

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

In re:) Chapter 11
)
Fleming Companies, Inc., <u>et al.</u> , ¹	) Case No. 03-10945 (MFW)
	) (Jointly Administered)
Debtors.)
	) Responses Due: September 20, 2005 4:00 p.m.
	) E.S.T.
	) Hearing Date: September 27, 2005 at 9:30 a.m.
	) E.S.T.

**NOTICE OF HEARING ON PCT'S THIRTY-SIXTH OMNIBUS
OBJECTION TO CLAIMS (SUBSTANTIVE)**

PLEASE TAKE NOTICE that on July 28, 2005, PCT² filed its Thirty-Sixth Omnibus Objection to Claims with the United States Bankruptcy Court for the District of Delaware.

PCT now serves a copy of the Thirty-Sixth Omnibus Objection, together with this Notice, on (a) claimants with pending claims subject to the Thirty-Sixth Omnibus Objection; (b) the Office of the United States Trustee; and (c) those who have requested special notice pursuant to the Court's October 20, 2004 order limiting service. [Docket No. 9696].

If you have received this Notice, you may have filed one or more claims subject to the Thirty-Sixth Omnibus Objection. In its Thirty-Sixth Omnibus Objection, PCT has requested that the Court disallow all claims listed on Exhibits A through G thereto.

**IF YOU CONTEST THE RELIEF SOUGHT IN THE THIRTY-SIXTH OMNIBUS
OBJECTION, YOU MUST FILE A WRITTEN RESPONSE with the Clerk of the Bankruptcy**

¹ The former Debtors whose cases are still open are: Core-Mark International, Inc.; Fleming Companies, Inc.; ASI Office Automation, Inc.; C/M Products, Inc.; Core-Mark Interrelated Companies, Inc.; Core-Mark Mid-Continent, Inc.; General Acceptance Corporation; Head Distributing Company; Marquise Ventures Company, Inc.; and Minter-Weisman Co.

² PCT is a trust created pursuant to the Debtors' Amended and Official Committee of Unsecured Creditors' Third and Revised Joint Plan of Reorganization of Fleming Companies, Inc. and its Filing Subsidiaries under Chapter 11 of the United States Bankruptcy Code and the Post-Confirmation Trust Agreement dated August 19, 2004. PCT is responsible for and has the power to administer certain post-confirmation responsibilities under the Plan.

Court, 824 N. Market Street, Wilmington, DE 19801, **on or before September 20, 2005 at 4:00 p.m.** At the same time, you must also serve a copy of the response upon PCT's attorneys at **Pepper Hamilton, LLP, Hercules Plaza, Suite 5100, 1313 N Market Street, P.O. Box 1709, Wilmington, DE 19899-1709, Attn: David M. Fournier and Kirkland & Ellis LLP, 777 South Figueroa Street, Los Angeles, CA 90017-5800, Attn: Erin Brady, so as to be received on or before September 20, 2005 at 4:00 p.m. EST.** It is likely that only those responses timely filed with the Court and received by the above-listed counsel in accordance with this Notice will be considered by the Court.

A HEARING ON THE THIRTY-SIXTH OMNIBUS OBJECTION WILL BE HELD ON **September 27, 2005 at 9:30 a.m. Eastern Standard Time** before The Honorable Mary F. Walrath, Chief United States Bankruptcy Judge, 824 N. Market Street, 5th Floor, Wilmington, Delaware.

You should read this notice and the accompanying papers carefully and discuss them with your attorney, if appropriate. Be aware that one or more of your asserted claims may be disallowed by virtue of the relief sought in the Thirty-Sixth Omnibus Objection.

If you choose to file a response to the Thirty-Sixth Omnibus Objection, your response must contain, at a minimum, the following:

- (a) A caption setting forth the name of the court, the name of the Debtors, the case number and the title of the objection to which the response is directed;
- (b) Your name (or, if applicable, the name of the claimant) and a description of the basis for the amount of the claim;
- (c) The specific factual basis and supporting legal argument upon which you will rely in opposing the Thirty-Sixth Omnibus Objection;

(d) Any supporting documentation, to the extent it was not included with the proof of claim previously filed with the clerk or the Debtors' claims agent, upon which you will rely to support the basis for and amounts asserted in the proof of claim;

(e) The address to which PCT must serve any reply to the response; and

(f) The name, address, and telephone number of the person (you or your legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the response on your behalf.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING. YOU DO NOT NEED TO FILE A RESPONSE TO THE THIRTY-SIXTH OMNIBUS OBJECTION TO CLAIMS IF YOU DO NOT OBJECT TO THE RELIEF REQUESTED THEREIN. THIS OBJECTION MAY AFFECT YOUR RIGHTS AGAINST THE DEBTORS' ESTATES.

PCT reserves the right to: (a) adjourn any hearing that is or may be scheduled with respect to the Thirty-Sixth Omnibus Objection, (b) reply to any papers filed in response to the Thirty-Sixth Omnibus Objection; and (c) raise future objections to any of the claims set forth in the Thirty-Sixth Omnibus Objection on any grounds. Should PCT assert additional

objections to any claims set forth in the Thirty-Sixth Omnibus Objection, it will provide you with separate notice and will schedule a separate hearing.

Dated: July 29, 2005

PEPPER HAMILTON, LLP

By: _____

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Co-Counsel for PCT

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

In re:	)	Chapter 11
)	
Fleming Companies, Inc., <u>et al.</u> , ¹	)	Case No. 03-10945 (MFW)
	)	(Jointly Administered)
Debtors.)	
	)	Responses Due: September 20, 2005 4:00 p.m. EST
	)	Hearing Date: September 27, 2005 at 9:30 a.m. EST

PCT’S THIRTY-SIXTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)

The Post Confirmation Trust (“PCT”)² now brings its Thirty-Sixth Omnibus Objection to Claims seeking an order disallowing, reclassifying and/or reducing, as the case may be, the claims listed on Exhibits A through G hereto. PCT is not liable for these claims because (1) the Debtors’ books and records do not reflect a liability to the claimant; (2) the claims reflect obligations incurred by entities other than Debtors; (3) the claims are pre-petition claims that are not entitled to administrative treatment; (4) the Debtors’ books and records reflect a post-petition liability to the claimant that is less than the amount claimed; and/or (5) the Debtors’ books and records reflect a pre-petition liability to the claimant that is less than the amount claimed. In support of its objection, PCT respectfully states as follows:

¹ The former Debtors whose cases are still open are: Core-Mark International, Inc.; Fleming Companies, Inc.; ASI Office Automation, Inc.; C/M Products, Inc.; Core-Mark Interrelated Companies, Inc.; Core-Mark Mid-Continent, Inc.; General Acceptance Corporation; Head Distributing Company; Marquise Ventures Company, Inc.; and Minter-Weisman Co.

² PCT is a trust created pursuant to the Debtors’ Amended and Official Committee of Unsecured Creditors’ Third and Revised Joint Plan of Reorganization of Fleming Companies, Inc. and its Filing Subsidiaries under Chapter 11 of the United States Bankruptcy Code and the Post-Confirmation Trust Agreement dated August 19, 2004. PCT is responsible for and has the power to administer certain post-confirmation responsibilities under the Plan.

JURISDICTION

1. This Court has jurisdiction over the Thirty-Sixth Omnibus Objection pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A) and (O).

2. The bases for the relief requested are 11 U.S.C. §§ 105(a) and 502, and Federal Rule of Bankruptcy Procedure 3007 and Bankruptcy Local Rule 3007-1.

BACKGROUND

3. On April 1, 2003, the above-captioned Debtors, including Fleming Companies, Inc. (“Fleming”), filed voluntary petitions for relief under chapter 11 of the United States Bankruptcy Code.

4. On July 27, 2004, this court entered an order confirming the Debtors’ and Official Committee of Unsecured Creditors’ Third Amended and Revised Joint Plan of Reorganization of Fleming Companies, Inc. and its Filing Subsidiaries under Chapter 11 of the United States Bankruptcy Code (the “Plan”). The Plan became effective on August 23, 2004. On the Plan’s effective date, the cash and other assets of the Debtors and their estates were transferred to the PCT, the RCT, or the Reorganized Debtors, as applicable. See Art. V.G.3.

5. PCT has the authority to bring this Thirty-Sixth Omnibus Objection. See Plan at Art. X.A.

THE OBJECTION AND REQUEST FOR RELIEF

6. PCT objects to the administrative expense claims set forth on exhibits A through G hereto because, for the various reasons set forth in detail below, such claims are not entitled to allowance as an administrative expense under 11 U.S.C. §§ 503(b) and 507(a)(2).

7. The party asserting an administrative expense bears the burden of establishing entitlement to administrative expense priority. See, e.g., Woburn Assoc. v. Kahn (In re

Hemingway Transport, Inc.), 954 F.2d 1 (1st Cir. 1992); United Trucking Serv., Inc. v. Trailer Rental Co., Inc. (In re United Trucking Serv., Inc.), 851 F.2d 159, 162 (6th Cir. 1988); In re Cardinal Indus., Inc., 151 B.R. 833 (Bankr. S.D. Ohio 1992). The presumption of validity afforded to scheduled or filed proofs of claim respecting non-priority claims does not extend to administrative expenses. See, e.g., In re Fulwood Enterprises, Inc., 149 B.R. 712 (Bankr. M.D. Fla. 1993). The PCT has reviewed each administrative claim identified on any of Exhibits A through G hereto, all attachments thereto, the Debtors' books and records, and other documents as relevant, and has determined that such claims either are not valid post-petition liabilities of the Debtors' estates or are asserted in an excessive amount, all as more particularly set forth below and on Exhibits A through G hereto. To the extent that (i) the administrative expense component of any claim listed on Exhibit C, D, F or G hereto exceeds the amount listed for such claim in the "Modified Amount Admin" column on such Exhibit, or (ii) an administrative expense claim is listed on Exhibits A, B or E hereto, the PCT objects to allowance of such administrative expense claim on the grounds that such claimant cannot meet its burden of proving that such claim represents an actual and necessary cost and expense of preserving the Debtors' estates as required under 11 U.S.C. § 503(b). The PCT demands strict proof of such administrative expense claims and leaves each administrative claimant to its burden.

No Liability Claims

8. The PCT objects to each of the claims listed on Exhibit A attached hereto because each such claimant either (a) has asserted a right to allowance of an administrative expense where the PCT has reviewed the Debtors' books and records for evidence of any post-petition or other amounts owing to the claimant, and has found no record of any such amounts owing by any of the Debtors to such claimant, and/or (b) has asserted a right to allowance of an unsecured

claim where the PCT has reviewed the Debtors' books and records for evidence of any amounts owing to the claimant, and has found no record of any such amounts owing by any of the Debtors to such claimant. Accordingly, the PCT does not believe that the holders of claims listed on Exhibit A hereto can carry their burden of establishing a benefit to the estate sufficient to warrant allowance of such claims as administrative expenses, nor can such holders establish an entitlement to allowance of a claim of any other priority against the Debtors.

