



The Commonwealth of Massachusetts
Department of Revenue
Litigation Bureau - Bankruptcy Unit
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Alan L. LeBovidge
 Commissioner

Elisabeth A. Ditomassi
 Bureau Chief

All Mail To: Box 55484, Boston, MA 02205-5484
MAIN #617 626-3875 - FAX #617 626-3796

OCTOBER 17, 2003

CLERK, U. S. BANKRUPTCY COURT
 DISTRICT OF DELAWARE
 824 MARKET STREET, 5TH/FLOOR
 WILMINGTON, DE 19801
 ATTN: CLAIMS ADMINISTRATION

DEAR CLERK:

PLEASE WITHDRAW THE FOLLOWING CLAIM(S) IN THE MATTER OF:

DEBTOR : FLEMING COMPANIES, INC.

F. I. D. # : 480-222-760

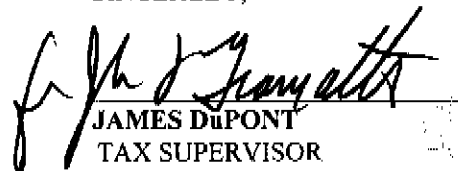
DOCKET # : 03-10945 MFW

<u>TYPE OF CLAIM</u>	<u>AMOUNT</u>	<u>FILED ON</u>
SECURED	\$	
UNSECURED PRIORITY	\$460.53	06/23/2003
UNSECURED GENERAL	\$ 6.7406	23/2003
ADMINISTRATIVE	\$	

PLEASE DATE-STAMP AND RETURN THE ATTACHED COPY IN THE ENCLOSED SELF-ADDRESSED ENVELOPE.

THANK YOU FOR YOUR COOPERATION.

SINCERELY,


 JAMES DuPONT
 TAX SUPERVISOR
 BANKRUPTCY UNIT

ANNE CHAN
 TAX EXAMINER
 TEL: (617) 626-3869

ENCLOSURE: CLAIM(S)

RECORDED WITH FILED

UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE
PROOF OF CLAIM FOR MASSACHUSETTS TAXES

IN RE: FLEMING COMPANIES, INC.

CHAPTER 11

SSN:

DOCKET 03-10945MFW

SSN:

PETITION DATE 04/01/2003

CONVERSION TO CH. FROM CN

Fed ID No: 480-222-760

CREDITOR: MASSACHUSETTS DEPARTMENT OF REVENUE, LITIGATION BUREAU, BANKRUPTCY
51 Sleeper Street, 3rd Floor, Boston, MA Phone: (617) 626-3875 Fax: (617) 626-3796

****ALL NOTICES, PLEADINGS AND CORRESPONDENCE TO MAILING ADDRESS:****
P.O. BOX 55484, BOSTON, MA 02205

- AMENDED PROOF OF CLAIM IN ADDITION TO PROOF OF CLAIM FILED
- AMENDED PROOF OF CLAIM TO SUPERSEDE PROOF OF CLAIM FILED

1. THE COMMISSIONER OF THE MASSACHUSETTS DEPARTMENT OF REVENUE FILES THIS PROOF OF CLAIM FOR UNPAID MASSACHUSETTS TAXES, INCLUDING INTEREST AND PENALTIES CALCULATED TO THE PETITION DATE OR CONVERSION DATE AS APPLICABLE.
2. THE AMOUNTS LISTED IN PARAGRAPHS A, B, C AND D BELOW ARE SUMMARIES OF THE AMOUNTS DUE FOR EACH CATEGORY OF CLAIM. A DETAILED STATEMENT OF THE TAX PERIODS AND THE AMOUNTS DUE IS ATTACHED. THE TYPE OF TAX IS IDENTIFIED BY LETTER CODES AS SHOWN AT THE TOP OF THE DETAIL PAGES.
3. TAX PERIODS ON ATTACHED PAGES ARE MARKED BY AN ASTERISK (*) IF THE AMOUNTS FOR THOSE PERIODS ARE ESTIMATED.
4. TO THE EXTENT THAT ANY PRE-PETITION TAX, OR POST-PETITION INTEREST AND PENALTIES ATTRIBUTABLE TO PRE-PETITION TAX, ARE NONDISCHARGABLE AND REMAIN UNPAID, THEY MAY BE COLLECTED FROM THE DEBTOR OR FROM ANY OTHER LIABLE ENTITY.
5. TO THE EXTENT THAT A CLAIM IS IDENTIFIED AS A SECURED CLAIM AND IS UNDERSECURED PURSUANT TO 11 U.S.C. SEC 506, THE UNSECURED PORTION CONSISTING OF TAX AND INTEREST IS ASSERTED AS AN UNSECURED PRIORITY CLAIM, AND THE UNSECURED PORTION CONSISTING OF PENALTY IS ASSERTED AS A GENERAL UNSECURED CLAIM. THE COMMONWEALTH OF MASSACHUSETTS DOES NOT WAIVE OR INTEND TO WAIVE ELEVENTH AMENDMENT SOVEREIGN IMMUNITY FOR ITSELF OR ANY OF ITS OFFICERS OR AGENCIES INCLUDING THE DEPARTMENT OF REVENUE BY FILING THIS PROOF OF CLAIM.
6. MASSACHUSETTS CLAIMS A SETOFF OF PRE-PETITION TAX REFUNDS AGAINST THIS CLAIM.
7. FOR ADMINISTRATIVE CLAIMS, INTEREST AND PENALTY ARE DUE UNTIL PAID. INTEREST AND PENALTY HAVE BEEN CALCULATED TO THE FILING DATE OF THIS CLAIM.

ANY QUESTIONS OR CORRESPONDENCE CONCERNING THIS CLAIM SHOULD BE ADDRESSED TO Anne Chan AT THE ABOVE MAILING ADDRESS OR BY TELEPHONE: (617) 626-3869

A. SECURED CLAIM (Notice of statutory tax lien filed pursuant to M.G.L. c.62C SEC 50): \$0.00
POST-PETITION INTEREST IS INCLUDED TO THE EXTENT ALLOWED BY 11 U.S.C. SEC 506(b).

B. UNSECURED PRIORITY CLAIM UNDER 11 U.S.C. SEC 507(a)(8): \$460.53
FOR CH.11 CASES, INTEREST ACCRUES AFTER THE EFFECTIVE DATE OF THE PLAN. 11 U.S.C. SEC 1129(a)(9)(C).

C. GENERAL UNSECURED CLAIM: \$6.74

D. ADMINISTRATIVE CLAIM: \$0.00

COPY

DISTRICT OF DELAWARE
BANKRUPTCY COURT
JUN 23 04

TOTAL: \$467.27

For Court Use Only


AUTHORIZED SIGNATURE,

JAMES DUPONT, SUPERVISOR, BANKRUPTCY UNIT, MDOR

DATE: 06/19/2003