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County, County of Brazos, County of Denton,
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Henderson, City of Waco, Waco Independent
School District

IN THE UNITED STATES BANKRUPTCY COURT FOR THE
DISTRICT OF DELAWARE
WILMINGTON DIVISION

IN THE MATTER OF: CASE NO. 03-10945

FLEMING COMPANIES, INC., ET AL

DEBTOR

CHAPTER 11

OBJECTION TO DEBTOR'S MOTION FOR AN ORDER (A) AUTHORIZING DEBTORS TO
OBTAIN REPLACEMENT POST-PETITION FINANCING...

TO THE HONORABLE BANKRUPTCY JUDGE:

NOW COME Tax Appraisal District of Bell County, County of Brazos, County of Denton, Longview Independent School District, County of Henderson, City of Waco, Waco Independent School District, herein after referred to as "Claimants", and file their Objection to Debtor's Motion for an Order (A) Authorizing Debtors to Obtain Replacement Post-Petition Financing... herein after referred to as "the Motion", and for cause of such would show the court the following:

1. The Motion subordinates the otherwise senior liens of the Claimants in favor of a lien to the Replacement DIP Lenders.
2. The Texas Property Tax Code creates a lien on all property as of January 1 of each year to secure the taxes eventually imposed in that year on that property, TEX. PROP. TAX CODE ANN. § 32.01. That lien is superior to virtually all other liens pursuant to TEX. PROP. TAX CODE ANN.

§ 32.05, even to those liens created prior in time to the tax liens in question. Thus, the tax liens in favor of the Claimants, arising for the tax year 2003 and, as of January 1, 2004, for the tax year 2004, are or will be clearly superior to any commercial lien now existing or sought to be created by the Motion.

3. The proponents of the Motion have failed to demonstrate that the liens of the Claimants are adequately protected as is required by 11 U.S.C. § 364(d)(1)(b). Furthermore, the proponent of a motion seeking a super priority lien has the burden of proof on that issue, 11 U.S.C. § 364(d)(2).

4. Claimants expressly object to any distribution of cash to the Pre-Petition Lenders and/or DIP Lenders apart from the satisfaction of their own senior claims from the Debtors' cash.

5. Therefore, the Claimants pray this court will deny the Motion or qualify the relief granted such that the liens of the Claimants are unimpaired thereby, and that their cash collateral remains secure, and further request other and such relief as is just and proper.

Dated: December 23, 2003

Respectfully submitted,

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/s/ Michael Reed

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Bell Co., et al

CERTIFICATE OF SERVICE

I hereby certify that I have placed a copy of the above Objection to Motion to Obtain Replacement Post –Petition Financing to Kirkland and Ellis, LLP, 777 South Figueroa Street, Los Angeles, CA 90017 Attn: Richard Wynne, Esq. and Geoffrey A. Richards, Esq., Kirkland and Ellis LLP, 200 East Randolph Street, Chicago, IL 60601; Patchulski, Stang, Ziehl, Young, Jones & Weintraub P.C., 919 North Market Street, 16th Floor, PO Box 8705, Wilmington, DE 19899, Attn: Laura Davis Jones, Esq.; White & Case, 1155 Avenue of the Americas, New York, NY 10036, Attn: Andrew P. DeNatale; Greenberg Traurig LLP, The Brandywine Building, 1000 West Street, Ste 1540, Wilmington, DE 19801, Attn: Scott D. Cousins Esq.; Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, NY 10005, Attn: Dennis F. Dunne, Esq.; Pepper Hamilton LLP, 100 Renaissance Center, Ste 3600, Detroit, MI 48243-1157, Attn: I. William Cohen Esq.; Pepper Hamilton LLP, 1201 Market Street, Ste 1600, Wilmington, DE, Attn: David Fournier, Esq.; Office of US Trustee, 844 King Street, Room 2313, Wilmington, DE 19801 Attn: Joseph McMahon, Esq., and other parties on the Court's Notice of Electronic Filing on December 23, 2003, by Electronic Mail or by First Class U. S. Mail.

/s/ Michael Reed

Michael Reed