9. Accordingly, PCT request that the Court disallow and expunge the claims set forth on Exhibit A.

No Liability Claims -- Claim Is Against A Non-Debtor Entity (Trade Claims)

10. The PCT objects to each of the claims set forth on Exhibit B hereto because the PCT has reviewed the Debtors' books and records for evidence of any post-petition amounts owing to the claimant and has found no record of any amounts owing by any of the Debtors to such claimant. Accordingly, the PCT does not believe that the holders of claims listed on Exhibit B hereto can carry their burden of establishing a liability of the Debtors or a benefit to the estate sufficient to warrant allowance of such claims as administrative expenses.

11. Accordingly, this Court should disallow and expunge the claims set forth on Exhibit B hereto.

Pre-Petition Claims Improperly Asserted as Administrative (Trade Claims)

12. The PCT objects to the claims identified on Exhibit C hereto because each (a) asserts, as administrative expenses, claims that arose prior to the commencement of the Debtors' chapter 11 cases and, accordingly, are not entitled to allowance as expenses of administration of these cases and/or (b) has asserted a right to allowance of an unsecured claim where the PCT has reviewed the Debtors' books and records for evidence of any amounts owing to the claimant, and has found no record of any such amounts owing by any of the Debtors to such claimant in excess

of the amount listed in the “Modified Amount Unsecured” column on Exhibit C hereto (for each such claim, the “Proposed Allowed Amount”). Accordingly, the PCT does not believe that the holders of claims listed on Exhibit C hereto can carry their burden of establishing a benefit to the estate sufficient to warrant allowance of such claims as administrative expenses, nor can such holders establish an entitlement to allowance of a claim of any other priority against the Debtors except only for a general unsecured claim in the Proposed Allowed Amount.

13. Accordingly, with respect to each claim set forth on Exhibit C hereto, the PCT requests that the Court reclassify such claim to general unsecured status, and reduce and allow such claim as a general unsecured claim in the Proposed Allowed Amount identified for such claim on Exhibit C hereto.

Administrative Claim Exceeds Post-Petition Liability (Trade Claims)

14. The PCT objects to the claims identified on Exhibit D hereto because each such Claimant has asserted a right to allowance of an administrative expense where the PCT has reviewed the Debtors’ books and records for evidence of any post-petition amounts owing to the claimant, and has found no record of any such amounts owing by any of the Debtors to such claimant in excess of the amount listed in the “Modified Amount Admin” column on Exhibit D hereto (for each such claim, the “Proposed Allowed Amount”). Accordingly, the PCT does not believe that the holders of claims listed on Exhibit D hereto can carry their burden of establishing a benefit to the estate sufficient to warrant allowance of such claims as administrative expenses in excess of the Proposed Allowed Amount.

15. Accordingly, with respect to each claim set forth on Exhibit D hereto, the PCT requests that the Court reduce such claim and allow such claim as an administrative expense in the Proposed Allowed Amount identified for such claim on Exhibit D hereto.

No Liability Claims (Real Estate and Property tax Claims)

16. The PCT objects to each of the claims listed on Exhibit E attached hereto because each such Claimant either (a) has asserted a right to allowance of an administrative expense where the PCT has reviewed the Debtors' books and records for evidence of any post-petition amounts owing to the claimant, and has found no record of any such amount owed by any of the Debtors to such claimant, and/or (b) has asserted a right to allowance of priority, secured or unsecured claim where the PCT has reviewed the Debtors' books and records for evidence of any amounts owing to the claimant, and has found no record of any amount owed by any of the Debtors to such claimant.

17. There are two classes of claims listed on Exhibit E: taxing authority claims and real-estate-related claims. With respect to the claims of taxing authorities, and as reflected on Exhibit E hereto, the PCT has reviewed each claim, the attachments thereto and the Debtors' books and records, and where appropriate has contacted the taxing authority, and with respect to each such claim has determined that (a) the tax obligation has been satisfied; (b) an entity other than the Debtors is liable for the tax; and/or (c) despite diligent efforts to investigate the purported liability, the PCT can locate no record of an interest of the Debtors in real property at issue and has found no evidence supporting the Debtors' liability.

18. With respect to the claims listed on Exhibit E hereto of claimants other than taxing authorities, the PCT has reviewed each claim, the attachments thereto, relevant pleadings and the Debtors' books and records, and with respect to each such claim has found no record of any such amounts validly owing by any of the Debtors to such claimant. With respect to the claims listed on Exhibit E hereto, the PCT has determined that it has no liability to the claimant because, among other things,:

(a) the underlying lease or contract was assumed and assigned in the bankruptcy cases and any cure obligations owed by the Debtors have been paid;

(b) the claimed administrative expense arose prior to commencement of the Debtors' bankruptcy cases or after rejection or assignment of the lease;

(c) the claimed liability has been paid to the claimant by a subtenant or other third party;

(d) the claim asserts that amounts are owed for common area maintenance but fails to attach any documentation to support a post-petition CAM charge and the Debtors' records do not reflect a CAM liability;

(e) under the terms of the subject lease or contract, the Debtors had no liability for the amounts claimed;

(f) taking into account the Debtors' payment or prepayment of lease obligations, there is no liability owed to the claimant by the Debtors, and in at least one instance there is a net balance owed to the Debtors by the claimant;

(g) a sublessee is in place in the leased premises and is obligated to pay all amounts asserted by the claimant that are otherwise valid claims under the lease; and/or

(h) the claim was asserted as a contingent claim and there is no evidence that the stated contingency has come to pass.

19. For all of the foregoing reasons, the PCT does not believe that the holders of claims listed on Exhibit E hereto can carry their burden of establishing a benefit to the estate sufficient to warrant allowance of such claims as administrative expenses, nor can such holders establish an entitlement to allowance of a claim of any other priority against the Debtors.

20. Accordingly, PCT request that the Court disallow and expunge the claims set forth on Exhibit E hereto.

**Pre-Petition Claims Improperly Asserted as Administrative
(Real Estate and Property Tax Claims)**

21. The PCT objects to the claims identified on Exhibit F hereto because each (a) asserts, as administrative expenses, claims that arose prior to the commencement of the Debtors' chapter 11 cases and, accordingly, are not entitled to allowance as expenses of administration of these cases, and/or (b) has asserted a right to allowance of an unsecured claim where the PCT has reviewed the claim and Debtors' books and records for evidence of any amounts owing to the claimant, and the Defendant's Section 502(b)(6) calculation if applicable, and has found no evidence of amounts owing by any of the Debtors to such claimant in excess of the amount listed in the "Modified Amount Unsecured" column on Exhibit F hereto (for each such claim, the "Proposed Allowed Unsecured Amount").

22. In the case of the real estate-related administrative expense claims listed on Exhibit F, the claimant has either asserted as an administrative expense a pre-petition lease rejection damage claim or a claim arising pre-petition under a lease or contract, or (ii) asserted that as a result of the Debtors' rejection of the subject lease and vacating of the lease premises, the Debtors were obligated to restore the leased premises to a condition allegedly required by the lease. As to the first class of claims, the claim arose prior to the commencement of these chapter 11 cases and cannot be allowed as an administrative expense. With respect to the latter class of cases, any obligation to restore the leased premises arose, if at all, under the terms of a rejected pre-petition lease. The rejection of the lease creates a pre-petition breach by operation of 11 U.S.C. § 502(g). The landlord's claims associated with rejection of the lease, including claims

based upon the Debtors' alleged failure to comply with a lease's restoration provisions, are deemed pre-petition claims. See, e.g., In re Unidigital, Inc., 262 B.R. 283 (Bankr. D. Del. 2001).

23. For the foregoing reasons, the PCT does not believe that the holders of claims listed on Exhibit F hereto can carry their burden of establishing a benefit to the estate sufficient to warrant allowance of such claims as administrative expenses in excess of the amount listed in the "Modified Amount Admin" column on Exhibit F hereto (for each such claim, the "Proposed Allowed Administrative Amount"), nor can such holders establish an entitlement to allowance of a claim of any other priority against the Debtors except only for a general unsecured claim in the Proposed Allowed Unsecured Amount.

24. To the extent that a claim listed on Exhibit F hereto asserts rejection damages under a non-residential real property lease rejected by the Debtors, the PCT has reviewed the claimant's calculation of its claim, the Debtors' books and records, and the relevant lease documents and has determined that the claim exceeds the amount allowable under the cap imposed by 11 U.S.C. § 502(b)(6). For such claims, the amount that the PCT believes is allowable under Section 502(b)(6) is reflected in the amounts listed for such claim in the "Modified Amount Unsecured" column on Exhibit F hereto.

25. Accordingly, with respect to each claim set forth on Exhibit F hereto, the PCT requests that the Court reduce, reclassify as appropriate, and allow such claim as reflected for such claim in the Modified Claim Amounts columns on Exhibit F hereto.

Administrative Claim Exceeds Post-Petition Liability
(Real Estate and Property Tax Claims)

26. The PCT objects to the claims identified on Exhibit G hereto because each such Claimant has (a) asserted a right to allowance of an administrative expense where the PCT has reviewed the claim, Debtors' books and records and other relevant documents for evidence of

any post-petition amounts owing to the claimant, and has determined that there is no amount owing by any of the Debtors to such claimant in excess of the amount listed in the “Modified Amount Admin” column on Exhibit G hereto (for each such claim, the “Proposed Allowed Administrative Amount”), and (b) asserted a right to allowance of an unsecured claim where the PCT has reviewed the claim and Debtors’ books and records for evidence of any pre-petition amounts owing to the claimant, and has found no record of any such amounts owing by any of the Debtors to such claimant in excess of the amount listed in the “Modified Amount Unsecured” column on Exhibit G hereto (for each such claim, the “Proposed Allowed Unsecured Amount”). Accordingly, the PCT does not believe that the holders of claims listed on Exhibit G hereto can carry their burden of establishing a benefit to the estate sufficient to warrant allowance of such claims as administrative expenses in excess of the Proposed Allowed Administrative Amount, nor can claimants establish entitlement to allowance of a general unsecured claim in excess of the Proposed Allowed Unsecured Amount.

27. Accordingly, with respect to each claim set forth on Exhibit G hereto, the PCT requests that the Court reduce, reclassify as appropriate, and allow such claim as reflected for such claim in the Modified Claim Amounts columns on Exhibit G hereto.

28. To the extent that a claim listed on Exhibit G hereto asserts rejection damage claims under non-residential real property leases rejected by the Debtors, the PCT has reviewed the claimant’s calculation of its claim, the Debtors’ books and records, and the relevant lease documents and has determined that the claim exceeds the amount allowable under the cap imposed by 11 U.S.C. § 502(b)(6). For such claims, the amount that the PCT believes is allowable under Section 502(b)(6) is reflected in the amounts listed for such claim in the “Modified Amount Unsecured” column on Exhibit G hereto.

RESERVATION

29. PCT reserves the right, upon obtaining leave (where necessary), to formally reply to any written response filed with respect to this objection.

