

No. C 108568	Due no later than Dec 31, 2005 Annual Report Form		2. Registered Agent and Office NO PO BOX												
Return to: SECRETARY OF STATE 700 WEST JEFFERSON PO BOX 83720 BOISE, ID 83720-0080 NO FILING FEE IF RECEIVED BY DUE DATE	1. Mailing Address: <i>Correct in this box, if applicable</i> FLEMING COMPANIES, INC. 5701 NORTH SHARTEL <i>5801 N. Broadway,</i> <i>Ste. 100</i> OKLAHOMA CITY, OK 73126 <i>73118</i>		C T CORPORATION SYSTEM 300 NORTH 8TH STREET BOISE, ID 83701												
4			3. New Registered Agent Signature												
<p>Corporations: Enter Names and Business Addresses of President, Secretary and Directors.</p> <table border="1"> <thead> <tr> <th>Office held</th> <th>Name</th> <th>Street or P.O. Address</th> <th>City</th> <th>State</th> <th>Zip</th> </tr> </thead> <tbody> <tr> <td colspan="6" style="text-align: center;"><i>See Attached Statement</i></td> </tr> </tbody> </table> <p style="font-size: 2em; text-align: center;"><i>OK to file Per mark</i></p>				Office held	Name	Street or P.O. Address	City	State	Zip	<i>See Attached Statement</i>					
Office held	Name	Street or P.O. Address	City	State	Zip										
<i>See Attached Statement</i>															
5. Organized Under the Laws of OKLAHOMA C 108568	6. Signature: <i>Mike Beckwith</i> Name <small>(Typed or Printed)</small> <i>Mike Beckwith</i>		Date <i>11/10/05</i> Title <i>See Attached</i>												

Issued 11/02/2005 by CLH

Do Not Tape or Staple

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Fold, seal and mail this portion.

Detach at this perforation and discard this lower portion.

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Taxing Authority

November 11, 2005

On August 23, 2004 the Chapter 11 Plan of Reorganization for the entities comprising Fleming Companies, Inc. Debtor-In-Possession ("Debtor") became effective. At that time all Debtor entities were terminated and are currently going through a dissolution process. As such there are no remaining individuals acting in the capacity as officer or director of any Debtor entities. Pursuant to the Plan of Reorganization, among other things, a liquidating Grantor Trust (Post Confirmation Trust or "PCT") was established to hold and manage certain assets and liabilities of the bankruptcy estate. On the date of establishment of the PCT, Castellammare Advisors, LLC was appointed as its representative. Robert A. Kors is the acting principal of Castellammare Advisors, LLC and, in that capacity, is the signatory for certain state and federal income returns, and other miscellaneous tax returns and reports, and other tax filings of the Debtor entities. Prior to August 23, 2004 neither Robert A. Kors nor Castellammare Advisors, LLC had any association with the Debtor entities.



(See Attached Power of Attorney)

Robert A. Kors, as Principal of Castellammare Advisors, LLC, representative of the Post Confirmation Trust for Fleming Companies, Inc.

SPECIAL POWER OF ATTORNEY AND INDEMNITY

CASTELLAMMARE ADVISORS, L.L.C. ("Trustee"), whose primary address is 232 Quadro Vecchio Drive, Pacific Palisades, CA 90272, as PCT, Representative of the Post Confirmation Trust of Fleming Companies, Inc. established under the Third Amended and Revised Joint Plan of Reorganization of Fleming Companies, Inc. and Its Subsidiaries (the "Plan"), which Plan was confirmed by the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") on July 27, 2004, whose primary address is 5701 N. Shartel, Oklahoma City, OK 73118, hereby appoints MICHAEL R. BECKWITH ("Designate") whose address is 7300 N.W. 206th Street, Edmond, Oklahoma 73003, as attorney-in-fact to act in the Trustee's capacity to do the following, and only the following acts:

1. Execute the instruments, agreements and other documents for and on behalf of the PCT as the Trustee expressly authorizes as specifically identified in Exhibit A appended hereto.
2. Take such other action as is necessary and reasonable to effectuate Designate's execution of the instruments, agreements and other documents as set forth above.

All such instruments, agreements and other documents executed by Designate as authorized by Trustee herein shall bind the Trust as if executed by the Trustee. Other parties to such executed instruments, agreements and documents may rely thereon, and shall have no obligation to confirm Trustee's authorization of Designate's execution on behalf of the Trust.

The authority of the within-appointed attorney-in-fact to exercise any powers herein granted shall commence August 23, 2004 and shall remain in full force and effect until the earliest of any of the following events occurs:

1. Trustee's written revocation of this Special Power of Attorney and Indemnity;
 2. Trustee's termination of appointment for and on behalf of the Trust;
 3. Designate's termination of employment with and/or on behalf of the Trust;
 4. Trustee's or Designate's death, incapacitation or dissolution, as applicable;
- or
5. Termination otherwise through operation of law.

The powers conferred upon Designate herein are granted with the express understanding that Trustee deems them necessary or desirable for the proper management, protection and disposition of the Trust's property and/or interests, and as such shall be exercised on Trustee's behalf under the fiduciary relationship for the use and benefit of the Trust.

So long as Designate acts and has acted in good faith that Trustee has authorized Designate to execute an instrument, agreement or other document or otherwise bind the Trust as

set forth herein, the Trust shall defend, indemnify and hold harmless Designate for and from any and all claims, causes of action, expenses, damages or liabilities whatsoever that arise or result from Designate's exercise of the powers conferred by Trustee herein for and on behalf of the Trust. This duty of defense and indemnity shall survive the termination of this Special Power of Attorney and Indemnity.

EXECUTED as of the 23rd day of August, 2004.

POST CONFIRMATION TRUST OF FLEMING COMPANIES, INC. AND ITS SUBSIDIARIES

By: Castellammare Advisors, LLC, PCT
Representative

By *Robert A. Kors*
Robert A. Kors, Principal