

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

Filing Date: 2005-05-02 | Period of Report: 2005-04-29  
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FILER

**FRIEDMANS INC**

CIK: **911004** | IRS No.: **582058362** | State of Incorpor.: **DE** | Fiscal Year End: **0826**  
Type: **8-K** | Act: **34** | File No.: **001-31707** | Film No.: **05789388**  
SIC: **5944** Jewelry stores

Mailing Address  
4 W STATE ST  
SAVANNAH GA 31401

Business Address  
4 WEST STATE ST  
SAVANNAH GA 31401  
9122339333

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

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FORM 8-K

CURRENT REPORT  
Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported): May 2, 2005 (April 29, 2005)

Friedman's Inc.  
(Exact Name of Registrant as Specified in its Charter)

|   |  |  |
|---|--|--|
| Delaware<br>(State or Other Jurisdiction<br>of Incorporation) | 0-22356<br>(Commission File<br>Number) | 58-20583<br>(IRS Employer<br>Identification No.) |
|---|--|--|

171 Crossroads Parkway  
Savannah, Georgia 31422  
(Address of Principal Executive Offices)

(912) 233-9333  
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Item 7.01 Regulation FD Disclosure.

As previously reported, on January 14, 2005, Friedman's Inc. (the "Company") and certain of its subsidiaries (collectively, the "Debtors") filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of Georgia, located in Savannah (the "Bankruptcy Court") (Case No. 05-40129). On April 29, 2005, the Company filed its monthly consolidated operating report, as required by the Bankruptcy Code, for the period February 27, 2005 through April 2, 2005 (the "Operating Report") with the Bankruptcy Court, the text of which is included as Exhibit 99.1 to this Current Report on Form 8-K.

Cautionary Statement Regarding Financial and Operating Data  
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The Company cautions investors and potential investors not to place undue reliance on the information contained in the Operating Report. The Operating Report contains financial information that has not been audited or reviewed by independent accountants and may be subject to future reconciliation and adjustments. The Operating Report is in a format agreed to between the Debtors and the Office of the United States Trustee and should not be used for investment purposes. The Operating Report contains information for periods different from those required in the Company's reports pursuant to the Securities Exchange Act of 1934 (the "Exchange Act"), and that information might not be indicative of the Company's financial condition or operating results for the period that would be reflected in the Company's financial statements or in its reports pursuant to the Exchange Act. Results set forth in the Operating Report should not be viewed as indicative of future results.

Cautionary Statement Regarding Forward-Looking Statements  
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Some of the statements included in this Current Report on Form 8-K and in the Operating Report, particularly those anticipating future financial performance, business prospects, growth and operating strategies and similar matters, are forward-looking statements that involve a number of risks and uncertainties. For those statements, we claim the protection of the safe harbor for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995. These forward-looking statements are not guarantees of future performance and a variety of factors could cause the Company's actual results to differ materially from the anticipated or expected results expressed in these forward-looking statements. The Company undertakes no obligation to update or revise any such forward-looking statements. The

forward-looking statements and the Company's liquidity, capital resources, and results of operations are subject to a number of risks and uncertainties, including but not limited to, the following: the ability of the Company to operate as a going concern; the ability of the Company to continue to obtain use of cash collateral and/or debtor-in-possession (DIP) financing pursuant to the terms of such agreements; court approval of the motions prosecuted by the Company from time to time; the ability of the Company to develop, prosecute, confirm and consummate one or more plans of reorganization with respect to the chapter 11 case; risks associated with third parties seeking and obtaining court approval to terminate or shorten the exclusivity period for the Company to propose and confirm one or more plans of reorganization, for the appointment of a chapter 11 trustee or to convert the cases to chapter 7 cases; the ability of the Company to obtain trade credit, and shipments and

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terms with vendors and service providers for current orders; the Company's ability to maintain contracts that are critical to its operations; potential adverse developments with respect to the Company's liquidity and/or results of operations; competitive pressures from other retailers; trends in the economy as a whole which may affect consumer confidence and consumer demand for the types of goods sold by the Company; the ability of the Company to attract, retain and compensate key executives and associates; the ability of the Company to attract and retain customers; potential adverse publicity; the final results of the audit including the review of the calculation of our allowance for doubtful accounts; the results of the SEC and United States Attorney's Office for the Eastern District of New York investigations; the results of various litigation; the effect of the restatement on our credit facilities, including funding availability thereunder and our relationship with our lenders; the effect of the restatement on our future earnings, including any adjustments to previously announced earnings forecasts; and other risks factors identified from time to time in our SEC reports, including, but not limited to, the report on Form 10-K for the year ended September 28, 2002.

Similarly, these and other factors, including the terms of any reorganization plan ultimately confirmed, can affect the value of our various pre-petition liabilities, common stock and/or other equity securities. No assurance can be given as to what values, if any, will be ascribed in the bankruptcy proceedings to each of these constituencies. A plan of reorganization could result in holders of the Company's common stock receiving no distribution on account of their interest and cancellation of their interests. As described in the Company's public statements in response to the request submitted to the United States Trustee for the appointment of a statutory equity committee, holders of the Company's common stock (both Series A and Series B common stock) and other equity interests (such as options and warrants) should assume that they could receive little or no value as part of a plan of reorganization. In addition, under certain conditions specified under the Bankruptcy Code, a plan of reorganization may be confirmed notwithstanding its rejection by an impaired class of creditors or equity

holders and notwithstanding the fact that equity holders do not receive or retain property on account of their equity interests under the plan. In light of the foregoing, the Company considers the value of the common stock to be highly speculative and cautions equity holders that the stock may ultimately be determined to have no value. Accordingly, the Company urges that appropriate caution be exercised with respect to existing and future investments in the Company's common stock or any claims relating to pre-petition liabilities and/or other interests in the Company such as warrants convertible into equity interests.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits.

Exhibit

Number

Description

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Exhibit 99.1

Monthly Operating Statements for the period  
February 27, 2005 through April 2, 2005

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#### SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

FRIEDMAN'S INC.

Date: April 29, 2005

By: /s/ Ken Maher

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Ken Maher  
Chief Financial Officer

#### EXHIBIT INDEX

Exhibit  
Number  
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Description  
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Exhibit 99.1

Monthly Operating Statements for the period  
February 27, 2005 through April 2, 2005

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF GEORGIA  
SAVANNAH DIVISION

In re: ) Case No. 05-40129  
)  
)  
FRIEDMAN'S INC., et al., ) Judge Hon. Lamar W. Davis, Jr.  
)  
)  
) Chapter 11  
)  
)  
Debtor )  
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DEBTOR'S MONTHLY OPERATING REPORT (BUSINESS)

FOR THE PERIOD

FROM February 27, 2005 TO April 2, 2005  
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Comes now the above-named debtor and files its Monthly Operating Reports in accordance with the Guidelines established by the United States Trustee and FRBP 2015.

Debtor's Address and Phone Number: Attorney's Address and Phone Number:

Friedman's Inc.  
171 Crossroads Parkway  
Savannah, Georgia 31422  
(912) 233-9333

John Wm. Butler, Jr.  
George N. Panagakis  
Timothy P. Olson  
SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606-1285

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Attorney for Debtor's  
Kathleen Horne  
Dolly Chisholm  
Matthew Mills  
INGLESBY, FALLIGANT, HORNE,  
COURINGTON & CHISHOLM,  
A Professional Corporation  
17 West McDonough Street  
P.O. Box 1368  
Savannah,  
Georgia  
31402-1368  
(912) 232-7000

Note: The original Monthly Operating Report is to be filed with the court and a copy simultaneously provided to the United States Trustee Office. Monthly Operating Reports must be filed by the 30th day of the following month.

FRIEDMAN'S INC AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

APRIL-05

<TABLE>  
<CAPTION>

CONSOLIDATED TREASURY FUNCTION

| ACCOUNT DESCRIPTION        | STORE DEPOSITS  | CONCENTRATION    | MASTER DISBURSEMENT | ACCOUNTS PAYABLE  | PAYROLL           |
|----------------------------|-----------------|------------------|---------------------|-------------------|-------------------|
| G/L ACCOUNT NUMBER         | 1020            | 1016             | 1014                | 1018              | 1011              |
| BANK                       | NUMEROUS        | BOFA             | BOFA                | BOFA              | BOFA              |
| BANK ACCOUNT NUMBER<br><S> | NUMEROUS<br><C> | 102243608<br><C> | 3272823008<br><C>   | 3299831844<br><C> | 3299831836<br><C> |
| BEGINNING BALANCE          | 6,734,789       | 4,260,225        | 2,806,749           | (2,993,241)       | (2,262,930)       |
| Cash deposits              | 27,494,145      | 2,125,078        | (4,626,526)         | 0                 | 0                 |
| Credit card collections    | 0               | 12,727,527       | 0                   | 0                 | 0                 |
| Down payments/layaways     | 0               | 0                | 0                   | 0                 | 0                 |

|                                      |                  |                  |                   |                    |                  |
|--------------------------------------|------------------|------------------|-------------------|--------------------|------------------|
| Sales tax                            | 0                | 0                | 0                 | 0                  | 0                |
| Borrowings on line of credit         | 0                | 0                | 8,780,000         | 0                  | 0                |
| Interbank transfers                  | (26,021,025)     | (16,012,121)     | 6,099,394         | 23,458,857         | 9,949,994        |
| Intercompany allocations             | 0                | 0                | 0                 | 0                  | 0                |
| Other deposits                       | (135,042)        | 882,485          | 13,353,416        | 0                  | 0                |
| <b>TOTAL CASH RECEIPTS</b>           | <b>1,338,078</b> | <b>(277,031)</b> | <b>23,606,284</b> | <b>23,458,857</b>  | <b>9,949,994</b> |
| <b>TOTAL CASH AVAILABLE</b>          | <b>8,072,867</b> | <b>3,983,194</b> | <b>26,413,033</b> | <b>20,465,616</b>  | <b>7,687,064</b> |
| Merchandise payments                 | 0                | 0                | 541,016           | 12,080,319         | 0                |
| Rent                                 | 0                | 0                | 0                 | 8,187,821          | 0                |
| Advertising                          | 0                | 0                | 0                 | 1,323,804          | 0                |
| Jewelry repair                       | 0                | 0                | 0                 | 797,445            | 0                |
| Customer refunds                     | 0                | 0                | 0                 | 552,114            | 0                |
| Utilities and telephone              | 0                | 0                | 0                 | 799,046            | 0                |
| Employee travel                      | 0                | 0                | 40,000            | 361,340            | 0                |
| Benefits and benefit administration  | 0                | 0                | 159,931           | 140,184            | 0                |
| Freight and inventory distribution   | 0                | 0                | 125,000           | 417,047            | 0                |
| Capital expenditures                 | 0                | 0                | 0                 | 210,465            | 0                |
| Taxes and licenses                   | 0                | 0                | 0                 | 0                  | 0                |
| Ordinary course professionals        | 0                | 0                | 0                 | 162,757            | 0                |
| Credit and collection expenses       | 0                | 0                | 0                 | 236,576            | 0                |
| Payroll                              | 0                | 0                | 33,775            | 57,780             | 7,803,454        |
| Professional fees                    | 0                | 0                | 774,389           | 123,970            | 0                |
| Banking, interest and loan fees      | 0                | 0                | 0                 | 0                  | 0                |
| Income taxes                         | 0                | 0                | 0                 | 0                  | 0                |
| Sales tax                            | 0                | 0                | 0                 | 419,582            | 0                |
| American Bankers Ins Group           | 0                | 0                | 0                 | 0                  | 0                |
| ACH/Debits/Charges                   | 0                | 0                | 0                 | 0                  | 0                |
| Healthcare                           | 0                | 0                | 0                 | 0                  | 0                |
| Line of credit paydowns              | 0                | 0                | 23,947,503        | 0                  | 0                |
| Intercompany allocations             | 0                | 0                | 0                 | 0                  | 0                |
| Other disbursements                  | 46,925           | 1,820,152        | 44,057            | 1,759,131          | 0                |
| <b>TOTAL CASH DISBURSEMENTS</b>      | <b>46,925</b>    | <b>1,820,152</b> | <b>25,665,671</b> | <b>27,629,381</b>  | <b>7,803,454</b> |
| <b>ENDING CASH BALANCE</b>           | <b>8,025,942</b> | <b>2,163,042</b> | <b>747,362</b>    | <b>(7,163,765)</b> | <b>(116,390)</b> |
| <b>BANK RECONCILIATION ATTACHED?</b> | <b>Yes</b>       | <b>Yes</b>       | <b>Yes</b>        | <b>Yes</b>         | <b>Yes</b>       |
| <b>RECON VALIDATION</b>              | <b>(0)</b>       | <b>(0)</b>       | <b>0</b>          | <b>(0)</b>         | <b>0</b>         |

<CAPTION>

CONSOLIDATED TREASURY FUNCTION

| ACCOUNT DESCRIPTION                 | HEALTH INSURANCE | SALES TAX FIDUCIARY | STORE CASH     | HOME OFFICE EXPENSE | STANDSTILL ESCROW | FJ FIDUCIARY  |
|-------------------------------------|------------------|---------------------|----------------|---------------------|-------------------|---------------|
| G/L ACCOUNT NUMBER                  | 1013             | 1021                | 1025           | 1030                | 1050              | 1061          |
| BANK                                | BOFA             | BOFA                | N/A            | SUN TRUST           | WACHOVIA          | WILMINGTON    |
| BANK ACCOUNT NUMBER                 | 3299836140       | 3268596048          | N/A            | 1500518236          | 26166544          | 1328-5489     |
| <S>                                 | <C>              | <C>                 | <C>            | <C>                 | <C>               | <C>           |
| <b>BEGINNING BALANCE</b>            | <b>(109,333)</b> | <b>1,921</b>        | <b>264,400</b> | <b>5,894</b>        | <b>573,515</b>    | <b>18,717</b> |
| Cash deposits                       | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Credit card collections             | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Down payments/layaways              | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Sales tax                           | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Borrowings on line of credit        | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Interbank transfers                 | 553,937          | 1,970,964           | 0              | 0                   | 0                 | 0             |
| Intercompany allocations            | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Other deposits                      | 0                | 0                   | 0              | 2                   | 0                 | 0             |
| <b>TOTAL CASH RECEIPTS</b>          | <b>553,937</b>   | <b>1,970,964</b>    | <b>0</b>       | <b>2</b>            | <b>0</b>          | <b>0</b>      |
| <b>TOTAL CASH AVAILABLE</b>         | <b>444,604</b>   | <b>1,972,885</b>    | <b>264,400</b> | <b>5,896</b>        | <b>573,515</b>    | <b>18,717</b> |
| Merchandise payments                | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Rent                                | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Advertising                         | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Jewelry repair                      | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Customer refunds                    | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Utilities and telephone             | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Employee travel                     | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Benefits and benefit administration | 512,565          | 0                   | 0              | 0                   | 0                 | 0             |
| Freight and inventory distribution  | 0                | 0                   | 0              | 0                   | 0                 | 0             |
| Capital expenditures                | 0                | 0                   | 0              | 0                   | 0                 | 0             |



|                                 |                 |                  |                |              |                |               |
|---------------------------------|-----------------|------------------|----------------|--------------|----------------|---------------|
| Taxes and licenses              | 0               | 0                | 0              | 0            | 0              | 0             |
| Ordinary course professionals   | 0               | 0                | 0              | 0            | 0              | 0             |
| Credit and collection expenses  | 0               | 0                | 0              | 0            | 0              | 0             |
| Payroll                         | 0               | 0                | 0              | 0            | 0              | 0             |
| Professional fees               | 0               | 0                | 0              | 0            | 0              | 0             |
| Banking, interest and loan fees | 0               | 0                | 0              | 0            | 0              | 0             |
| Income taxes                    | 0               | 0                | 0              | 0            | 0              | 0             |
| Sales tax                       | 0               | 1,967,294        | 0              | 0            | 0              | 0             |
| American Bankers Ins Group      | 0               | 0                | 0              | 0            | 0              | 0             |
| ACH/Debits/Charges              | 0               | 0                | 0              | 0            | 0              | 0             |
| Healthcare                      | 0               | 0                | 0              | 0            | 0              | 0             |
| Line of credit paydowns         | 0               | 0                | 0              | 0            | 0              | 0             |
| Intercompany allocations        | 0               | 0                | 0              | 0            | 0              | 0             |
| Other disbursements             | 383             | 53               | 0              | 0            | 0              | 0             |
| <b>TOTAL CASH DISBURSEMENTS</b> | <b>512,948</b>  | <b>1,967,347</b> | <b>0</b>       | <b>0</b>     | <b>0</b>       | <b>0</b>      |
| <b>ENDING CASH BALANCE</b>      | <b>(68,344)</b> | <b>5,538</b>     | <b>264,400</b> | <b>5,896</b> | <b>573,515</b> | <b>18,717</b> |

|                               |     |     |     |     |     |     |
|-------------------------------|-----|-----|-----|-----|-----|-----|
| BANK RECONCILIATION ATTACHED? | Yes | Yes | Yes | Yes | Yes | Yes |
| RECON VALIDATION              | (0) | 0   | 0   | 2   | (0) | 0   |

<CAPTION>

| CONSOLIDATED<br>TREASURY<br>FUNCTION |                          |                   |             |           |              |            |
|--------------------------------------|--------------------------|-------------------|-------------|-----------|--------------|------------|
| ACCOUNT DESCRIPTION                  | FRIEDMAN'S<br>MANAGEMENT | CONCENTRATION (B) | MC/VISA (B) | AMEX (B)  | DISCOVER (B) | COUGAR (B) |
| G/L ACCOUNT NUMBER                   | 1012                     |                   |             |           |              |            |
| BANK                                 | BOFA                     | CITIGROUP         | CITIGROUP   | CITIGROUP | CITIGROUP    | CITIGROUP  |
| BANK ACCOUNT NUMBER                  | 3275522334               | 30597768          | 30597776    | 30597784  | 30597792     | 30597805   |
| <S>                                  | <C>                      | <C>               | <C>         | <C>       | <C>          | <C>        |
| BEGINNING BALANCE                    | 400                      | 0                 | 0           | 0         | 0            | 0          |
| Cash deposits                        | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Credit card collections              | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Down payments/layaways               | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Sales tax                            | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Borrowings on line of credit         | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Interbank transfers                  | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Intercompany allocations             | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Other deposits                       | 0                        | 0                 | 0           | 0         | 0            | 0          |
| <b>TOTAL CASH RECEIPTS</b>           | <b>0</b>                 | <b>0</b>          | <b>0</b>    | <b>0</b>  | <b>0</b>     | <b>0</b>   |
| <b>TOTAL CASH AVAILABLE</b>          | <b>400</b>               | <b>0</b>          | <b>0</b>    | <b>0</b>  | <b>0</b>     | <b>0</b>   |
| Merchandise payments                 | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Rent                                 | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Advertising                          | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Jewelry repair                       | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Customer refunds                     | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Utilities and telephone              | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Employee travel                      | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Benefits and benefit administration  | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Freight and inventory distribution   | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Capital expenditures                 | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Taxes and licenses                   | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Ordinary course professionals        | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Credit and collection expenses       | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Payroll                              | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Professional fees                    | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Banking, interest and loan fees      | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Income taxes                         | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Sales tax                            | 0                        | 0                 | 0           | 0         | 0            | 0          |
| American Bankers Ins Group           | 0                        | 0                 | 0           | 0         | 0            | 0          |
| ACH/Debits/Charges                   | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Healthcare                           | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Line of credit paydowns              | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Intercompany allocations             | 0                        | 0                 | 0           | 0         | 0            | 0          |
| Other disbursements                  | 0                        | 0                 | 0           | 0         | 0            | 0          |
| <b>TOTAL CASH DISBURSEMENTS</b>      | <b>0</b>                 | <b>0</b>          | <b>0</b>    | <b>0</b>  | <b>0</b>     | <b>0</b>   |
| <b>ENDING CASH BALANCE</b>           | <b>400</b>               | <b>0</b>          | <b>0</b>    | <b>0</b>  | <b>0</b>     | <b>0</b>   |

BANK RECONCILIATION ATTACHED? Yes Yes Yes Yes Yes Yes

RECON VALIDATION 0

<CAPTION>

ALLOCATION TO INDIVIDUAL DEBTORS (A)