30. PCT further reserves the right, consistent with the local rules of this district, Orders of the Court, and any other applicable law, to amend, modify and/or supplement this objection.

31. PCT expressly reserves any and all rights it may have to (a) bring or continue to prosecute, as the case may be, causes of action against any holder of a claim listed on any exhibit hereto, including without limitation avoidance actions under the applicable sections of the Bankruptcy Code, and/or (b) exercise its right of setoff against the holders of such claims relating to such avoidance actions or other actions.

NOTICE

32. PCT's noticing agent, Bankruptcy Management Corporation ("BMC"), will serve copies of this objection (together with each exhibit) on (a) claimants with pending claims subject to the Thirty-Sixth Omnibus Objection; (b) the Office of the United States Trustee; and (c) those who have requested special notice pursuant to the Court's October 20, 2004 order limiting service. [Docket No. 9696].

33. PCT submits that notice of this Thirty-Sixth Omnibus Objection is sufficient under Rule 3007 of the Federal Rules of Bankruptcy Procedure and Rule 3007-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware and that no further notice is necessary.

34. This Thirty-Sixth Omnibus Objection and its related exhibits comply with Rule 3007-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware.

NO PREVIOUS REQUEST

35. No previous request for the specific relief set forth herein has been made to this or any other court.

WHEREFORE, PCT respectfully requests that the Court reduce, reclassify and disallow the claims listed on Exhibits A through G hereto as requested above, and grant PCT any further relief deemed just and equitable.

Dated: July 29, 2005

PEPPER HAMILTON, LLP

By: _____
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Co-Counsel for PCT

EXHIBIT A

A
Trade No Liability Claims

In re: Fleming Companies, et al.
Case No. 03-10945 (MFW)
(Jointly Administered)

Name and Address of Claimant	Claim Number	Secured	Administrative	Claim Amount Priority	Unsecured	Total	Reason For Disallowance*
AT&T CORP VINCENT A DAGOSTINO 65 LIVINGSTON AVE LOWENSTEIN SANDLER PC ROSELAND, NJ 7068	16602	\$0.00	\$217,649.78	\$0.00	\$0.00	\$217,649.78	No postpetition amounts owed per Debtor's books and records.
AVAYA INC C/O DUN & BRADSTREET BANKRUPTCY 9690 DEERECO RD TIMONIUM, MD 21093	16214	\$0.00	\$1,931.56	\$0.00	\$0.00	\$1,931.56	No postpetition amounts owed per Debtor's books and records.
CLARKSVILLE GAS & WATER DEPT 2215 MADISON ST CLARKSVILLE, TN 37043	15599	\$0.00	\$395.99	\$0.00	\$0.00	\$395.99	No postpetition amounts owed per Debtor's books and records.
DANS SUPREME OFFICE ACCOUNT 474 FULTON AVE HEMPSTEAD, NY 11550	10453	\$0.00	\$0.00	\$0.00	\$17,010.23	\$17,010.23	No amounts owed per Debtor's books and records.
EAST TEXAS PETROLEUM CO INC PO Box 269 ABILENE, TX 79604	15299	\$0.00	\$859.08	\$0.00	\$0.00	\$859.08	No postpetition amounts owed per Debtor's books and records.
FANTASTIC FOODS 580 GATEWAY DR NAPA, CA 94558	17054	\$0.00	\$12,584.67	\$0.00	\$0.00	\$12,584.67	No postpetition amounts owed per Debtor's books and records.
FOUR SEASONS PRODUCE INC 1975 N READING RD DENVER, PA 17517	17241	\$0.00	\$35,911.28	\$0.00	\$0.00	\$35,911.28	No postpetition amounts owed per Debtor's books and records.
FRONTIER COMMUNICATION OF MN INC ATTN ANN M LEMBARIS 180 S CLINTON AVE ROCHESTER, NY 14646	10232	\$0.00	\$224.07	\$0.00	\$0.00	\$224.07	No postpetition amounts owed per Debtor's books and records.
GOODNESS GREENESS KEATON & ASSOCIATES PC 1278 W NORTHWEST HWY STE 903 PALATINE, IL 60067	17607	\$0.00	\$3,313.10	\$0.00	\$0.00	\$3,313.10	No postpetition amounts owed per Debtor's books and records.
H E S TRANSPORTATION SERVICES INC PO Box 57136 HAYWARD, CA 94545	16529	\$0.00	\$25,061.01	\$0.00	\$0.00	\$25,061.01	No postpetition amounts owed per Debtor's books and records.

Trade No Liability Claims

Name and Address of Claimant	Claim Number	Secured	Administrative	Claim Amount Priority	Unsecured	Total	Reason For Disallowance*
HARRIS TEA CO PO Box 8500-64348 PHILADELPHIA, PA 19178	16506	\$0.00	\$35,476.32	\$0.00	\$0.00	\$35,476.32	No postpetition amounts owed per Debtor's books and records.
IBM CORP 13800 DIPLOMAT DR DALLAS, TX 75234	18197	\$0.00	\$100,818.28	\$0.00	\$0.00	\$100,818.28	No postpetition amounts owed per Debtor's books and records.
J & J PETERSEN INC DBA JAMBOREE FOODS JEFF PETERSEN PO Box 71 1119 MARKET ST GOWRIE, IA 50543	15450	\$0.00	\$623.45	\$0.00	\$0.00	\$623.45	No postpetition amounts owed per Debtor's books and records.
JAMES AUSTIN COMPANY PO Box 827 MARS, PA 16046	15555	\$0.00	\$4,712.40	\$0.00	\$0.00	\$4,712.40	No postpetition amounts owed per Debtor's books and records.
KRIER FOODS INC PO Box 53138 MILWAUKEE, WI 53288-0001	15834	\$0.00	\$7,925.80	\$0.00	\$0.00	\$7,925.80	No postpetition amounts owed per Debtor's books and records.
L&L INC PO Box 215 ABILENE, TX 79604	16752	\$0.00	\$18,169.33	\$0.00	\$0.00	\$18,169.33	No postpetition amounts owed per Debtor's books and records.
MARIO OLIVES SUBDIVISION OF WESTING INC 11808 W CENTER RD OMAHA, NE 68144-4325	15262	\$0.00	\$9,185.08	\$0.00	\$0.00	\$9,185.08	No postpetition amounts owed per Debtor's books and records.
MARTIN GUNN & MARTIN 216 HADDON AVE STE 420 WESTMONT, NJ 8108	17866	\$0.00	\$400.50	\$0.00	\$0.00	\$400.50	No postpetition amounts owed per Debtor's books and records.
NATROL INC 21411 PRAIRIE ST CHATSWORTH, CA 91311	15646	\$0.00	\$5,273.10	\$0.00	\$0.00	\$5,273.10	No postpetition amounts owed per Debtor's books and records.
NOVO CARD PUBLISHERS 3630 W PRATT AVE LINCOLNWOOD, IL 60712	15164	\$0.00	\$241.46	\$0.00	\$0.00	\$241.46	No postpetition amounts owed per Debtor's books and records.
ORALABS INC 18685 E PLAZA DR PARKER, CO 80134	17785	\$0.00	\$29,190.24	\$0.00	\$0.00	\$29,190.24	No postpetition amounts owed per Debtor's books and records.

* Trade No Liability Claims are as defined in the Debtors' Thirty-Sixth Omnibus Objection to Claims (Substantive).

A
Trade No Liability Claims

In re: Fleming Companies, et al.
Case No. 03-10945 (MFW)
(Jointly Administered)

Name and Address of Claimant	Claim Number	Secured	Administrative	Claim Amount Priority	Unsecured	Total	Reason For Disallowance*
ORTIZ PRODUCTS C/O CRAIG STOKES 3330 OAKWELL CT STE 225 ROJAS SANTOS STOKES & GARCIA LLP SAN ANTONIO, TX 78218	17473	\$0.00	\$51,967.50	\$0.00	\$0.00	\$51,967.50	No postpetition amounts owed per Debtor's books and records.
PARIS PRESENTS INC 3800 SWANSON CT GURNEE, IL 60031	15530	\$0.00	\$1,610.76	\$0.00	\$0.00	\$1,610.76	No postpetition amounts owed per Debtor's books and records.
PARRISH, TOMMY 25900 HWY 104 SO LEXINGTON, TN 38351-3011	18135	\$0.00	\$3,375.00	\$0.00	\$0.00	\$3,375.00	No postpetition amounts owed per Debtor's books and records.
PRIMA BELLA PRODUCE INC 11104 N TRACY BLVD TRACY, CA 95304-9434	16042	\$0.00	\$4,600.00	\$0.00	\$0.00	\$4,600.00	No postpetition amounts owed per Debtor's books and records.
ROGERS PRODUCE INC 1015 S HARWOOD ST DALLAS, TX 75201	15677	\$0.00	\$15,179.50	\$0.00	\$0.00	\$15,179.50	No postpetition amounts owed per Debtor's books and records.
ROUSE & TEACHEY C/O CRAIG STOKES ROJAS SANTOS STOKES & GARCIA LLP 3330 OAKWELL CT #225 SAN ANTONIO, TX 78218	17671	\$0.00	\$5,692.50	\$0.00	\$0.00	\$5,692.50	No postpetition amounts owed per Debtor's books and records.
SCHULZE & BURCH BISCUIT CO 1133 W 35TH ST CHICAGO, IL 60609	16958	\$0.00	\$7,197.12	\$0.00	\$0.00	\$7,197.12	No postpetition amounts owed per Debtor's books and records.
SOUTHERN CALIFORNIA EDISON ATTN CREDIT & PAYMENT SERVICES 300 N LONE HILL AVE SAN DIMAS, CA 91773	18863	\$0.00	\$130,457.82	\$0.00	\$0.00	\$130,457.82	No postpetition amounts owed per Debtor's books and records.
TAYLOR MADE LEASING 115 MASON CIR STE C CONCORD, CA 94520-8530	16157	\$0.00	\$205.30	\$0.00	\$0.00	\$205.30	No postpetition amounts owed per Debtor's books and records.
VASHNANI SHOP & SAVE AF 75021 2639 43 TASKER ST 43 PHILADELPHIA, PA 19145	10031	\$0.00	\$0.00	\$0.00	\$7,200.00	\$7,200.00	No amounts owed per Debtor's books and records.

