

EXHIBIT B

Listing of all Expenses

BAKER BOTTS LLP.

Fleming Companies, Inc., as Debtor-in-Possession

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074578.0103 Retail Store Disposition

For expenses incurred:

Computer research services	62.89
Delivery service	41.71
Photocopying service	4,064.70
Postage	5.34
Telephone calls	6.58
Total Expenses	\$4,181.22

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Fleming Companies, Inc., as Debtor-in-Possession

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074578.0104 SEC Investigation

For expenses incurred:

PITNEY BOWES MANAGEMENT Oversized B/W copies	3.25
MERRILL COMMUNICATIONS LLC Litigation copies, Bates Labels and Manilla Folders	283.01
MERRILL COMMUNICATIONS LLC Litigation copies	3,460.86
TIMOTHY S DURST Expenses incurred 09/09/03 while at SEC	10.00
PITNEY BOWES MANAGEMENT Duplication fees	356.32
RACHEL DOYLE Expenses incurred 9/24/2003 to Lewisville, Texas	15.12
Computer research services	286.06
Delivery service	39.69
Photocopying service	1,036.30
Facsimile	56.70
Postage	27.90
Local Courier Services-KS	308.50
Telephone calls	117.45
Total Expenses	\$6,001.16

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Fleming Companies, Inc., as Debtor-in-Possession

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074578.0106 Retention & Fee Applications

For expenses incurred:

Photocopying service	53.40
Telephone calls	4.25
Total Expenses	<hr/> \$57.65