ACCOUNT DESCRIPTION

G/L ACCOUNT NUMBER

| BANK                                |            | FRIEDMAN'S | FRIEDMAN'S | FI STORES   | FRIEDMAN'S  | FCJV    |
|-------------------------------------|------------|------------|------------|-------------|-------------|---------|
| BANK ACCOUNT NUMBER                 | TOTAL      | INC.       | MANAGEMENT | LIMITED     | FLORIDA     | HOLDING |
| <S>                                 | <C>        | <C>        | CORP       | PARTNERSHIP | PARTNERSHIP | CORP.   |
|                                     |            |            | <C>        | <C>         | <C>         | <C>     |
| BEGINNING BALANCE                   | 9,301,106  | 9,300,706  | 400        | 0           | 0           | 0       |
| Cash deposits                       | 24,992,697 | 16,845,078 | 0          | 6,348,145   | 1,799,474   | 0       |
| Credit card collections             | 12,727,527 | 8,578,353  | 0          | 3,232,792   | 916,382     | 0       |
| Down payments/layaways              | 0          | 0          | 0          | 0           | 0           | 0       |
| Sales tax                           | 0          | 0          | 0          | 0           | 0           | 0       |
| Borrowings on line of credit        | 8,780,000  | 8,780,000  | 0          | 0           | 0           | 0       |
| Interbank transfers                 | 0          | 0          | 0          | 0           | 0           | 0       |
| Intercompany allocations            | 0          | 12,296,793 | 0          | (9,580,937) | (2,715,856) | 0       |
| Other deposits                      | 14,100,861 | 14,100,861 | 0          | 0           | 0           | 0       |
| TOTAL CASH RECEIPTS                 | 60,601,085 | 60,601,085 | 0          | 0           | 0           | 0       |
| TOTAL CASH AVAILABLE                | 69,902,191 | 69,901,791 | 400        | 0           | 0           | 0       |
| Merchandise payments                | 12,621,335 | 8,481,537  | 0          | 3,231,062   | 908,736     | 0       |
| Rent                                | 8,187,821  | 5,461,277  | 16,376     | 1,973,265   | 736,904     | 0       |
| Advertising                         | 1,323,804  | 790,311    | 0          | 413,027     | 120,466     | 0       |
| Jewelry repair                      | 797,445    | 535,883    | 0          | 204,146     | 57,416      | 0       |
| Customer refunds                    | 552,114    | 372,125    | 0          | 140,237     | 39,752      | 0       |
| Utilities and telephone             | 799,046    | 560,131    | 18,378     | 170,197     | 50,340      | 0       |
| Employee travel                     | 401,340    | 367,627    | 0          | 31,706      | 2,007       | 0       |
| Benefits and benefit administration | 812,680    | 520,115    | 56,888     | 186,916     | 48,761      | 0       |
| Freight and inventory distribution  | 542,047    | 364,256    | 0          | 138,764     | 39,027      | 0       |
| Capital expenditures                | 210,465    | 140,801    | 0          | 50,722      | 18,942      | 0       |
| Taxes and licenses                  | 0          | 0          | 0          | 0           | 0           | 0       |
| Ordinary course professionals       | 162,757    | 162,757    | 0          | 0           | 0           | 0       |
| Credit and collection expenses      | 236,576    | 159,452    | 0          | 60,090      | 17,033      | 0       |
| Payroll                             | 7,895,009  | 5,052,806  | 552,651    | 1,815,852   | 473,701     | 0       |
| Professional fees                   | 898,359    | 898,359    | 0          | 0           | 0           | 0       |
| Banking, interest and loan fees     | 0          | 0          | 0          | 0           | 0           | 0       |
| Income taxes                        | 0          | 0          | 0          | 0           | 0           | 0       |
| Sales tax                           | 2,386,876  | 1,608,754  | 0          | 606,267     | 171,855     | 0       |
| American Bankers Ins Group          | 0          | 0          | 0          | 0           | 0           | 0       |
| ACH/Debits/Charges                  | 0          | 0          | 0          | 0           | 0           | 0       |
| Healthcare                          | 0          | 0          | 0          | 0           | 0           | 0       |
| Line of credit paydowns             | 23,947,503 | 23,947,503 | 0          | 0           | 0           | 0       |
| Intercompany allocations            | 0          | 13,555,472 | (644,292)  | (9,961,950) | (2,949,231) | 0       |
| Other disbursements                 | 3,670,701  | 2,466,711  | 0          | 939,699     | 264,290     | 0       |
| TOTAL CASH DISBURSEMENTS            | 65,445,878 | 65,445,878 | 0          | 0           | 0           | 0       |
| ENDING CASH BALANCE                 | 4,456,313  | 4,455,913  | 400        | (0)         | 0           | 0       |

BANK RECONCILIATION ATTACHED?

RECON VALIDATION

<CAPTION>

ALLOCATION TO INDIVIDUAL DEBTORS (A)

ACCOUNT DESCRIPTION

G/L ACCOUNT NUMBER

| BANK                | FRIEDMAN'S  | FRIEDMAN'S | FRIEDMAN'S  | GRAND      |
|---------------------|-------------|------------|-------------|------------|
| BANK ACCOUNT NUMBER | BENEFICIARY | HOLDING    | INVESTMENTS | TOTAL      |
| <S>                 | INC.        | CORP.      |             |            |
|                     | <C>         | <C>        | <C>         | <C>        |
| BEGINNING BALANCE   | 0           | 0          | 0           | 9,301,106  |
| Cash deposits       | 0           | 0          | 0           | 24,992,697 |

|                                     |   |   |   |            |
|-------------------------------------|---|---|---|------------|
| Credit card collections             | 0 | 0 | 0 | 12,727,527 |
| Down payments/layaways              | 0 | 0 | 0 | 0          |
| Sales tax                           | 0 | 0 | 0 | 0          |
| Borrowings on line of credit        | 0 | 0 | 0 | 8,780,000  |
| Interbank transfers                 | 0 | 0 | 0 | 0          |
| Intercompany allocations            | 0 | 0 | 0 | 0          |
| Other deposits                      | 0 | 0 | 0 | 14,100,861 |
| -----                               |   |   |   |            |
| TOTAL CASH RECEIPTS                 | 0 | 0 | 0 | 60,601,085 |
| -----                               |   |   |   |            |
| TOTAL CASH AVAILABLE                | 0 | 0 | 0 | 69,902,191 |
| Merchandise payments                | 0 | 0 | 0 | 12,621,335 |
| Rent                                | 0 | 0 | 0 | 8,187,821  |
| Advertising                         | 0 | 0 | 0 | 1,323,804  |
| Jewelry repair                      | 0 | 0 | 0 | 797,445    |
| Customer refunds                    | 0 | 0 | 0 | 552,114    |
| Utilities and telephone             | 0 | 0 | 0 | 799,046    |
| Employee travel                     | 0 | 0 | 0 | 401,340    |
| Benefits and benefit administration | 0 | 0 | 0 | 812,680    |
| Freight and inventory distribution  | 0 | 0 | 0 | 542,047    |
| Capital expenditures                | 0 | 0 | 0 | 210,465    |
| Taxes and licenses                  | 0 | 0 | 0 | 0          |
| Ordinary course professionals       | 0 | 0 | 0 | 162,757    |
| Credit and collection expenses      | 0 | 0 | 0 | 236,576    |
| Payroll                             | 0 | 0 | 0 | 7,895,009  |
| Professional fees                   | 0 | 0 | 0 | 898,359    |
| Banking, interest and loan fees     | 0 | 0 | 0 | 0          |
| Income taxes                        | 0 | 0 | 0 | 0          |
| Sales tax                           | 0 | 0 | 0 | 2,386,876  |
| American Bankers Ins Group          | 0 | 0 | 0 | 0          |
| ACH/Debits/Charges                  | 0 | 0 | 0 | 0          |
| Healthcare                          | 0 | 0 | 0 | 0          |
| Line of credit paydowns             | 0 | 0 | 0 | 23,947,503 |
| Intercompany allocations            | 0 | 0 | 0 | 0          |
| Other disbursements                 | 0 | 0 | 0 | 3,670,701  |
| -----                               |   |   |   |            |
| TOTAL CASH DISBURSEMENTS            | 0 | 0 | 0 | 65,445,878 |
| -----                               |   |   |   |            |
| ENDING CASH BALANCE                 | 0 | 0 | 0 | 4,456,313  |
| =====                               |   |   |   |            |

BANK RECONCILIATION ATTACHED?

RECON VALIDATION  
</TABLE>

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- (a) Allocation of consolidated totals to individual debtors is based off of percentages of activity as derived from the consolidating schedules included in the most recent Federal income tax filing.
- (b) Citigroup accounts were opened but not funded prior to April 2, 2005

FRIEDMAN'S INC.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

MAR-05

|                              | MONTH      | YTD          |
|------------------------------|------------|--------------|
| BEGINNING BALANCE            | 9,300,706  | (2,319,776)  |
| Cash deposits                | 16,845,078 | 52,335,590   |
| Credit card collections      | 8,578,353  | 22,268,916   |
| Down payments/layaways       | 0          | 0            |
| Sales tax                    | 0          | 0            |
| Borrowings on line of credit | 8,780,000  | (23,046,105) |
| Interbank transfers          | 0          | 0            |
| Intercompany allocations     | 12,296,793 | 36,084,672   |
| Other deposits               | 14,100,861 | 14,827,847   |
| -----                        |            |              |
| TOTAL CASH RECEIPTS          | 60,601,085 | 102,470,920  |
| -----                        |            |              |
| TOTAL CASH AVAILABLE         | 69,901,791 | 100,151,144  |
|                              |            | 0            |
| Merchandise payments         | 8,481,537  | 16,666,508   |
| Rent                         | 5,461,277  | 5,489,315    |
| Advertising                  | 790,311    | 2,929,895    |

|                                     |            |             |
|-------------------------------------|------------|-------------|
| Jewelry repair                      | 535,883    | 2,129,919   |
| Customer refunds                    | 372,125    | 900,857     |
| Utilities and telephone             | 560,131    | 977,895     |
| Employee travel                     | 367,627    | 580,445     |
| Benefits and benefit administration | 520,115    | 987,431     |
| Freight and inventory distribution  | 364,256    | 950,034     |
| Capital expenditures                | 140,801    | 140,801     |
| Taxes and licenses                  | 0          | 1,688,342   |
| Ordinary course professionals       | 162,757    | 237,343     |
| Credit and collection expenses      | 159,452    | 170,990     |
| Payroll                             | 5,052,806  | 11,646,097  |
| Professional fees                   | 898,359    | 1,254,627   |
| Banking, interest and loan fees     | 0          | 1,522,571   |
| Income taxes                        | 0          | 0           |
| Sales tax                           | 1,608,754  | 3,128,329   |
| American Bankers Ins Group          | 0          | 0           |
| ACH/Debits/Charges                  | 0          | 0           |
| Healthcare                          | 0          | 0           |
| Line of credit paydowns             | 23,947,503 | 23,947,503  |
| Intercompany transfers              | 13,555,472 | 23,373,475  |
| Other disbursements                 | 2,466,711  | (3,027,144) |

TOTAL CASH DISBURSEMENTS 65,445,878 95,695,231

ENDING CASH BALANCE 4,455,913 4,455,913

I DECLARE UNDER PENALTY OF PERJURY THAT THIS STATEMENT AND THE ACCOMPANYING DOCUMENTS AND REPORTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

THIS 29TH DAY OF APRIL, 2005

CHIEF FINANCIAL OFFICER

Name of Debtor: Friedman's, Inc. Case Number : 05-40129

Reporting Period beginning February 27, 2005 and ending April 2, 2005

STATEMENT REGARDING CONSOLIDATED BALANCE SHEET AND INCOME STATEMENT

ON NOVEMBER 17, 2003 THE COMPANY ANNOUNCED THAT IT HAD DETERMINED THAT ITS FINANCIAL STATEMENTS FOR THE FISCAL YEARS ENDING SEPTEMBER 30, 2000 THROUGH SEPTEMBER 30, 2002 AND THE FIRST THREE QUARTERS OF FISCAL 2003 REQUIRED RESTATEMENT AND SHOULD NOT BE RELIED UPON. THE COMPANY'S AUDITORS, ERNST & YOUNG, LLP ("E&Y") SIMULTANEOUSLY INFORMED THE COMPANY THAT IT WAS WITHDRAWING ITS AUDIT OPINIONS ON THE PREVIOUSLY FILED ANNUAL FINANCIAL STATEMENTS.

SUBSEQUENTLY, THE COMPANY HAS COMMENCED A THOROUGH REVIEW OF ITS ACCOUNTING RECORDS ON A QUARTERLY BASIS TO IDENTIFY THE SOURCES AND QUANTIFY THE AMOUNTS OF REQUIRED ADJUSTMENTS TO ITS FINANCIAL RECORDS.

BECAUSE THE AFOREMENTIONED REVIEW IS INCOMPLETE, THE COMPANY IS NOT PRESENTLY ABLE TO PROVIDE A CURRENT CONSOLIDATED BALANCE SHEET OR INCOME STATEMENT IN THIS MONTHLY OPERATING REPORT. THE COMPANY PRESENTLY ANTICIPATES PROVIDING SUCH STATEMENTS UPON THE COMPLETION OF ITS ACCOUNTING REVIEW. HOWEVER, THE COMPANY CANNOT PRESENTLY PREDICT WHEN THE AFOREMENTIONED REVIEW WILL BE COMPLETED.

ATTACHMENT 1

MONTHLY ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Name of Debtor: Friedman's Inc., et al. Case Number : 05-40129

Reporting Period beginning February 27, 2005 and ending April 2, 2005

ACCOUNTS RECEIVABLE AT PETITION DATE (CREDIT CARD) \$540,619

ACCOUNTS RECEIVABLE AT PETITION DATE (ON ACCOUNT) \$175,499,089

ACCOUNTS RECEIVABLE RECONCILIATION

(Include all accounts receivable , prepetition and post petition, including charge card sales which have not been received):

|                                       | Credit Cards | On Account     |
|---------------------------------------|--------------|----------------|
| <S>                                   | <C>          | <C>            |
| Beginning of Month Balance            | \$ 1,125,396 | \$ 150,244,143 |
| PLUS: Current Month New Billings      | 14,504,845   | 14,670,768     |
| MINUS: Collection During the Month    | (12,757,312) | (24,584,799)   |
| PLUS/MINUS: Adjustments or write offs | 0            | (5,398,330)    |
| End of Month Balance                  | \$ 2,872,929 | \$ 134,931,782 |

POST PETITION ACCOUNTS RECEIVABLE AGING  
 (Show the total for each aging category for all accounts receivable)

All credit card accounts receivable are current (0-30 days old)  
 The Debtors are not able to present post petition accounts receivable separately. Listed below is an aging of total On Account Accounts Receivable by category

| 0-30                | 31-60     | 61-90     | Over 90   | Total       |
|---------------------|-----------|-----------|-----------|-------------|
| <S>                 | <C>       | <C>       | <C>       | <C>         |
| 115,428,594         | 7,758,846 | 5,851,009 | 5,893,333 | 134,931,782 |
| check digit (s/b 0) |           |           |           | 0           |

The Debtor's policy for accounts over 90 days old is to pursue collection efforts internally with its internal collections department. After 120 days, accounts are generally written off of accounts receivable (subject to certain exceptions) and are turned over to collection agencies for continued collection efforts.

ATTACHMENT 2

MONTHLY ACCOUNTS PAYABLE AND SECURED PAYMENTS REPORT

Name of Debtor: Friedman's Inc., et al. Case Number : 05-40129  
 Reporting Period beginning February 27, 2005 and ending April 2, 2005

In the space below list all invoices or bills incurred and not paid since the filing of the petition. Do not include amounts owed prior to filing the petition. In the alternative, a computer generated list of payables may be attached attached provided all information requested below is included.

POST-PETITION ACCOUNTS PAYABLE  
 (past due balances)

| Date Incurred | Days O/S | Vendor            | Amount   | Description*   |
|---------------|----------|-------------------|----------|--|
| <S>           | <C>      | <C>               | <C>      | <C>  |
| 1/3/04        | 454      | Mike White Repair | \$438.00 | Delay in approval process, paid in April (jewelry repair vendor) |
| 1/13/04       | 444      | Robert West Repai | 43.00    | Delay in approval process, paid in April (jewelry repair vendor) |
| 4/12/04       | 354      | Mike White Repair | 304.00   | Delay in approval process, paid in April (jewelry repair vendor) |
| 4/15/04       | 351      | Mike White Repair | 170.00   | Delay in approval process, paid in April (jewelry repair vendor) |
| 5/6/04        | 330      | Torrey Payne - Re | 126.00   | Delay in approval process, paid in April (jewelry repair vendor) |
| 5/10/04       | 326      | Torrey Payne - Re | 30.00    | Delay in approval process, paid in April (jewelry repair vendor) |
| 6/28/04       | 277      | Mike White Repair | 188.00   | Delay in approval process, paid in April (jewelry repair vendor) |
| 8/2/04        | 242      | Mike White Repair | 160.00   | Delay in approval process, paid in April (jewelry repair vendor) |
| 9/20/04       | 193      | Balentine & Compa | 138.50   | Delay in approval process, paid in April (jewelry repair vendor) |
| 10/14/04      | 169      | Michaels Jewelry  | 14.00    | Delay in approval process, paid in April (jewelry repair vendor) |
| 10/15/04      | 168      | Michaels Jewelry  | 116.00   | Delay in approval process, paid in April (jewelry repair vendor) |
| 10/18/04      | 165      | Chris Dandar - Re | 86.00    | Delay in approval process, paid in April (jewelry repair vendor) |
| 10/28/04      | 155      | Balentine & Compa | 72.50    | Delay in approval process, paid in April (jewelry repair vendor) |
| 11/4/04       | 148      | W. Wallace        | 14.50    | Delay in approval process, paid in April (jewelry repair vendor) |
| 11/5/04       | 147      | JMR Designs       | 75.50    | Delay in approval process, paid in April (jewelry repair vendor) |
| 11/7/04       | 145      | W. Wallace        | 11.00    | Delay in approval process, paid in April (jewelry repair vendor) |
| 11/11/04      | 141      | W. Wallace        | 28.00    | Delay in approval process, paid in April (jewelry repair vendor) |

|          |     |                   |        |                            |               |                         |
|----------|-----|-------------------|--------|----------------------------|---------------|-------------------------|
| 11/12/04 | 140 | Michaels Jewelry  | 144.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 11/12/04 | 140 | JMR Designs       | 86.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 11/16/04 | 136 | JMR Designs       | 117.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 11/16/04 | 136 | Simply Jewelry &  | 62.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 11/18/04 | 134 | Torrey Payne - Re | 273.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 11/18/04 | 134 | Michaels Jewelry  | 144.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 11/18/04 | 134 | Michaels Jewelry  | 76.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 11/19/04 | 133 | JMR Designs       | 37.50  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 11/22/04 | 130 | Terry's Trade Sho | 55.50  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 11/27/04 | 125 | JMR Designs       | 608.50 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 11/30/04 | 122 | JMR Designs       | 96.50  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 11/30/04 | 122 | Michaels Jewelry  | 73.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/1/04  | 121 | Fernando's Jewelr | 336.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/1/04  | 121 | Octavio Hernandez | 135.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/1/04  | 121 | Goldsmith Jeweler | 92.50  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/1/04  | 121 | W. Wallace        | 21.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/3/04  | 119 | Octavio Hernandez | 35.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/6/04  | 116 | Octavio Hernandez | 139.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/6/04  | 116 | Robert West Repai | 41.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/8/04  | 114 | Octavio Hernandez | 154.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/10/04 | 112 | Larry Stokes Repa | 219.25 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/10/04 | 112 | Octavio Hernandez | 88.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/11/04 | 111 | Balentine & Compa | 119.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/13/04 | 109 | Broyles Jewelry R | 189.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |

</TABLE>

<TABLE>

| <S>      | <C> | <C>               | <C>    | <C>                        |               |                         |
|----------|-----|-------------------|--------|----------------------------|---------------|-------------------------|
| 12/13/04 | 109 | Octavio Hernandez | 48.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/13/04 | 109 | Goldsmith Jeweler | 37.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/14/04 | 108 | Robert West Repai | 83.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/15/04 | 107 | Octavio Hernandez | 397.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/15/04 | 107 | Octavio Hernandez | 126.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/15/04 | 107 | Goldsmith Jeweler | 78.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/16/04 | 106 | Workbench, The    | 137.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/17/04 | 105 | Octavio Hernandez | 43.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/18/04 | 104 | Dean Design       | 160.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/20/04 | 102 | Workbench, The    | 127.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/20/04 | 102 | Goldsmith Jeweler | 69.50  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/20/04 | 102 | Ben Murphy Repair | 57.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/21/04 | 101 | Goldsmith Jeweler | 65.50  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/22/04 | 100 | Goldsmith Jeweler | 10.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/23/04 | 99  | Robert West Repai | 77.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/24/04 | 98  | Octavio Hernandez | 188.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/24/04 | 98  | Robert West Repai | 16.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/24/04 | 98  | Robert West Repai | 9.00   | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/27/04 | 95  | Octavio Hernandez | 89.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/29/04 | 93  | Dean Design       | 315.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/29/04 | 93  | Goldsmith Jeweler | 17.50  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/29/04 | 93  | Dean Design       | 15.50  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/30/04 | 92  | Jewel-Craft, Inc. | 246.75 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/30/04 | 92  | Michaels Jewelry  | 176.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/30/04 | 92  | Goldsmith Jeweler | 153.50 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 12/30/04 | 92  | Michaels Jewelry  | 78.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/2/05   | 89  | Lavells Jewelry R | 340.50 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/2/05   | 89  | Lavells Jewelry R | 272.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/3/05   | 88  | Detrick Frazier   | 129.99 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/4/05   | 87  | Michaels Jewelry  | 109.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/5/05   | 86  | Service Jewelry & | 235.96 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/5/05   | 86  | Dean Design       | 95.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/6/05   | 85  | Octavio Hernandez | 63.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/6/05   | 85  | Goldsmith Jeweler | 36.50  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/7/05   | 84  | Octavio Hernandez | 169.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/7/05   | 84  | R&M Jewelers      | 130.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/7/05   | 84  | Michael's Jewelry | 94.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/7/05   | 84  | Michael's Jewelry | 69.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/7/05   | 84  | Michael's Jewelry | 52.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/7/05   | 84  | Octavio Hernandez | 37.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/8/05   | 83  | Dean Design       | 346.50 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/8/05   | 83  | Dean Design       | 183.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/8/05   | 83  | Taylor Made Jewel | 167.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/8/05   | 83  | W. Wallace        | 15.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/10/05  | 81  | Dylan Rings -Repa | 133.85 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/10/05  | 81  | Workbench, The    | 91.50  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/10/05  | 81  | Octavio Hernandez | 23.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/11/05  | 80  | R&M Jewelers      | 184.50 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/11/05  | 80  | Robert West Repai | 49.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/11/05  | 80  | W. Wallace        | 33.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/12/05  | 79  | Dean Design       | 505.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/12/05  | 79  | Octavio Hernandez | 360.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/12/05  | 79  | Octavio Hernandez | 76.00  | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/13/05  | 78  | Dylan Rings -Repa | 276.65 | Delay in approval process, | paid in April | (jewelry repair vendor) |
| 1/13/05  | 78  | Martin Guthrie Re | 127.00 | Delay in approval process, | paid in April | (jewelry repair vendor) |

|         |    |                   |        |  |
|---------|----|-------------------|--------|--|
| 1/13/05 | 78 | Clay Minton Watch | 125.00 | Delay in approval process, paid in April (jewelry repair vendor) |
| 1/14/05 | 77 | Octavio Hernandez | 111.00 | Delay in approval process, paid in April (jewelry repair vendor) |

| <S>     | <C> | <C>               | <C>    | <C>  |
|---------|-----|-------------------|--------|--|
| 1/14/05 | 77  | JMR Designs       | 48.50  | Delay in approval process, paid in April (jewelry repair vendor) |
| 1/14/05 | 77  | Goldsmith Jeweler | 28.00  | Delay in approval process, paid in April (jewelry repair vendor) |
| 1/15/05 | 76  | Diamond Mine Inc. | 313.15 | Delay in approval process, paid in April                         |
| 1/16/05 | 75  | Goldsmith Jeweler | 95.50  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | Kelley's Watch &  | 214.00 | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | Dean Design       | 196.00 | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | H. L. Cain - Repa | 171.00 | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | Diamond Mine Inc. | 57.30  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | Pye -Barker Fire- | 56.00  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | FedEx(Palatine,IL | 54.11  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | Terminix Processi | 37.00  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | FedEx(Palatine,IL | 33.17  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | FedEx(Palatine,IL | 29.13  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | FedEx(Palatine,IL | 27.08  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | FedEx(Palatine,IL | 23.18  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | Octavio Hernandez | 23.00  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | FedEx(Palatine,IL | 22.72  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | FedEx(Palatine,IL | 22.02  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | FINER THINGS, THE | 19.50  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | FedEx(Palatine,IL | 14.37  | Delay in approval process, paid in April                         |
| 1/17/05 | 74  | FedEx(Palatine,IL | 11.34  | Delay in approval process, paid in April                         |
| 1/18/05 | 73  | Goldsmith Jeweler | 63.50  | Delay in approval process, paid in April                         |
| 1/18/05 | 73  | Robert West Repai | 44.00  | Delay in approval process, paid in April                         |
| 1/18/05 | 73  | JMR Designs       | 36.50  | Delay in approval process, paid in April                         |
| 1/18/05 | 73  | J.T.B. Findings   | 20.00  | Delay in approval process, paid in April                         |
| 1/19/05 | 72  | JEA               | 787.75 | Delay in approval process, paid in April                         |
| 1/19/05 | 72  | Paul Jewelers     | 571.00 | Delay in approval process, paid in April                         |
| 1/19/05 | 72  | Service Jewelry & | 434.70 | Delay in approval process, paid in April                         |
| 1/19/05 | 72  | Service Jewelry & | 190.95 | Delay in approval process, paid in April                         |
| 1/19/05 | 72  | Dylan Rings -Repa | 146.55 | Delay in approval process, paid in April                         |
| 1/19/05 | 72  | Kelley's Watch &  | 132.00 | Delay in approval process, paid in April                         |
| 1/19/05 | 72  | Octavio Hernandez | 119.00 | Delay in approval process, paid in April                         |
| 1/19/05 | 72  | Goldsmith Jeweler | 104.50 | Delay in approval process, paid in April                         |
| 1/19/05 | 72  | Murfreesboro Elec | 39.30  | Delay in approval process, paid in April                         |
| 1/19/05 | 72  | Goldsmith Jeweler | 38.50  | Delay in approval process, paid in April                         |
| 1/19/05 | 72  | Active Pest Contr | 35.00  | Delay in approval process, paid in April                         |
| 1/20/05 | 71  | Robert West Repai | 168.00 | Delay in approval process, paid in April                         |
| 1/20/05 | 71  | Simply Jewelry &  | 151.00 | Delay in approval process, paid in April                         |
| 1/20/05 | 71  | FINER THINGS, THE | 120.50 | Delay in approval process, paid in April                         |
| 1/20/05 | 71  | Dominion Virginia | 81.96  | Delay in approval process, paid in April                         |
| 1/20/05 | 71  | Womble Watch Work | 80.00  | Delay in approval process, paid in April                         |
| 1/20/05 | 71  | Diverse Power     | 71.47  | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | IEM, Inc.         | 177.25 | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | Paul Jewelers     | 119.00 | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | IEM, Inc.         | 104.30 | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | Dominion Virginia | 103.07 | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | IEM, Inc.         | 90.00  | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | H. L. Cain - Repa | 89.00  | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | CWI of Kentucky   | 66.07  | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | IEM, Inc.         | 64.29  | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | IEM, Inc.         | 50.70  | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | Teco Tampa Electr | 48.92  | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | IEM, Inc.         | 43.01  | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | IEM, Inc.         | 32.54  | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | Knoxville Utiliti | 31.22  | Delay in approval process, paid in April                         |
| 1/21/05 | 70  | IEM, Inc.         | 30.40  | Delay in approval process, paid in April                         |
| 1/22/05 | 69  | Intel-Alliance En | 323.00 | Delay in approval process, paid in April                         |

| <S>     | <C> | <C>                | <C>    | <C>                                      |
|---------|-----|--------------------|--------|--|
| 1/22/05 | 69  | UPS (CAROL STREAM, | 26.37  | Delay in approval process, paid in April |
| 1/24/05 | 67  | H. L. Cain - Repa  | 471.50 | Delay in approval process, paid in April |
| 1/24/05 | 67  | FedEx(Palatine,IL  | 232.49 | Delay in approval process, paid in April |
| 1/24/05 | 67  | Pam West - Travel  | 149.14 | Delay in approval process, paid in April |
| 1/24/05 | 67  | Paul Jewelers      | 130.50 | Delay in approval process, paid in April |
| 1/24/05 | 67  | FINER THINGS, THE  | 80.00  | Delay in approval process, paid in April |
| 1/24/05 | 67  | FedEx(Palatine,IL  | 65.51  | Delay in approval process, paid in April |
| 1/24/05 | 67  | Octavio Hernandez  | 58.00  | Delay in approval process, paid in April |
| 1/24/05 | 67  | Dylan Rings -Repa  | 56.80  | Delay in approval process, paid in April |
| 1/24/05 | 67  | Dylan Rings -Repa  | 55.65  | Delay in approval process, paid in April |
| 1/24/05 | 67  | Sonny Jewelers     | 40.00  | Delay in approval process, paid in April |
| 1/24/05 | 67  | FedEx(Palatine,IL  | 29.62  | Delay in approval process, paid in April |
| 1/24/05 | 67  | FedEx(Palatine,IL  | 29.13  | Delay in approval process, paid in April |
| 1/24/05 | 67  | FedEx(Palatine,IL  | 22.72  | Delay in approval process, paid in April |

|         |    |                         |           |                            |               |
|---------|----|-------------------------|-----------|----------------------------|---------------|
| 1/24/05 | 67 | FedEx(Palatine,IL       | 22.04     | Delay in approval process, | paid in April |
| 1/24/05 | 67 | FedEx(Palatine,IL       | 21.70     | Delay in approval process, | paid in April |
| 1/24/05 | 67 | FedEx(Palatine,IL       | 15.46     | Delay in approval process, | paid in April |
| 1/24/05 | 67 | FedEx(Palatine,IL       | 11.36     | Delay in approval process, | paid in April |
| 1/24/05 | 67 | FedEx(Palatine,IL       | 10.44     | Delay in approval process, | paid in April |
| 1/25/05 | 66 | Fernando's Jewelr       | 248.00    | Delay in approval process, | paid in April |
| 1/25/05 | 66 | H. L. Cain - Repa       | 200.25    | Delay in approval process, | paid in April |
| 1/25/05 | 66 | Service Jewelry &       | 117.35    | Delay in approval process, | paid in April |
| 1/25/05 | 66 | Dylan Rings -Repa       | 104.45    | Delay in approval process, | paid in April |
| 1/25/05 | 66 | Palmetto Electric       | 13.35     | Delay in approval process, | paid in April |
| 1/26/05 | 65 | Palmer & Cay            | 9,231.30  | Delay in approval process, | paid in April |
| 1/26/05 | 65 | Paul Jewelers           | 297.50    | Delay in approval process, | paid in April |
| 1/26/05 | 65 | Dylan Rings -Repa       | 185.25    | Delay in approval process, | paid in April |
| 1/26/05 | 65 | Dylan Rings -Repa       | 123.35    | Delay in approval process, | paid in April |
| 1/26/05 | 65 | Octavio Hernandez       | 120.00    | Delay in approval process, | paid in April |
| 1/26/05 | 65 | GOLD LANCE-ASSET        | 55.00     | Delay in approval process, | paid in April |
| 1/26/05 | 65 | Terminix Processi       | 37.80     | Delay in approval process, | paid in April |
| 1/26/05 | 65 | Double R Trade Ce       | 23.00     | Delay in approval process, | paid in April |
| 1/27/05 | 64 | Diamond Mine Inc.       | 279.00    | Delay in approval process, | paid in April |
| 1/27/05 | 64 | Fernando's Jewelr       | 111.50    | Delay in approval process, | paid in April |
| 1/27/05 | 64 | Goldsmith Jeweler       | 101.50    | Delay in approval process, | paid in April |
| 1/27/05 | 64 | Ryan Creations          | 54.50     | Delay in approval process, | paid in April |
| 1/27/05 | 64 | FINER THINGS, THE       | 41.00     | Delay in approval process, | paid in April |
| 1/28/05 | 63 | Creative Touch Je       | 128.50    | Delay in approval process, | paid in April |
| 1/28/05 | 63 | Broyles Jewelry R       | 81.00     | Delay in approval process, | paid in April |
| 1/28/05 | 63 | Cooks Pest Contro       | 28.00     | Delay in approval process, | paid in April |
| 1/28/05 | 63 | Octavio Hernandez       | 28.00     | Delay in approval process, | paid in April |
| 1/28/05 | 63 | Goldsmith Jeweler       | 18.00     | Delay in approval process, | paid in April |
| 1/28/05 | 63 | Clay Minton Watch       | 5.00      | Delay in approval process, | paid in April |
| 1/29/05 | 62 | M FABRIKANT & SONS-SALE | 55,602.12 | Delay in approval process, | paid in April |
| 1/29/05 | 62 | ELOQUENCE/MWI-SALE      | 10,985.00 | Delay in approval process, | paid in April |
| 1/29/05 | 62 | COSMOPOLITAN GEM-SALE   | 5,603.31  | Delay in approval process, | paid in April |
| 1/29/05 | 62 | MICHAEL WERDIGER-SALE   | 5,196.45  | Delay in approval process, | paid in April |
| 1/29/05 | 62 | COMBINE INTERNATIONAL   | 3,532.80  | Delay in approval process, | paid in April |
| 1/29/05 | 62 | AMERICAS DIAMONDS-S     | 2,995.16  | Delay in approval process, | paid in April |
| 1/29/05 | 62 | M FABRIKANT & SONS-SALE | 1,154.43  | Delay in approval process, | paid in April |
| 1/29/05 | 62 | CLAAR/MWI-SALE          | 699.00    | Delay in approval process, | paid in April |
| 1/29/05 | 62 | ULTIMO INC - SALES      | 561.77    | Delay in approval process, | paid in April |
| 1/29/05 | 62 | AM-GOLD PRODUCTS-SALE   | 537.78    | Delay in approval process, | paid in April |
| 1/29/05 | 62 | MICHAEL WERDIGER-SALE   | 510.55    | Delay in approval process, | paid in April |
| 1/29/05 | 62 | Fernando's Jewelr       | 200.50    | Delay in approval process, | paid in April |
| 1/29/05 | 62 | CONTINENTAL JC INC-SALE | 132.00    | Delay in approval process, | paid in April |
| 1/29/05 | 62 | Robert West Repai       | 46.00     | Delay in approval process, | paid in April |

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| <S>     | <C> | <C>                      | <C>      | <C>                        | <C>           |
|---------|-----|--------------------------|----------|----------------------------|---------------|
| 1/29/05 | 62  | AMERICAS DIAMONDS-S      | 45.00    | Delay in approval process, | paid in April |
| 1/29/05 | 62  | AMBRAS FINE JEWELRY-SALE | 23.75    | Delay in approval process, | paid in April |
| 1/29/05 | 62  | UPS(PHILADELPHIA,        | 23.47    | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Wachovia Bank,Nat        | 1,687.38 | Delay in approval process, | paid in April |
| 1/31/05 | 60  | EM Armored Car Se        | 900.00   | Delay in approval process, | paid in April |
| 1/31/05 | 60  | JTM Jewelers             | 454.50   | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Pro-Lawn Services        | 350.00   | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Chris Dandar - Re        | 218.00   | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Rusty Moses DO NO        | 132.50   | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Octavio Hernandez        | 106.00   | Delay in approval process, | paid in April |
| 1/31/05 | 60  | JTM Jewelers             | 103.00   | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Intel-Alliance En        | 95.00    | Delay in approval process, | paid in April |
| 1/31/05 | 60  | H. L. Cain - Repa        | 93.50    | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Ryan Creations           | 88.50    | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Freeman Mathis &         | 76.92    | Delay in approval process, | paid in April |
| 1/31/05 | 60  | FINER THINGS, THE        | 67.50    | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Service Jewelry &        | 52.06    | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Dylan Rings -Repa        | 33.00    | Delay in approval process, | paid in April |
| 1/31/05 | 60  | FedEx(Palatine,IL        | 28.76    | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Aeriform- (Dallas        | 9.34     | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Linde Gas LLC/For        | 8.62     | Delay in approval process, | paid in April |
| 1/31/05 | 60  | Andy Oxygen Co.,         | 1.58     | Delay in approval process, | paid in April |
| 2/1/05  | 59  | Service Jewelry &        | 386.13   | Delay in approval process, | paid in April |
| 2/1/05  | 59  | Service Jewelry &        | 153.40   | Delay in approval process, | paid in April |
| 2/1/05  | 59  | Trauner,Cohen & T        | 151.67   | Delay in approval process, | paid in April |
| 2/1/05  | 59  | Robert West Repai        | 24.00    | Delay in approval process, | paid in April |
| 2/2/05  | 58  | Intel-Alliance En        | 263.00   | Delay in approval process, | paid in April |
| 2/2/05  | 58  | Professional Fire        | 198.00   | Delay in approval process, | paid in April |
| 2/2/05  | 58  | Brewer's Jewelry         | 181.50   | Delay in approval process, | paid in April |
| 2/2/05  | 58  | Paul Jewelers            | 133.50   | Delay in approval process, | paid in April |
| 2/2/05  | 58  | Brewer's Jewelry         | 105.00   | Delay in approval process, | paid in April |
| 2/2/05  | 58  | Rusty Moses DO NO        | 98.00    | Delay in approval process, | paid in April |
| 2/2/05  | 58  | Prow Brothers Flu        | 88.90    | Delay in approval process, | paid in April |
| 2/2/05  | 58  | Bulova Watch Comp        | 57.82    | Delay in approval process, | paid in April |
| 2/3/05  | 57  | Robert West Repai        | 196.00   | Delay in approval process, | paid in April |
| 2/3/05  | 57  | Ryan Creations           | 193.50   | Delay in approval process, | paid in April |



|        |    |                   |        |                            |               |
|--------|----|-------------------|--------|----------------------------|---------------|
| 2/3/05 | 57 | Kelley's Watch &  | 191.00 | Delay in approval process, | paid in April |
| 2/3/05 | 57 | Sooner Repair     | 138.00 | Delay in approval process, | paid in April |
| 2/3/05 | 57 | Dominion Virginia | 83.98  | Delay in approval process, | paid in April |
| 2/3/05 | 57 | FINER THINGS, THE | 76.50  | Delay in approval process, | paid in April |
| 2/3/05 | 57 | Gaylor, Inc.      | 70.55  | Delay in approval process, | paid in April |
| 2/3/05 | 57 | CGI               | 50.00  | Delay in approval process, | paid in April |
| 2/3/05 | 57 | Clay Minton Watch | 40.00  | Delay in approval process, | paid in April |
| 2/3/05 | 57 | CGI               | 32.00  | Delay in approval process, | paid in April |
| 2/3/05 | 57 | Double R Trade Ce | 31.10  | Delay in approval process, | paid in April |
| 2/3/05 | 57 | CGI               | 20.00  | Delay in approval process, | paid in April |
| 2/3/05 | 57 | CGI               | 18.00  | Delay in approval process, | paid in April |
| 2/3/05 | 57 | Bulova Corporatio | 11.29  | Delay in approval process, | paid in April |
| 2/3/05 | 57 | CGI               | 8.00   | Delay in approval process, | paid in April |
| 2/3/05 | 57 | Bulova Corporatio | 3.51   | Delay in approval process, | paid in April |
| 2/3/05 | 57 | BULOVA CORP-ASSET | 3.25   | Delay in approval process, | paid in April |
| 2/3/05 | 57 | BULOVA CORP-ASSET | 3.25   | Delay in approval process, | paid in April |
| 2/3/05 | 57 | BULOVA CORP-ASSET | 3.25   | Delay in approval process, | paid in April |
| 2/3/05 | 57 | BULOVA CORP-ASSET | 3.25   | Delay in approval process, | paid in April |
| 2/3/05 | 57 | BULOVA CORP-ASSET | 3.25   | Delay in approval process, | paid in April |
| 2/3/05 | 57 | BULOVA CORP-ASSET | 3.25   | Delay in approval process, | paid in April |
| 2/3/05 | 57 | BULOVA CORP-ASSET | 3.25   | Delay in approval process, | paid in April |

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| <S>     | <C> | <C>               | <C>      | <C>                        | <C>           |
|---------|-----|-------------------|----------|----------------------------|---------------|
| 2/3/05  | 57  | BULOVA CORP-ASSET | 3.25     | Delay in approval process, | paid in April |
| 2/3/05  | 57  | BULOVA CORP-ASSET | 3.25     | Delay in approval process, | paid in April |
| 2/3/05  | 57  | BULOVA CORP-ASSET | 3.25     | Delay in approval process, | paid in April |
| 2/4/05  | 56  | Ballard Sales Com | 485.54   | Delay in approval process, | paid in April |
| 2/4/05  | 56  | National Economy  | 480.65   | Delay in approval process, | paid in April |
| 2/4/05  | 56  | Rusty Moses DO NO | 414.50   | Delay in approval process, | paid in April |
| 2/4/05  | 56  | Wayne Bergeron He | 178.84   | Delay in approval process, | paid in April |
| 2/4/05  | 56  | Brewer's Jewelry  | 126.00   | Delay in approval process, | paid in April |
| 2/4/05  | 56  | Paul Jewelers     | 119.50   | Delay in approval process, | paid in April |
| 2/4/05  | 56  | Goldsmith Jeweler | 103.00   | Delay in approval process, | paid in April |
| 2/4/05  | 56  | CGI               | 45.00    | Delay in approval process, | paid in April |
| 2/4/05  | 56  | City of Fort Walt | 30.00    | Delay in approval process, | paid in April |
| 2/5/05  | 55  | Terminix Processi | 75.00    | Delay in approval process, | paid in April |
| 2/5/05  | 55  | Jewel-Craft, Inc. | 40.00    | Delay in approval process, | paid in April |
| 2/5/05  | 55  | Simply Jewelry &  | 9.00     | Delay in approval process, | paid in April |
| 2/7/05  | 53  | Service Jewelry & | 257.86   | Delay in approval process, | paid in April |
| 2/7/05  | 53  | Kelley's Watch &  | 152.00   | Delay in approval process, | paid in April |
| 2/7/05  | 53  | Dominion Virginia | 105.97   | Delay in approval process, | paid in April |
| 2/7/05  | 53  | Dominion Virginia | 86.96    | Delay in approval process, | paid in April |
| 2/7/05  | 53  | Brewer's Jewelry  | 48.00    | Delay in approval process, | paid in April |
| 2/7/05  | 53  | Balentine & Compa | 33.00    | Delay in approval process, | paid in April |
| 2/7/05  | 53  | Ryan Creations    | 32.00    | Delay in approval process, | paid in April |
| 2/7/05  | 53  | Jewel-Craft, Inc. | 21.87    | Delay in approval process, | paid in April |
| 2/7/05  | 53  | Hiatt's           | 14.50    | Delay in approval process, | paid in April |
| 2/8/05  | 52  | Michaels Jewelry  | 163.00   | Delay in approval process, | paid in April |
| 2/8/05  | 52  | Goldsmith Jeweler | 88.00    | Delay in approval process, | paid in April |
| 2/8/05  | 52  | Goldsmith Jeweler | 27.50    | Delay in approval process, | paid in April |
| 2/8/05  | 52  | JMR Designs       | 23.00    | Delay in approval process, | paid in April |
| 2/8/05  | 52  | Simply Jewelry &  | 11.00    | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Assurant Solution | 3,318.95 | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Assurant Solution | 721.74   | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Assurant Solution | 703.99   | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Paul Jewelers     | 385.75   | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Assurant Solution | 333.76   | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Service Jewelry & | 253.52   | Delay in approval process, | paid in April |
| 2/9/05  | 51  | AJS               | 249.00   | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Michaels Jewelry  | 171.00   | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Michaels Jewelry  | 167.00   | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Brewer's Jewelry  | 118.50   | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Brewer's Jewelry  | 115.00   | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Robert West Repai | 105.00   | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Assurant Solution | 94.32    | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Intel-Alliance En | 91.00    | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Coserv            | 63.50    | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Oak Tree Jewelry  | 59.50    | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Michaels Jewelry  | 12.00    | Delay in approval process, | paid in April |
| 2/9/05  | 51  | CGI               | 8.00     | Delay in approval process, | paid in April |
| 2/9/05  | 51  | Jewel-Craft, Inc. | 3.62     | Delay in approval process, | paid in April |
| 2/10/05 | 50  | TU Plumbing       | 335.73   | Delay in approval process, | paid in April |
| 2/10/05 | 50  | Michaels Jewelry  | 182.00   | Delay in approval process, | paid in April |
| 2/10/05 | 50  | Workbench, The    | 166.00   | Delay in approval process, | paid in April |
| 2/10/05 | 50  | FINER THINGS, THE | 152.00   | Delay in approval process, | paid in April |
| 2/10/05 | 50  | Robert West Repai | 126.00   | Delay in approval process, | paid in April |
| 2/10/05 | 50  | Simply Jewelry &  | 115.00   | Delay in approval process, | paid in April |
| 2/10/05 | 50  | Workbench, The    | 113.00   | Delay in approval process, | paid in April |
| 2/10/05 | 50  | Alpha Appliance & | 78.00    | Delay in approval process, | paid in April |
| 2/10/05 | 50  | Ryan Creations    | 49.00    | Delay in approval process, | paid in April |