Trade No Liability Claims

Name and Address of Claimant	Claim Number	Secured	Administrative	Claim Amount Priority	Unsecured	Total	Reason For Disallowance*
WADA FARMS POTATOES INC KEATON & ASSOCIATES PC 1278 W NORTHWEST HWY STE 903 PALATINE, IL 60067	17610	\$0.00	\$2,123.00	\$0.00	\$0.00	\$2,123.00	No postpetition amounts owed per Debtor's books and records.
WEIS BUY FARMS INC KEATON & ASSOCIATES PC 1278 W NORTHWEST HWY STE 903 PALATINE, IL 60067	17609	\$0.00	\$2,025.47	\$0.00	\$0.00	\$2,025.47	No postpetition amounts owed per Debtor's books and records.
WESTERN STATES PETROLEUM INC 450 S 15TH AVE PHOENIX, AZ 85007	15248	\$0.00	\$136.28	\$0.00	\$0.00	\$136.28	No postpetition amounts owed per Debtor's books and records.
Claims To Be Expunged Totals	34	\$0.00	\$734,516.75	\$0.00	\$24,210.23	\$758,726.98	

EXHIBIT B

Trade Claims Against A Non-Debtor Entity

Name and Address of Claimant	Claim Number	Secured	Administrative	Claim Amount Priority	Unsecured	Total	Reason For Disallowance*
BADGER UTILITY INC PO Box 8487 MADISON, WI 53708	15390	\$0.00	\$210.78	\$0.00	\$0.00	\$210.78	Amounts claimed not a valid liability of the Debtor.
HERZOG & O'CONNOR PC 7333 E DOUBLETREE RANCH RD STE 280 SCOTTSDALE, AZ 85258	18753	\$0.00	\$753.85	\$0.00	\$0.00	\$753.85	Amounts claimed not a valid liability of the Debtor.
ISING'S CULLIGAN WATER CONDITIONING PO Box 591 LIVERMORE, CA 94551-0591	17859	\$0.00	\$197.20	\$0.00	\$0.00	\$197.20	Amounts claimed not a valid liability of the Debtor.
JAMES B SCHWAB CO INC PO Box 6 223 WEST MAIN ST FALCONER, NY 14733	17117	\$0.00	\$257.17	\$0.00	\$0.00	\$257.17	Amounts claimed not a valid liability of the Debtor.
KNIGHTS' ELECTRIC INC 11410 OLD REDWOOD HWY WINDSOR, CA 95492	15468	\$0.00	\$170.97	\$0.00	\$0.00	\$170.97	Amounts claimed not a valid liability of the Debtor.
READ & ALIOTTI PC 2520 VENTURE OAKS WAY #100 SACRAMENTO, CA 95833	17445	\$0.00	\$5,073.98	\$0.00	\$0.00	\$5,073.98	Amounts claimed not a valid liability of the Debtor.
SNELLINGS BREARD SARTOR ET AL PO Box 2055 MONROE, LA 71207	16943	\$0.00	\$175.71	\$0.00	\$0.00	\$175.71	Amounts claimed not a valid liability of the Debtor.
THIRD PARTY SOLUTIONS INC PO Box 17124 MEMPHIS, TN 38187-0124	16533	\$0.00	\$3,536.37	\$0.00	\$0.00	\$3,536.37	Amounts claimed not a valid liability of the Debtor.
Claims To Be Expunged Totals	8	\$0.00	\$10,376.03	\$0.00	\$0.00	\$10,376.03	

EXHIBIT C

Trade Reduce and/or Reclass and Allow Claims

Name and Address of Claimant	Claim Number	Secured	Admin	Claim Amount Priority	Unsecured	Total	Secured	Admin	Modified Amount Priority	Unsecured	Total	Reason For Modification*
ANDERSON KILL & OLICK PC 1251 AVE OF AMERICAS 42ND FL NEW YORK, NY 10020	16512	\$0.00	\$11,093.74	\$0.00	\$0.00	\$11,093.74	\$0.00	\$0.00	\$0.00	\$11,093.74	\$11,093.74	Pre-petition liability per Debtor's books and records.
BAKER HARDWARE CO INC 801 N ST LINCOLN, NE 68508	15403	\$0.00	\$156.17	\$0.00	\$0.00	\$156.17	\$0.00	\$0.00	\$0.00	\$156.17	\$156.17	Pre-petition liability per Debtor's books and records.
BEAR CREEK COUNTRY KITCHENS 325 WEST 600 SOUTH HEBER CITY, UT 84032	18129	\$0.00	\$4,776.13	\$0.00	\$15,444.12	\$20,220.25	\$0.00	\$0.00	\$0.00	\$13,174.39	\$13,174.39	Pre-petition liability to be reduced to amounts per Debtor's books and records.
DEL LAWSON INC 2716 PENNINGTON CT NW ROCHESTER, MN 55902	15560	\$0.00	\$447.85	\$0.00	\$0.00	\$447.85	\$0.00	\$0.00	\$0.00	\$447.85	\$447.85	Pre-petition liability per Debtor's books and records.
MEALMAN, GLENN E 12512 CEDAR LEAWOOD, KS 66209	17756	\$0.00	\$10,500.00	\$0.00	\$0.00	\$10,500.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	Pre-petition liability to be reduced to amounts per Debtor's books and records.
MIDSOUTH TRUCK EQUIPMENT CO INC PO Box 1505 LAKE CHARLES, LA 70602	15419	\$0.00	\$2,148.64	\$0.00	\$0.00	\$2,148.64	\$0.00	\$0.00	\$0.00	\$1,847.08	\$1,847.08	Pre-petition liability to be reduced to amounts per Debtor's books and records.
Claims To Be Reclassed and Allowed Totals	6	\$0.00	\$29,122.53	\$0.00	\$15,444.12	\$44,566.65	\$0.00	\$0.00	\$0.00	\$30,719.23	\$30,719.23	

EXHIBIT D

Trade Reduce and Allow Claims

Name and Address of Claimant	Claim Number	Secured	Admin	Claim Amount		Unsecured	Total	Secured	Admin	Modified Amount		Unsecured	Total	Reason For Modification*
				Priority						Priority				
ARCADIAN PACIFIC MOTOR EXPRESS PO Box 2426 FRESNO, CA 93745	16745	\$0.00	\$2,392.31	\$0.00		\$0.00	\$2,392.31	\$0.00	\$435.18	\$0.00		\$0.00	\$435.18	Reduce to amounts per Debtor's books and records.
AVAYA INC C/O DUN & BRADSTREET BANKRUPTCY TIMONIUM, MD 21093	16213	\$0.00	\$31,544.62	\$0.00		\$0.00	\$31,544.62	\$0.00	\$9,271.59	\$0.00		\$0.00	\$9,271.59	Reduce to amounts per Debtor's books and records.
FRONTIER COMMUNICATIONS OF MN INC ATTN ANN M LEMBARIS 180 S CLINTON AVE ROCHESTER, NY 14646	10231	\$0.00	\$1,633.63	\$0.00		\$0.00	\$1,633.63	\$0.00	\$772.05	\$0.00		\$0.00	\$772.05	Reduce to amounts per Debtor's books and records.
GRAND VENTURE LTD 250 W WYLIE AVE WASHINGTON, PA 15301	17635	\$0.00	\$25,093.92	\$0.00		\$0.00	\$25,093.92	\$0.00	\$19,387.58	\$0.00		\$0.00	\$19,387.58	Reduce to amounts per Debtor's books and records.
HANSEN'S IGA CORP PO Box 160 BANGOR, WI 54614	18138	\$0.00	\$121,428.56	\$0.00		\$0.00	\$121,428.56	\$0.00	\$9,564.79	\$0.00		\$0.00	\$9,564.79	Reduce to amounts per Debtor's books and records.
INTERNATIONAL MODERN INVESTMENT INC DBA LIBERTY INT'L WHOLESALE 2201 JOHN B WARREN, MI 48091	17750	\$0.00	\$59,156.59	\$0.00		\$0.00	\$59,156.59	\$0.00	\$31,332.90	\$0.00		\$0.00	\$31,332.90	Reduce to amounts per Debtor's books and records.
KIM, YOON T 8170 ASPEN MALL CALIFORNIA CITY, CA 93505	17860	\$0.00	\$16,698.16	\$0.00		\$0.00	\$16,698.16	\$0.00	\$677.54	\$0.00		\$0.00	\$677.54	Reduce to amounts per Debtor's books and records.
PALM MEDICAL GROUP INC 222 W SHAW AVE FRESNO, CA 93704-2644	17296	\$0.00	\$2,757.28	\$0.00		\$0.00	\$2,757.28	\$0.00	\$320.00	\$0.00		\$0.00	\$320.00	Reduce to amounts per Debtor's books and records.
THOMSON FINANCIAL CORPORATE GROUP ANTHONY MANZO 195 BROADWAY FL 11 NEW YORK, NY 10007	15208	\$0.00	\$2,650.00	\$0.00		\$0.00	\$2,650.00	\$0.00	\$500.96	\$0.00		\$0.00	\$500.96	Reduce to amounts per Debtor's books and records.

* Trade Reduce and Allow Claims are as defined in the Debtors' Thirty-Sixth Omnibus Objection to Claims (Substantive).

Trade Reduce and Allow Claims

Name and Address of Claimant	Claim Number	Secured	Admin	Claim Amount		Total	Secured	Admin	Modified Amount		Total	Reason For Modification*
				Priority	Unsecured				Priority	Unsecured		
US ALARM MONITORING PO Box 433 BELLEVILLE, IL 62222	15815	\$0.00	\$370.00	\$0.00	\$0.00	\$370.00	\$0.00	\$120.00	\$0.00	\$0.00	\$120.00	Reduce to amounts per Debtor's books and records.
YOSEMITE WATERS 1226 S PARALLEL FRESNO, CA 93702	15874	\$0.00	\$1,113.50	\$0.00	\$0.00	\$1,113.50	\$0.00	\$780.90	\$0.00	\$0.00	\$780.90	Reduce to amounts per Debtor's books and records.
Claims To Be Reclassed and Allowed Totals	11	\$0.00	\$264,838.57	\$0.00	\$0.00	\$264,838.57	\$0.00	\$73,163.49	\$0.00	\$0.00	\$73,163.49	

* Trade Reduce and Allow Claims are as defined in the Debtors' Thirty-Sixth Omnibus Objection to Claims (Substantive).

