4/2/2003		2.1	12	Business operations	Tax stamp issues - Core-Mark (US)
4/2/2003		2.2	12	Business operations	Tax stamp issues - Core-Mark (Canada)
4/2/2003		2.3	12	Business operations	Critical vendor issues - Core-Mark
4/2/2003		1.5	12	Business operations	Summary of bondholders and bank accounts
4/3/2003		1.8	12	Business operations	Professional fee budgets - contact firms
4/3/2003		2.3	12	Business operations	Professional fee budgets - spread sheet
4/3/2003		2.1	12	Business operations	Canadian excise tax issues
4/3/2003		1.9	12	Business operations	Vendor/critical vendor issues
4/3/2003		2.3	12	Business operations	Domestic tobacco tax issues
4/3/2003		0.5	12	Business operations	Tel. Conf./ Core-Mark Canadian tax payments
4/4/2003		1.7	12	Business operations	Multiple calls w/Core-Mark re: excise taxes
4/4/2003		2.4	12	Business operations	Projection of cash flows related to tax payments
4/4/2003		2.1	12	Business operations	Conference regarding Canadian tax payments

Employee	Chris J, Kelly				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/4/2003		2.3	12	Business operations	US tax payment issues re: Core-Mark
4/4/2003		2.2	12	Business operations	Sale of excess assets; OK City loans
4/4/2003		1.2	12	Business operations	Sale of retail locations; cash flow issues
4/6/2003		1.8	12	Business operations	Conf call re: sale of retail locations
4/7/2003		1.8	12	Business operations	Sales of retail stores; cash flow from sales
4/7/2003		2.4	12	Business operations	Sales of retail stores: reduced cash flow from operations
4/7/2003		2.1	12	Business operations	New trust account for Canadian excise taxes
4/7/2003		2.3	12	Business operations	Canadian EBITDA; historical and projected
4/7/2003		1.7	12	Business operations	Sale of retail stores to Roundy's in Minnesota
4/7/2003		0.9	12	Business operations	Update schedule of professional fees
4/7/2003		1.6	12	Business operations	Cash flow related to Core-Mark cigarette taxes
4/8/2003		1.8	12	Business operations	Cash flow related to various tax issues
4/8/2003		2.3	12	Business operations	Revise and update professional fees matrix
4/8/2003		2.1	12	Business operations	Issues related to possible sale of notes
4/8/2003		2.3	12	Business operations	Review and revise retail store sale matrix

Employee	Chris J, Kelly				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/8/2003		1.1	12	Business operations	Teleconference with potential buyer of notes
4/8/2003		2.6	12	Business operations	Teleconference regarding disposition of retail stores
4/11/2003		1.1	12	Business operations	Update professional fees matrix and distribute

TOTAL HOURS **63.5**

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Company**

Consultant: **Jay P. AuWerter**

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset Analysis & Recovery	0.00	0.00
11	Asset Dispositions	0.00	0.00
12	Business Operations	79.40	27790.00
13	Case Administration	0.00	0.00
14	Employee Benefits/Pensions	0.00	0.00
15	Fee/Employment Applications	0.00	0.00
16	Fee/Employment Objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of Creditors	0.00	0.00
19	Plan & Disclosure Statement	0.00	0.00
20	Claims Administration and Objections	0.00	0.00
30	Accounting/Auditing	0.00	0.00
31	Business Analysis	51.80	18130.00
32	Corporate Finance	0.00	0.00
33	Data Analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction Accounting	0.00	0.00
36	Tax Issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic Planning	0.00	0.00
1000	Relief from Stay Proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel	1.70	595.00
	TOTAL TIME	132.90	$46,515.00

Exhibit C(8)

Employee	Jay P. AuWerter				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/2/2003		0.5	12	Business operations	Prioritize issues and workplan for day
4/2/2003		1.2	12	Business operations	Participate in Purchasing Planning meeting
4/2/2003		0.9	12	Business operations	Meet w/Bain and f/u re: Daily Metrics
4/2/2003		0.9	12	Business operations	Meet w/S.Boyd & f/u re: Vendor communications
4/2/2003		1.5	12	Business operations	Participate in Purchasing Planning meeting
4/2/2003		0.7	12	Business operations	Ph.Call w/S.Loretz et.al. re:Coremark spending
4/2/2003		0.8	12	Business operations	Meet w/R.Allen & f/u re: PSC prioritization
4/2/2003		1.1	12	Business operations	Participate in Purchasing Planning meeting
4/2/2003		0.9	12	Business operations	Meet w/Bain & f/u re: PSC priorities
4/2/2003		1.0	12	Business operations	Discussions w/N.Rider, et.al. re:spending priority
4/2/2003		1.0	12	Business operations	Participate in Purchasing Planning meeting
4/2/2003		1.1	12	Business operations	Ph.Call w/M.Walsh & f/u re: Coremark b/r issues
4/2/2003		2.0	12	Business operations	Meet w/Food Mgmt. Team & f/u re: PSC priorities
4/2/2003		0.5	12	Business operations	Meet w/J.Stone & f/u re: bankruptcy issues
4/3/2003		0.5	12	Business operations	Prioritize issues and workplan for day

Employee	Jay P. AuWerter				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/3/2003		1.5	12	Business operations	Participate in Purchasing Planning meeting
4/3/2003		0.8	12	Business operations	Participate in Vendor Call program
4/3/2003		0.7	12	Business operations	Develop game plan for Vendor communications
4/3/2003		0.7	12	Business operations	Participate in Purchasing Planning meeting
4/3/2003		0.8	12	Business operations	Ph.Call w/S.Cho & J.Rebel & f/u re:DSD Program and Milwaukee Objection
4/3/2003		1.2	12	Business operations	Meet w/GFD Category Mgrs. Re Vendor Communications
4/3/2003		0.8	12	Business operations	Participate in Vendor Calls w/GFD Mgmt
4/3/2003		0.6	12	Business operations	Participate in Purchasing Planning meeting
4/3/2003		1.1	12	Business operations	Meet w/Meat & Produce Category Mgrs. Re Vendor Communications
4/3/2003		0.8	12	Business operations	Participate in Vendor Calls w/Meat/Produce Mgmt
4/3/2003		0.6	12	Business operations	Participate in Purchasing Planning meeting
4/3/2003		0.6	12	Business operations	Participate in Critical Vendor & Trade Lien Call
4/3/2003		1.5	12	Business operations	Meet w/GMD & f/u re: Vendor communications & tracking
4/3/2003		1.0	12	Business operations	Participate in meeting & f/u re: B/R Hearing feedback
4/3/2003		1.1	12	Business operations	Ph.Call w/M.Walsh & f/u re: Coremark b/r issues

Employee	Jay P. AuWerter				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/3/2003		0.6	12	Business operations	Meet w/J.Stone & f/u re: bankruptcy issues
4/4/2003		0.5	12	Business operations	Prioritize issues and workplan for day
4/4/2003		1.0	12	Business operations	Participate in Purchasing Planning meeting
4/4/2003		1.2	12	Business operations	Participate in Vendor Calls w/Meat/Produce Mgmt
4/4/2003		1.0	12	Business operations	Meet w/K.Furmann et.al. re: cash available for day
4/4/2003		0.6	12	Business operations	Participate in Purchasing Planning meeting
4/4/2003		1.3	12	Business operations	Participate in Vendor Calls w/GMD Mgmt
4/4/2003		0.8	12	Business operations	Participate in conf.call re: B/R Issues
4/4/2003		0.5	12	Business operations	Ph.call w/Coremark mgmt. Re: Cash Issues
4/4/2003		0.8	12	Business operations	Participate in Purchasing Planning meeting
4/4/2003		0.4	12	Business operations	Meet w/K.Furmann et.al. re: cash available for day
4/4/2003		0.8	12	Business operations	Participate in conf.call re: B/R Issues
4/4/2003		0.7	12	Business operations	Participate in Purchasing Planning meeting
4/4/2003		0.8	12	Business operations	Meet w/B.May et.al. re: PSC Priorities
4/4/2003		0.9	12	Business operations	Meet w/B.White & f/u re: financial data
4/4/2003		1.2	12	Business operations	Meet w/J.Stone et.al. re: Key Issues & Game Plan
4/5/2003		2.2	12	Business operations	Prepare for & meet w/S.Edlein to outline gameplan and communications plan for next wk
4/5/2003		4.0	31	Business analysis	Analyze Fleming financial data from J.Anspach & B. White data
4/5/2003		2.2	12	Business operations	Meet w/Food Mgmt & f/u re: spending priorities for next week