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<TABLE>

| <S>     | <C> | <C>                | <C>      | <C>                                      |
|---------|-----|--------------------|----------|--|
| 2/10/05 | 50  | Terminix-1701 Leb  | 29.00    | Delay in approval process, paid in April |
| 2/10/05 | 50  | Filter Sales & Se  | 17.08    | Delay in approval process, paid in April |
| 2/10/05 | 50  | CGI                | 14.00    | Delay in approval process, paid in April |
| 2/10/05 | 50  | MAGNOLIA BOTTLED   | 11.24    | Delay in approval process, paid in April |
| 2/10/05 | 50  | CGI                | 10.00    | Delay in approval process, paid in April |
| 2/10/05 | 50  | CGI                | 10.00    | Delay in approval process, paid in April |
| 2/10/05 | 50  | CGI                | 8.00     | Delay in approval process, paid in April |
| 2/10/05 | 50  | CGI                | 8.00     | Delay in approval process, paid in April |
| 2/10/05 | 50  | Workbench, The     | 6.00     | Delay in approval process, paid in April |
| 2/11/05 | 49  | Michaels Jewelry   | 370.00   | Delay in approval process, paid in April |
| 2/11/05 | 49  | Roberto Jewelers   | 198.00   | Delay in approval process, paid in April |
| 2/11/05 | 49  | Hayes Repair       | 179.50   | Delay in approval process, paid in April |
| 2/11/05 | 49  | Brewer's Jewelry   | 119.00   | Delay in approval process, paid in April |
| 2/11/05 | 49  | Intel-Alliance En  | 88.00    | Delay in approval process, paid in April |
| 2/11/05 | 49  | Roberto Jewelers   | 54.00    | Delay in approval process, paid in April |
| 2/11/05 | 49  | Brewer's Jewelry   | 39.00    | Delay in approval process, paid in April |
| 2/11/05 | 49  | Clear Mountain Wa  | 30.17    | Delay in approval process, paid in April |
| 2/11/05 | 49  | Terminix Processi  | 25.00    | Delay in approval process, paid in April |
| 2/11/05 | 49  | Service Jewelry &  | 9.87     | Delay in approval process, paid in April |
| 2/12/05 | 48  | Michaels Jewelry   | 228.00   | Delay in approval process, paid in April |
| 2/12/05 | 48  | Michaels Jewelry   | 166.00   | Delay in approval process, paid in April |
| 2/12/05 | 48  | Simply Jewelry &   | 76.00    | Delay in approval process, paid in April |
| 2/12/05 | 48  | UPS (CAROL STREAM, | 74.50    | Delay in approval process, paid in April |
| 2/12/05 | 48  | UPS (CAROL STREAM, | 20.29    | Delay in approval process, paid in April |
| 2/12/05 | 48  | UPS (CAROL STREAM, | 15.33    | Delay in approval process, paid in April |
| 2/13/05 | 47  | W. Wallace         | 45.00    | Delay in approval process, paid in April |
| 2/14/05 | 46  | Tequila Software   | 3,600.00 | Delay in approval process, paid in April |
| 2/14/05 | 46  | International Gem  | 2,157.00 | Delay in approval process, paid in April |
| 2/14/05 | 46  | International Gem  | 1,251.25 | Delay in approval process, paid in April |
| 2/14/05 | 46  | International Gem  | 797.50   | Delay in approval process, paid in April |
| 2/14/05 | 46  | DRS, Inc.          | 587.39   | Delay in approval process, paid in April |
| 2/14/05 | 46  | Jewel-Craft, Inc.  | 230.25   | Delay in approval process, paid in April |
| 2/14/05 | 46  | C.A. Sanders Jewe  | 195.00   | Delay in approval process, paid in April |
| 2/14/05 | 46  | Service Jewelry &  | 172.50   | Delay in approval process, paid in April |
| 2/14/05 | 46  | Oulay Jewelers     | 159.00   | Delay in approval process, paid in April |
| 2/14/05 | 46  | Kelley's Watch &   | 138.00   | Delay in approval process, paid in April |
| 2/14/05 | 46  | Brewer's Jewelry   | 135.50   | Delay in approval process, paid in April |
| 2/14/05 | 46  | C.A. Sanders Jewe  | 126.00   | Delay in approval process, paid in April |
| 2/14/05 | 46  | Davis Jeweler's    | 63.00    | Delay in approval process, paid in April |
| 2/14/05 | 46  | Ryan Creations     | 60.50    | Delay in approval process, paid in April |
| 2/14/05 | 46  | Orkin -3755 68th   | 37.28    | Delay in approval process, paid in April |
| 2/14/05 | 46  | AJS                | 37.00    | Delay in approval process, paid in April |
| 2/14/05 | 46  | Terminix Processi  | 37.00    | Delay in approval process, paid in April |
| 2/14/05 | 46  | Robert West Repai  | 32.00    | Delay in approval process, paid in April |
| 2/14/05 | 46  | FSI South Carolin  | 28.50    | Delay in approval process, paid in April |
| 2/14/05 | 46  | FSI South Carolin  | 28.50    | Delay in approval process, paid in April |
| 2/14/05 | 46  | FSI South Carolin  | 24.50    | Delay in approval process, paid in April |
| 2/14/05 | 46  | Ryan Creations     | 5.00     | Delay in approval process, paid in April |
| 2/15/05 | 45  | SimplexDiam(DIREC  | 4,077.43 | Delay in approval process, paid in April |
| 2/15/05 | 45  | Systems Business   | 533.73   | Delay in approval process, paid in April |
| 2/15/05 | 45  | Patty LeBouef Rep  | 457.34   | Delay in approval process, paid in April |
| 2/15/05 | 45  | Crabtree Jewelers  | 128.00   | Delay in approval process, paid in April |
| 2/15/05 | 45  | Simply Jewelry &   | 120.00   | Delay in approval process, paid in April |
| 2/15/05 | 45  | Goldsmith Jeweler  | 93.75    | Delay in approval process, paid in April |
| 2/15/05 | 45  | Fountain City Jew  | 23.00    | Delay in approval process, paid in April |
| 2/15/05 | 45  | CGI                | 8.00     | Delay in approval process, paid in April |
| 2/16/05 | 44  | Systems Business   | 1,124.76 | Delay in approval process, paid in April |

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| <S>     | <C> | <C>               | <C>    | <C>                                      |
|---------|-----|-------------------|--------|--|
| 2/16/05 | 44  | Service Jewelry & | 369.53 | Delay in approval process, paid in April |
| 2/16/05 | 44  | Oulay Jewelers    | 276.69 | Delay in approval process, paid in April |
| 2/16/05 | 44  | Joe Amato Repairs | 265.75 | Delay in approval process, paid in April |
| 2/16/05 | 44  | American Plumbing | 265.00 | Delay in approval process, paid in April |
| 2/16/05 | 44  | Brewer's Jewelry  | 199.00 | Delay in approval process, paid in April |
| 2/16/05 | 44  | Patty LeBouef Rep | 187.72 | Delay in approval process, paid in April |
| 2/16/05 | 44  | Kelley's Watch &  | 136.00 | Delay in approval process, paid in April |
| 2/16/05 | 44  | Keith Bergeron Re | 118.00 | Delay in approval process, paid in April |
| 2/16/05 | 44  | Brewer's Jewelry  | 113.00 | Delay in approval process, paid in April |
| 2/16/05 | 44  | Independent Gemol | 109.29 | Delay in approval process, paid in April |
| 2/16/05 | 44  | Oulay Jewelers    | 65.00  | Delay in approval process, paid in April |
| 2/16/05 | 44  | Oak Tree Jewelry  | 64.50  | Delay in approval process, paid in April |
| 2/16/05 | 44  | Terminix Processi | 43.30  | Delay in approval process, paid in April |
| 2/16/05 | 44  | Jewel-Craft, Inc. | 16.12  | Delay in approval process, paid in April |
| 2/16/05 | 44  | Filter Man        | 16.00  | Delay in approval process, paid in April |
| 2/16/05 | 44  | CGI               | 15.00  | Delay in approval process, paid in April |

|         |    |                          |           |                            |                       |
|---------|----|--------------------------|-----------|----------------------------|-----------------------|
| 2/16/05 | 44 | Robert West Repai        | 10.00     | Delay in approval process, | paid in April         |
| 2/17/05 | 43 | SIMPLEX DIAM INC-ASSET   | 14,011.06 | Delay in approval process, | paid in April         |
| 2/17/05 | 43 | Vitor Toniolo Des        | 556.00    | Delay in approval process, | paid in April         |
| 2/17/05 | 43 | Jeff Farmer Jewel        | 406.50    | Delay in approval process, | paid in April         |
| 2/17/05 | 43 | Jewel-Craft, Inc.        | 223.25    | Delay in approval process, | paid in April         |
| 2/17/05 | 43 | AJS                      | 204.00    | Delay in approval process, | paid in April         |
| 2/17/05 | 43 | Michael's Jewelry        | 90.00     | Delay in approval process, | paid in April         |
| 2/17/05 | 43 | International Pla        | 62.90     | Delay in approval process, | paid in April         |
| 2/17/05 | 43 | Squeegee Me Now,I        | 26.63     | Delay in approval process, | paid in April         |
| 2/17/05 | 43 | Universal Watch R        | 19.85     | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | DANA AUGUSTINE INC-ASSET | 4,890.56  | UMR - waiting on corrected | paperwork from vendor |
| 2/18/05 | 42 | Mackley Jewelry R        | 861.50    | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | Frost Brown Todd         | 608.40    | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | Paul Jewelers            | 365.25    | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | Mackley Jewelry R        | 332.50    | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | Intel-Alliance En        | 175.00    | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | Brent LeBlanc Rep        | 161.20    | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | Sooner Repair            | 148.50    | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | Brians Mfg Co.           | 114.00    | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | Intel-Alliance En        | 95.00     | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | Brewer's Jewelry         | 89.50     | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | Brewer's Jewelry         | 77.00     | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | Atlantic Lighting        | 49.00     | Delay in approval process, | paid in April         |
| 2/18/05 | 42 | Universal Watch R        | 38.90     | Delay in approval process, | paid in April         |
| 2/19/05 | 41 | Paul Edmonson Rep        | 230.00    | Delay in approval process, | paid in April         |
| 2/19/05 | 41 | Creative Touch Je        | 169.50    | Delay in approval process, | paid in April         |
| 2/19/05 | 41 | Creative Touch Je        | 48.00     | Delay in approval process, | paid in April         |
| 2/19/05 | 41 | CGI                      | 15.00     | Delay in approval process, | paid in April         |
| 2/19/05 | 41 | CGI                      | 15.00     | Delay in approval process, | paid in April         |
| 2/19/05 | 41 | CGI                      | 8.00      | Delay in approval process, | paid in April         |
| 2/20/05 | 40 | Modis                    | 2,275.00  | Delay in approval process, | paid in April         |
| 2/20/05 | 40 | Jo Ellen Jamison         | 495.00    | Delay in approval process, | paid in April         |
| 2/20/05 | 40 | Kelley's Watch &         | 169.00    | Delay in approval process, | paid in April         |
| 2/21/05 | 39 | Systems Business         | 903.12    | Delay in approval process, | paid in April         |
| 2/21/05 | 39 | Service Jewelry &        | 386.16    | Delay in approval process, | paid in April         |
| 2/21/05 | 39 | Atlantic Lighting        | 362.90    | Delay in approval process, | paid in April         |
| 2/21/05 | 39 | Constangy,Brooks         | 242.00    | Delay in approval process, | paid in April         |
| 2/21/05 | 39 | Paul Jewelers            | 232.25    | Delay in approval process, | paid in April         |
| 2/21/05 | 39 | Vitor Toniolo Des        | 204.50    | Delay in approval process, | paid in April         |
| 2/21/05 | 39 | Terry Peoples-Rep        | 187.00    | Delay in approval process, | paid in April         |
| 2/21/05 | 39 | Atlantic Lighting        | 150.63    | Delay in approval process, | paid in April         |

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| <S>     | <C> | <C>               | <C>      | <C>                        | <C>           |
|---------|-----|-------------------|----------|----------------------------|---------------|
| 2/21/05 | 39  | AJS               | 148.00   | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 136.69   | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 136.10   | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 135.01   | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Peter Jewelers    | 129.00   | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 126.57   | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 119.14   | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 114.94   | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 113.51   | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Victor Hardy - Je | 111.00   | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 110.14   | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Brewer's Jewelry  | 106.50   | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 89.45    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Brians Mfg Co.    | 87.75    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 83.81    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Koorsen Fire Prot | 79.00    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 78.65    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 78.65    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Constangy,Brooks  | 66.00    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Atlantic Lighting | 65.75    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Mike Medlin Repai | 54.00    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Sooner Repair     | 38.50    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Terminix Processi | 35.72    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Watch Shop, The   | 31.00    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | F.S.I. Raleigh/Du | 27.00    | Delay in approval process, | paid in April |
| 2/21/05 | 39  | Vitor Toniolo Des | 24.50    | Delay in approval process, | paid in April |
| 2/22/05 | 38  | Savannah Professi | 1,400.00 | Delay in approval process, | paid in April |
| 2/22/05 | 38  | Kelley's Watch &  | 172.00   | Delay in approval process, | paid in April |
| 2/22/05 | 38  | Gesswein Co.      | 82.73    | Delay in approval process, | paid in April |
| 2/22/05 | 38  | Atlantic Lighting | 78.80    | Delay in approval process, | paid in April |
| 2/22/05 | 38  | Atlantic Lighting | 78.80    | Delay in approval process, | paid in April |
| 2/22/05 | 38  | Atlantic Lighting | 78.80    | Delay in approval process, | paid in April |
| 2/22/05 | 38  | Atlantic Lighting | 78.80    | Delay in approval process, | paid in April |
| 2/22/05 | 38  | Bulova Watch Comp | 54.46    | Delay in approval process, | paid in April |
| 2/22/05 | 38  | KIPSCO MAINTENANC | 45.00    | Delay in approval process, | paid in April |
| 2/22/05 | 38  | Atlantic Lighting | 44.11    | Delay in approval process, | paid in April |
| 2/22/05 | 38  | Atlantic Lighting | 41.90    | Delay in approval process, | paid in April |
| 2/22/05 | 38  | Atlantic Lighting | 41.90    | Delay in approval process, | paid in April |

|         |    |                    |        |  |
|---------|----|--------------------|--------|--|
| 2/22/05 | 38 | Atlantic Lighting  | 41.90  | Delay in approval process, paid in April |
| 2/22/05 | 38 | Czerok Jewelers    | 35.00  | Delay in approval process, paid in April |
| 2/22/05 | 38 | Ward Pest Control  | 31.95  | Delay in approval process, paid in April |
| 2/22/05 | 38 | Brewer's Jewelry   | 24.00  | Delay in approval process, paid in April |
| 2/23/05 | 37 | Service Jewelry &  | 501.51 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Smith Air Conditio | 415.00 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Service Jewelry &  | 398.71 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Atlantic Lighting  | 348.52 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Atlantic Lighting  | 329.14 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Atlantic Lighting  | 275.84 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Atlantic Lighting  | 238.94 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Atlantic Lighting  | 238.94 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Atlantic Lighting  | 238.94 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Elizabeths Goldsm  | 211.50 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Atlantic Lighting  | 175.48 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Atlantic Lighting  | 173.58 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Service Jewelry &  | 164.37 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Atlantic Lighting  | 160.62 | Delay in approval process, paid in April |
| 2/23/05 | 37 | Atlantic Lighting  | 148.40 | Delay in approval process, paid in April |

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| <S>     | <C> | <C>                      | <C>    | <C>  |
|---------|-----|--------------------------|--------|--|
| 2/23/05 | 37  | Dylan Rings -Repa        | 142.55 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Joe Amato Repairs        | 141.75 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 140.15 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 132.87 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 132.58 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 129.13 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 126.50 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 125.68 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 125.68 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 123.25 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 121.70 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Mike Medlin Repai        | 121.00 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Sooner Repair            | 119.50 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 116.08 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 104.11 | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 92.23  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Terry Peoples-Rep        | 91.00  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 83.90  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 78.65  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Brewer's Jewelry         | 78.00  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 75.35  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Michael's Jewelry        | 71.00  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | M FABRIKANT & SONS-ASSET | 70.44  | UMR - waiting on corrected paperwork from vendor |
| 2/23/05 | 37  | W. Wallace               | 70.00  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 65.75  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 65.75  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 65.75  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 65.75  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 65.75  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 65.75  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 65.75  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | KIPSCO MAINTENANC        | 65.00  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 63.35  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 63.35  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Brians Mfg Co.           | 55.00  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 52.76  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 52.76  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 52.76  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | The UPS Store-261        | 46.54  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 40.40  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | CGI                      | 30.00  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Atlantic Lighting        | 26.90  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | C.A. Sanders Jewe        | 24.00  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | CGI                      | 20.00  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | Creative Touch Je        | 12.00  | Delay in approval process, paid in April         |
| 2/23/05 | 37  | CGI                      | 8.00   | Delay in approval process, paid in April         |
| 2/24/05 | 36  | Czerok Jewelers          | 401.00 | Delay in approval process, paid in April         |
| 2/24/05 | 36  | Crabtree Jewelers        | 116.00 | Delay in approval process, paid in April         |
| 2/24/05 | 36  | GOLD LANCE-ASSET         | 114.54 | UMR - waiting on corrected paperwork from vendor |
| 2/24/05 | 36  | Goldsmith Jeweler        | 100.25 | Delay in approval process, paid in April         |
| 2/24/05 | 36  | Stokes Lock & Key        | 75.50  | Delay in approval process, paid in April         |
| 2/24/05 | 36  | Airgas Mid South-        | 69.55  | Delay in approval process, paid in April         |
| 2/24/05 | 36  | CGI                      | 69.00  | Delay in approval process, paid in April         |
| 2/24/05 | 36  | Service Jewelry &        | 59.35  | Delay in approval process, paid in April         |
| 2/24/05 | 36  | Tim Farmer Repair        | 39.50  | Delay in approval process, paid in April         |
| 2/24/05 | 36  | Intel-Alliance En        | 25.00  | Delay in approval process, paid in April         |
| 2/24/05 | 36  | Hyland Filter Ser        | 23.50  | Delay in approval process, paid in April         |

