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CLERK
US BANKRUPTCY COURT
DISTRICT OF DELAWARE

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December 11, 2003

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

United States Bankruptcy Court
District of Delaware
824 Market Street
5th Floor
Wilmington, Delaware 19801

RE: **Fleming Companies, Inc.**
Bankruptcy Case No. 03-10945 (MFW)

Gentlemen:

This will acknowledge receipt of the Notice of Hearing on Debtors' First Omnibus Objection to Claims (Non-Substantiative) which was received December 9, 2003, in connection with the above referenced matter.

This is to advise you that it was never our intention to file a duplicate claim for the unpaid sales taxes which are due in the amount of \$3,233.88.

On May 6, 2003 we received bankruptcy information from the State of Delaware and in order to protect our client's interest, we filed a Proof of Claim and mailed that claim to the Wilmington, Delaware address above.

Then on August 22, 2003, we then received bankruptcy papers which indicated that a Proof of Claim should be filed and mailed to Segundo, CA.

In an attempt to protect our client's interest, we again forwarded a Proof of Claim to the Segundo, CA address, which was Bankruptcy Management Corporation, P. O. Box 900, El Segundo, CA 90245-0900.

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Please accept this letter as a clarification that our claim for unpaid sales taxes is for only \$3,288.00, and we are not or ever were attempting to try and collect that amount twice. We just wanted to make every effort to protect our client's interest in this bankruptcy and that it was never our intention for there to be a duplication of the amount due.

Should you have any questions or concerns, please do not hesitate to contact me.

With kind regards, I am

Very truly yours,

DELISE, AMEDEE HALL


BY: PATRICK M. AMEDEE *ssb*

PMA/ssb