Employee	Jay P. AuWerter				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/5/2003		1.7	12	Business operations	Develop spending and inventory model for Food
4/6/2003		0.3	12	Business operations	Prioritize issues and workplan for day
4/6/2003		5.5	31	Business analysis	Develop analysis of Food inventory levels, requirements and implications of various cash flow scenarios
4/6/2003		1.2	12	Business operations	Participate in conference call & f/u re: Vendor Trade Lien Program and other B/R issues
4/6/2003		3.1	31	Business analysis	Continue to develop analysis of Food inventory levels, requirements and implications of various cash flow scenarios
4/6/2003		1.4	12	Business operations	Meetings w/Food mgmt. Re: spending priorities for Monday
4/6/2003		2.7	31	Business analysis	Continue to develop analysis of Food inventory levels, requirements and implications of various cash flow scenarios
4/7/2003		0.5	12	Business operations	Prioritize issues and workplan for day
4/7/2003		1.2	12	Business operations	Participate in Purchasing Planning meeting
4/7/2003		3.2	31	Business analysis	Continue to develop analysis of Food inventory levels, requirements and implications of various cash flow scenarios
4/7/2003		2.5	12	Business operations	Prepare for and participate in meeting with S.Edlein, J.Stone et.al. re: cash flow outlook
4/7/2003		2.2	31	Business analysis	Meet w/B.White et.al. and f/u re: detailed questions & issues w/ monthly financials
4/7/2003		1.1	12	Business operations	Meet w/T.Stevens re: Coremark issues
4/7/2003		3.2	31	Business analysis	Participate in review meeting w/S.Edlein et.al. re: 3-week cash flow forecast
4/8/2003		0.4	12	Business operations	Prioritize issues and workplan for day
4/8/2003		2.2	31	Business analysis	Participate in review meeting w/S.Edlein et.al. and f/u re: 13-week cash flow forecast
4/8/2003		1.1	12	Business operations	Meet w/M.Shapiro et.al. to review and gain sign-off re: 3-week cash flow forecast
4/8/2003		2.1	31	Business analysis	Review and anlyze cash flow forecast from Coremark vs. model
4/8/2003		1.8	31	Business analysis	Participate in further review meeting w/S.Edlein et.al. and f/u re: 13-week cash flow forecast

Employee	Jay P. AuWerter				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/8/2003		1.7	12	Business operations	Participate in Vendor Calls w/GMD Mgmt
4/8/2003		1.4	12	Business operations	Meet w/A&M and f/u re: Inventory and operations status and near term outlook
4/8/2003		1.8	31	Business analysis	Work w/Finance staff and Ops mgmt to reconcile daily/weekly sales reporting to financials
4/8/2003		0.8	31	Business analysis	Continue to develop analysis of Food inventory levels, requirements and implications of various cash flow scenarios
4/9/2003		0.5	12	Business operations	Prioritize issues and workplan for day
4/9/2003		3.4	31	Business analysis	Continue to develop analysis of Food inventory levels, requirements and implications of various cash flow scenarios
4/9/2003		0.6	12	Business operations	Meet w/N.Rider and f/u re: Inventory management systems, inventory levels and purchase requirements
4/9/2003		0.8	12	Business operations	Meet w/Ops mgmt and f/u re: daily & weekly sales levels
4/9/2003		1.5	12	Business operations	Work w/Purchasing management to pull together service level forecast by category for mgmt presentation
4/9/2003		0.6	31	Business analysis	Meet to discuss and begin to plan exit from case
4/9/2003		1.1	12	Business operations	Meet w/individual purchasing and ops management to transition out
4/9/2003		1.4	31	Business analysis	Develop summary analysis of financial forecast vs. original company plan
4/9/2003		2.5	31	Business analysis	Develop write up of key observations regarding company situation and outlook
4/10/2003		1.2	31	Business analysis	Develop updated Key Indicator tracking report to support financial forecast
4/10/2003		2.2	31	Business analysis	Develop write up of key observations regarding company situation and outlook
4/10/2003		2.8	31	Business analysis	Meet w/Bain and f/u to review financial performance, competitive environment, and company customer and vendor relations
4/10/2003		1.1	12	Business operations	Meet w/Purchasing and Ops management to review current customer situation, sales outlook, purchase requirements and service level outlook
4/10/2003		3.3	31	Business analysis	Develop write up of key observations regarding company situation and outlook
4/11/2003		1.6	12	Business operations	Work w/Purchasing management to develop summary chart to portray shipment lead times by various suppliers and food groups

Employee	Jay P. AuWerter				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/11/2003		0.7	31	Business analysis	Update key indicators tracking worksheet
4/11/2003		0.8	12	Business operations	Meet w/B.May & f/u to discuss customer status and service levels
4/11/2003		1.1	31	Business analysis	Meet w/B.White and f/u re: company financial forecast
4/11/2003		1.2	12	Business operations	Develop outline of summary letter to be delivered to P.Wilmott
4/11/2003		2.5	12	Business operations	Write 1st draft of letter to P.Wilmott
4/11/2003	1.7	1.7	2026	Travel Time	Travel to Ohio
4/13/2003		7.3	12	Business operations	Complete 1st draft of letter to P.Wilmott

TOTAL HOURS **132.9**

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Company**

Consultant: **Steve Agran**

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset Analysis & Recovery	0.00	0.00
11	Asset Dispositions	0.00	0.00
12	Business Operations	0.00	0.00
13	Case Administration	0.00	0.00
14	Employee Benefits/Pensions	0.00	0.00
15	Fee/Employment Applications	0.00	0.00
16	Fee/Employment Objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of Creditors	0.00	0.00
19	Plan & Disclosure Statement	0.00	0.00
20	Claims Administration and Objections	0.00	0.00
30	Accounting/Auditing	0.00	0.00
31	Business Analysis	58.80	16170.00
32	Corporate Finance	0.00	0.00
33	Data Analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction Accounting	0.00	0.00
36	Tax Issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic Planning	0.00	0.00
1000	Relief from Stay Proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel	5.50	1512.50
	TOTAL TIME	64.30	$17,682.50

Exhibit C(9)

Employee	Steve F. Agran				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/5/2003	2.5	2.5	2026	Travel Time	Travel NYC to Lewisville, TX
4/5/2003		0.8	31	Business analysis	Meeting with Chip AuWerter and Ryan Schultz. F/U regarding Divisions of Fleming.
4/5/2003		1.5	31	Business analysis	Review of Financial Model created by Jeff Anspach for Sales and GM and OH for Wholesale Division
4/5/2003		1.6	31	Business analysis	Creation of Key Financial Data Model for all divisions of Fleming incl. Coremark, Wholesale and Retail
4/5/2003		1.3	31	Business analysis	Creation of Key Financial Data Model - Review of Period 3 Wholesale Income Stmt.
4/5/2003		2.1	31	Business analysis	Creation of Key Financial Data Model - Review of Period 1&2 Wholesale Income Stmt.
4/5/2003		1.2	31	Business analysis	Creation of Key Financial Data Model - Review of 2003 Wholesale Income Stmt created by Bain for comparison to cash flow.
4/5/2003		0.5	31	Business analysis	Review of Divisions of Company and 2003 sales and expenses to date and for prior year.
4/6/2003		2.1	31	Business analysis	Key Financial Analysis comparison to J. Anspach model for Sales and Gross Margin.
4/6/2003		1.8	31	Business analysis	Key Financial Analysis comparison to J. Anspach model for Divisional and Corporate Overhead for all divisions
4/6/2003		3.2	31	Business analysis	Key Financial Analysis comparison for EBITDA and Net Income
4/6/2003		1.4	31	Business analysis	Preparation of Summary Balance Sheet for Key Financial Data Analysis - A/R Calculation
4/6/2003		1.6	31	Business analysis	Preparation of Summary Balance Sheet for Key Financial Data Analysis for Assets
4/6/2003		1.4	31	Business analysis	Preparation of Summary Balance Sheet for Key Financial Data Analysis for Liabilities
4/6/2003		1.7	31	Business analysis	Review of Cash Receipts and Disbursements for Prior Week compared with model