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| <S>     | <C> | <C>                       | <C>        | <C>  |
|---------|-----|---------------------------|------------|--|
| 2/24/05 | 36  | Service Jewelry &         | 12.85      | Delay in approval process, paid in April         |
| 2/25/05 | 35  | ADP (PHIL,PA)             | 6,239.52   | Delay in approval process, paid in April         |
| 2/25/05 | 35  | ADP (PHIL,PA)             | 697.92     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | Verizon Wireless-         | 665.69     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | Bell Signs,Inc.           | 591.87     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | Roberto Jewelers          | 298.00     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | Paul Jewelers             | 266.25     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | Peter Jewelers            | 189.00     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | Brewer's Jewelry          | 188.00     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | Goldsmith Jeweler         | 173.50     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | GOLD LANCE-ASSET          | 155.94     | UMR - waiting on corrected paperwork from vendor |
| 2/25/05 | 35  | FREDERICK GOLDMAN-ASSET   | 115.89     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | CrimeBite,Ltd.            | 103.12     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | CrimeBite,Ltd.            | 103.12     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | CrimeBite,Ltd.            | 103.12     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | CrimeBite,Ltd.            | 103.12     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | CrimeBite,Ltd.            | 103.12     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | CrimeBite,Ltd.            | 103.12     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | CrimeBite,Ltd.            | 103.12     | Delay in approval process, paid in April         |
| 2/25/05 | 35  | Brians Mfg Co.            | 86.25      | Delay in approval process, paid in April         |
| 2/25/05 | 35  | Balentine & Compa         | 49.50      | Delay in approval process, paid in April         |
| 2/25/05 | 35  | Mike Medlin Repai         | 36.00      | Delay in approval process, paid in April         |
| 2/25/05 | 35  | Mike Medlin Repai         | 36.00      | Delay in approval process, paid in April         |
| 2/25/05 | 35  | CWIS Industrial S         | 5.78       | Delay in approval process, paid in April         |
| 2/26/05 | 34  | M FABRIKANT & SONS-SALE   | 179,579.32 | Delay in approval process, paid in April         |
| 2/26/05 | 34  | DESIGN WORKS-SALE         | 113,593.02 | Delay in approval process, paid in April         |
| 2/26/05 | 34  | SAMUEL AARON INC-SALE     | 112,566.32 | Delay in approval process, paid in April         |
| 2/26/05 | 34  | GOLDSTAR JEWELLERY,LLC-S  | 56,626.19  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | COMBINE INTERNATIONAL     | 56,030.44  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | LEER GEM LTD-SALE         | 53,401.01  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | FREDERICK GOLDMAN-SALE    | 50,474.19  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | ULTIMO INC - SALES        | 48,364.26  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | WITTNAUER WATCH CO-SALE   | 43,125.00  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | VIJAY GOLD - SLS          | 41,245.70  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | M FABRIKANT & SONS-SALE   | 31,705.15  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | ELOQUENCE/MWI-SALE        | 29,401.00  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | S.H.R.-SALES              | 28,248.60  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | COMBINE INTERNATIONAL     | 21,236.19  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | COSMOPOLITAN GEM-SALE     | 15,990.29  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | AMERICAS DIAMONDS-S       | 15,707.22  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | ULTIMO INC - SALES        | 10,147.36  | Delay in approval process, paid in April         |
| 2/26/05 | 34  | SUMIT DIAMOND CORP-SALE   | 9,550.20   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | MICHAEL WERDIGER-SALE     | 9,197.18   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | COLORON-SALES             | 8,126.19   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | STS JEWELS INC - SALES    | 6,469.39   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | DIAMOUR INC - SALE        | 5,540.00   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | DESIGN WORKS-SALE         | 5,207.26   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | KRISTALL INC-SALE         | 4,664.00   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | COSMOPOLITAN GEM-SALE     | 4,590.48   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | CLAAR/MWI-SALE            | 3,851.10   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | SANDEEP DIA CORP-SALE     | 3,595.00   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | A&A JEWELERS-SALE         | 3,022.65   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | L.I.D. SALE               | 2,782.28   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | AM-GOLD PRODUCTS-SALE     | 2,151.13   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | LEER GEM LTD-SALE         | 1,925.52   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | AM-GOLD PRODUCTS-SALE     | 1,882.23   | Delay in approval process, paid in April         |
| 2/26/05 | 34  | MGM JEWELRY MANUFACT-SALE | 1,550.00   | Delay in approval process, paid in April         |

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| <S>     | <C> | <C>                       | <C>      | <C>                                      |
|---------|-----|---------------------------|----------|--|
| 2/26/05 | 34  | SIMPLEX DIAM INC-SALE     | 1,233.03 | Delay in approval process, paid in April |
| 2/26/05 | 34  | WEINDLING INT'L-SALES     | 1,149.00 | Delay in approval process, paid in April |
| 2/26/05 | 34  | WEINDLING INT'L-SALES     | 1,148.00 | Delay in approval process, paid in April |
| 2/26/05 | 34  | FREDERICK GOLDMAN-SALE    | 1,059.14 | Delay in approval process, paid in April |
| 2/26/05 | 34  | GOLDSTAR JEWELLERY,LLC-S  | 954.47   | Delay in approval process, paid in April |
| 2/26/05 | 34  | SAMUEL AARON INC-SALE     | 953.08   | Delay in approval process, paid in April |
| 2/26/05 | 34  | MICHAEL WERDIGER-SALE     | 951.82   | Delay in approval process, paid in April |
| 2/26/05 | 34  | CLAAR/MWI-SALE            | 855.90   | Delay in approval process, paid in April |
| 2/26/05 | 34  | VIJAY GOLD - SLS          | 780.73   | Delay in approval process, paid in April |
| 2/26/05 | 34  | BF HIRSCH-SALE            | 707.99   | Delay in approval process, paid in April |
| 2/26/05 | 34  | LUCENT JEWELERS INC-SALES | 688.51   | Delay in approval process, paid in April |
| 2/26/05 | 34  | SIMPLEX DIAM INC-SALE     | 675.72   | Delay in approval process, paid in April |
| 2/26/05 | 34  | MGM JEWELRY MANUFACT-SALE | 585.00   | Delay in approval process, paid in April |
| 2/26/05 | 34  | SANDEEP DIA CORP-SALE     | 575.00   | Delay in approval process, paid in April |
| 2/26/05 | 34  | KLEIN JEWELRY-SALE        | 409.36   | Delay in approval process, paid in April |
| 2/26/05 | 34  | S.H.R.-SALES              | 405.45   | Delay in approval process, paid in April |
| 2/26/05 | 34  | Crystal Springs W         | 372.07   | Delay in approval process, paid in April |
| 2/26/05 | 34  | CONTINENTAL JC INC-SALE   | 264.00   | Delay in approval process, paid in April |
| 2/26/05 | 34  | WILKERSON & ASSOC-SLS     | 240.00   | Delay in approval process, paid in April |

|         |    |                          |           |  |
|---------|----|--------------------------|-----------|--|
| 2/26/05 | 34 | ELOQUENCE/MWI-SALE       | 215.00    | Delay in approval process, paid in April |
| 2/26/05 | 34 | MARKOWITZ JEWELRY-SALE   | 148.44    | Delay in approval process, paid in April |
| 2/26/05 | 34 | COLORON-SALES            | 144.48    | Delay in approval process, paid in April |
| 2/26/05 | 34 | BF HIRSCH-SALE           | 140.92    | Delay in approval process, paid in April |
| 2/26/05 | 34 | STS JEWELS INC - SALES   | 136.88    | Delay in approval process, paid in April |
| 2/26/05 | 34 | AMERICAS DIAMONDS-S      | 90.00     | Delay in approval process, paid in April |
| 2/26/05 | 34 | CONTINENTAL JC INC-SALE  | 88.00     | Delay in approval process, paid in April |
| 2/26/05 | 34 | AMBRAS FINE JEWELRY-SALE | 71.25     | Delay in approval process, paid in April |
| 2/26/05 | 34 | KLEIN JEWELRY-SALE       | 53.43     | Delay in approval process, paid in April |
| 2/26/05 | 34 | Ashton Jewelers          | 35.00     | Delay in approval process, paid in April |
| 2/26/05 | 34 | UPS (PHILADELPHIA,       | 28.89     | Delay in approval process, paid in April |
| 2/26/05 | 34 | UPS (CAROL STREAM,       | 25.55     | Delay in approval process, paid in April |
| 2/26/05 | 34 | AMBRAS FINE JEWELRY-SALE | 23.75     | Delay in approval process, paid in April |
| 2/26/05 | 34 | UPS (PHILADELPHIA,       | 14.84     | Delay in approval process, paid in April |
| 2/26/05 | 34 | UPS (CAROL STREAM,       | 13.06     | Delay in approval process, paid in April |
| 2/27/05 | 33 | SIMPLEX DIAM INC-ASSET   | 15,001.00 | Delay in approval process, paid in April |
| 2/27/05 | 33 | Modis                    | 2,450.00  | Delay in approval process, paid in April |
| 2/27/05 | 33 | Tim Farmer Repair        | 66.00     | Delay in approval process, paid in April |
| 2/27/05 | 33 | Art's Work Watch         | 49.00     | Delay in approval process, paid in April |
| 2/27/05 | 33 | Scott Bailey-Watc        | 17.00     | Delay in approval process, paid in April |
| 2/28/05 | 32 | SIMPLEX DIAM INC-ASSET   | 15,734.28 | Delay in approval process, paid in April |
| 2/28/05 | 32 | DataFlow Services        | 10,715.00 | Delay in approval process, paid in April |
| 2/28/05 | 32 | CBS Capital Co.(B        | 8,816.24  | Delay in approval process, paid in April |
| 2/28/05 | 32 | Wachovia Bank,Nat        | 1,687.38  | Delay in approval process, paid in April |
| 2/28/05 | 32 | Information Manag        | 900.00    | Delay in approval process, paid in April |
| 2/28/05 | 32 | Forosisky's Gold         | 731.00    | Delay in approval process, paid in April |
| 2/28/05 | 32 | Pro-Lawn Services        | 700.00    | Delay in approval process, paid in April |
| 2/28/05 | 32 | Tequila Software         | 450.00    | Delay in approval process, paid in April |
| 2/28/05 | 32 | International Pla        | 341.80    | Delay in approval process, paid in April |
| 2/28/05 | 32 | Donald Young Repa        | 335.00    | Delay in approval process, paid in April |
| 2/28/05 | 32 | Service Jewelry &        | 314.50    | Delay in approval process, paid in April |
| 2/28/05 | 32 | Vitor Toniolo Des        | 258.00    | Delay in approval process, paid in April |
| 2/28/05 | 32 | Larry Cash Repair        | 216.50    | Delay in approval process, paid in April |
| 2/28/05 | 32 | Universal Watch R        | 173.35    | Delay in approval process, paid in April |
| 2/28/05 | 32 | Peter Jewelers           | 171.00    | Delay in approval process, paid in April |
| 2/28/05 | 32 | Global Intermodal        | 159.00    | Delay in approval process, paid in April |
| 2/28/05 | 32 | Vong Jewelers            | 151.75    | Delay in approval process, paid in April |
| 2/28/05 | 32 | Terry Peoples-Rep        | 134.00    | Delay in approval process, paid in April |

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| <S>     | <C> | <C>               | <C>    | <C>                                      |
|---------|-----|-------------------|--------|--|
| 2/28/05 | 32  | Paul Jewelers     | 133.00 | Delay in approval process, paid in April |
| 2/28/05 | 32  | LBT Mfg Jewelers, | 118.00 | Delay in approval process, paid in April |
| 2/28/05 | 32  | Universal Watch R | 99.75  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Mike Medlin Repai | 98.00  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Brians Mfg Co.    | 84.50  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Sonny Jewelers    | 84.25  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Service Jewelry & | 76.85  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Brewer's Jewelry  | 74.00  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Ryan Creations    | 74.00  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Rivera's Repairs  | 54.00  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Garner Jewelers   | 53.00  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Valley National G | 52.99  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Heartland Self St | 45.00  | Delay in approval process, paid in April |
| 2/28/05 | 32  | FSI South Carolin | 28.50  | Delay in approval process, paid in April |
| 2/28/05 | 32  | FSI South Carolin | 28.50  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Paul Jewelers     | 27.50  | Delay in approval process, paid in April |
| 2/28/05 | 32  | FSI of Central No | 25.50  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Intel-Alliance En | 25.00  | Delay in approval process, paid in April |
| 2/28/05 | 32  | FSI South Carolin | 24.89  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 23.43  | Delay in approval process, paid in April |
| 2/28/05 | 32  | FSI South Carolin | 21.63  | Delay in approval process, paid in April |
| 2/28/05 | 32  | A-1 Orange Cleani | 17.05  | Delay in approval process, paid in April |
| 2/28/05 | 32  | CGI               | 15.00  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Broas-Attwood Jew | 15.00  | Delay in approval process, paid in April |
| 2/28/05 | 32  | NU.VIEW Window Cl | 14.84  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 13.35  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Steve Trevino Rep | 12.00  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 11.11  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 11.11  | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 10.56  | Delay in approval process, paid in April |
| 2/28/05 | 32  | CGI               | 8.00   | Delay in approval process, paid in April |
| 2/28/05 | 32  | Linde Gas LLC/For | 7.79   | Delay in approval process, paid in April |
| 2/28/05 | 32  | NexAir, LLC       | 7.53   | Delay in approval process, paid in April |
| 2/28/05 | 32  | Airgas-P.O Box 77 | 6.91   | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 6.16   | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 6.16   | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 6.16   | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 6.16   | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 6.16   | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 6.16   | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 6.16   | Delay in approval process, paid in April |
| 2/28/05 | 32  | Scott-Gross Co    | 6.16   | Delay in approval process, paid in April |

|         |    |                   |           |                            |               |
|---------|----|-------------------|-----------|----------------------------|---------------|
| 2/28/05 | 32 | Andy Oxygen Co.,  | 3.36      | Delay in approval process, | paid in April |
| 2/28/05 | 32 | Airgas Mid South- | 2.00      | Delay in approval process, | paid in April |
| 3/1/05  | 31 | IBM Corporation(5 | 85,465.38 | Delay in approval process, | paid in April |
| 3/1/05  | 31 | IBM Corporation(5 | 10,691.12 | Delay in approval process, | paid in April |
| 3/1/05  | 31 | IBM Corporation(5 | 4,377.56  | Delay in approval process, | paid in April |
| 3/1/05  | 31 | Fireman's Fund In | 2,752.82  | Delay in approval process, | paid in April |
| 3/1/05  | 31 | Savannah Professi | 2,025.00  | Delay in approval process, | paid in April |
| 3/1/05  | 31 | Savannah Professi | 1,150.00  | Delay in approval process, | paid in April |
| 3/1/05  | 31 | IBM Corporation(5 | 1,078.99  | Delay in approval process, | paid in April |
| 3/1/05  | 31 | Savannah Professi | 335.00    | Delay in approval process, | paid in April |
| 3/1/05  | 31 | Jesse Collins Rep | 319.00    | Delay in approval process, | paid in April |
| 3/1/05  | 31 | Czerok Jewelers   | 250.00    | Delay in approval process, | paid in April |
| 3/1/05  | 31 | LBT Mfg Jewelers, | 237.00    | Delay in approval process, | paid in April |
| 3/1/05  | 31 | David's Design C  | 236.45    | Delay in approval process, | paid in April |
| 3/1/05  | 31 | LBT Mfg Jewelers, | 218.00    | Delay in approval process, | paid in April |
| 3/1/05  | 31 | Beckstoffer's Inc | 214.39    | Delay in approval process, | paid in April |

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| <S>    | <C> | <C>               | <C>    | <C>                        | <C>           |
|--------|-----|-------------------|--------|----------------------------|---------------|
| 3/1/05 | 31  | Michaels Jewelry  | 212.00 | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Michaels Jewelry  | 210.00 | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Larry Cash Repair | 167.00 | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Creative Touch Je | 156.50 | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Jewelers Vigilanc | 150.00 | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Dylan Rings -Repa | 139.30 | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Service Jewelry & | 131.70 | Delay in approval process, | paid in April |
| 3/1/05 | 31  | W. Wallace        | 109.00 | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Creative Touch Je | 99.50  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Cingular Wireless | 98.14  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Jewelers Vigilanc | 75.00  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Oak Tree #2       | 74.00  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Torrey Payne - Re | 73.00  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Payne Electric Co | 60.00  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Robert West Repai | 45.00  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Palmetto Rural Te | 43.95  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Terminix Processi | 35.00  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Tim Farmer Repair | 21.00  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Mike Medlin Repai | 20.00  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Filter Sales & Se | 19.16  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Filter Sales & Se | 16.00  | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Lyles-Degrazier C | 6.00   | Delay in approval process, | paid in April |
| 3/1/05 | 31  | Universal Watch R | 5.85   | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 552.48 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 388.12 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Paul Jewelers     | 317.50 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 309.29 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Larry Cash Repair | 257.00 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 256.08 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Robert West Repai | 241.75 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Winn Jewelers     | 239.50 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 238.94 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 238.94 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 238.94 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Sonny Jewelers    | 205.00 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 201.68 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Michaels Jewelry  | 183.00 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Mike Medlin Repai | 179.00 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Creative Touch Je | 176.50 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | RW Manufacturing  | 162.00 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Randy Smith Jewel | 156.50 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Brians Mfg Co.    | 152.25 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Mike White Repair | 141.00 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 136.10 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 135.01 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 133.79 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 129.13 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 126.50 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Vong Jewelers     | 123.00 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 121.70 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 116.08 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 114.13 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | McCombs Jewelry R | 107.00 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 103.08 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 102.68 | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 99.72  | Delay in approval process, | paid in April |
| 3/2/05 | 30  | Atlantic Lighting | 95.60  | Delay in approval process, | paid in April |

</TABLE>

<TABLE>

<S> <C> <C> <C> <C>

|        |    |                   |       |  |
|--------|----|-------------------|-------|--|
| 3/2/05 | 30 | Atlantic Lighting | 93.05 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Robert West Repai | 88.00 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Octavio Hernandez | 87.00 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 83.23 | Delay in approval process, paid in April |
| 3/2/05 | 30 | J.T.B. Findings   | 81.50 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 78.80 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 78.80 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 75.35 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 75.35 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 75.35 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 67.98 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 67.98 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 65.75 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 65.75 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 65.75 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 65.75 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 65.75 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 63.35 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Service Jewelry & | 61.46 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 58.10 | Delay in approval process, paid in April |
| 3/2/05 | 30 | LBT Mfg Jewelers, | 57.50 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 55.33 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 55.33 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 55.33 | Delay in approval process, paid in April |
| 3/2/05 | 30 | KIPSCO MAINTENANC | 45.00 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 44.11 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 41.90 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 41.90 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 41.90 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Goldsmith Jeweler | 38.50 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Eliu Cordova Repa | 37.50 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Steve Trevino Rep | 36.00 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Whitney Watch Rep | 30.00 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Rivera's Repairs  | 24.00 | Delay in approval process, paid in April |
| 3/2/05 | 30 | J.T.B. Findings   | 24.00 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Terry Peoples-Rep | 19.00 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 18.55 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 17.90 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Atlantic Lighting | 17.90 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Barry Hoffman Rep | 14.00 | Delay in approval process, paid in April |
| 3/2/05 | 30 | Bulova Corporatio | 9.25  | Delay in approval process, paid in April |
| 3/2/05 | 30 | Bulova Corporatio | 3.25  | Delay in approval process, paid in April |
| 3/2/05 | 30 | Bulova Corporatio | 3.25  | Delay in approval process, paid in April |
| 3/2/05 | 30 | Bulova Corporatio | 2.00  | Delay in approval process, paid in April |

\$1,391,248.42

</TABLE>

[X] CHECK HERE IF PRE-PETITION DEBTS HAVE BEEN PAID. ATTACH AN EXPLANATION AND COPIES OF SUPPORTING DOCUMENTATION

The following court orders were entered in January 2005 authorizing the Debtors to pay certain prepetition indebtedness:

- Order Pursuant to 11 U.S.C. 105(a), 365 and 507(a) (6) Authorizing The Debtors To (A) Continue Customer Satisfaction Programs; (B) Continue To Pay Customer Service Providers And ( C) Continue To Honor Credit Card Transactions.
- Order Pursuant to 11 U.S.C. 105(a), 363, 541, and 507(a) (8) Authorizing The Debtors To Pay Prepetition Sales, Use, Trust Fund And Other Taxes and Related Obligations
- Order Pursuant to 11 U.S.C. 105 Authorizing Payment of Prepetition Claims of Consignment Vendors And Approving Procedures Concerning Consigned Goods
- Order Pursuant to 11 U.S.C. 105(a) And 363 (b) Authorizing Payment Of Certain Prepetition Shipping And For Delivery Charges And Goods In Transit
- Order (i) Authorizing The Debtors To Pay Prepetition Wages, Salaries, Directors Fees And Employee Benefits, (ii) Authorizing The Debtors To Continue The Maintenance of Employee Benefit Programs In The Ordinary Course; And (iii) Directing All Banks To Honor Prepetition Checks For Payment Of Prepetition Employee Obligations.

In connection with the aforementioned court orders the Debtors paid certain prepetition indebtedness in January and subsequent months to the extent such payment was allowed under the orders.

ACCOUNTS PAYABLE RECONCILIATION (POST PETITION UNSECURED DEBT ONLY)



|  |              |
|--|--------------|
| Opening Balance                            | 7,202,366    |
| PLUS: New Indebtedness Incurred This Month | 31,145,716   |
| MINUS: Amount Paid on Post Petition        |              |
| Accounts Payable This Month                | (29,861,977) |
| PLUS/MINUS Adjustments                     | 0            |
| Ending Month Balance                       | 8,486,105    |

\*For any adjustments (over \$10,000.00) provide explanation and supporting documentation, if applicable.

SECURED PAYMENT REPORT

List the status of Payments to Secured Creditors and Lessors (Post Petition Only). If you have entered into a modification agreement with a secured creditor/lessor, consult with your attorney and the United States Trustee Program prior to completing this section.