EXHIBIT E

Real Estate and Property Tax No Liability Claims

Name and Address of Claimant	Claim Number	Secured	Administrative	Claim Amount Priority	Unsecured	Total	Reason For Disallowance*
A&R MANAGEMENT & DEVELOPMENT CO ET AL C/O KENNETH MILLER 16TH FL REIN EVANS & SESTANOVICH LLP LOS ANGELES, CA 90067	17594	\$0.00	\$98,719.61	\$0.00	\$0.00	\$98,719.61	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
ALBANY TAX DEPT ASSESSORS 225 PINE AVE ALBANY, GA 31701-2561	14641	\$0.00	\$0.00	\$1,452.29	\$0.00	\$1,452.29	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
BROWARD COUNTY DEPT OF FINANCE REVENUE COLLECTION DIVISION 115 SOUTH ANDREWS AVE GOVERNMENTAL CENTER ANNEX FT LAUDERDALE, FL 33301	1330	\$203.45	\$0.00	\$0.00	\$0.00	\$203.45	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
CATRON COUNTY ASSESSOR PO Box 416 RESERVE, NM 87830-0416	4958	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
CITY OF BRODHEAD PO Box 168 BRODHEAD, WI 53520	13349	\$20,219.19	\$0.00	\$0.00	\$0.00	\$20,219.19	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
CITY OF GARLAND GAY MCCALL ISAACKS GORDON & ROBERTS PC 777 EAST 15TH ST PLANO, TX 75074	11746	\$99,957.62	\$0.00	\$0.00	\$0.00	\$99,957.62	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
CITY OF GARLAND TAX C/O DAVID MCCALL 777 EAST 15TH ST PLANO, TX 75074	16855	\$0.00	\$142,966.00	\$0.00	\$0.00	\$142,966.00	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
CITY OF JEFFERSON CITY PO Box 530 112 W BROADWAY JEFFERSON CITY, TN 37760	15490	\$0.00	\$1,772.16	\$0.00	\$0.00	\$1,772.16	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
CLAYTON COUNTY TAX COMMISSIONER 121 S MCDONOUGH ST JONESBORO, GA 30236-3651	14052	\$0.00	\$0.00	\$4,312.93	\$0.00	\$4,312.93	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
COLUMBIANA COUNTY LINDA S BOLON TREASURER 105 S MARKET ST LISBON, OH 44432	17855	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
COLUMBIANA COUNTY TREASURER 105 S MARKET ST LISBON, OH 44432-1255	14102	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
COPIAH COUNTY TAX COLLECTOR 100 CALDWELL DR HAZLEHURST, MS 39083-3023	14364	\$0.00	\$0.00	\$0.00	\$29,351.00	\$29,351.00	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
COUNTESS GILBERT ANDREWS	3257	\$152,299.61	\$0.00	\$0.00	\$0.00	\$152,299.61	No amounts owed per PCT's investigation

Real Estate and Property Tax No Liability Claims

Name and Address of Claimant	Claim Number	Secured	Administrative	Claim Amount Priority	Unsecured	Total	Reason For Disallowance*
29 N DUKE ST YORK, PA 17401-1282							of facts alleged in claim and review of Debtors' books and records.
DOUGLAS COUNTY 1313 BELKNAP ST RM 102 SUPERIOR, WI 54880	9311	\$188,987.40	\$0.00	\$0.00	\$0.00	\$188,987.40	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
DOUGLAS COUNTY JULIE HANEY CO TREASURER 1819 FARNAM ST 909 CIVIC CTR OMAHA, NE 68183	14946	\$92,635.73	\$0.00	\$0.00	\$0.00	\$92,635.73	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
DOUGLAS COUNTY BERNARD J MONBOUQUETTE 909 CIVIC CTR OMAHA, NE 68183	18673	\$0.00	\$117.23	\$0.00	\$0.00	\$117.23	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
DUPLIN COUNTY TAX ADMIN COURTHOUSE PO Box 429 KENANSVILLE, NC 28349	10065	\$0.00	\$0.00	\$0.00	\$24,595.66	\$24,595.66	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
DUPLIN COUNTY TAX COLLECTOR PO Box 968 KENANSVILLE, NC 28398-0968	18156	\$0.00	\$78,628.05	\$0.00	\$0.00	\$78,628.05	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
GOLDSTEIN MANAGEMENT INC C/O JEFFREY MEYERS BALLARD SPAHR ANDREWS 1735 MA E PHILADELPHIA, PA 19103	18629	\$0.00	\$22,571.92	\$0.00	\$0.00	\$22,571.92	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
HENNEPIN COUNTY TREASURER 300 SOUTH 6TH ST A600 GOVERNMENT CTR MINNEAPOLIS, MN 55487	15811	\$0.00	\$45,157.22	\$0.00	\$0.00	\$45,157.22	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
HENNEPIN COUNTY TREASURER 300 SOUTH 6TH ST A600 GOVERNMENT CTR MINNEAPOLIS, MN 55487	15812	\$0.00	\$17,122.17	\$0.00	\$0.00	\$17,122.17	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
HENNEPIN COUNTY TREASURER 300 SOUTH 6TH ST A600 GOVERNMENT CTR MINNEAPOLIS, MN 55487	15813	\$0.00	\$484,940.60	\$0.00	\$0.00	\$484,940.60	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
HIGH POINT SHOPPING CENTER LLC 2101 WEST BROADWAY STE 200 COLUMBIA, MO 65203	17033	\$0.00	\$21,240.12	\$0.00	\$0.00	\$21,240.12	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
JEFF CITY VENTURE INC C/O HARVE TAYLOR PO Box 640 125 W CENTRAL #210 BENTONVILLE, AR 72712	14851	\$0.00	\$12,802.93	\$0.00	\$182,053.92	\$194,856.85	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
JOSEPHINE COUNTY TAX COLLECTOR	7192	\$0.00	\$2,040.75	\$0.00	\$0.00	\$2,040.75	No amounts owed per PCT's investigation

* Real Estate and Property Tax No Liability Claims are as defined in the Debtors' Thirty-Sixth Omnibus Objection to Claims (Substantive).

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Real Estate and Property Tax No Liability Claims

Name and Address of Claimant	Claim Number	Secured	Administrative	Claim Amount Priority	Unsecured	Total	Reason For Disallowance*
500 NW 6TH ST COUNTY COURTHOUSE GRANTS PASS, OR 97526							of facts alleged in claim and review of Debtors' books and records.
K&Y THUNDERBIRD & 83RD LLC RONALD TATE MANAGER 22 S SANTA CRUZ AVE 2ND FL LOS GATOS, CA 95030	17026	\$0.00	\$120,410.94	\$0.00	\$0.00	\$120,410.94	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
KEYSTONE OPERATING PARTNERSHIP LP C/O GRETCHEN M SANTAMOUR ESQ WOLF BLOCK SCHORR & SOLIS COHEN 1650 ARCH ST 22ND FL PHILADELPHIA, PA 19103-2097	17237	\$0.00	\$36,913.50	\$0.00	\$0.00	\$36,913.50	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
LOS ANGELES COUNTY TREASURER & TAX COLL REVENUE & ENFORCEMENT 225 NO HILL ST RM 160 LOS ANGELES, CA 90012	17372	\$0.00	\$0.00	\$1,203.79	\$0.00	\$1,203.79	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
LOS ANGELES COUNTY TREASURER & TAX COLLECTOR REVENUE & ENFORCEMENT 225 N HILL ST RM 160 LOS ANGELES, CA 90012	8322	\$0.00	\$0.00	\$12,743.13	\$0.00	\$12,743.13	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
MERCED COUNTY TAX COLLECTOR 2222 M ST MERCED, CA 95340	17446	\$0.00	\$19,098.51	\$0.00	\$0.00	\$19,098.51	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
MESA COLD STORAGE LTD C/O RICHARD LUSTIGER ESQ 3003 NORTH CENTRAL AVE LIEBERMAN DODGE GERDING ANDERSON PHOENIX, AZ 85012-2909	15686	\$0.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
MESA COLD STORATE LTD RICHARD LUSTIGER ESQ 3003 NORTH CENTRAL STE 1800 LIEBERMAN DODGE GERDING & ANDERSON LTD PHOENIX, AZ 85012-2909	10518	\$0.00	\$0.00	\$0.00	\$1,459,833.00	\$1,459,833.00	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
MIAMI DADE COUNTY TAX COLLECTOR BANKRUPTCY UNIT 140 WEST FLAGLER ST STE 1403 MIAMI, FL 33130	17760	\$0.00	\$438,782.84	\$0.00	\$0.00	\$438,782.84	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
MIAMI DADE COUNTY TAX COLLECTOR COUNTY BANKRUPTCY UNIT140 WEST FLAGLER STSTE 140 MIAMI, FL 33130	18642	\$0.00	\$499,703.28	\$0.00	\$0.00	\$499,703.28	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
MORRELL PARK ASSOCIATES LP C/O MATTHEW A HAMERMESH ESQUIRE	17514	\$0.00	\$7,920.10	\$0.00	\$0.00	\$7,920.10	No amounts owed per PCT's investigation of facts alleged in claim and review of

* Real Estate and Property Tax No Liability Claims are as defined in the Debtors' Thirty-Sixth Omnibus Objection to Claims (Substantive).

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Real Estate and Property Tax No Liability Claims

Name and Address of Claimant	Claim Number	Secured	Administrative	Claim Amount Priority	Unsecured	Total	Reason For Disallowance*
ONE LOGAN SQ 27TH FL HANGLEY ARONCHICK SEGAL & PUDLIN PHILADELPHIA, PA 19103							Debtors' books and records.
MORRIS REALTY COMPANY PO Box 1382 DOTHAN, AL 36302	17878	\$0.00	\$17,810.90	\$0.00	\$0.00	\$17,810.90	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
NEW PLAN EXCEL REALTY TRUST INC C/O JEFFREY MEYERS1735 MARKET ST 51ST FLBALLARD PHILADELPHIA, PA 19103	18383	\$0.00	\$99,415.71	\$0.00	\$0.00	\$99,415.71	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
NEW PLAN EXCEL REALTY TRUST INC C/O JEFFREY MEYERS1735 MARKET ST 51ST FLBALLARD PHILADELPHIA, PA 19103	18384	\$0.00	\$0.00	\$0.00	\$133,816.13	\$133,816.13	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
OKALOOSA COUNTY TAX COLLECTOR CHRIS HUGHES, PHILIP BATES PO BOX 1390 PENSACOLA, FL 32596	18397	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
POCAHONTAS COUNTY TREASURER 99 COURT SQ POCAHONTAS, IA 50574	15839	\$0.00	\$49,134.00	\$0.00	\$0.00	\$49,134.00	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
REDBOB PROPERTIES LLC FKA SOUTH TOWNE CENTER LLC 180 MALL RD STE I HOLLISTER, MO 65672	17475	\$0.00	\$17,586.76	\$0.00	\$0.00	\$17,586.76	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
SACRAMENTO COUNTY TAX COLLECTOR ATTN BANKRUPTCY 700 H ST RM 1710 SACRAMENTO, CA 95814	12106	\$0.00	\$0.00	\$13,617.91	\$0.00	\$13,617.91	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
SALEM TREASURER 114 N BROAD ST SALEM, VA 24153-3734	14696	\$0.00	\$0.00	\$44,965.17	\$0.00	\$44,965.17	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
SANTA ROSA COUNTY TAX COLLECTOR ATTN CAROL WATFORDPO Box 7100 MILTON, FL 32572	18401	\$8,011.46	\$0.00	\$0.00	\$0.00	\$8,011.46	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
SCOTT COUNTY PO Box 128 BENTON, MO 63736	14378	\$0.00	\$0.00	\$102,445.81	\$0.00	\$102,445.81	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
SOLANO COUNTY COLLECTOR 600 TEXAS ST FAIRFIELD, CA 94533	4936	\$0.00	\$0.00	\$13,029.74	\$0.00	\$13,029.74	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
STANLEY SQUARE LLC VIC & HELEN REGNIER 3705 WEST 95TH ST SHAWNEE MISSION, KS 66206	17011	\$0.00	\$24,748.93	\$0.00	\$0.00	\$24,748.93	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.