Employee	Steve F. Agran				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/7/2003		1.0	31	Business analysis	Review of J. Auwerter cash flow model and analysis
4/7/2003		2.2	31	Business analysis	Meeting w/J. Auwerter, J. Anspach re: J. Auwerter model and follow-up of analysis
4/7/2003		3.1	31	Business analysis	Revision to key Financial Data Model for Kmart and Other Distr. operations and impact on OH.
4/7/2003		1.6	31	Business analysis	Meeting w/personnel re: organization chart and review of chart. Analysis of staffing by agency
4/7/2003		0.9	31	Business analysis	Meeting w/J. Auwerter, J. Anspach and S. Edlein re: 16-week cash flow model and review of cash flow plan.
4/7/2003		2.2	31	Business analysis	Meeting w/James Dworkin re: sales, expenses and other P&L for Periods 1-3.
4/7/2003		1.2	31	Business analysis	Meeting w/Lori Powell re: b/o of expenses by division to include Kmart and excl. Kmart. Review of personnel and sales.
4/7/2003		1.5	31	Business analysis	Review of cigarette tax stamp payment requirements. TC w/Catarina Wong and Chris Kelly.
4/8/2003		3.4	31	Business analysis	Analysis of Wholesale Operations by Division for Sales, GM and OH
4/8/2003		2.1	31	Business analysis	Analysis of Consolidating Sales Elimination. Meeting w/John Green re: divisional elimination by division.
4/8/2003		1.2	31	Business analysis	Meeting w/Steve Eaton re: Consolidation. Review of Core-Mark consolidation.
4/8/2003		1.4	31	Business analysis	Review of Wholesale operations with J. AuWerter and follow-up of open issues.
4/8/2003		0.6	31	Business analysis	Comparison of P1, P2 and P3 for continuing wholesale operations for Revenue and OPerations.
4/8/2003		1.1	31	Business analysis	Meeting w/James Dworkin re: break-out of expenses for Convenience
4/8/2003		2.4	31	Business analysis	Update of Key Financial Data Model for divisional warehouses sales, gm and overhead.

Employee	Steve F. Agran				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/9/2003		2.5	31	Business analysis	Meeting w/James Dworkin and Lara Powell re: reconciliation of Income Statements for Other Distributions, CCM and CRS
4/9/2003		2.5	31	Business analysis	Meeting w/J. AuWerter re: Key Financial Data Model including b/o of Kmart from Wholesale. Review of Convenience Store Income Statement
4/9/2003		1.4	31	Business analysis	Meeting w/Steve Eaton re: consolidation amounts and comparison to financial reporting.
4/9/2003		2.6	31	Business analysis	Review and revisions to Key Financial Model to break-out CSC and PSC revenues and breakdown Overhead.
4/9/2003		1.7	31	Business analysis	Revisions to Key Financial Model to determine Margin % and OH % for Convenience and food.
4/9/2003	3.0	3.0	2026	Travel Time	Travel Dallas to NYC

TOTAL HOURS 64.3

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Company**

Consultant: **Mary Stennfeld**

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset Analysis & Recovery	0.00	0.00
11	Asset Dispositions	0.00	0.00
12	Business Operations	0.00	0.00
13	Case Administration	0.00	0.00
14	Employee Benefits/Pensions	0.00	0.00
15	Fee/Employment Applications	0.00	0.00
16	Fee/Employment Objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of Creditors	0.00	0.00
19	Plan & Disclosure Statement	0.00	0.00
20	Claims Administration and Objections	0.00	0.00
30	Accounting/Auditing	0.00	0.00
31	Business Analysis	57.70	14425.00
32	Corporate Finance	0.00	0.00
33	Data Analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction Accounting	0.00	0.00
36	Tax Issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic Planning	0.00	0.00
1000	Relief from Stay Proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel	7.00	1750.00
	TOTAL TIME	64.70	$16,175.00

Exhibit C(10)

Employee	Mary K. Stennfeld				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/5/2003		4.0	2026	Travel Time	Travel from Virginia
4/6/2003		0.4	31	Business analysis	Review of financials & executive summaries
4/6/2003		1.8	31	Business analysis	Meet w/Stacy, Greg re: plan, cash forecast & status of Canadian $.
4/6/2003		0.2	31	Business analysis	Set up & review corp cash management files
4/6/2003		0.5	31	Business analysis	Discussion w/Ryan & Shirley re: format & parameters for cash forecast.
4/6/2003		4.3	31	Business analysis	Build cash forecast model - US
4/6/2003		2.3	31	Business analysis	Build cash forecast model - Canada
4/6/2003		1.1	31	Business analysis	Prep back up schedules for cash forecast.: Cap-ex.
4/6/2003		0.9	31	Business analysis	Review, edit & revisions to model
4/6/2003		0.5	31	Business analysis	Prep back up schedules for cash forecast -leases
4/7/2003		1.9	31	Business analysis	Review financial stmts w/Stacy and build schedule of operating expenses for cash forecast.
4/7/2003		1.2	31	Business analysis	Meet w.Stacy & review cash forecast assumptions, links to corp cash model & format of forecast model
4/7/2003		0.9	31	Business analysis	Review integration budget with Louise Wong & Tom Small re: minimum requirements for next 3 weeks
4/7/2003		0.4	31	Business analysis	Review & incorp Denver cap-ex budget.
4/7/2003		1.2	31	Business analysis	Analysis, review & revisions of forecast per Shirley Dunn & Stacy Loretz

Employee	Mary K. Stennfeld				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/7/2003		0.3	31	Business analysis	Analyze & Incorp Plymouth activity into cash forecast
4/7/2003		0.5	31	Business analysis	Incorp tax trust assumptions into forecast
4/7/2003		1.1	31	Business analysis	Review, edit & revise model
4/7/2003		0.9	31	Business analysis	Review tax payment and COD issues incorp pay as go tax pmt assumptions
4/7/2003		0.8	31	Business analysis	Start building forecast for next 15 weeks
4/7/2003		0.9	31	Business analysis	TC re: review 3 week cash forecast assumptions w/Sandy, Jeff & Ryan
4/7/2003		0.8	31	Business analysis	Final review of 3 week cash forecast with Stacy & Greg.
4/8/2003		0.8	31	Business analysis	Review 15 week forecast & scrub numbers
4/8/2003		1.9	31	Business analysis	Build GM analysis & validate to financial statements for Canada & US
4/8/2003		0.7	31	Business analysis	Review integration budget with Louise Wong & Tom Small re: Jerry's Bolduc's IT assumptions & how they relate to current forecast assumptions & incorp into model
4/8/2003		0.9	31	Business analysis	Prepare narrative list of significant assumptions for 15 week cash model.
4/8/2003		0.5	31	Business analysis	Build in cash transfers between Canada & US
4/8/2003		0.5	31	Business analysis	Build in Canadian tax fund transfers.
4/8/2003		0.8	31	Business analysis	Review tax status of jurisdictions w/Shirley Dunn re: notification of tax liabilities
4/8/2003		1.0	31	Business analysis	Follow up with Fleming 7 controllers re: tax liabilities at March 31st.