<TABLE>  
<CAPTION>

| Secured Creditor  | Date Due This Month | Amount Paid This Month | Number of Post Petition Payments Delinquent | Total Amount of Post Petition Payments Delinquent |     |
|---|---------------------|------------------------|---|---|-----|
| <S>   | <C>                 | <C>                    | <C>   | <C>   |     |
| Bank of America, N.A.                                       |                     | 0                      | 0   | 0   | (b) |
| Jewelry Investors II, L.L.C.                                |                     | 0                      | 0   | 0   | (b) |
| Citicorp USA Inc.   |                     | 0                      | 0   | 0   | (a) |
| General Electric Capital Business Asset Funding Corporation |                     | 0                      | 0   | 0   | (a) |
| Trade Vendor Standstill Agreements                          |                     | 0                      | 0   | 0   | (a) |
| TOTAL   |                     | 0                      | 0   | 0   |     |

</TABLE>

(a) As of April 2, 2005, all amounts owed by the Debtors to the secured creditors shown consisted of either prepetition indebtedness or post petition amounts not yet due.

(b) During the month of February 2005 the Company paid off its prepetition indebtedness to these creditors, in connection with the arrangement of its debtor-in-possession financing with Citicorp USA, Inc.

ATTACHMENT 3

INVENTORY AND FIXED ASSETS REPORT

Name of Debtor: Friedman's Inc., et al. Case Number : 05-40129  
Reporting Period beginning February 27, 2005 and ending April 2, 2005

INVENTORY REPORT

INVENTORY BALANCE AT PETITION DATE: \$ 155,465,291

INVENTORY RECONCILIATION:

|  |                |
|--|----------------|
| Inventory Balance at Beginning of Month, gross | \$ 144,938,925 |
| PLUS: Inventory Purchased During Month         | 12,869,236     |
| Inventory Returned To Vendor During Month      | (441,584)      |
| MINUS: Inventory Used or Sold                  | (7,834,134)    |
| PLUS/MINUS: Adjustments or Write-downs*        | (34,237,441)*  |
| Inventory on Hand at End of Month, gross       | \$ 115,295,002 |

\*Includes \$687,283 of shrink related to the taking of physical inventory at 166 store locations prior to the commencement of the store liquidation program. In addition, balance includes \$33,550,158 of reductions related to the sale of inventory to the liquidator under the terms of the court approved store liquidation program.

METHOD OF COSTING INVENTORY: Weighted Average Cost

INVENTORY AGING  
An inventory aging report is not available

| Less than 6<br>months old | 6 months to<br>2 years old | Greater than<br>2 years old | Considered<br>Obsolete | Total<br>Inventory |
|---------------------------|----------------------------|-----------------------------|------------------------|--------------------|
| N/A                       | N/A                        | N/A                         | N/A                    | N/A                |

\*Aging Percentages must equal 100%

[\_] Check here if inventory contains perishable items.

DESCRIPTION OF OBSOLETE INVENTORY:

The Debtor does not have obsolete inventory in the traditional accounting sense; rather as is typical in retail, the Debtor possesses certain inventory items that are considered "out of style" and thus sold as clearance.

FIXED ASSET REPORT

FIXED ASSETS FAIR MARKET VALUE AT PETITION DATE:\*\* (a)  
=====  
 (Includes Property, Plant and Equipment)

(a) The Company does not know the fair market value of its fixed assets as of January 14, 2005. The net book value (historical cost basis) was \$43,478,306

FIXED ASSETS RECONCILIATION:

|  |               |
|--|---------------|
| Fixed Asset Book Value at Beginning of Month | \$ 32,122,678 |
| MINUS: Depreciation Expense                  | (686,283)     |
| PLUS: New Purchases                          | 109,370       |
| PLUS/MINUS: Adjustments or Write-downs       | * (31,199)    |
|  | -----         |
| Ending Monthly Balance                       | \$ 31,514,566 |
|  | =====         |

\* For any adjustments or write-downs over \$10,000.00, provide explanation and supporting documentation, if applicable:

- Credit balance of \$31,199 represents the write off moved stores 5744 & 5370.

BRIEF DESCRIPTION OF FIXED ASSETS PURCHASED OR DISPOSED OF DURING THE REPORTING PERIOD ( in excess of \$10,000.00 each):

- New purchases primarily represents ongoing maintenance capital expenditures.

ATTACHMENT 4  
-----

MONTHLY SUMMARY OF BANK ACTIVITY - STORE DEPOSITS ACCOUNT

NAME OF DEBTOR FRIEDMAN'S INC. CASE NUMBER 05-40129  
 -----

Reporting period beginning February 27, 2005 and ending April 2, 2005  
 -----

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity. If bank accounts other than the three required by the United States Trustee Program are necessary, permission must be obtained from the United States Trustee prior to opening the accounts. Additionally, use of less than the three required bank accounts must be approved by the United States Trustee.

|                    |  |                 |         |
|--------------------|--|-----------------|---------|
| NAME OF BANK       | VARIOUS  | BRANCH          | N/A     |
| ACCOUNT NAME:      | STORE DEPOSITS   | ACCOUNT NUMBER: | VARIOUS |
| PURPOSE OF ACCOUNT | TO DEPOSIT STORE DAILY RECEIPTS IN ANTICIPATION OF CONCENTRATION |                 |         |

Store Depository Accounts (GL 1020)  
 Period Apreil 2, 2005

<TABLE>  
 <CAPTION>

| MONTH<br>END G/L | ADJUSTED<br>ENDING | ENDING<br>BANK | OTHER O/S<br>DEPOSITS IN | RECONCILING | TOTAL | EST RC PM<br>REVERSING | EST SC PM<br>REVERSING |
|------------------|--------------------|----------------|--------------------------|-------------|-------|------------------------|------------------------|
|------------------|--------------------|----------------|--------------------------|-------------|-------|------------------------|------------------------|

|     | STORE # | BALANCE | BALANCE | BALANCE | TRANSIT | ITEMS  | ADJUSTMENTS | CC.5557  | CC.5546 |     |
|-----|---------|---------|---------|---------|---------|--------|-------------|----------|---------|-----|
| <S> | <C>     | <C>     | <C>     | <C>     | <C>     | <C>    | <C>         | <C>      | <C>     |     |
|     | 1       | 4000    | 11,288  | 10,508  | 6,649   | 3,134  | 1,504       | (780)    | 261     | 0   |
|     | 2       | 4001    | 7,870   | 7,087   | 0       | 7,087  | 783         | (783)    | 261     | 0   |
|     | 3       | 4005    | 3,994   | 4,201   | 1,408   | 2,793  | (207)       | 207      | 261     | 17  |
|     | 4       | 4006    | 10,331  | 10,467  | 8,259   | 2,208  | (136)       | 136      | 261     | 26  |
|     | 5       | 4008    | 20,592  | 20,683  | 15,992  | 4,691  | (91)        | 91       | 261     | 90  |
|     | 6       | 4009    | 2,499   | 2,660   | 0       | 2,660  | (161)       | 161      | 261     | 0   |
|     | 7       | 4010    | 2,952   | 2,834   | 242     | 2,592  | 118         | (118)    | 261     | 0   |
|     | 8       | 4011    | 13,116  | 14,809  | 4,957   | 9,803  | (1,644)     | 1,694    | 261     | 91  |
|     | 9       | 4012    | 15,185  | 15,329  | 0       | 15,329 | (144)       | 144      | 261     | 0   |
|     | 10      | 4013    | 21,870  | 0       | 0       | 0      | 21,870      | (21,870) | 261     | 83  |
|     | 11      | 4014    | 23,917  | 24,021  | 20,710  | 3,311  | (104)       | 104      | 261     | 19  |
|     | 12      | 4015    | 612     | 872     | 0       | 872    | (260)       | 260      | 261     | 0   |
|     | 13      | 4017    | 8,044   | 7,802   | 4,948   | 2,853  | 243         | (243)    | 261     | 939 |
|     | 14      | 4019    | 6,678   | 6,959   | 3,352   | 3,606  | (281)       | 281      | 261     | 5   |
|     | 15      | 4020    | 25,007  | 24,899  | 19,109  | 5,790  | 108         | (108)    | 261     | 11  |
|     | 16      | 4021    | 12,421  | 12,392  | 10,026  | 2,366  | 29          | (29)     | 261     | 10  |
|     | 17      | 4022    | 5,616   | 5,876   | 0       | 5,876  | (261)       | 261      | 261     | 0   |
|     | 18      | 4023    | 13,252  | 13,361  | 10,171  | 3,190  | (109)       | 109      | 261     | 65  |
|     | 19      | 4024    | 3,426   | 3,571   | 0       | 3,571  | (145)       | 145      | 261     | 0   |
|     | 20      | 4026    | 12,463  | 12,528  | 7,612   | 4,916  | (65)        | 65       | 261     | 80  |
|     | 21      | 4027    | 1,081   | 1,324   | 0       | 1,324  | (244)       | 244      | 261     | 0   |
|     | 22      | 4031    | 5,505   | 5,675   | 2,858   | 2,817  | (171)       | 171      | 261     | 90  |
|     | 23      | 4032    | 7,177   | 6,105   | 2,715   | 3,390  | 1,072       | (1,072)  | 261     | 52  |
|     | 24      | 4034    | 22,801  | 6,021   | 0       | 6,021  | 16,780      | (16,780) | 261     | 0   |
|     | 25      | 4036    | 9,965   | 9,964   | 7,962   | 2,001  | 1           | (1)      | 261     | 78  |
|     | 26      | 4037    | 11,440  | 11,712  | 8,639   | 3,072  | (272)       | 272      | 261     | 0   |
|     | 27      | 4045    | 8,434   | 8,710   | 6,747   | 3,063  | (1,377)     | 276      | 261     | 15  |
|     | 28      | 4063    | 14,908  | 16,420  | 13,689  | 2,731  | (1,512)     | 1,512    | 0       | 0   |
|     | 29      | 4064    | 782     | 771     | 585     | 1,287  | (1,091)     | (10)     | 261     | 226 |
|     | 30      | 4065    | 1,310   | 9,195   | 5,085   | 4,110  | (7,884)     | 7,884    | 0       | 0   |
| BA  | 31      | 5002    | 6,581   | 6,839   | 0       | 6,839  | (259)       | 259      | 261     | 0   |
| BA  | 32      | 5003    | 8,769   | 8,735   | 0       | 8,735  | 34          | (34)     | 261     | 0   |
| BA  | 33      | 5004    | 9,341   | 8,681   | 0       | 8,681  | 659         | (659)    | 261     | 0   |
| BA  | 34      | 5006    | 5,048   | 4,904   | 0       | 4,904  | 144         | (144)    | 261     | 0   |
|     | 35      | 5007    | 8,115   | 8,120   | 0       | 8,120  | (6)         | 6        | 261     | 0   |
|     | 36      | 5009    | 3,916   | 4,177   | 0       | 4,177  | (260)       | 260      | 261     | 0   |
|     | 37      | 5010    | 2,250   | 2,563   | 0       | 2,563  | (313)       | 313      | 261     | 77  |
|     | 38      | 5012    | 27,949  | 26,171  | 14,097  | 12,074 | 1,778       | (1,778)  | 261     | 53  |
|     | 39      | 5013    | 5,652   | 6,030   | 3,311   | 3,820  | (1,479)     | 378      | 261     | 172 |
|     | 40      | 5014    | 69,881  | 70,091  | 64,390  | 5,702  | (211)       | 211      | 261     | 0   |
|     | 41      | 5015    | 25,471  | 0       | 0       | 0      | 25,471      | (25,471) | 261     | 83  |

|    |      |        |        |        |       |        |          |     |       |   |
|----|------|--------|--------|--------|-------|--------|----------|-----|-------|---|
| 42 | 5016 | 71,446 | 70,700 | 63,281 | 7,419 | 746    | (746)    | 261 | 0     |   |
| 43 | 5017 | 2,751  | 2,509  | 0      | 2,509 | 242    | (242)    | 261 | 0     |   |
| 44 | 5018 | 24,113 | 24,159 | 21,790 | 2,369 | (45)   | 45       | 261 | 104   |   |
| 45 | 5019 | 21,119 | 21,391 | 17,335 | 4,056 | (273)  | 273      | 261 | 154   |   |
| 46 | 5020 | 24,961 | 25,456 | 20,154 | 5,302 | (495)  | 495      | 261 | 113   |   |
| BA | 47   | 5022   | 9,114  | 9,284  | 0     | 9,284  | (170)    | 170 | 261   | 0 |
| 48 | 5023 | 15,919 | 16,173 | 10,410 | 5,763 | (254)  | 254      | 261 | 61    |   |
| 49 | 5025 | 17,437 | 17,798 | 12,095 | 5,704 | (361)  | 361      | 261 | 0     |   |
| 50 | 5026 | 16,295 | 16,499 | 7,274  | 9,225 | (204)  | 204      | 261 | 5     |   |
| 51 | 5027 | 7,076  | 7,166  | 0      | 7,166 | (90)   | 90       | 261 | 0     |   |
| 52 | 5028 | 11,674 | 11,604 | 4,085  | 7,519 | 70     | (70)     | 261 | 3,729 |   |
| 53 | 5029 | 22,759 | 22,704 | 18,535 | 4,169 | 55     | (55)     | 261 | 13    |   |
| 54 | 5030 | 33,122 | 6,184  | 2,125  | 4,059 | 26,937 | (26,937) | 261 | 189   |   |
| 55 | 5031 | 12,358 | 12,223 | 6,223  | 6,000 | 134    | (134)    | 261 | 155   |   |
| 56 | 5032 | 37,697 | 4,091  | 0      | 4,091 | 33,606 | (33,606) | 261 | 150   |   |
| BA | 57   | 5033   | 5,279  | 5,540  | 0     | 5,540  | (261)    | 261 | 261   | 0 |
| BA | 58   | 5035   | 3,385  | 3,490  | 0     | 3,490  | (106)    | 106 | 261   | 0 |
| 59 | 5037 | 25,705 | 25,632 | 23,297 | 2,335 | 73     | (73)     | 261 | 92    |   |
| 60 | 5041 | 3,075  | 2,711  | 0      | 2,711 | 364    | (364)    | 261 | 0     |   |
| 61 | 5044 | 1,866  | 1,920  | 0      | 2,120 | (253)  | 53       | 261 | 0     |   |
| 62 | 5045 | 13,724 | 12,515 | 9,674  | 2,841 | 1,209  | (1,209)  | 261 | 0     |   |
| 63 | 5046 | 15,342 | 15,012 | 8,132  | 6,880 | 330    | (330)    | 261 | 106   |   |
| 64 | 5047 | 14,167 | 14,463 | 10,008 | 4,455 | (296)  | 296      | 261 | 0     |   |
| 65 | 5048 | 12,450 | 12,679 | 9,622  | 3,058 | (229)  | 229      | 261 | 101   |   |
| 66 | 5049 | 27,513 | 2,835  | 0      | 2,835 | 24,678 | (24,678) | 261 | 0     |   |
| BA | 67   | 5050   | 4,267  | 4,368  | 0     | 4,368  | (101)    | 101 | 261   | 0 |
| 68 | 5052 | 4,702  | 4,852  | 0      | 4,852 | (150)  | 150      | 261 | 0     |   |
| 69 | 5054 | 23,624 | 22,644 | 14,682 | 7,962 | 981    | (981)    | 261 | 26    |   |
| BA | 70   | 5055   | 2,559  | 2,661  | 0     | 2,661  | (101)    | 101 | 261   | 0 |

<CAPTION>

|     | A, B, C  | A       | B       | C     |       |          |          | DUP        | DUP        | KEY      |
|-----|----------|---------|---------|-------|-------|----------|----------|------------|------------|----------|
|     | RETURNED | TOTAL   | ACT     | CHECK | RET   | O/D      | ACT O/S  | NON POSTED | NON POSTED | ERRORS   |
|     | CHECS    | SERVICE | SERVICE | ORDER | CHECK | CHARGES  |          | DEPOSITS   | DEPOSITS   |          |
|     | CC. 5557 | CHARGES | CHARGES | FEES  | FEES  | CC. 5570 | CC. 5577 | CC. 5577   | CC. 5578   | CC. 5578 |
| <S> | <C>      | <C>     | <C>     | <C>   | <C>   | <C>      | <C>      | <C>        | <C>        | <C>      |
| 1   | 0        | (841)   | (841)   | 0     | 0     | 0        | 0        | 0          | (200)      | 0        |
| 2   | (971)    | (80)    | 0       | (80)  | 0     | 0        | 8        | 0          | 0          | 0        |
| 3   | 0        | (29)    | (12)    | 0     | (17)  | (90)     | 48       | 0          | 0          | 0        |
| 4   | 0        | (13)    | (10)    | 0     | (3)   | 0        | (42)     | 0          | 0          | (96)     |
| 5   | (116)    | (144)   | (144)   | 0     | 0     | 0        | 0        | 0          | 0          | 0        |
| 6   | (100)    | 0       | 0       | 0     | 0     | 0        | 0        | 0          | 0          | 0        |
| 7   | (315)    | 0       | 0       | 0     | 0     | 0        | (64)     | 0          | 0          | 0        |
| 8   | 0        | (95)    | (95)    | 0     | 0     | (264)    | (0)      | 0          | 0          | 0        |
| 9   | (117)    | 0       | 0       | 0     | 0     | 0        | 0        | 0          | 0          | 0        |

|       |         |         |         |       |      |      |       |     |       |       |
|-------|---------|---------|---------|-------|------|------|-------|-----|-------|-------|
| 10    | 0       | 0       | 0       | 0     | 0    | 0    | 0     | 0   | 0     | 0     |
| 11    | 0       | (36)    | (36)    | 0     | 0    | 40   | (180) | 0   | 0     | 0     |
| 12    | 0       | 0       | 0       | 0     | 0    | 0    | (1)   | 0   | 0     | 0     |
| 13    | (56)    | (1,347) | (1,347) | 0     | 0    | 0    | (40)  | 0   | 0     | 0     |
| 14    | 0       | (5)     | (5)     | 0     | 0    | 25   | (5)   | 0   | 0     | 0     |
| 15    | (30)    | (44)    | (44)    | 0     | 0    | 0    | 2     | 0   | 0     | 0     |
| 16    | (290)   | (30)    | (30)    | 0     | 0    | 20   | 1     | 0   | 0     | 0     |
| 17    | 0       | 0       | 0       | 0     | 0    | 0    | (0)   | 0   | 0     | 0     |
| 18    | (91)    | (96)    | (96)    | 0     | 0    | (30) | 0     | 0   | 0     | 0     |
| 19    | (112)   | 0       | 0       | 0     | 0    | 0    | (4)   | 0   | 0     | 0     |
| 20    | 0       | (116)   | (116)   | 0     | 0    | (99) | (61)  | 0   | 0     | 0     |
| 21    | 0       | 0       | 0       | 0     | 0    | 0    | (17)  | 0   | 0     | 0     |
| 22    | (93)    | (87)    | (87)    | 0     | 0    | 0    | 0     | 0   | 0     | 0     |
| 23    | (1,083) | (54)    | (54)    | 0     | 0    | (58) | 10    | 0   | (200) | 0     |
| 24    | 0       | 0       | 0       | 0     | 0    | 0    | (1)   | 0   | 0     | 0     |
| 25    | (294)   | (48)    | (48)    | 0     | 0    | 0    | 2     | 0   | 0     | 0     |
| 26    | (64)    | (34)    | (34)    | 0     | 0    | 0    | 26    | 0   | 0     | 83    |
| 27    | 0       | 0       | 0       | 0     | 0    | 0    | 0     | 0   | 0     | 0     |
| 28    | 0       | (117)   | (117)   | 0     | 0    | 30   | 1     | 0   | 0     | 0     |
| 29    | (418)   | (80)    | (80)    | 0     | 0    | 0    | 0     | 0   | 0     | 0     |
| 30    | 0       | (45)    | (14)    | (31)  | 0    | 0    | 0     | 0   | 0     | 0     |
| BA 31 | 0       | 0       | 0       | 0     | 0    | 0    | (2)   | 0   | 0     | 0     |
| BA 32 | (295)   | 0       | 0       | 0     | 0    | 0    | 0     | 0   | 0     | 0     |
| BA 33 | (330)   | 0       | 0       | 0     | 0    | 0    | 110   | 0   | 0     | (700) |
| BA 34 | (400)   | 0       | 0       | 0     | 0    | 0    | (5)   | 0   | 0     | 0     |
| 35    | (255)   | 0       | 0       | 0     | 0    | 0    | 0     | 0   | 0     | 0     |
| 36    | 0       | 0       | 0       | 0     | 0    | 0    | (1)   | 0   | 0     | 0     |
| 37    | (184)   | (236)   | (101)   | (135) | 0    | 0    | (255) | 650 | 0     | 0     |
| 38    | (2,056) | (66)    | (54)    | 0     | (12) | 30   | 0     | 0   | 0     | 0     |
| 39    | 0       | (298)   | (298)   | 0     | 0    | 172  | 71    | 0   | 0     | 0     |
| 40    | (50)    | 0       | 0       | 0     | 0    | 0    | (0)   | 0   | 0     | 0     |
| 41    | 0       | 0       | 0       | 0     | 0    | 0    | 0     | 0   | 0     | 0     |
| 42    | (943)   | 0       | 0       | 0     | 0    | (64) | 0     | 0   | 0     | 0     |
| 43    | (497)   | (25)    | (25)    | 0     | 0    | 0    | 20    | 0   | 0     | 0     |
| 44    | (217)   | (108)   | (108)   | 0     | 0    | 0    | 6     | 0   | 0     | 0     |
| 45    | 0       | (142)   | (142)   | 0     | 0    | 0    | 0     | 0   | 0     | 0     |
| 46    | 0       | 0       | 0       | 0     | 0    | 0    | 100   | 0   | 0     | 21    |
| BA 47 | (32)    | (27)    | 0       | (27)  | 0    | (30) | (2)   | 0   | 0     | 0     |
| 48    | 0       | (67)    | (67)    | 0     | 0    | 0    | (0)   | 0   | 0     | 0     |
| 49    | 0       | 0       | 0       | 0     | 0    | 100  | 0     | 0   | 0     | 0     |
| 50    | (74)    | 0       | 0       | 0     | 0    | 27   | (15)  | 0   | 0     | 0     |
| 51    | (171)   | 0       | 0       | 0     | 0    | 0    | (0)   | 0   | 0     | 0     |
| 52    | (234)   | (3,858) | (3,858) | 0     | 0    | 32   | 0     | 0   | 0     | 0     |

