

# Exhibit B

# KEKST AND COMPANY

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Mr. Kent Percy  
Fleming Companies, Inc.  
1945 Lakepointe Drive  
Lewisville, TX 75057

Invoice No. 066241 cc: Mr. Shane Boyd

October 1, 2003

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Charges for services for the month of September 2003 \$15,987.50

EXPENSES

Telecommunications	\$725.00	
Photocopy	175.00	
Subscriptions	237.50	
News Services	350.00	
Information Technology	175.00	
		1,662.50

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Please pay this amount: \$17,650.00

**KEKST AND COMPANY, INCORPORATED**  
**Policy Statement Concerning Charges and Disbursements**  
**Dated: October 1, 2003**

Kekst and Company, Incorporated ("Kekst") bills clients for reasonable charges and disbursements incurred in connection with an engagement. Clients are billed for direct out-of-pocket expenses at actual cost to Kekst, and are charged for certain internal support services as described below.

**I. Travel-Related Expenses.** Out-of-town travel expenses are billed at actual cost and include air or rail travel, lodging, meals, car rental, taxi or car service, tips and other reasonable miscellaneous costs associated with travel. For arrangements made by Kekst's travel agent, their fee charged to Kekst is passed on to the client.

Local travel charges include commercial transportation and, when a private car is used, mileage, tolls and parking. Specific policies govern how and when a client is charged for these expenses. These include:

- Fares for commercial transportation (e.g., car service, taxi, rail) are billed at actual cost. The charge for private car usage is the IRS rate allowance per mile (or the equivalent outside the United States) plus the actual cost of tolls and parking.
- Round-trip transportation to the office may be charged for employees who work weekends or holidays. On weekdays, transportation to and from the office may be charged when an employee is required to be in the office before or after certain hours (as determined in accordance with Kekst and Company policy).

**II. Secretarial Services.** Secretarial services during normal business hours are not charged to clients. Secretarial overtime is charged to clients at \$50 per hour.

**III. Postage and Courier Services.** Outside messenger and express carrier services are billed at actual cost to Kekst. Postage is charged at actual mail rates.

**IV. Meals.** Business meals with a client are charged at actual cost. Meals for professional employees working past 8 p.m. on a weekday are charged at actual cost.

When overtime, weekend or holiday work is required, clients are charged for the actual cost of a professional employee's meal and, for part and full-time support staff, a standard amount as determined by Kekst policy.

**V. Press Releases.** Press release distribution costs are billed at actual cost.

**VI. Research Services.** Charges for use of on-line computerized research (e.g. LexisNexis) and use of outside research services and materials are billed at the actual amounts charged by vendors, which have been reduced by discounts Kekst receives from vendors.

**VII. Other Disbursements.** Certain other major disbursements incurred in connection with an engagement will be paid directly by the client. Disbursements which are incurred and paid for by Kekst will be charged to the client at actual cost to Kekst.

**VIII. Certain Internal Support Services.** Clients are charged for the following internal support services: telecommunications, subscriptions, photocopying, news services and information technology. Such charges are estimated for the full year based on the prior year's actual costs (including, in the case of photocopying and new services, a portion of compensation expenses for employees principally engaged in performing such support services), and are allocated to clients monthly based on a formula related to the number of hours billed to the client in the particular month.