Employee	Mary K. Stennfeld				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/8/2003		0.6	31	Business analysis	Follow up with Gabe Terazzas re* status of tax information received by FTI.
4/8/2003		0.3	31	Business analysis	TC with Catarina Wong re: tax information request
4/8/2003		0.4	31	Business analysis	Discuss issues to consider in setting up Canadian Tax trust account with Liz.
4/8/2003		0.9	31	Business analysis	Benchmark cash flow statistics to Financial statements.
4/8/2003		0.8	31	Business analysis	Review consolidated & divisional financial statements & status of Accounts receivable.
4/9/2003		0.3	31	Business analysis	Discuss insurance claim proceeds status with Hiroko Nagata
4/9/2003		1.0	31	Business analysis	F/U tax information request with controllers & Gabe Terrazas.
4/9/2003		0.8	31	Business analysis	Meet w/Greg re: review of financial statement format & inclusions into various statements; status of March financials
4/9/2003		0.2	31	Business analysis	TC Jeff Anspach re: final cash budget for convenience
4/9/2003		0.8	31	Business analysis	Prep information memo for vendors re: chapter 11 filing
4/9/2003		1.0	31	Business analysis	Review final cash budget & compare to internal budgets
4/9/2003		0.4	31	Business analysis	Review 13 week cash budget prepared by Ryan Schulz
4/9/2003		0.5	31	Business analysis	See Greg re: cash actual to budget analysis, tcw Todd Kelley re: Plymouth disbursements
4/9/2003		3.2	31	Business analysis	Prepare budget to actual model & analysis for internal use. Research, validate & load actual numbers.
4/9/2003		0.2	31	Business analysis	F/U Todd Kelley re: Plymouth receipts
4/9/2003		0.7	31	Business analysis	Meet w/Chris Walsh, Shirley Dunn, Greg Antholer re: cash requirement teleconference
4/9/2003		0.8	31	Business analysis	Review & analyze cash projections as compared to business plan.
4/10/2003		2.2	31	Business analysis	Build budget to actual analysis for monitoring cash outflow-US
4/10/2003		2.8	31	Business analysis	Research corporate key indicators & incorp into analysis.

Employee	Mary K. Stennfeld				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/10/2003		0.2	31	Business analysis	See Frank Tittiger re; payroll & headcount
4/10/2003		0.4	31	Business analysis	See Louise Wong re:weekly flash report information
4/10/2003		0.2	31	Business analysis	See Carina re: daily collateral reports
4/10/2003		1.0	2026	Travel Time	Travel to PDX
4/10/2003		1.2	31	Business analysis	Follow up with Frank Tittiger, Chip AuWerter & Shirley Dunn re: Key indicator analysis.
4/14/2003	1.0	1.0	2026	Travel Time	Travel to San Francisco
4/14/2003		1.2	31	Business analysis	Work on Key indicator report.
4/14/2003		0.5	31	Business analysis	Contact Russ McReynolds re: payroll data for Fleming 7
4/14/2003		0.8	31	Business analysis	Incorp Plymouth invoice amounts into key indicator report
4/14/2003		0.8	31	Business analysis	Update inventory values. See Carina re: $50 mm increase
4/14/2003		0.8	31	Business analysis	Meet w/ Bill Loose re: transition cash flow analysis to Alix Partners
4/14/2003		1.2	31	Business analysis	Finish Canadian budget to actual analysis
4/14/2003		0.7	31	Business analysis	Update running total budget to actual for last week
4/14/2003		0.5	31	Business analysis	Review budget to actual spreadsheets with Greg.
4/14/2003	1.0	1.0	2026	Travel Time	Travel to PDX
4/15/2003		0.5	31	Business analysis	TC: Shirley Dunn re: budget to actual receipts-send file
4/15/2003		0.8	31	Business analysis	TC: Shirley Dunn re: cash forecasts & budget to actual detail analysis-update & send files.

TOTAL HOURS 64.7

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Company**

Consultant: **Shaun Donnellan**

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset Analysis & Recovery	0.00	0.00
11	Asset Dispositions	0.00	0.00
12	Business Operations	3.50	1715.00
13	Case Administration	0.00	0.00
14	Employee Benefits/Pensions	0.00	0.00
15	Fee/Employment Applications	0.00	0.00
16	Fee/Employment Objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of Creditors	1.00	490.00
19	Plan & Disclosure Statement	0.00	0.00
20	Claims Administration and Objections	0.00	0.00
30	Accounting/Auditing	0.00	0.00
31	Business Analysis	9.90	4851.00
32	Corporate Finance	0.00	0.00
33	Data Analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction Accounting	0.00	0.00
36	Tax Issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic Planning	0.00	0.00
1000	Relief from Stay Proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel	7.00	3430.00
	TOTAL TIME	21.40	$10,486.00

Exhibit C(11)

Employee	Shaun K Donnellan				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/7/2003		2.0	31	Business Analysis	Review financial projection model
4/7/2003	4.0	4.0	2026	Travel	Travel to Dallas
4/7/2003		3.0	31	Business Analysis	Cash forecasts
4/7/2003		2.0	12	Business Operations	Meeting with P Willmot, A Peterson, J Stone
4/8/2003		2.5	31	Business Analysis	Cash forecasts
4/8/2003		1.5	12	Business Operations	Meeting with Finance staff and FTI - bankruptcy briefing
4/8/2003		2.4	31	Business Analysis	Review financial projections
4/8/2003		1.0	18	Meeting of Creditors	Conference call with Deutsche Bank, JP Morgan and Alvarez & Marshal
4/8/2003	3.0	3.0	2026	Travel	Travel to Canton

TOTAL HOURS **21.4**

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Company**

Consultant: **Clarissa D. Tuttle**

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset Analysis & Recovery	0.00	0.00
11	Asset Dispositions	0.00	0.00
12	Business Operations	0.00	0.00
13	Case Administration	0.00	0.00
14	Employee Benefits/Pensions	0.00	0.00
15	Fee/Employment Applications	8.70	652.50
16	Fee/Employment Objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of Creditors	0.00	0.00
19	Plan & Disclosure Statement	0.00	0.00
20	Claims Administration and Objections	0.00	0.00
30	Accounting/Auditing	0.00	0.00
31	Business Analysis	0.00	0.00
32	Corporate Finance	0.00	0.00
33	Data Analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction Accounting	0.00	0.00
36	Tax Issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic Planning	0.00	0.00
1000	Relief from Stay Proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel	0.00	0.00
	TOTAL TIME	8.70	$652.50

Exhibit C(12)

Employee	Clarissa D. Tuttle				
Client	Fleming Company				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code Number	Activity	Detailed Description
4/21/2003		4.2	15	Fee/employment applications	Get ready draft of fee application and prepare exhibits, T&E summary, schedules and updating exhibits and schedules to check fee app figures
4/29/2003		2.5	15	Fee/employment applications	Making changes and corrections to fee application and updating schedules and exhibits
4/30/2003		2.0	15	Fee/employment applications	Updating more changes and corrections, modifying fee application for Rich Josephson to review and finalize

TOTAL HOURS **8.7**

EXHIBIT D-L

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Companies, Inc.**

Activity Code Number 12: **Business Operations**

	Hours	Fees
Jack R. Stone	70.70	$34,643.00
Sanford R. Edlein	67.50	$27,000.00
Sam D. Heigle	2.30	$667.00
Jeffrey E. Anspach	3.30	$1,056.00
R. Ryan Shultz	0.90	$261.00
Shirley Dunn	58.00	$20,300.00
Chris J. Kelly	63.50	$19,050.00
Jay P. AuWerter	79.40	$27,790.00
Steve F. Agran	0.00	$0.00
Mary K. Stennfeld	0.00	$0.00
Shaun K. Donnellan	3.50	$1,715.00
Clarissa D. Tuttle	0.00	$0.00
Totals	**349.10**	**$132,482.00**

Code #12 Total Hours: **349.10**
Code #12 Total Fees Billed: **$132,482.00**

EXHIBIT D

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Companies, Inc.**

Activity Code Number 13: **Case Administration**

	Hours	Fees
Jack R. Stone	4.90	$2,401.00
Sanford R. Edlein	10.30	$4,120.00
Sam D. Heigle	0.00	$0.00
Jeffrey E. Anspach	0.00	$0.00
R. Ryan Shultz	0.00	$0.00
Shirley Dunn	10.60	$3,710.00
Chris J. Kelly	0.00	$0.00
Jay P. AuWerter	0.00	$0.00
Steve F. Agran	0.00	$0.00
Mary K. Stennfeld	0.00	$0.00
Shaun K. Donnellan	0.00	$0.00
Clarissa D. Tuttle	0.00	$0.00
Totals	**25.80**	**$10,231.00**