|       |         |       |       |      |   |      |       |   |   |   |
|-------|---------|-------|-------|------|---|------|-------|---|---|---|
| 53    | (292)   | (18)  | (18)  | 0    | 0 | (18) | (1)   | 0 | 0 | 0 |
| 54    | (155)   | (238) | (238) | 0    | 0 | 0    | 0     | 0 | 0 | 0 |
| 55    | (363)   | (187) | (187) | 0    | 0 | 0    | (0)   | 0 | 0 | 0 |
| 56    | (165)   | (210) | (210) | 0    | 0 | 0    | (0)   | 0 | 0 | 0 |
| BA 57 | 0       | 0     | 0     | 0    | 0 | 0    | 0     | 0 | 0 | 0 |
| BA 58 | (155)   | 0     | 0     | 0    | 0 | 0    | 0     | 0 | 0 | 0 |
| 59    | (378)   | (102) | (71)  | (31) | 0 | 55   | (1)   | 0 | 0 | 0 |
| 60    | (644)   | 0     | 0     | 0    | 0 | 0    | 19    | 0 | 0 | 0 |
| 61    | (200)   | 0     | 0     | 0    | 0 | 0    | (7)   | 0 | 0 | 0 |
| 62    | (1,437) | 0     | 0     | 0    | 0 | (32) | (1)   | 0 | 0 | 0 |
| 63    | (530)   | (137) | (137) | 0    | 0 | (30) | 0     | 0 | 0 | 0 |
| 64    | 0       | 0     | 0     | 0    | 0 | 32   | 4     | 0 | 0 | 0 |
| 65    | 0       | (133) | (133) | 0    | 0 | 0    | 0     | 0 | 0 | 0 |
| 66    | (100)   | 0     | 0     | 0    | 0 | 0    | 0     | 0 | 0 | 0 |
| BA 67 | 0       | 0     | 0     | 0    | 0 | 0    | (160) | 0 | 0 | 0 |
| 68    | (51)    | (60)  | 0     | (60) | 0 | 0    | 0     | 0 | 0 | 0 |
| 69    | 0       | (44)  | (44)  | 0    | 0 | (58) | (49)  | 0 | 0 | 0 |
| BA 70 | (160)   | 0     | 0     | 0    | 0 | 0    | 0     | 0 | 0 | 0 |

<CAPTION>

| <S> | STOLEN<br>MONIES<br>CC.5577 | MISC<br>Various | CONSOL<br>ACCT<br>TRANSFERS<br>CC.1020 | ACH<br>TRANSFERS<br>REVERSALS<br>CC.1020 | Bank Name                            |
|-----|-----------------------------|-----------------|--|--|--------------------------------------|
| 1   | 0                           | <C>             | <C>                                    | <C>                                      | 0 National City Bank                 |
| 2   | 0                           | 0               | 0                                      | 0  | 0 Bank Of America                    |
| 3   | 0                           | 0               | 0                                      | 0  | 0 Wood Forest National Bank          |
| 4 ) | 0                           | 0               | 0                                      | 0  | 0 Mid First Bank                     |
| 5   | 0                           | 0               | 0                                      | 0  | 0 First Tennesse                     |
| 6   | 0                           | 0               | 0                                      | 0  | 0 Bank Of America                    |
| 7   | 0                           | 0               | 0                                      | 0  | 0 Bank Of America                    |
| 8   | 0                           | 1,701           | 0                                      | 0  | 0 Fifth Third Bank                   |
| 9   | 0                           | 0               | 0                                      | 0  | 0 Bank Of America                    |
| 10  | 0                           | 0               | (22,213)                               | 0  | 0 Union Planters Bank                |
| 11  | 0                           | 0               | 0                                      | 0  | 0 Greenfield Banking Co.             |
| 12  | 0                           | 0               | 0                                      | 0  | 0 Bank Of America                    |
| 13  | 0                           | 0               | 0                                      | 0  | 0 SouthTrust Bank                    |
| 14  | 0                           | 0               | 0                                      | 0  | 0 Citizens Bank and Trust of Jackson |
| 15  | (307)                       | 0               | 0                                      | 0  | 0 Farmers Bank                       |
| 16  | 0                           | 0               | 0                                      | 0  | 0 Guarantee State Bank               |
| 17  | 0                           | 0               | 0                                      | 0  | 0 Bank Of America                    |
| 18  | 0                           | 0               | 0                                      | 0  | 0 AmSouth Bank                       |
| 19  | 0                           | 0               | 0                                      | 0  | 0 Bank Of America                    |
| 20  | 0                           | 0               | 0                                      | 0  | 0 Fifth Third Bank                   |

|    |    |   |       |          |  |
|----|----|---|-------|----------|--|
|    | 21 | 0 | 0     | 0        | 0 Bank Of America                            |
|    | 22 | 0 | 0     | 0        | 0 AmSouth Bank                               |
|    | 23 | 0 | 0     | 0        | 0 Hancock Bank                               |
|    | 24 | 0 | 0     | (17,039) | 0 Bank One                                   |
|    | 25 | 0 | 0     | 0        | 0 Southside Bank                             |
|    | 26 | 0 | 0     | 0        | 0 Capital City Bank                          |
|    | 27 | 0 | 0     | 0        | 0 Citizens National Bank                     |
|    | 28 | 0 | 1,599 | 0        | 0 Bank Of Maysville                          |
|    | 29 | 0 | 0     | 0        | 0 AmSouth Bank                               |
|    | 30 | 0 | 7,930 | 0        | 0 First Federal Savings Bank                 |
| BA | 31 | 0 | 0     | 0        | 0 Bank Of America                            |
| BA | 32 | 0 | 0     | 0        | 0 Bank Of America                            |
| BA | 33 | 0 | 0     | 0        | 0 Bank Of America                            |
| BA | 34 | 0 | 0     | 0        | 0 Bank Of America                            |
|    | 35 | 0 | 0     | 0        | 0 Bank Of America                            |
|    | 36 | 0 | 0     | 0        | 0 Bank Of America                            |
|    | 37 | 0 | 0     | 0        | 0 Bank of America                            |
|    | 38 | 0 | 0     | 0        | 0 Heritage Bank                              |
|    | 39 | 0 | 0     | 0        | 0 Branch Bank & Trust                        |
|    | 40 | 0 | 0     | 0        | 0 Eagle Bank & Trust/Park Avenue Bank        |
|    | 41 | 0 | 0     | (25,815) | 0 Union Planters Bank                        |
|    | 42 | 0 | 0     | 0        | 0 Sun Trust Bank                             |
|    | 43 | 0 | 0     | 0        | 0 Bank Of America                            |
|    | 44 | 0 | 0     | 0        | 0 P N C Bank                                 |
|    | 45 | 0 | 0     | 0        | 0 AmSouth Bank                               |
|    | 46 | 0 | 0     | 0        | 0 First National Bank & Trust                |
| BA | 47 | 0 | 0     | 0        | 0 Bank Of America                            |
|    | 48 | 0 | 0     | 0        | 0 First National Bank                        |
|    | 49 | 0 | 0     | 0        | 0 Bank of Upson                              |
|    | 50 | 0 | 0     | 0        | 0 Montgomery County Bank                     |
|    | 51 | 0 | 0     | 0        | 0 Bank Of America                            |
|    | 52 | 0 | 0     | 0        | 0 Sun Trust Bank                             |
|    | 53 | 0 | 0     | 0        | 0 Bank of Eastman                            |
|    | 54 | 0 | 0     | (26,995) | 0 Wachovia Bank                              |
|    | 55 | 0 | 0     | 0        | 0 Branch Bank & Trust                        |
|    | 56 | 0 | 0     | (33,641) | 0 Wachovia Bank                              |
| BA | 57 | 0 | 0     | 0        | 0 Bank Of America                            |
| BA | 58 | 0 | 0     | 0        | 0 Bank Of America                            |
|    | 59 | 0 | 0     | 0        | 0 First Citizens Bank (not linked to Master) |
|    | 60 | 0 | 0     | 0        | 0 Bank Of America                            |
|    | 61 | 0 | 0     | 0        | 0 Bank Of America                            |
|    | 62 | 0 | 0     | 0        | 0 Sun Trust Bank                             |

|       |         |   |          |   |                            |
|-------|---------|---|----------|---|----------------------------|
| 63    | 0       | 0 | 0        | 0 | AmSouth Bank               |
| 64    | 0       | 0 | 0        | 0 | Sun Trust Bank             |
| 65    | 0       | 0 | 0        | 0 | Branch Bank & Trust        |
| 66    | 0       | 0 | (24,839) | 0 | US Bank                    |
| BA 67 | 0       | 0 | 0        | 0 | Bank Of America            |
| 68    | 0       | 0 | 0        | 0 | Bank Of America            |
| 69    | (1,117) | 0 | 0        | 0 | Union County National Bank |
| BA 70 | 0       | 0 | 0        | 0 | Bank Of America            |

</TABLE>

<TABLE>  
<CAPTION>

|       | STORE # | MONTH<br>END G/L<br>BALANCE | ADJUSTED<br>ENDING<br>BALANCE | ENDING<br>BANK<br>BALANCE | DEPOSITS IN<br>TRANSIT | OTHER O/S<br>RECONCILING<br>ITEMS | TOTAL<br>ADJUSTMENTS | EST RC PM<br>REVERSING<br>CC.5557 | EST SC PM<br>REVERSING<br>CC.5546 |
|-------|---------|-----------------------------|-------------------------------|---------------------------|------------------------|-----------------------------------|----------------------|-----------------------------------|-----------------------------------|
| <S>   | <C>     | <C>                         | <C>                           | <C>                       | <C>                    | <C>                               | <C>                  | <C>                               | <C>                               |
| 71    | 5056    | 6,913                       | 5,973                         | 4,412                     | 1,561                  | 940                               | (940)                | 261                               | 163                               |
| BA 72 | 5057    | 3,200                       | 3,389                         | 0                         | 3,389                  | (189)                             | 189                  | 261                               | 0                                 |
| 73    | 5058    | 33,196                      | 33,268                        | 29,259                    | 4,009                  | (72)                              | 72                   | 261                               | 106                               |
| 74    | 5059    | 25,767                      | 25,345                        | 20,638                    | 4,708                  | 421                               | (421)                | 261                               | 80                                |
| 75    | 5060    | 37,562                      | 0                             | 0                         | 0                      | 37,562                            | (37,562)             | 261                               | 79                                |
| BA 76 | 5061    | 5,817                       | 6,032                         | 0                         | 6,032                  | (214)                             | 214                  | 261                               | 0                                 |
| 77    | 5062    | 3,328                       | 3,580                         | 0                         | 3,122                  | 206                               | 253                  | 261                               | 0                                 |
| 78    | 5063    | 26,779                      | 3,271                         | 0                         | 3,271                  | 23,508                            | (23,508)             | 261                               | 173                               |
| 79    | 5064    | 9,020                       | 9,400                         | 0                         | 9,400                  | (379)                             | 379                  | 261                               | 0                                 |
| BA 80 | 5065    | 5,429                       | 5,487                         | 0                         | 4,942                  | 487                               | 58                   | 261                               | 0                                 |
| BA 81 | 5066    | (261)                       | 0                             | 0                         | 0                      | (261)                             | 261                  | 261                               | 0                                 |
| 82    | 5067    | 3,451                       | 3,701                         | 0                         | 3,701                  | (250)                             | 250                  | 261                               | 0                                 |
| BA 83 | 5068    | 6,974                       | 7,245                         | 0                         | 7,245                  | (271)                             | 271                  | 261                               | 0                                 |
| 84    | 5069    | 21,563                      | 21,399                        | 16,348                    | 5,051                  | 165                               | (165)                | 261                               | 0                                 |
| BA 85 | 5070    | 11,461                      | 11,723                        | 0                         | 8,278                  | 3,184                             | 261                  | 261                               | 0                                 |
| 86    | 5072    | 6,954                       | 6,834                         | 0                         | 6,834                  | 120                               | (120)                | 261                               | 38                                |
| BA 87 | 5074    | (261)                       | 0                             | 0                         | 0                      | (261)                             | 261                  | 261                               | 0                                 |
| 88    | 5075    | 24,695                      | 0                             | 0                         | 0                      | 24,695                            | (24,695)             | 261                               | 79                                |
| 89    | 5077    | 3,784                       | 4,107                         | 0                         | 4,107                  | (323)                             | 323                  | 261                               | 0                                 |
| 90    | 5078    | 28,598                      | 6,869                         | 0                         | 6,277                  | 22,321                            | (21,729)             | 261                               | 74                                |
| BA 91 | 5079    | 3,040                       | 3,084                         | 0                         | 3,084                  | (45)                              | 45                   | 261                               | 0                                 |
| 92    | 5080    | 37,035                      | 37,145                        | 27,295                    | 9,851                  | (110)                             | 110                  | 261                               | 131                               |
| BA 93 | 5081    | 2,070                       | 1,863                         | 0                         | 1,863                  | 207                               | (207)                | 261                               | 0                                 |
| 94    | 5082    | 36,685                      | 0                             | 0                         | 0                      | 36,685                            | (36,685)             | 261                               | 72                                |
| BA 95 | 5083    | 4,586                       | 4,846                         | 0                         | 4,846                  | (261)                             | 261                  | 261                               | 0                                 |
| 96    | 5084    | 54,048                      | (150)                         | 0                         | 0                      | 54,048                            | (54,198)             | 261                               | 72                                |
| 97    | 5085    | 27,079                      | 27,182                        | 17,480                    | 9,702                  | (103)                             | 103                  | 261                               | 0                                 |
| 98    | 5086    | 13,406                      | 13,282                        | 6,214                     | 7,068                  | 125                               | (125)                | 261                               | 106                               |



|    |     |      |        |        |        |        |         |         |     |       |
|----|-----|------|--------|--------|--------|--------|---------|---------|-----|-------|
| BA | 99  | 5087 | 5,847  | 5,886  | 0      | 5,886  | (39)    | 39      | 261 | 0     |
|    | 100 | 5088 | 17,529 | 17,651 | 14,081 | 3,571  | (123)   | 123     | 261 | 23    |
|    | 101 | 5089 | 17,262 | 16,850 | 13,128 | 3,722  | 412     | (412)   | 261 | 25    |
|    | 102 | 5090 | 21,044 | 21,266 | 17,370 | 3,896  | (222)   | 222     | 261 | 113   |
|    | 103 | 5092 | 19,677 | 19,942 | 17,629 | 2,314  | (266)   | 266     | 261 | 5     |
|    | 104 | 5094 | 6,517  | 6,489  | 4,366  | 2,123  | 28      | (28)    | 261 | 111   |
|    | 105 | 5097 | 16,026 | 16,230 | 12,105 | 4,125  | (204)   | 204     | 261 | 0     |
|    | 106 | 5098 | 4,591  | 4,425  | 0      | 4,425  | 166     | (166)   | 261 | 0     |
|    | 107 | 5099 | 22,115 | 22,183 | 19,162 | 3,022  | (68)    | 68      | 261 | 17    |
|    | 108 | 5100 | 14,973 | 14,932 | 8,888  | 6,044  | 41      | (41)    | 261 | 170   |
|    | 109 | 5102 | 3,868  | 4,192  | 0      | 3,532  | 335     | 324     | 261 | 0     |
|    | 110 | 5104 | 5,369  | 5,420  | 0      | 5,420  | (51)    | 51      | 261 | 0     |
|    | 111 | 5105 | 11,607 | 11,948 | 0      | 11,948 | (341)   | 341     | 261 | 80    |
|    | 112 | 5106 | 2,577  | 2,837  | 0      | 2,837  | (261)   | 261     | 261 | 0     |
|    | 113 | 5107 | 20,424 | 19,981 | 17,562 | 2,420  | 443     | (443)   | 261 | 0     |
|    | 114 | 5108 | 3,397  | 3,638  | 3,638  | 0      | (241)   | 241     | 261 | 31    |
|    | 115 | 5109 | 9,568  | 9,922  | 6,336  | 3,586  | (354)   | 354     | 261 | 118   |
|    | 116 | 5110 | 2,399  | 2,558  | 0      | 2,558  | (159)   | 159     | 261 | 0     |
|    | 117 | 5111 | 17,762 | 17,899 | 13,392 | 4,077  | 293     | 137     | 261 | 151   |
|    | 118 | 5112 | 18,835 | 19,034 | 13,937 | 5,097  | (198)   | 198     | 261 | 0     |
|    | 119 | 5113 | 5,225  | 5,448  | 0      | 5,448  | (223)   | 223     | 261 | 0     |
|    | 120 | 5114 | 19,230 | 19,309 | 14,552 | 5,858  | (1,179) | 78      | 261 | 30    |
|    | 121 | 5116 | 7,349  | 7,498  | 5,016  | 2,482  | (149)   | 149     | 261 | 13    |
|    | 122 | 5117 | 18,837 | 19,187 | 15,303 | 3,884  | (350)   | 350     | 261 | 10    |
|    | 123 | 5118 | 12,365 | 5,609  | 3,599  | 2,010  | 6,757   | (6,757) | 261 | 17    |
|    | 124 | 5119 | 16,096 | 16,321 | 13,156 | 3,165  | (226)   | 226     | 261 | 69    |
|    | 125 | 5120 | 3,598  | 3,858  | 0      | 3,858  | (261)   | 261     | 261 | 0     |
|    | 126 | 5121 | 22,842 | 23,200 | 21,586 | 1,613  | (357)   | 357     | 261 | 27    |
|    | 127 | 5122 | 26,611 | 26,923 | 12,858 | 14,065 | (313)   | 313     | 261 | 13    |
|    | 128 | 5123 | 14,531 | 13,646 | 10,831 | 2,815  | 885     | (885)   | 261 | 144   |
|    | 129 | 5124 | 35,849 | 35,413 | 18,481 | 18,033 | (665)   | (436)   | 261 | 0     |
|    | 130 | 5125 | 10,280 | 10,541 | 7,611  | 2,929  | (261)   | 261     | 261 | 0     |
|    | 131 | 5126 | 11,514 | 11,775 | 9,453  | 2,322  | (261)   | 261     | 261 | 0     |
|    | 132 | 5127 | 25,536 | 25,498 | 21,275 | 4,223  | 39      | (39)    | 261 | 13    |
|    | 133 | 5128 | 15,453 | 15,945 | 7,538  | 8,406  | (491)   | 491     | 261 | 2,222 |
|    | 134 | 5129 | 14,582 | 14,865 | 12,454 | 2,411  | (282)   | 282     | 261 | 78    |
|    | 135 | 5130 | 31,001 | 31,208 | 27,278 | 3,930  | (207)   | 207     | 261 | 27    |
|    | 136 | 5131 | 14,514 | 14,687 | 12,839 | 1,848  | (173)   | 173     | 261 | 34    |
|    | 137 | 5132 | 9,440  | 9,684  | 3,926  | 5,759  | (244)   | 244     | 261 | 385   |
|    | 138 | 5133 | 8,819  | 0      | 0      | 0      | 8,819   | (8,819) | 261 | 79    |
|    | 139 | 5135 | 21,693 | 21,959 | 16,208 | 5,751  | (266)   | 266     | 261 | 5     |
|    | 140 | 5136 | 18,919 | 19,105 | 15,573 | 3,533  | (186)   | 186     | 261 | 35    |
|    | 141 | 5137 | 21,895 | 22,006 | 17,651 | 4,355  | (111)   | 111     | 261 | 0     |

|        |      |        |        |        |       |         |          |     |     |
|--------|------|--------|--------|--------|-------|---------|----------|-----|-----|
| 142    | 5138 | 2,511  | 2,772  | 512    | 4,461 | (2,463) | 261      | 261 | 0   |
| 143    | 5139 | 38,346 | 0      | 0      | 0     | 38,346  | (38,346) | 261 | 83  |
| 144    | 5140 | 25,781 | 26,049 | 20,754 | 5,295 | (268)   | 268      | 261 | 31  |
| 145    | 5142 | 28,017 | 28,278 | 19,114 | 9,164 | (261)   | 261      | 261 | 50  |
| 146    | 5143 | 14,147 | 14,398 | 11,905 | 2,492 | (251)   | 251      | 261 | 10  |
| 147    | 5144 | 1,242  | 1,512  | 0      | 1,512 | (269)   | 269      | 261 | 0   |
| 148    | 5145 | 21,840 | 21,877 | 14,322 | 7,556 | (37)    | 37       | 261 | 54  |
| 149    | 5146 | 1,966  | 2,227  | 0      | 2,227 | (261)   | 261      | 261 | 0   |
| 150    | 5147 | 17,817 | 5,493  | 0      | 5,493 | 12,323  | (12,323) | 261 | 76  |
| 151    | 5148 | 3,185  | 3,052  | 0      | 3,052 | 132     | (132)    | 261 | 0   |
| 152    | 5149 | 19,062 | 13,959 | 8,477  | 3,789 | 6,796   | (5,104)  | 261 | 123 |
| 153    | 5150 | 24,955 | 0      | 0      | 0     | 24,955  | (24,955) | 261 | 72  |
| 154    | 5151 | 8,180  | 8,514  | 5,666  | 2,849 | (335)   | 335      | 261 | 119 |
| 155    | 5152 | 47,514 | 0      | 0      | 0     | 47,514  | (47,514) | 261 | 72  |
| 156    | 5153 | 30,115 | 0      | 0      | 0     | 30,115  | (30,115) | 261 | 72  |
| 157    | 5154 | 47,580 | 0      | 0      | 0     | 47,580  | (47,580) | 261 | 72  |
| 158    | 5155 | 12,738 | 12,872 | 10,862 | 2,010 | (134)   | 134      | 261 | 68  |
| 159    | 5156 | 19,420 | 2,072  | 0      | 2,072 | 17,349  | (17,349) | 261 | 119 |
| BA 160 | 5159 | 8,437  | 8,339  | 0      | 8,339 | 99      | (99)     | 261 | 0   |
| 161    | 5160 | 28,841 | 2,980  | 0      | 2,980 | 25,861  | (25,861) | 261 | 99  |
| 162    | 5161 | 11,107 | 11,251 | 6,559  | 4,693 | (144)   | 144      | 261 | 79  |