Real Estate and Property Tax No Liability Claims

Name and Address of Claimant	Claim Number	Secured	Administrative	Claim Amount Priority	Unsecured	Total	Reason For Disallowance*
STARK COUNTY TREASURER 110 CENTRAL PLZ S #250 CANTON, OH 44702-1410	17321	\$0.00	\$22,839.04	\$0.00	\$0.00	\$22,839.04	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
TOWN OF WARSAW PO Box 464 WARSAW, NC 28398	10573	\$0.00	\$0.00	\$0.00	\$17,199.62	\$17,199.62	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
TOWNSHIP OF NORTH BERGEN OFFICE OF THE TAX COLLECTOR 4233 KENNEDY BLVD NORTH BERGEN, NJ 07047-2769	14362	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
TRI CITY JOINT VENTURE PO Box 18417 OKLAHOMA CITY, OK 73154	12681	\$0.00	\$0.00	\$6,500.00	\$0.00	\$6,500.00	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
WARRENSBURG VENTURE INC PO Box 640 125 W CENTRAL #210 BENTONVILLE, AR 72712	14850	\$0.00	\$52,077.73	\$0.00	\$240,870.39	\$292,948.12	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
Yuba County Treasurer/tax Collector 935 14th St MARYSVILLE, CA 95901	772	\$3,400.00	\$0.00	\$0.00	\$0.00	\$3,400.00	No amounts owed per PCT's investigation of facts alleged in claim and review of Debtors' books and records.
Claims To Be Expunged Totals	54	\$565,714.46	\$2,630,196.64	\$200,270.77	\$2,087,719.72	\$5,483,901.59	

EXHIBIT F

Real Estate and Property Tax Reduce and/or Reclass and Allow Claims

Name and Address of Claimant	Claim Number	Secured	Admin	Claim Amount		Total	Secured	Admin	Modified Amount		Total	Reason For Modification*
				Priority	Unsecured				Priority	Unsecured		
ACG MALONE ASSOCIATES LP C/O MICHAEL PASKOWITZ ESQ 520 BRISBANE BLDG BORINS HALPERN & PASKOWITZ BUFFALO, NY 14203	17762	\$0.00	\$207,446.69	\$0.00	\$0.00	\$207,446.69	\$0.00	\$0.00	\$0.00	\$207,446.69	\$207,446.69	Pre-petition liability
AIRPORT VILLAGE ASSOCIATES 55 COUNTRY CLUB DR STE 200 DOWNTOWN, PA 19335-3062	18520	\$0.00	\$580,428.00	\$0.00	\$0.00	\$580,428.00	\$0.00	\$0.00	\$0.00	\$580,428.00	\$580,428.00	Pre-petition liability
BENCHMARK HAMBURG PLAZA ASSOCIATES LLC C/O MICHAEL PASKOWITZ ESQ 520 BRISBANE BLDG BORINS HALPERN & PASKOWITZ BUFFALO, NY 14203	17761	\$0.00	\$209,764.76	\$0.00	\$0.00	\$209,764.76	\$0.00	\$0.00	\$0.00	\$209,764.76	\$209,764.76	Pre-petition liability
DUGAN FINANCING LLC KELLYE BOWERS DUKE REALTY CORP 600 E 96TH ST #100 INDIANAPOLIS, IN 46240	17298	\$0.00	\$317,899.46	\$0.00	\$0.00	\$317,899.46	\$0.00	\$0.00	\$0.00	\$35,398.46	\$35,398.46	Pre-petition liability to be reduced to amounts per Debtor's books and records.
GAGLIONE JR, SALVATORE A C/O NEIL WEINBERG ESQ 5800 MAIN ST WILLIAMSVILLE, NY 14221	18220	\$0.00	\$17,689.19	\$0.00	\$0.00	\$17,689.19	\$0.00	\$0.00	\$0.00	\$250,574.54	\$250,574.54	Pre-petition liability per Debtor's books and records.
KC INVESTORS LLC BRIAN SULLIVAN & AMY BROWN WERB & SULLIVAN 300 DEL WILMINGTON, DE 19801	18637	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$137,500.00	\$137,500.00	Pre-petition liability per Debtor's books and records.
L JAMES NEWMAN TRUST L JAMES NEWMAN TRUSTEE 2618 BUCHANAN ST SAN FRANCISCO, CA 94115	17391	\$0.00	\$553,095.03	\$0.00	\$0.00	\$553,095.03	\$0.00	\$0.00	\$0.00	\$154,163.00	\$154,163.00	Pre-petition liability to be reduced to amounts per Debtor's books and records.
MIDDLETOWN SQUARE ASSOCIATES 234 N JAMES ST NEWPORT, DE 19804	17490	\$0.00	\$26,490.00	\$0.00	\$0.00	\$26,490.00	\$0.00	\$0.00	\$0.00	\$26,490.00	\$26,490.00	Pre-petition liability

* Real Estate and Property Tax Reduce and/or Reclass and Allow Claims are as defined in the Debtors' Thirty-Sixth Omnibus Objection to Claims (Substantive).

Real Estate and Property Tax Reduce and/or Reclass and Allow Claims

Name and Address of Claimant	Claim Number	Secured	Admin	Claim Amount		Total	Secured	Admin	Modified Amount		Total	Reason For Modification*
				Priority	Unsecured				Priority	Unsecured		
NEW PLAN EXCEL REALTY TRUST INC C/O JEFFREY MEYERS BALLARD SPAHR ANDREWS ET AL 1735 MARKET ST 51ST FL PHILADELPHIA, PA 19103	17654	\$0.00	\$150,602.42	\$0.00	\$0.00	\$150,602.42	\$0.00	\$602.42	\$0.00	\$150,000.00	\$150,602.42	Pre-petition liability
SALITERMAN, MARK A C/O FAYE KNOWLES 200 SOUTH 6TH ST 4000 PILLSBURY CTR FREDRIKSON & BYRON PA MINNEAPOLIS, MN 55402-1425	17021	\$0.00	\$300,000.00	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	Pre-petition liability to be reduced to amounts per Debtor's estimate (full supporting documents not provided by claimant)
SHEA & 92ND COMPANY WILLIAM FREEMAN & AVISHA PATEL 725 SOUTH FIGUEROA ST STE 2800 LOS ANGELES, CA 90017	16532	\$0.00	\$54,719.59	\$0.00	\$0.00	\$54,719.59	\$0.00	\$0.00	\$0.00	\$29,618.86	\$29,618.86	Pre-petition liability to be reduced to amounts per Debtor's books and records.
SHOPKO STORES INC TERRI SPIERING PO Box 19060 GREEN BAY, WI 54304	17120	\$0.00	\$3,907.07	\$0.00	\$0.00	\$3,907.07	\$0.00	\$497.25	\$0.00	\$2,361.45	\$2,858.70	Pre-petition liability to be reduced to amounts per Debtor's books and records.
WEINGARTEN REALTY INVESTORS ATTN JENNY J HYUN ESQ 2600 CITADEL PLAZA DR STE 4 HOUSTON, TX 77008	18377	\$0.00	\$86,707.90	\$0.00	\$0.00	\$86,707.90	\$0.00	\$0.00	\$0.00	\$86,707.90	\$86,707.90	Pre-petition liability
Claims To Be Reclassed and Allowed Totals	13	\$0.00	\$2,558,750.11	\$0.00	\$0.00	\$2,558,750.11	\$0.00	\$21,099.67	\$0.00	\$1,970,453.66	\$1,991,553.33	

* Real Estate and Property Tax Reduce and/or Reclass and Allow Claims are as defined in the Debtors' Thirty-Sixth Omnibus Objection to Claims (Substantive).

EXHIBIT G

Real Estate and Property Tax Reduce and Allow Claims

Name and Address of Claimant	Claim Number	Claim Amount					Modified Amount					Reason For Modification*
		Secured	Admin	Priority	Unsecured	Total	Secured	Admin	Priority	Unsecured	Total	
ALMA SCHOOL BMP LLC C/O MICHAEL W CARMEL LTD 80 E COLUMBUS AVE PHOENIX, AZ 85012-2334	16510	\$0.00	\$14,943.58	\$0.00	\$0.00	\$14,943.58	\$0.00	\$9,532.88	\$0.00	\$0.00	\$9,532.88	Reduce to amounts per Debtor's books and records.
B DISTRIBUTION CORP & BEAUMONT SHELBY AMY D BROWN 300 DELAWARE AVE 10TH FL WERB & SULLIVAN WILMINGTON, DE 19801	10230	\$0.00	\$14,767.13	\$0.00	\$1,282,575.67	\$1,297,342.80	\$0.00	\$0.00	\$0.00	\$1,227,317.59	\$1,227,317.59	Reduce to amounts per Debtor's books and records (502(b)(6)).
B DISTRIBUTION CORP & BEAUMONT SHELBY BRIAN A SULLIVAN ESQ PO Box 25406 300 DELAWARE AVE 10TH FL WILMINGTON, DE 19899	17488	\$0.00	\$107,364.57	\$0.00	\$0.00	\$107,364.57	\$0.00	\$14,413.33	\$0.00	\$0.00	\$14,413.33	Reduce to amounts per Debtor's books and records.
BELT MITCHELL SHOPPING CTR JAMES E KELLY JR 1 PETTICOAT LN, 1010 WALNUT, STE 500 KANSAS CITY, MO 64016	13281	\$0.00	\$2,261.00	\$0.00	\$315,265.94	\$317,526.94	\$0.00	\$89.33	\$0.00	\$276,098.94	\$276,188.27	Reduce to amounts per Debtor's books and records.
HK NEW PLAN FESTIVAL CENTER IL LLC C/O JEFFREY MEYERS 1735 MARKET ST 51ST FL BALLARD SPAHR ANDREWS & INGERSOLL LLP PHILADELPHIA, PA 19103	5590	\$0.00	\$0.00	\$1,400.00	\$623,326.35	\$624,726.35	\$0.00	\$0.00	\$0.00	\$532,567.78	\$532,567.78	Reduce to amounts per Debtor's books and records(and 502(b)(6)).
INVERSIONES RAMIRO SA W HAZELTINE & M CASHMAN 1313 NORTH MARKET ST POTTER ANDERSON & CORROON LLP WILMINGTON, DE 19801	17816	\$0.00	\$56,911.57	\$0.00	\$0.00	\$56,911.57	\$0.00	\$11,396.52	\$0.00	\$0.00	\$11,396.52	Reduce to amounts per Debtor's books and records.
JAMES V KUNSTEL IRREVOCABLE TRUST FLORINE FAY KUNSTEL TRUSTEE PO Box 232 8177 SO HARVARD TULSA, OK 74137-1641	17799	\$0.00	\$11,259.00	\$0.00	\$0.00	\$11,259.00	\$0.00	\$2,319.80	\$0.00	\$0.00	\$2,319.80	Reduce to amounts per Debtor's books and records.

* Real Estate and Property Tax Reduce and Allow Claims are as defined in the Debtors' Thirty-Sixth Omnibus Objection to Claims (Substantive).