Code #13 Total Hours: **25.80**
Code #13 Total Fees Billed: **$10,231.00**

EXHIBIT E

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Companies, Inc.**

Activity Code Number 15: **Fee/Employment Applications**

	Hours	Fees
Jack R. Stone	0.00	$0.00
Sanford R. Edlein	7.90	$3,160.00
Sam D. Heigle	0.00	$0.00
Jeffrey E. Anspach	0.00	$0.00
R. Ryan Shultz	0.00	$0.00
Shirley Dunn	0.00	$0.00
Chris J. Kelly	0.00	$0.00
Jay P. AuWerter	0.00	$0.00
Steve F. Agran	0.00	$0.00
Mary K. Stennfeld	0.00	$0.00
Shaun K. Donnellan	0.00	$0.00
Clarissa D. Tuttle	8.70	$652.50
Totals	**16.60**	**$3,812.50**

Code #15 Total Hours: **16.60**
Code #15 Total Fees Billed: **$3,812.50**

EXHIBIT F

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Companies, Inc.**

Activity Code Number 18: **Meeting of Creditors**

	Hours	Fees
Jack R. Stone	1.00	$490.00
Sanford R. Edlein	5.00	$2,000.00
Sam D. Heigle	0.00	$0.00
Jeffrey E. Anspach	0.00	$0.00
R. Ryan Shultz	0.00	$0.00
Shirley Dunn	0.00	$0.00
Chris J. Kelly	0.00	$0.00
Jay P. AuWerter	0.00	$0.00
Steve F. Agran	0.00	$0.00
Mary K. Stennfeld	0.00	$0.00
Shaun K. Donnellan	1.00	$490.00
Clarissa D. Tuttle	0.00	$0.00
Totals	**7.00**	**$2,980.00**

Code #18 Total Hours: **7.00**
Code #18 Total Fees Billed: **$2,980.00**

EXHIBIT G

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Companies, Inc.**

Activity Code Number 30: **Accounting/Auditing**

	Hours	Fees
Jack R. Stone	0.00	$0.00
Sanford R. Edlein	0.00	$0.00
Sam D. Heigle	33.00	$9,570.00
Jeffrey E. Anspach	0.00	$0.00
R. Ryan Shultz	2.20	$638.00
Shirley Dunn	0.00	$0.00
Chris J. Kelly	0.00	$0.00
Jay P. AuWerter	0.00	$0.00
Steve F. Agran	0.00	$0.00
Mary K. Stennfeld	0.00	$0.00
Shaun K. Donnellan	0.00	$0.00
Clarissa D. Tuttle	0.00	$0.00
Totals	**35.20**	**$10,208.00**

Code #30 Total Hours: **35.20**
Code #30 Total Fees Billed: **$10,208.00**

EXHIBIT H

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Companies, Inc.**

Activity Code Number 31: **Business Analysis**

	Hours	Fees
Jack R. Stone	7.40	$3,626.00
Sanford R. Edlein	14.00	$5,600.00
Sam D. Heigle	0.00	$0.00
Jeffrey E. Anspach	84.20	$26,944.00
R. Ryan Shultz	108.00	$31,320.00
Shirley Dunn	28.10	$9,835.00
Chris J. Kelly	0.00	$0.00
Jay P. AuWerter	51.80	$18,130.00
Steve F. Agran	58.80	$16,170.00
Mary K. Stennfeld	57.70	$14,425.00
Shaun K. Donnellan	9.90	$4,851.00
Clarissa D. Tuttle	0.00	$0.00
Totals	**419.90**	**$130,901.00**

Code #31 Total Hours: **419.90**
Code #31 Total Fees Billed: **$130,901.00**

EXHIBIT I

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Companies, Inc.**

Activity Code Number 32: **Corporate Finance**

	Hours	Fees
Jack R. Stone	5.30	$2,597.00
Sanford R. Edlein	1.50	$600.00
Sam D. Heigle	17.20	$4,988.00
Jeffrey E. Anspach	0.00	$0.00
R. Ryan Shultz	0.90	$261.00
Shirley Dunn	0.00	$0.00
Chris J. Kelly	0.00	$0.00
Jay P. AuWerter	0.00	$0.00
Steve F. Agran	0.00	$0.00
Mary K. Stennfeld	0.00	$0.00
Shaun K. Donnellan	0.00	$0.00
Clarissa D. Tuttle	0.00	$0.00
Totals	**24.90**	**$8,446.00**

Code #32 Total Hours: **24.90**
Code #32 Total Fees Billed: **$8,446.00**

EXHIBIT J

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Companies, Inc.**

Activity Code Number 36: **Tax Issues**

	Hours	Fees
Jack R. Stone	0.00	$0.00
Sanford R. Edlein	0.00	$0.00
Sam D. Heigle	0.00	$0.00
Jeffrey E. Anspach	0.00	$0.00
R. Ryan Shultz	0.00	$0.00
Shirley Dunn	15.50	$5,425.00
Chris J. Kelly	0.00	$0.00
Jay P. AuWerter	0.00	$0.00
Steve F. Agran	0.00	$0.00
Mary K. Stennfeld	0.00	$0.00
Shaun K. Donnellan	0.00	$0.00
Clarissa D. Tuttle	0.00	$0.00
Totals	**15.50**	**$5,425.00**

Code #36 Total Hours: **15.50**
Code #36 Total Fees Billed: **$5,425.00**

EXHIBIT K

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Companies, Inc.**

Activity Code Number 2026: **Travel**

	Hours	Fees
Jack R. Stone	0.00	$0.00
Sanford R. Edlein	12.20	$4,880.00
Sam D. Heigle	0.00	$0.00
Jeffrey E. Anspach	7.50	$2,400.00
R. Ryan Shultz	0.00	$0.00
Shirley Dunn	11.90	$4,165.00
Chris J. Kelly	0.00	$0.00
Jay P. AuWerter	1.70	$595.00
Steve F. Agran	5.50	$1,512.50
Mary K. Stennfeld	7.00	$1,750.00
Shaun K. Donnellan	7.00	$3,430.00
Clarissa D. Tuttle	0.00	$0.00
Totals	**52.80**	**$18,732.50**

Code #2026 Total Hours: **52.80**
Code #2026 Total Fees Billed: **$18,732.50**

EXHIBIT L

SUMMARY SHEET NO. 2 (EXPENSES)

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name: **Fleming Companies, Inc.**

Summary Sheet No. 2 (Expenses)

	Bus. Meals	Lodging	Transportation	Misc.	Total
Jack R. Stone	$0.00	$0.00	$0.00	$0.00	**$0.00**
Sanford R. Edlein	$61.44	$513.85	$3,530.50	$0.00	**$4,105.79**
Sam D. Heigle	$0.00	$0.00	$0.00	$0.00	**$0.00**
Jeffrey E. Anspach	$135.96	$508.50	$2,364.59	$0.00	**$3,009.05**
R. Ryan Shultz	$640.00	$0.00	$101.00	-$198.00	**$543.00**
Shirley Dunn	$265.94	$923.18	$2,498.31	$0.00	**$3,687.43**
Chris J. Kelly	$0.00	$0.00	$0.00	$71.47	**$71.47**
Jay P. AuWerter	$268.10	$1,509.33	$1,143.24	$428.72	**$3,349.39**
Steve F. Agran	$118.60	$505.92	$1,339.00	$50.00	**$2,013.52**
Mary K. Stennfeld	$16.92	$484.30	$1,214.13	$21.00	**$1,736.35**
Shaun K. Donnelian	$23.00	$111.87	$977.34	$0.00	**$1,112.21**
	$1,529.96	**$4,556.95**	**$13,168.11**	**$373.19**	**$19,628.21**

