

IN THE UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE

In Re:

Case No. 03-10945(MFW)

Chapter 11

FLEMING COMPANIES, INC., et al.

Debtors

**RESPONSE OF ARKANSAS**  
**DEPARTMENT OF FINANCE & ADMINISTRATION**  
**TO DEBTORS' FIRST OMNIBUS OBJECTION TO CLAIMS**  
**(NON-SUBSTANTIVE)**

FILED  
DEC 29 PM 1:06

Comes now the Arkansas Department of Finance & Administration (ArkDF&A) and for its Response to the Debtors' First Omnibus Objection To Claims (Non-Substantive) states:

1. The Petition was filed herein on April 1, 2003.
2. On July 7, 2003, the ArkDF&A timely filed herein its Proof of Claim in the amount of \$165,481.01 for delinquent Sales, Use, Cigarette, Tobacco and Soft Drink Taxes. Of that sum, \$161,766.12 is entitled treatment as a priority claim and \$3,714.89 is entitled to treatment as a general unsecured claim.
3. That on or about December 5, 2003, the Debtors filed herein their First Omnibus Objection To Claims (Non-Substantive), wherein the Debtors seek disallowance and expungement of certain Duplicate Claims set out in Exhibit A to the Objection, and certain Amended Claims set out in Exhibit B of the Objection.
4. The ArkDF&A is listed on Page 3 of Exhibit A, but is not listed in Exhibit B.
5. As to the ArkDF&A, Exhibit A represents that Claim No. 1628 is duplicative of Claim No. 1467, both of which reflect a priority debt of \$161,766.12, and a general unsecured debt of 3,714.89.
6. The ArkDF&A has no knowledge of how it has been determined that duplicative claims have been filed herein. Its records reflect the filing of only one Proof of Claim herein, that being referenced in Paragraph 2, above.
7. So long as its Proof of Claim filed on July 7, 2003, is not disallowed or expunged by the granting of the Debtors' First Omnibus Objection To Claims (Non-Substantive), the ArkDF&A has no objection any claim which is exactly duplicative of that claim being removed.
8. The ArkDF&A Proof of Claim filed on July 7, 2003, as referenced in Paragraph 2, above, is proper in every respect and should be allowed as filed.

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9. Any allegation contained in the Debtors' First Omnibus Objection To Claims (Non-Substantive) which is inconsistent with the allegations of this Response are denied.

WHEREFORE, for the reasons stated above, the ArkDF&A moves the Court to grant it the relief sought, as well as all other just and proper relief to which it may be entitled.

Respectfully submitted,

ARKANSAS DEPARTMENT OF FINANCE  
& ADMINISTRATION  
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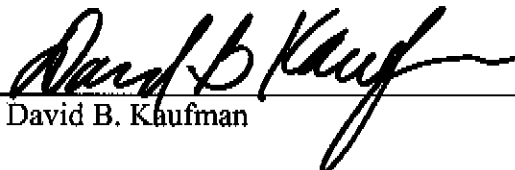
**Certificate of Service**

On this 23<sup>rd</sup> day of December, 2003, copies of this Response were served upon the following:

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