Real Estate and Property Tax Reduce and Allow Claims

Name and Address of Claimant	Claim Number	Claim Amount					Modified Amount					Reason For Modification*
		Secured	Admin	Priority	Unsecured	Total	Secured	Admin	Priority	Unsecured	Total	
K&Y THUNDERBIRD & 83RD LLC RONALD TATE MANAGER22 S SANTA CRUZ AVE2ND FL LOS GATOS, CA 95030	18540	\$0.00	\$0.00	\$0.00	\$3,528,479.38	\$3,528,479.38	\$0.00	\$0.00	\$0.00	\$46,319.83	\$46,319.83	Reduce to amounts per Debtor's books and records.
MCFARLAND, JERRY 1421 N PERRY APT 4D WICHITA, KS 67203	17229	\$0.00	\$6,250.00	\$0.00	\$0.00	\$6,250.00	\$0.00	\$3,410.85	\$0.00	\$0.00	\$3,410.85	Reduce to amounts per Debtor's books and records(and 502(b)(6)).
MOBERLY ASSOCIATES LP C/O GEORGE R HIRSCH ESQ 325 COLUMBIA TPKE BRESSLER AMERY & ROSS PC FLORHAM PARK, NJ 7932	14928	\$0.00	\$24,986.13	\$0.00	\$182,246.64	\$207,232.77	\$0.00	\$0.00	\$0.00	\$182,246.64	\$182,246.64	Reduce to amounts per Debtor's books and records; Liability of new tenant not debtors
OKLAHOMA CHRISTIAN UNIVERSITY C/O SARAH A HALL MOCK SCHWABE WALDO ET AL 211 N ROBINSON 14TH FL 2 LEADERSHIP SQ OKLAHOMA CITY, OK 73102	17672	\$0.00	\$47,412.15	\$0.00	\$0.00	\$47,412.15	\$0.00	\$30,048.74	\$0.00	\$0.00	\$30,048.74	Reduce to amounts per Debtor's books and records.
PORT WASHINGTON ASSOC LP 14 N PEORIA UNIT 3F CHICAGO, IL 60607	15900	\$0.00	\$56,817.48	\$0.00	\$0.00	\$56,817.48	\$0.00	\$27,414.19	\$0.00	\$0.00	\$27,414.19	Reduce to amounts per Debtor's books and records.
SPIES BROTHERS PARTNERSHIP EDWARD SPIES PO Box 90 WATERTOWN, SD 57201	12637	\$0.00	\$31,468.80	\$0.00	\$389,669.66	\$421,138.46	\$0.00	\$0.00	\$0.00	\$336,485.80	\$336,485.80	Reduce to amounts per Debtor's books and records (and 502(b)(6))..
Claims To Be Reclassed and Allowed Totals	13	\$0.00	\$374,441.41	\$1,400.00	\$6,321,563.64	\$6,697,405.05	\$0.00	\$98,625.64	\$0.00	\$2,601,036.58	\$2,699,662.22	

* Real Estate and Property Tax Reduce and Allow Claims are as defined in the Debtors' Thirty-Sixth Omnibus Objection to Claims (Substantive).

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

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

**AFFIDAVIT OF JOHN S. FRANKS IN SUPPORT OF PCT’S THIRTY-SIXTH
OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**

1. I am Vice President in the Case Management Services business unit at AP Services, LLC (“APS”). APS maintains offices at 2000 Town Center, Suite 2400, Southfield, Michigan 48075 and 2100 McKinney Ave., Suite 800, Dallas, Texas 75201. APS specializes in, among other things, assisting financially troubled companies in preparing their Schedules and Statements, reviewing Proofs of Claim, and assisting in the claims objection and reconciliation process. APS is an affiliate of AlixPartners LLC (“AlixPartners”), a nationally recognized restructuring and turnaround advisory and consulting firm. On June 25, 2003, the Court entered an order authorizing the Debtors to retain APS Services, LLC as their crisis managers in these cases (D.I. 1698). During its representation of the Debtors, APS professionals became very familiar with the Debtors’ business operations, capital structure, financing arrangements and other material obligations. Subsequent to the effective date of the Debtors’ confirmed plan of reorganization, the PCT¹ retained APS Services, LLC to direct the PCT’s claims reconciliation and objection process.

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in PCT’s Thirty-Sixth Omnibus Objection To Claims (Substantive).

2. I submit this affidavit in support of the PCT's Thirty-Sixth Omnibus Objection To Claims (Substantive) (the "Claims Objection").

3. The information contained in the Claims Objection is true and correct to the best of my knowledge, information and belief. I have personal knowledge of the matters set forth therein and, if called as a witness, would testify competently thereto.

4. I have reviewed each of the claims listed on Exhibits A through D to the Claims Objection and have determined that each has been asserted by a claimant in Debtors' cases. Specifically, I reviewed the documentation attached to each claim to ensure (i) that the claim was being asserted against one of the Debtor entities, (ii) that the documentation of alleged liability supported the claim, and (iii) to the extent that administrative expense status was claimed, that the asserted claim arose after the commencement of the Debtors' chapter 11 cases. In addition, with respect to each of the claims listed on Exhibits A through D to the Claims Objection, I or a PCT employee acting under my direction and reporting to me reviewed the Debtor's books and records to determine whether the liability asserted in the claim, both as to priority and amount, was consistent with Debtors' books and records and to determine whether such books and records contained evidence in support of such claimed liability and priority.

5. Upon having received and catalogued the claims identified in Exhibits A through D to the Claims Objection, I and other persons at AlixPartners and the PCT supervised by and reporting to me conducted a thorough review of the Debtors' books and records in an attempt to reconcile such claims with the Debtors' records. Using information that could be gleaned from the documentation accompanying the claims, as well as the claims themselves, I researched the Debtors' accounting database and records to determine the accuracy, priority, date and amount of the obligations asserted in the claims.

6. Among other facets of the Debtors' transactional history with the various claimants, I investigated the Debtors' books and records with respect to the dates of any payments (via wire transfer or check) made to the respective claimants, and compared this data against the purported outstanding liability under the claims. Further, I reviewed the Debtors' books and records to examine the existence of any unpaid invoices, and the dates and amounts of such invoices. I also reviewed available data pertaining to existing agreements between the Debtors and the claimants, to determine whether there had been overpayments and/or prepayments for goods not yet received by the Debtors, or whether there were deductions still owed to the Debtors, that had not accurately been reflected in the claims. Where relevant, I also compared the invoices attached in alleged support of the various claims against the Debtors' records with respect to services provided to the Debtors and goods received by the Debtors, to determine whether the invoices submitted by claimants reflected goods or services provided to the Debtors as opposed to third parties and to assess whether such invoices were accurate reflections of the value that the claimant had actually provided to the Debtors.

7. Further, where relevant I and my team conducted an investigation into where and when the goods were allegedly shipped, or services allegedly provided, under the claims. With this information, I reviewed the Debtors' books and records to determine whether the liabilities asserted in the claims were not liabilities of the Debtors, but rather of one or more third-party purchasers that had purchased assets and operations of the Debtors during the Debtors' bankruptcy proceedings. In certain instances, it was also necessary to investigate whether the claims related to contracts that had been assumed or rejected during the Debtors' bankruptcy proceedings, to verify whether the asserted priority of such claims was accurate.

8. I and my team were able to utilize these procedures to assess the true amount, validity, date and priority of the various claims, to determine whether and to what extent the Debtors' books and records reflect support for a particular claim, and to determine that a valid factual basis exists to support the Claims Objection with respect to each such claim.

9. Based upon my review of the Debtors' books and records and the claims listed on Exhibit A to the Claims Objection as set forth above, I have determined that (a) to the extent that a claim listed on Exhibit A to the Claims Objection asserts an entitlement to allowance of an administrative expense such claim is not supported by any evidence I or the PCT was able to locate, in the Debtors' books and records (after a thorough review thereof) or by means of the investigations described above, of any amounts owing to the claimant by any of the Debtors for any time period following commencement of the Debtors' chapter 11 cases; and (b) with respect to each of the claims listed on Exhibit A to the Claims Objection that asserts an unsecured claim, I have determined that such claim is not supported by any evidence I or the PCT was able to locate, in the Debtors' books and records (after a thorough review thereof) or by means of the investigations described above, of any amounts owing to the claimant by any of the Debtors.

10. Based upon my review of the Debtors' books and records and the claims listed on Exhibit B to the Claims Objection as set forth above, with respect to each such claim I have determined that such claim is not supported by any evidence I or the PCT was able to locate, in the Debtors' books and records (after a thorough review thereof) or by means of the investigations described above, of any amounts owing to the claimant by any of the Debtors.

11. Based upon my review of the Debtors' books and records and the claims listed in Exhibit C to the Claims Objection as set forth above, I have determined with respect to

each claim listed on Exhibit C to the Claims Objection that (a) to the extent that such claim asserts an entitlement to allowance of an administrative expense, such claim arose if at all prior to the commencement of the Debtors' chapter 11 cases, not during the post-petition period; and (b) such claim is not supported by any evidence I or the PCT was able to locate, in the Debtors' books and records (after a thorough review thereof) or by means of the investigations described above, of any amounts owing to the respective claimants in excess of the pre-petition general unsecured amount listed for such claim in the "Modified Amount Unsecured" column on Exhibit C to the Claims Objection.

12. Based upon my review of the Debtors' books and records and the claims listed in Exhibit D to the Claims Objection as set forth above, I have determined with respect to each claim listed on Exhibit D to the Claims Objection that to the extent that such claim asserts a right to allowance of an administrative expense, such claim is not supported by any evidence I or the PCT was able to locate, in the Debtors' books and records (after a thorough review thereof) or by means of the investigations described above, of any amounts owing to the claimant for the post-petition period in excess of the amount listed for such claim in the "Modified Amount Admin" column on Exhibit D to the Claims Objection.

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

FURTHER AFFIANT SAYETH NAUGHT.

Dated: July 28, 2005

John S. Franks

STATE OF _____)

)

COUNTY OF _____)

Subscribed and sworn to before me this 28th day of July, 2005.

Notary Public

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

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

**AFFIDAVIT OF BARBARA HALL IN SUPPORT OF PCT’S THRITY-SIXTH
OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**

1. I am an employee of the Post Confirmation Trust (the “PCT”) in the above-captioned post-confirmation debtors (the “Debtors”). PCT is a trust created pursuant to the Debtors’ and Official Committee of Unsecured Creditors’ Third Amended and Revised Joint Plan of Reorganization of Fleming Companies, Inc. and its Filing Subsidiaries under Chapter 11 of the United States Bankruptcy Code (the “Plan”), and the Post-Confirmation Trust Agreement dated August 19, 2004. PCT is responsible for and has the power to administer certain post-confirmation responsibilities under the Plan, including the reconciliation of, and objection to, the various claims that have been asserted against the Debtors and the Debtors’ cases.

2. Among my principal responsibilities as an employee of the PCT is the review and reconciliation of tax and real estate claims. As a result of my employment with the PCT, I am very familiar with the Debtors’ business operations, tax obligations, real estate obligations, contracts and other material obligations.