Phone Charges:	$2,443.34
Fax Charges:	$29.00
Courier/Overnight Charges:	$124.43
Outside Services:(Stoel Rives)	$10,125.00
Total Admin Charges:	$12,721.77
TOTAL EXPENSES:	**$32,349.98**

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	3/31/2003
To Sunday	4/6/2003
Date Submitted:	4/6/2003

Employee Name	Sanford Edlein
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total
Dallas/Philade	4/2			40.44			235.44	a	1,126.00			1,401.88
								c	85.00			85.00
								f	32.00			32.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		0	0.00	40.44	0.00	0.00	235.44		1,243.00		0.00	1,518.88
											Mileage Expense:	0.00
		0 miles	@	0.36							Total Expense:	1,518.88

Remarks
Business Purpose

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N -
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	40.44
Lodging:	235.44
Transportation:	1,243.00
Miscellaneous:	0.00
Total	1,518.88

4/6/2003

Signature Date

Approved Date

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	4/7/2003
To Sunday	4/13/2003
Date Submitted:	4/13/2003

Employee Name	Sanford Edlein
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total	Remarks / Business Purpose
								L	100.00			100.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
Total		0	0.00	0.00	0.00	0.00	0.00		100.00		0.00	100.00	
											Mileage Expense:	0.00	
		0	miles @	0.36							Total Expense:	100.00	

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N -
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	0.00
Lodging:	0.00
Transportation:	100.00
Miscellaneous:	0.00
Total	100.00

4/13/2003
Signature Date

Approved Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	4/14/2003
To Sunday	4/20/2003
Date Submitted:	4/20/2003

Employee Name	Sanford Edlein
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	Transportation $	Miscellaneous Code	Miscellaneous $	Total
NY	4/15,16	50	21.00				278.41	a	2,080.50			2,379.91
								c	65.00			65.00
								h	3.00			3.00
								f	21.00			21.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		50	21.00	0.00	0.00	0.00	278.41		2,169.50		0.00	2,468.91
											Mileage Expense:	18.00
		50	miles	@	0.36						Total Expense:	2,486.91

Remarks
Business Purpose

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N -
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	21.00
Lodging:	278.41
Transportation:	2,187.50
Miscellaneous:	0.00
Total	2,486.91

Signature 4/20/2003 Date

Approved Date

GLASS & ASSOCIATES, INC.
4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	3/31/2003
To Sunday	4/6/2003
Date Submitted:	4/7/2003

Employee Name	Jeffrey E Anspach
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total
Dallas, Tx	4/2		10.00				84.75					94.75
Dallas, Tx	4/3		12.61	2.95				B	64.14			79.70
Dallas, Tx	4/4											0.00
Dallas, Tx	4/5											0.00
Dallas, Tx	4/6			3.57	23.00		84.75	A	1,054.00			1,165.32
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		0	22.61	6.52	23.00	0.00	169.50		1,118.14		0.00	1,339.77
											Mileage Expense:	0.00
		0 miles @	0.36								Total Expense:	1,339.77

Remarks
Business Purpose

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N -
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	52.13
Lodging:	169.50
Transportation:	1,118.14
Miscellaneous:	0.00
Total	1,339.77

Signature 4/7/2003 Date

Approved Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	4/7/2003
To Sunday	4/13/2003
Date Submitted:	4/14/2003

Employee Name	Jeffrey E Anspach
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total
Dallas, Tx	4/7		8.54				84.75					93.29
Dallas, Tx	4/8		8.54		14.00		84.75					107.29
Dallas, Tx	4/9		10.19				84.75					94.94
Dallas, Tx	4/10		9.00		12.80		84.75					106.55
Dallas, Tx	4/11		8.00	12.76				A	1,055.00			1,075.76
Dallas, Tx	4/11							B	191.45			191.45
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		0	44.27	12.76	26.80	0.00	339.00		1,246.45		0.00	1,669.28
											Mileage Expense:	0.00
		0 miles	@ 0.36								Total Expense:	1,669.28

Remarks
Business Purpose

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N -
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	83.83
Lodging:	339.00
Transportation:	1,246.45
Miscellaneous:	0.00
Total	1,669.28

Signature 4/14/2003 Date

Approved Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	3/31/2003
To Sunday	4/6/2003
Date Submitted:	4/6/2003

Employee Name	Ryan Shultz
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total
Lewisville	4/2			24.00	85.00							109.00
Lewisville	4/3			77.00								77.00
Lewisville	4/5	120						E	18.00			18.00
Lewisville	4/6			13.00								13.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		120	0.00	114.00	85.00	0.00	0.00		18.00		0.00	217.00
											Mileage Expense:	43.20
		120	miles @	0.36							Total Expense:	260.20

Remarks
Business Purpose
Lunch and dinner for Glass team
Lunch for Glass team and for treasury meeting
Mileage to client above normal commute and tolls
Lunch for Glass team

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N-
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	199.00
Lodging:	0.00
Transportation:	61.20
Miscellaneous:	0.00
Total	260.20

Signature 4/6/2003 Date

Approved Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	4/7/2003
To Sunday	4/13/2003
Date Submitted:	4/14/2003

Employee Name	Ryan Shultz
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total
Lewisville	4/7			54.00	87.00							141.00
Lewisville	4/8			133.00								133.00
Lewisville	4/9			125.00								125.00
Lewisville	4/9	80						E	11.00			11.00
Lewisville	4/9				42.00							42.00
Lewisville	4/13									L	103.00	103.00
												0.00
										I	-301.00	-301.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		80	0.00	312.00	129.00	0.00	0.00		11.00		-198.00	254.00
											Mileage Expense:	28.80
		80	miles @	0.36							Total Expense:	282.80

Remarks / Business Purpose
Lunch and dinner for Glass team and treasury group
Lunch for Glass, Gleacher and treasurery group
Lunch for Glass, Gleacher, Alvarez and treasurery group
Business use of cellular phone
Glass removed printer from site so
returned the billing to client
(Charged on 3/24/03)

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N-
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	441.00
Lodging:	0.00
Transportation:	39.80
Miscellaneous:	-198.00
Total	282.80

Signature 4/14/2003 Date

Approved Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	3/31/2003
To Sunday	4/6/2003
Date Submitted:	4/7/2003

Employee Name	Shirley Dunn
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total
Alaska Airlines	4/2							A	618.00			618.00
Lu nch	4/2						219.64					219.64
Chili's	4/2				9.48							9.48
Chili's	4/3				9.68							9.68
Allegor	4/4				11.70							11.70
Concesion In't	4/2			4.99								4.99
Parkat PIA	4/4							F	48.00			48.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		0	0.00	4.99	31.06	0.00	219.64		666.00		0.00	921.69
											Mileage Expense:	0.00
		0 miles	@	0.36							Total Expense:	921.69

Remarks
Business Purpose

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N -
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	36.05
Lodging:	219.64
Transportation:	666.00
Miscellaneous:	0.00
Total	921.69

4/7/2003

Signature Date

Approved Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	4/7/2003
To Sunday	4/13/2003
Date Submitted:	4/14/2003

Employee Name	Shirley Dunn
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total	Remarks / Business Purpose
Chili's	4/6				19.50							19.50	with Mary Stennfeld
Alaska Airlines	4/5							A	478.00			478.00	
Marriott	4/4						219.64					219.64	Week 14
Marriott	4/10						483.90					483.90	Week 15
Chili's	4/7				19.00							19.00	with Mary Stennfeld
Bertoluccis	4/8				54.80							54.80	with Mary Stennfeld
kincaid's	4/9				69.00							69.00	with Mary Stennfeld
Hertz	4/11							B	374.76			374.76	
Park @ PIA	4/11							F	106.50			106.50	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
Total		0	0.00	0.00	162.30	0.00	703.54		959.26		0.00	1,825.10	
											Mileage Expense:	0.00	
		0 miles	@	0.36							Total Expense:	1,825.10	

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N -
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	162.30
Lodging:	703.54
Transportation:	959.26
Miscellaneous:	0.00
Total	1,825.10

Signature — Date: 4/14/2003

Approved — Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	4/14/2003
To Sunday	4/20/2003
Date Submitted:	4/21/2003

Employee Name	Shirley Dunn
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total
Marriott	4/2						-219.64					-219.64
Hertz	4/4							B	223.89			223.89
Alaska Airlines	4/14							A	338.00			338.00
Marriott	4/16						219.64					219.64
Mangiare	4/14			14.85								14.85
Chili's	4/14				9.00							9.00
A Tavola	4/15				19.20							19.20
Hertz	4/16							B	263.16			263.16
Parking @ PIA	4/16							F	48.00			48.00
Marriott	4/6		24.54									24.54
												0.00
												0.00
												0.00
												0.00
Total		0	24.54	14.85	28.20	0.00	0.00		873.05		0.00	940.64
											Mileage Expense:	0.00
		0 miles	@	0.36							Total Expense:	940.64

Remarks
Business Purpose
Reported Wk 14 & wk 15 in error
for Week 14
Working lunch w/ Mary Stennfeld
Breakfast with Mary Stennfeld

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N -
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	67.59
Lodging:	0.00
Transportation:	873.05
Miscellaneous:	0.00
Total	940.64

4/21/2003

Signature Date

Approved Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	4/7/2003
To Sunday	4/13/2003
Date Submitted:	4/13/2003

Employee Name	Chris Kelly
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total
Lewisville	4/11									L.	71.47	71.47
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		0	0.00	0.00	0.00	0.00	0.00		0.00		71.47	71.47
											Mileage Expense:	0.00
		0	miles @	0.36							Total Expense:	71.47

Remarks
Business Purpose
Allocation of cell phone expense

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N -
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	0.00
Lodging:	0.00
Transportation:	0.00
Miscellaneous:	71.47
Total	71.47

Signature 4/13/2003 Date

Approved Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	3/31/2003
To Sunday	4/6/2003
Date Submitted:	4/7/2003

Employee Name	Jay P. AuWerter, Jr.
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total	Remarks / Business Purpose
	3/31									L	80.00	80.00	L=Est. Phone Charges; to be reconciled with actual periodically
	4/1											0.00	
Dallas	4/2				22.80							22.80	
Dallas	4/3				38.10							38.10	Dinner w/J.Anspaugh
Dallas	4/4		4.85									4.85	
Dallas	4/5		4.85		25.70					I	161.23	191.78	Computer Supplies
Dallas	4/6		4.85				929.07					933.92	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
Total		0	14.55	0.00	86.60	0.00	929.07		0.00		241.23	1,271.45	
											Mileage Expense:	0.00	
		0	miles	@	0.36						Total Expense:	1,271.45	

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N-
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	101.15
Lodging:	929.07
Transportation:	0.00
Miscellaneous:	241.23
Total	1,271.45

Signature — Date: 4/7/2003

Approved — Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	4/7/2003
To Sunday	4/13/2003
Date Submitted:	4/14/2003

Employee Name	Jay P. AuWerter, Jr.
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total
Dallas	4/7		4.70		21.80			B	597.94	L	80.00	704.44
Dallas	4/8				24.45			F	4.50			28.95
Dallas	4/9		4.70		24.70					I	107.49	136.89
Dallas	4/10		4.70	8.25	43.55							56.50
Dallas - Clev	4/11	80		7.40			580.26					587.66
					22.70							22.70
												0.00
								A	512.00			512.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		80	14.10	15.65	137.20	0.00	580.26		1,114.44		187.49	2,049.14
											Mileage Expense:	28.80
		80	miles	@	0.36						Total Expense:	2,077.94

Remarks
Business Purpose
L=Est. Phone Charges; to be reconciled
with actual periodically
I=Computer Supplies for Team Room
B=2 wks for rental car
Dnr from 4/6

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N-
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	166.95
Lodging:	580.26
Transportation:	1,143.24
Miscellaneous:	187.49
Total	2,077.94

4/14/2003

Signature Date

Approved Date

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Expenses for the Period	
From Monday	3/31/2003
To Sunday	4/6/2003
Date Submitted:	4/7/2003

Employee Name	Steven F. Agran
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total
New York, NY	4/5							C	21.00			21.00
New York, NY	4/5							A	1,242.00			1,242.00
Lewisville, TX	4/5			5.90	26.00							31.90
Lewisville, TX	4/6				21.70							21.70
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		0	0.00	5.90	47.70	0.00	0.00		1,263.00		0.00	1,316.60
											Mileage Expense:	0.00
		0 miles	@	0.36							Total Expense:	1,316.60

Remarks
Business Purpose
Taxi to Airport
Roundtrip Airfare NYC to Dallas

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N-
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	53.60
Lodging:	0.00
Transportation:	1,263.00
Miscellaneous:	0.00
Total	1,316.60

4/7/2003
Signature Date

Approved Date

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Expenses for the Period	
From Monday	4/7/2003
To Sunday	4/13/2003
Date Submitted:	4/14/2003

Employee Name	Steven F. Agran
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total	Remarks / Business Purpose
Lewisville, TX	4/7				20.00							20.00	
Lewisville, TX	4/8				23.00							23.00	
Lewisville, TX	4/9				22.00		505.92	C	55.00			582.92	
New York, NY	4/9							C	21.00			21.00	
New York, NY	4/9									L	50.00	50.00	Cell, phone and fax service
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
Total		0	0.00	0.00	65.00	0.00	505.92		76.00		50.00	696.92	
											Mileage Expense:	0.00	
		0	miles	@	0.36						Total Expense:	696.92	

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N-
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	65.00
Lodging:	505.92
Transportation:	76.00
Miscellaneous:	50.00
Total	696.92

4/14/2003
Signature Date

Approved Date

GLASS & ASSOCIATES, INC.

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Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	3/31/2003
To Sunday	4/6/2003
Date Submitted:	4/7/2003

Employee Name	Mary Stennfeld
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total
To SFO	4/5							A	314.88			314.88
San Francisco	4/6							C	22.00			22.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		0	0.00	0.00	0.00	0.00	0.00		336.88		0.00	336.88
											Mileage Expense:	0.00
		0	miles @	0.36							Total Expense:	336.88

Remarks
Business Purpose

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N
O
P

EXPENSE BREAKDOWN	
Business Meals:	0.00
Lodging:	0.00
Transportation:	336.88
Miscellaneous:	0.00
Total	336.88

Signature 4/7/2003 Date

Approved Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718
Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	4/7/2003
To Sunday	4/13/2003
Date Submitted:	4/14/2003

Employee Name	Mary Stennfeld
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	Transportation $	Miscellaneous Code	Miscellaneous $	Total
To SFO	4/5						77.42					77.42
San Francisco	4/6						77.42					77.42
San Francisco	4/7						109.82			N	21.00	130.82
San Francisco	4/8						109.82	A	478.00			587.82
San Francisco	4/9		3.25				109.82					113.07
San Francisco	4/10			8.96				C	55.00			63.96
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		0	3.25	8.96	0.00	0.00	484.30		533.00		21.00	1,050.51
											Mileage Expense:	0.00
		0 miles	@	0.36							Total Expense:	1,050.51

Remarks
Business Purpose

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
-Laundry
O
P

EXPENSE BREAKDOWN	
Business Meals:	12.21
Lodging:	484.30
Transportation:	533.00
Miscellaneous:	21.00
Total	1,050.51

4/14/2003
Signature Date

Approved Date

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Expenses for the Period	
From Monday	4/14/2003
To Sunday	4/20/2003
Date Submitted:	4/21/2003

Employee Name	Mary Stennfeld
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	$	Miscellaneous Code	$	Total	Remarks / Business Purpose
To SFO	4/14			4.71				A	298.25			302.96	
To PDX	4/14							C	26.00			26.00	
								C	20.00			20.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
												0.00	
Total		0	0.00	4.71	0.00	0.00	0.00		344.25		0.00	348.96	
											Mileage Expense:	0.00	
		0 miles	@	0.36							Total Expense:	348.96	

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
-Laundry
O
P

EXPENSE BREAKDOWN	
Business Meals:	4.71
Lodging:	0.00
Transportation:	344.25
Miscellaneous:	0.00
Total	348.96

4/21/2003
Signature Date

Approved Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Expenses for the Period	
From Monday	4/7/2003
To Sunday	4/13/2003
Date Submitted:	4/11/2003

Employee Name	Shaun K Donnellan
Client Name:	Fleming Companies, Inc.