3. I submit this affidavit in support of the PCT’s Thirty-Sixth Omnibus Objection To Claims (Substantive) (the “Claims Objection”).

4. The information contained in the Claims Objection is true and correct to the best of my knowledge, information and belief. I have personal knowledge of the matters set forth therein and, if called as a witness, would testify competently thereto.

5. I have reviewed each of the claims listed on Exhibits E through G to the Claims Objection and have determined that each has been asserted by a claimant in Debtors' cases. Specifically, I reviewed the documentation attached to each claim to ensure (i) that the claim was being asserted against one of the Debtor entities, (ii) that the documentation of alleged liability supported the claim, and (iii) to the extent that administrative expense status was claimed, that the asserted claim arose after the commencement of the Debtors' chapter 11 cases. In addition, with respect to each of the claims listed on Exhibits E through G to the Claims Objection, I reviewed the Debtor's books and records to determine whether the liability asserted in the claim, both as to priority and amount, was consistent with Debtors' books and records and to determine whether such books and records contained evidence in support of such claimed liability and priority.

6. Upon having reviewed the claims identified in Exhibits E through G to the Claims Objection, I conducted a thorough review of the Debtors' books and records in an attempt to reconcile such claims with the Debtors' records. Using information that could be gleaned from the documentation accompanying the claims, as well as the claims themselves, I researched the Debtors' accounting database, leasing files, tax files and other relevant records to determine the accuracy, priority, date and amount of the obligations asserted in the claims.

7. Among other facets of the Debtors' transactional history with the various claimants, I investigated the Debtors' books and records with respect to the dates of any payments (via wire transfer or check) made to the respective claimants during the relevant time

periods, and compared this data against the purported outstanding liability under the claims. Further, I reviewed the Debtors' books and records to examine the existence of any unpaid invoices, and the dates and amounts of such invoices. I also reviewed available data pertaining to existing agreements between the Debtors and the claimant, to determine whether the claim was consistent with such agreements.

8. Where relevant, I compared the tax statements attached in alleged support of the various tax claims against the Debtors' real estate and other relevant records, to determine whether the taxes related to real property in which the Debtors had an interest or for which the Debtors were otherwise liable. In appropriate circumstances, I also contacted taxing authorities to investigate the proper taxpayer and to determine whether the alleged tax liabilities had been paid by third parties.

9. In certain instances, it was also necessary to investigate whether the claims related to contracts that had been assumed or rejected during the Debtors' bankruptcy proceedings, to verify whether the asserted priority of such claims was accurate and to determine the proper liable party.

10. I and my team were able to utilize these procedures to assess the true amount, validity, date and priority of the various tax and real estate-related claims, to determine whether and to what extent the Debtors' books and records reflect support for a particular claim, and to determine that a valid factual basis exists to support the Claims Objection with respect to each such claim.

11. I have reviewed each of the claims listed on Exhibits E through G to the Claims Objection and have determined that each has been asserted by a claimant in Debtors' cases. I reviewed the documentation attached to each claim to ensure (i) that the claim was being

asserted against one of the Debtor entities and (ii) that the documentation of alleged liability supported the claim and that the claim was consistent with Debtors' books and records and other relevant documents.

12. I have determined, as a result of my review of the Debtors' books and records and those claims identified on Exhibit E to the Claims Objection, that such claims either (i) assert a right to allowance of an administrative expense where the PCT has reviewed the Debtors' books and records for evidence of any post-petition amounts owing to the claimant, and has found no record of any such amounts owing by any of the Debtors to such claimant, and/or (ii) assert a right to allowance of an unsecured claim where the Debtors' books and records do not contain any evidence of any amounts owing to the respective claimants.

13. There are two classes of claims listed on Exhibit E to the Claims Objection: claims asserted by taxing authorities (each, a "Tax Claim") and real-estate-related claims (each, a "Real Estate-Related Claim"). Based upon my review of each Tax Claim, the attachments thereto and the Debtors' books and records, and my investigation of each claim as described above, with respect to each Tax Claim I have determined that (a) the tax obligation has been satisfied or waived; (b) an entity other than the Debtors is liable for the tax; and/or (c) despite diligent efforts to investigate the purported liability, I have been unable to locate any record of an interest of the Debtors in real property at issue and have found no evidence supporting the Debtors' liability for such claim.

14. Based upon my review of each Real Estate-Related Claim, the attachments thereto and the Debtors' books and records, and my investigation of each claim as described above, with respect to each Real Estate-Related Claim I have found no evidence of any amount owing by any of the Debtors with respect to such claim. With respect to each of the Real Estate-

Related Claims listed on Exhibit E hereto, and based upon my investigation of each such claim as described above, I have determined that there is no amount owed to such claimant by the Debtors because:

a. the underlying lease or contract was assumed and assigned in the bankruptcy cases and any cure obligations owed by the Debtors have been paid (Claim No. ____ filed by ____);

b. the claimed administrative expense arose prior to commencement of the Debtors' bankruptcy cases or after rejection or assignment of the lease paid (Claim No. ____ filed by ____);

c. the claimed liability has been paid to the claimant by a subtenant or other third party paid (Claim No. ____ filed by ____);

d. the claim asserts that amounts are owed for common area maintenance ("CAM") but fails to attach any documentation to support a post-petition CAM charge and the Debtors' records do not reflect a CAM liability paid (Claim No. ____ filed by ____);

e. under the terms of the subject lease, the Debtors are not responsible for payment of the amounts claimed paid (Claim No. ____ filed by ____);

f. taking into account the Debtors' payment or prepayment of lease obligations, there is no liability owed to the claimant by the Debtors, and in at least one instance there is a net balance owed to the Debtors by the claimant paid (Claim No. ____ filed by ____);

g. a sublessee is in place in the leased premises and is obligated to pay all amounts asserted by the claimant that are otherwise valid claims under the lease paid (Claim No. ____ filed by ____); and/or

h. the claim was asserted as a contingent claim and there is no evidence that the stated contingency has come to pass paid (Claim No. ____ filed by ____).

15. Based upon my review of the Debtors' books and records and the claims identified on Exhibit F to the Claims Objection, and my investigation of such claims as described above, each of the claims listed on Exhibit F to the Claims Objection (a) is asserted as an administrative expense claim but arose prior to the commencement of the Debtors' chapter 11 cases, and/or (b) asserted a right to allowance of an unsecured claim in excess of any liability of the Debtors. Where a claim listed on Exhibit F to the Omnibus Objection asserts a right to allowance of an unsecured claim, my review of the Debtors' books and records, my review of the claim and documents relevant thereto, and my investigation of such claim as described, has revealed no evidence of amounts owing by any of the Debtors to such claimant in excess of the amount listed in the "Modified Amount Unsecured" column on Exhibit F hereto.

16. In the case of the real estate claims listed on Exhibit F, the claimant either (a) asserted as an administrative expense a pre-petition lease rejection damage claim or a claim arising pre-petition under a lease or contract, or (b) asserted that as a result of the Debtors' rejection of the subject lease and vacating of the lease premises, the Debtors were obligated to restore the leased premises to a condition allegedly required by the lease. As to the first class of claims, my investigation of the claim as described above reflects that the claim arose prior to the commencement of these chapter 11 cases. With respect to the latter class of cases, my

investigation of the claim as described above reflects that any obligation to restore the leased premises arose, if at all, under the terms of a rejected pre-petition lease.

17. Based on my review of the Debtors' books and records and the claims identified on Exhibit G to the Claims Objection and my investigation of such claims as described above, (a) I have found no evidence any post-petition amounts owing to the respective claimants in excess of the amounts listed in the "Modified Amount Admin" column on Exhibit G, and (b) I have found no evidence any amounts owing by the Debtors to the claimants in excess of the amount listed in the "Modified Amount Unsecured" column on Exhibit G.

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

FURTHER AFFIANT SAYETH NAUGHT.

Dated: July 28, 2005

Barbara Hall

STATE OF _____)
)
COUNTY OF _____)

Subscribed and sworn to before me this 28th day of July, 2005.

Notary Public

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

In re:	)	Chapter 11
)	
Fleming Companies, Inc., <u>et al.</u> , ¹	)	Case No. 03-10945 (MFW)
	)	(Jointly Administered)
Debtors.)	
	)	Relates to D.I. ____

**ORDER GRANTING PCT’S THIRTY-SIXTH OMNIBUS OBJECTION TO
CLAIMS (SUBSTANTIVE)**

Upon consideration of PCT’s² Thirty-Sixth Omnibus Objection To Claims seeking entry of an order disallowing certain claims; and no previous application having been made; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue of the proceeding and the Thirty-Sixth Omnibus Objection is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice having been given and no further notice being required; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the relief sought in the Thirty-Sixth Omnibus Objection is granted; and it is further

ORDERED that each of the claims listed on Exhibit A to this Order is disallowed; and it is further

¹ The Debtors were: Core-Mark International, Inc.; Fleming Companies, Inc.; ASI Office Automation, Inc.; C/M Products, Inc.; Core-Mark Interrelated Companies, Inc.; Core-Mark Mid-Continent, Inc.; General Acceptance Corporation; Head Distributing Company; Marquise Ventures Company, Inc.; and Minter-Weisman Co.

² Capitalized terms not defined herein are as defined in PCT’s Thirty-Sixth Omnibus Objection to Claims.

ORDERED that each of the claims listed on Exhibit B to this Order is disallowed; and it is further

ORDERED that each of the claims listed on Exhibit C to this Order is denied administrative expense status and is reduced, reclassified and allowed as a non-priority general unsecured claim in the amount reflected for such claim in the “Modified Amount Unsecured” column on Exhibit C hereto; and it is further

ORDERED that each of the claims listed on Exhibit D to this Order is reduced and allowed as an administrative expense claim in the amount listed for such claim in the “Modified Amount Admin” column on Exhibit D hereto; and it is further

ORDERED that each of the claims listed on Exhibit E to this Order is disallowed; and it is further

ORDERED that each of the claims listed on Exhibit F to this Order (i) is reduced and allowed as an administrative expense claim in the amount reflected for such claim in the “Modified Amount Admin” column on Exhibit F hereto if an amount in excess of \$0 appears for such claim in such column; (ii) is reduced, reclassified and allowed as a general unsecured claim in the amount reflected for such claim in the “Modified Amount Unsecured” column on Exhibit F hereto if an amount in excess of \$0 appears for such claim in such column; and (iii) is otherwise disallowed; and it is further

ORDERED that each of the claims listed on Exhibit G to this Order (i) is reduced and allowed as an administrative expense claim in the amount reflected for such claim in the “Modified Amount Admin” column on Exhibit G hereto if an amount in excess of \$0 appears for such claim in such column; (ii) is reduced, reclassified and allowed as a general unsecured claim in the amount reflected for such claim in the “Modified Amount Unsecured” column on Exhibit

G hereto if an amount in excess of \$0 appears for such claim in such column; and (iii) is otherwise disallowed; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: _____, 2005

Honorable Mary F. Walrath
Chief United States Bankruptcy Judge