Place	Date	Auto Mileage	Business Meals (Including Tips) Breakfast	Lunch	Dinner	Entertainment Attach Details	Lodging	Transportation Code	Transportation $	Miscellaneous Code	Miscellaneous $	Total $
Dallas	4/7	135	4.00	8.00			111.87	A	784.00			907.87
Dallas	4/8	135			11.00			B	72.14			83.14
								F	24.00			24.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
												0.00
Total		270	4.00	8.00	11.00	0.00	111.87		880.14		0.00	1,015.01
										Mileage Expense:		97.20
		270	miles	@	0.36					Total Expense:		1,112.21

Remarks
Business Purpose

DISTRIBUTION NOTES (FOR ACCOUNTING ONLY)

EXPENSE CODES:
A - Airfare
B - Auto Rental
C - Taxi & Limo
D - Train & Bus
E - Tolls
F - Parking
G - Gas
H - Tips
I - Supplies
J - Postage & Delivery
K - Fax
L - Phone
M - Airport Tax
N -
O -
P -

EXPENSE BREAKDOWN	
Business Meals:	23.00
Lodging:	111.87
Transportation:	977.34
Miscellaneous:	0.00
Total	1,112.21

4/11/2003

Signature Date

Approved Date

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com To

Office Expenses for the Period	
From Monday	
To Sunday	
Date Submitted	May 5, 2003

Glass Office	Dallas
Client Name:	The Fleming Companies
Billing Contact	
Client Address:	
Phone:	Fax:
Client Code:	

Date of Expense	Phone	Fax	Postage & Delivery	Courier/ Overnight	Copies	Printing/ Reproduction	Supplies	Other	Total	Remarks
2-Apr-03	125.26			35.80					161.06	Courier to Fleming
15-Apr-03				39.93					39.93	Federal Express Charges
16-Apr-03				48.70					48.70	2 Couriers to Fleming
15-Apr-03		29.00							29.00	Fax Charges
4/2-4/17/03	1,336.41								1,336.41	Conference calls
3/24-4/30/03								10,125.00	10,125.00	Services by Stoel Rives(See attached Details)
2-Apr-03	204.80								204.80	Cell Phone Allocation
11-Apr-03	276.87								276.87	Cell Phone Allocation
11-Apr-03	500.00								500.00	Conference calls
									0.00	
									0.00	
									0.00	
									0.00	
									0.00	
									0.00	
									0.00	
									0.00	
									0.00	
									0.00	
									0.00	
									0.00	
									0.00	
									0.00	
Total	2,443.34	29.00	0.00	124.43	0.00	0.00	0.00	10,125.00	$12,721.77	

Description of Stoel Rives' Services for Fleming Companies, Inc., et al.

Date	Narrative	Hours Worked	Total Fees
3/24/2003	E-mails from Jack Stone and Mandy Smith with Fleming engagement agreement, review, note comments and e-mail to Mr. Stone	1.1	$412.50
3/31/2003	E-mails from Jack Stone, telephone conference with Rick Mackessy and draft Chapter 11 engagement agreement, e-mail to Mr. Stone with same (all re Fleming Companies)	1.4	$525.00
4/1/2003	Telephone call to Rick Mackessy re Fleming Chapter 11 filing, revise draft of DIP engagement agreement	0.7	$262.50
4/2/2003	E-mail Fleming DIP engagement agreement to Jack Stone and Rick Mackessy	0.2	$75.00
4/3/2003	Telephone conference with Shaun Donnellan and Jack Stone re Fleming engagement, prepare amendment to pre-petition agreement, e-mail to Messrs. Donnellan and Stone for review	1	$375.00
4/4/2003	E-mail from Rick Mackessy re revised Fleming engagement agreement	0.1	$37.50
4/7/2003	Telephone call from Mandy Smith re Fleming DIP engagement agreement	0.1	$37.50
4/9/2003	Telephone conference with Shaun Donnellan, Jack Stone and Rick Mackessy re termination of Fleming engagement, telephone conference with Neel Lemon re agreement re same, telephone call to Mr. Stone re terms of agreement	0.5	$187.50
4/10/2003	E-mail from Neel Lemon with draft of termination agreement, review and note comments, e-mail to client working group, telephone conference with Jack Stone re same	1.2	$450.00
4/11/2003	Telephone conference with Jack Stone and Rick Mackessy re comments on draft of Fleming termination agreement, further revise markup and distribute for review	1.3	$487.50
4/12/2003	E-mails with Jack Stone re Fleming termination agreement	0.1	$37.50
4/14/2003	Telephone conference with Jack Stone and with Shirley Cho re Fleming termination, e-mail to Mr. Stone re same	0.4	$150.00
4/15/2003	Telephone call from (VMM) and e-mail to Shirley Cho re Fleming termination agreement, telephone conference with Jack Stone and e-mails with Ms. Cho re same	0.4	$150.00
4/16/2003	Telephone call from Jack Stone and e-mail to Shirley Cho and Neel Lemon re completing termination agreement	0.4	$150.00
4/17/2003	E-mails from and telephone conference with Jack Stone re discussions with Fleming re termination agreement, e-mails with Neel Lemon re same	0.3	$112.50
4/18/2003	Telephone conference with Jack Stone re Fleming termination agreement and motion to approve, revise draft of agreement and e-mail to Neel Lemon, draft motion and supporting affidavit, e-mail motion to Mr. Stone	2.2	$825.00
4/21/2003	E-mails from Jack Stone and Sandy Edlein with comments on drafts of Fleming motion and termination agreement, revise draft motion, e-mail to Mr. Stone for review, telephone conference with Mr. Stone re same, further revise and e-mail to Neel Lemon and Shirley Cho; draft Stone affidavit, e-mail to Mr. Stone for review, e-mail from Mr. Stone re same, further revise	1.4	$525.00

Description of Stoel Rives' Services for Fleming Companies, Inc., et al.

Date	Narrative	Hours Worked	Total Fees
4/22/2003	E-mail revised draft of Fleming affidavit to Jack Stone, e-mail from Mr. Stone with comments, revise and distribute for review	0.3	$112.50
4/23/2003	E-mails from Shirley Cho with comments on draft of motion and affidavit, review and revise drafts	0.8	$300.00
4/24/2003	Telephone conference with Jack Stone re Fleming, e-mail from Neel Lemon with Fleming's comments on revised draft of termination agreement, review and telephone conference with Mr. Stone re same	1.7	$637.50
4/25/2003	Telephone call from Jack Stone re revised draft of Fleming termination agreement, mark final comments and e-mail to Neel Lemon, e-mail from Mr. Lemon with final version, review and telephone call to Mr. Stone re same; revise draft of Fleming application, e-mail to Mr. Stone for review, e-mail from Mr. Stone re same and e-mail to Mr. Lemon and Shirley Cho; telephone conference with Ms. Cho re memo in support	1.7	$637.50
4/26/2003	Revise draft of Fleming compensation application	2	$750.00
4/28/2003	E-mail from Mr. Stone with comments on draft of application to retain Glass and approve termination agreement in Fleming, revise draft and e-mail revised draft and draft Stone affidavit to Shirley Cho for review; finalize initial draft of Glass compensation application, e-mail to Glass team for review	1.7	$637.50
4/29/2003	E-mail from Mandy Smith with revisions to Fleming fee application, edit and e-mail revised draft to working group for review; telephone call to Shirley Cho (VMM) re completing pleadings; telephone call to Bob Zinn (VMM) re Delaware counsel	2	$750.00
4/30/2003	Calls with Jack Stone and Rick Mackessy and e-mail from Clarissa Tuttle with and review and revise final compensation motion and related filings; telephone call from (VMM) and telephone conference with Shirley Cho re debtors' application and supporting pleadings, draft Willmott affidavit and proposed order and e-mail to Ms. Cho	4	$1,500.00
	Total for Stoel Rives' Services	**27**	**$10,125.00**