<CAPTION>

|       |          | A, B, C | A       | B     | C     |         |         | DUP        | DUP        | KEY     |
|-------|----------|---------|---------|-------|-------|---------|---------|------------|------------|---------|
|       | RETURNED | TOTAL   | ACT     | CHECK | RET   | O/D     | ACT O/S | NON POSTED | NON POSTED | ERRORS  |
| <S>   | CHEQUES  | SERVICE | SERVICE | ORDER | CHECK | CHARGES | CC.5577 | DEPOSITS   | DEPOSITS   | CC.5578 |
|       | CC. 5557 | CC.5546 | CC.5546 | FEES  | FEES  | CC.5570 | CC.5577 | CC.5577    | CC.5578    | CC.5578 |
| 71    | (940)    | (221)   | (113)   | (108) | 0     | 0       | (203)   | 0          | 0          | 0       |
| BA 72 | (71)     | 0       | 0       | 0     | 0     | 0       | 0       | 0          | 0          | 0       |
| 73    | (218)    | (133)   | (133)   | 0     | 0     | 50      | 6       | 0          | 0          | 0       |
| 74    | (672)    | (110)   | (102)   | 0     | (8)   | 20      | 0       | 0          | 0          | 0       |
| 75    | 0        | 0       | 0       | 0     | 0     | 0       | 0       | 0          | 0          | 0       |
| BA 76 | 0        | (37)    | 0       | (37)  | 0     | 0       | (10)    | 0          | 0          | 0       |
| 77    | 0        | 0       | 0       | 0     | 0     | 0       | (8)     | 0          | 0          | 0       |
| 78    | (336)    | (263)   | (263)   | 0     | 0     | 0       | 0       | 0          | 0          | 0       |
| 79    | (82)     | 0       | 0       | 0     | 0     | 0       | 200     | 0          | 0          | 0       |
| BA 80 | (183)    | 0       | 0       | 0     | 0     | 0       | (20)    | 0          | 0          | 0       |
| BA 81 | 0        | 0       | 0       | 0     | 0     | 0       | 0       | 0          | 0          | 0       |
| 82    | 0        | 0       | 0       | 0     | 0     | 0       | (11)    | 0          | 0          | 0       |
| BA 83 | 0        | 0       | 0       | 0     | 0     | 0       | 10      | 0          | 0          | 0       |
| 84    | (425)    | 0       | 0       | 0     | 0     | 0       | (0)     | 0          | 0          | 0       |
| BA 85 | (200)    | (25)    | 0       | (25)  | 0     | 0       | 159     | 0          | 0          | 67      |
| 86    | (392)    | 0       | 0       | 0     | 0     | 0       | (27)    | 0          | 0          | 0       |
| BA 87 | 0        | 0       | 0       | 0     | 0     | 0       | 0       | 0          | 0          | 0       |

|       |         |       |       |      |      |       |       |   |         |       |
|-------|---------|-------|-------|------|------|-------|-------|---|---------|-------|
| 88    | 0       | 0     | 0     | 0    | 0    | 0     | 0     | 0 | 0       | 0     |
| 89    | 0       | 0     | 0     | 0    | 0    | 0     | 62    | 0 | 0       | 0     |
| 90    | (383)   | (89)  | (89)  | 0    | 0    | 0     | (508) | 0 | 0       | 0     |
| BA 91 | (109)   | 0     | 0     | 0    | 0    | 0     | (9)   | 0 | 0       | (99)  |
| 92    | 0       | (231) | (231) | 0    | 0    | 0     | (51)  | 0 | 0       | 0     |
| BA 93 | (488)   | 0     | 0     | 0    | 0    | 0     | 20    | 0 | 0       | 0     |
| 94    | 0       | 0     | 0     | 0    | 0    | 0     | 0     | 0 | 0       | 0     |
| BA 95 | 0       | 0     | 0     | 0    | 0    | 0     | (0)   | 0 | 0       | 0     |
| 96    | (150)   | 0     | 0     | 0    | 0    | 0     | 0     | 0 | 0       | 0     |
| 97    | (154)   | 0     | 0     | 0    | 0    | 0     | (3)   | 0 | 0       | 0     |
| 98    | (427)   | (64)  | (64)  | 0    | 0    | 0     | (0)   | 0 | 0       | 0     |
| BA 99 | (223)   | 0     | 0     | 0    | 0    | 0     | 1     | 0 | 0       | 0     |
| 100   | (200)   | (21)  | (21)  | 0    | 0    | 60    | (1)   | 0 | 0       | 0     |
| 101   | (668)   | (32)  | (32)  | 0    | 0    | 0     | 3     | 0 | 0       | 0     |
| 102   | (24)    | (128) | (128) | 0    | 0    | 0     | 0     | 0 | 0       | 0     |
| 103   | 0       | 0     | 0     | 0    | 0    | 0     | 0     | 0 | 0       | 0     |
| 104   | (214)   | (154) | (154) | 0    | 0    | (32)  | 0     | 0 | 0       | 0     |
| 105   | 0       | 0     | 0     | 0    | 0    | 0     | (56)  | 0 | 0       | 0     |
| 106   | (401)   | (26)  | (26)  | 0    | 0    | 0     | 0     | 0 | 0       | 0     |
| 107   | (151)   | (59)  | (49)  | 0    | (10) | 0     | 0     | 0 | 0       | 0     |
| 108   | (350)   | (161) | (161) | 0    | 0    | 0     | 39    | 0 | 0       | 0     |
| 109   | 0       | 0     | 0     | 0    | 0    | 0     | 63    | 0 | 0       | 0     |
| 110   | (210)   | 0     | 0     | 0    | 0    | 0     | (0)   | 0 | 0       | 0     |
| 111   | 0       | 0     | 0     | 0    | 0    | 0     | 0     | 0 | 0       | 0     |
| 112   | 0       | 0     | 0     | 0    | 0    | 0     | 0     | 0 | 0       | 0     |
| 113   | (685)   | 0     | 0     | 0    | 0    | (23)  | 5     | 0 | 0       | 0     |
| 114   | 0       | 0     | 0     | 0    | 0    | 0     | (51)  | 0 | 0       | 0     |
| 115   | 0       | (164) | (164) | 0    | 0    | 145   | (5)   | 0 | 0       | 0     |
| 116   | 0       | 0     | 0     | 0    | 0    | 0     | (102) | 0 | 0       | 0     |
| 117   | (75)    | (169) | (169) | 0    | 0    | (30)  | (1)   | 0 | 0       | 0     |
| 118   | 0       | (120) | (120) | 0    | 0    | 58    | (0)   | 0 | 0       | 0     |
| 119   | 0       | 0     | 0     | 0    | 0    | 0     | (38)  | 0 | 0       | 0     |
| 120   | (140)   | (63)  | (30)  | (33) | 0    | 0     | (10)  | 0 | 0       | 0     |
| 121   | (130)   | (17)  | (17)  | 0    | 0    | 0     | 23    | 0 | 0       | 0     |
| 122   | 0       | (10)  | (10)  | 0    | 0    | 28    | 62    | 0 | 0       | 0     |
| 123   | (6,546) | (23)  | (11)  | 0    | (12) | (160) | (265) | 0 | 0       | (40)  |
| 124   | (125)   | (20)  | (15)  | 0    | (5)  | 25    | 15    | 0 | 0       | 0     |
| 125   | 0       | 0     | 0     | 0    | 0    | 0     | (0)   | 0 | 0       | 0     |
| 126   | (100)   | (8)   | (8)   | 0    | 0    | 111   | 67    | 0 | 0       | 0     |
| 127   | 0       | (24)  | (21)  | 0    | (3)  | 58    | 5     | 0 | 0       | 0     |
| 128   | 0       | (89)  | (89)  | 0    | 0    | 0     | (0)   | 0 | (1,000) | (200) |
| 129   | (688)   | (8)   | (8)   | 0    | 0    | 28    | (29)  | 0 | 0       | 0     |

|        |       |         |         |   |      |       |       |   |         |       |
|--------|-------|---------|---------|---|------|-------|-------|---|---------|-------|
| 130    | 0     | 0       | 0       | 0 | 0    | (20)  | 20    | 0 | 0       | 0     |
| 131    | 0     | 0       | 0       | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 132    | (118) | (4)     | (3)     | 0 | (1)  | 0     | (13)  | 0 | 0       | 0     |
| 133    | 0     | (2,170) | (2,170) | 0 | 0    | 99    | 80    | 0 | 0       | 0     |
| 134    | 0     | (57)    | (57)    | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 135    | (116) | (20)    | (20)    | 0 | 0    | 0     | 10    | 0 | 0       | 45    |
| 136    | 0     | (21)    | (21)    | 0 | 0    | 0     | (101) | 0 | 0       | 0     |
| 137    | 0     | (434)   | (434)   | 0 | 0    | 33    | 0     | 0 | 0       | 0     |
| 138    | 0     | 0       | 0       | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 139    | 0     | 0       | 0       | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 140    | (60)  | (49)    | (43)    | 0 | (6)  | 0     | (1)   | 0 | 0       | 0     |
| 141    | 0     | (100)   | (100)   | 0 | 0    | (50)  | 0     | 0 | 0       | 0     |
| 142    | 0     | 0       | 0       | 0 | 0    | 20    | (20)  | 0 | 0       | 0     |
| 143    | 0     | 0       | 0       | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 144    | 0     | (23)    | (23)    | 0 | 0    | 0     | (2)   | 0 | 0       | 0     |
| 145    | 0     | (50)    | (50)    | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 146    | 0     | (10)    | 0       | 0 | (10) | 0     | (10)  | 0 | 0       | 0     |
| 147    | (39)  | 0       | 0       | 0 | 0    | 0     | 47    | 0 | 0       | 0     |
| 148    | (193) | (45)    | (45)    | 0 | 0    | (20)  | (19)  | 0 | 0       | 0     |
| 149    | 0     | 0       | 0       | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 150    | 0     | (94)    | (94)    | 0 | 0    | 0     | (46)  | 0 | 0       | 0     |
| 151    | (403) | 0       | 0       | 0 | 0    | 0     | 10    | 0 | 0       | 0     |
| 152    | (530) | (52)    | (52)    | 0 | 0    | (195) | (147) | 0 | (4,600) | 37    |
| 153    | 0     | 0       | 0       | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 154    | 0     | (140)   | (140)   | 0 | 0    | 96    | (1)   | 0 | 0       | 0     |
| 155    | 0     | 0       | 0       | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 156    | 0     | 0       | 0       | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 157    | 0     | 0       | 0       | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 158    | (143) | (83)    | (83)    | 0 | 0    | 32    | 0     | 0 | 0       | 0     |
| 159    | (342) | (190)   | (190)   | 0 | 0    | 0     | 2     | 0 | 0       | 0     |
| BA 160 | (359) | 0       | 0       | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 161    | (277) | (173)   | (173)   | 0 | 0    | 0     | 0     | 0 | 0       | 0     |
| 162    | 0     | (101)   | (101)   | 0 | 0    | 0     | 5     | 0 | 0       | (100) |

<CAPTION>

|       | STOLEN<br>MONIES<br>CC.5577 | MISC<br>Various | CONSOL<br>ACCT<br>TRANSFERS<br>CC.1020 | ACH<br>TRANSFERS<br>REVERSALS<br>CC.1020 | Bank Name                      |
|-------|-----------------------------|-----------------|--|--|--------------------------------|
| <S>   | <C>                         | <C>             | <C>                                    | <C>                                      |                                |
| 71    | 0                           | 0               | 0                                      | 0  | AmSouth Bank                   |
| BA 72 | 0                           | 0               | 0                                      | 0  | Bank Of America                |
| 73    | 0                           | 0               | 0                                      | 0  | Old National Bank              |
| 74    | 0                           | 0               | 0                                      | 0  | International Bank of Commerce |
| 75    | 0                           | 0               | (37,902)                               | 0  | Regions Bank                   |

|    |     |   |   |          |   |                           |
|----|-----|---|---|----------|---|---------------------------|
| BA | 76  | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 77  | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 78  | 0 | 0 | (23,342) | 0 | Wachovia Bank             |
|    | 79  | 0 | 0 | 0        | 0 | Bank Of America           |
| BA | 80  | 0 | 0 | 0        | 0 | Bank Of America           |
| BA | 81  | 0 | 0 | 0        | 0 | #N/A                      |
|    | 82  | 0 | 0 | 0        | 0 | Bank Of America           |
| BA | 83  | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 84  | 0 | 0 | 0        | 0 | Sun Trust Bank            |
| BA | 85  | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 86  | 0 | 0 | 0        | 0 | Bank Of America           |
| BA | 87  | 0 | 0 | 0        | 0 | #N/A                      |
|    | 88  | 0 | 0 | (25,034) | 0 | Regions Bank              |
|    | 89  | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 90  | 0 | 0 | (21,084) | 0 | Wachovia Bank             |
| BA | 91  | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 92  | 0 | 0 | 0        | 0 | Compass Bank              |
| BA | 93  | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 94  | 0 | 0 | (37,018) | 0 | First Citizens Bank       |
| BA | 95  | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 96  | 0 | 0 | (54,381) | 0 | First Citizens Bank       |
|    | 97  | 0 | 0 | 0        | 0 | Sun Trust Bank            |
|    | 98  | 0 | 0 | 0        | 0 | Capital City Bank         |
| BA | 99  | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 100 | 0 | 0 | 0        | 0 | Colonial Bank             |
|    | 101 | 0 | 0 | 0        | 0 | Monroe Bank               |
|    | 102 | 0 | 0 | 0        | 0 | National City Bank        |
|    | 103 | 0 | 0 | 0        | 0 | Farmers Bank              |
|    | 104 | 0 | 0 | 0        | 0 | Branch Bank & Trust       |
|    | 105 | 0 | 0 | 0        | 0 | Sun Trust Bank            |
|    | 106 | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 107 | 0 | 0 | 0        | 0 | Wood Forest National Bank |
|    | 108 | 0 | 0 | 0        | 0 | AmSouth Bank              |
|    | 109 | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 110 | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 111 | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 112 | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 113 | 0 | 0 | 0        | 0 | Citizen Bank              |
|    | 114 | 0 | 0 | 0        | 0 | LandMark Bank             |
|    | 115 | 0 | 0 | 0        | 0 | Trustmark National Bank   |
|    | 116 | 0 | 0 | 0        | 0 | Bank Of America           |
|    | 117 | 0 | 0 | 0        | 0 | AmSouth Bank              |
|    | 118 | 0 | 0 | 0        | 0 | Cavlary Banking           |

|        |       |   |          |                               |
|--------|-------|---|----------|-------------------------------|
| 119    | 0     | 0 | 0        | 0 Bank Of America             |
| 120    | 0     | 0 | 0        | 0 First State Financial       |
| 121    | 0     | 0 | 0        | 0 Mutual Federal Savings Bank |
| 122    | 0     | 0 | 0        | 0 Peoples First               |
| 123    | 0     | 0 | 0        | 0 The Bank NA                 |
| 124    | 0     | 0 | 0        | 0 Home Bank                   |
| 125    | 0     | 0 | 0        | 0 Bank Of America             |
| 126    | 0     | 0 | 0        | 0 Fidelity Bank & Trust       |
| 127    | 0     | 0 | 0        | 0 First Financial Bank        |
| 128    | 0     | 0 | 0        | 0 Hibernia National Bank      |
| 129    | 0     | 0 | 0        | 0 Citizens National Bank      |
| 130    | 0     | 0 | 0        | 0 South Trust Bank            |
| 131    | 0     | 0 | 0        | 0 South Trust Bank            |
| 132    | (178) | 0 | 0        | 0 Metro Bank                  |
| 133    | 0     | 0 | 0        | 0 Fifth Third Bank            |
| 134    | 0     | 0 | 0        | 0 Iberia Bank                 |
| 135    | 0     | 0 | 0        | 0 Merchants & Marine Bank     |
| 136    | 0     | 0 | 0        | 0 Weatherford National Bank   |
| 137    | 0     | 0 | 0        | 0 Fifth Third Bank            |
| 138    | 0     | 0 | (9,159)  | 0 Regions Bank                |
| 139    | 0     | 0 | 0        | 0 Community Bank              |
| 140    | 0     | 0 | 0        | 0 First State Bank            |
| 141    | 0     | 0 | 0        | 0 Community South Bank        |
| 142    | 0     | 0 | 0        | 0 South Trust Bank            |
| 143    | 0     | 0 | (38,690) | 0 Union Planters Bank         |
| 144    | 0     | 0 | 0        | 0 Peoples Federal             |
| 145    | 0     | 0 | 0        | 0 Community South Bank        |
| 146    | 0     | 0 | 0        | 0 First Federal Savings Bank  |
| 147    | 0     | 0 | 0        | 0 Bank Of America             |
| 148    | 0     | 0 | 0        | 0 Peoples Bank of Bedford Co. |
| 149    | 0     | 0 | 0        | 0 Bank Of America             |
| 150    | 0     | 0 | (12,520) | 0 Wachovia Bank               |
| 151    | 0     | 0 | 0        | 0 Bank Of America             |
| 152    | 0     | 0 | 0        | 0 PNC Bank                    |
| 153    | 0     | 0 | (25,288) | 0 First Citizens Bank         |
| 154    | 0     | 0 | 0        | 0 Central Carolina            |
| 155    | 0     | 0 | (47,847) | 0 First Citizens Bank         |
| 156    | 0     | 0 | (30,448) | 0 First Citizens Bank         |
| 157    | 0     | 0 | (47,913) | 0 First Citizens Bank         |
| 158    | 0     | 0 | 0        | 0 Central Carolina            |
| 159    | 0     | 0 | (17,199) | 0 Wachovia Bank               |
| BA 160 | 0     | 0 | 0        | 0 Bank Of America             |

|     |   |   |          |   |                     |
|-----|---|---|----------|---|---------------------|
| 161 | 0 | 0 | (25,771) | 0 | Wachovia Bank       |
| 162 | 0 | 0 | 0        | 0 | Branch Bank & Trust |

</TABLE>

<TABLE>  
<CAPTION>

|     | STORE # | MONTH<br>END G/L<br>BALANCE | ADJUSTED<br>ENDING<br>BALANCE | ENDING<br>BANK<br>BALANCE | DEPOSITS IN<br>TRANSIT | OTHER O/S<br>RECONCILING<br>ITEMS | TOTAL<br>ADJUSTMENTS | EST RC PM<br>REVERSING<br>CC.5557 | EST SC PM<br>REVERSING<br>CC.5546 |     |
|-----|---------|-----------------------------|-------------------------------|---------------------------|------------------------|-----------------------------------|----------------------|-----------------------------------|-----------------------------------|-----|
| <S> | <C>     | <C>                         | <C>                           | <C>                       | <C>                    | <C>                               | <C>                  | <C>                               | <C>                               |     |
|     | 163     | 5163                        | 13,385                        | 13,058                    | 9,980                  | 3,078                             | 326                  | (326)                             | 261                               | 0   |
|     | 164     | 5164                        | 8,610                         | 8,821                     | 0                      | 8,821                             | (211)                | 211                               | 261                               | 0   |
| BA  | 165     | 5165                        | 7,515                         | 7,553                     | 0                      | 7,553                             | (39)                 | 39                                | 261                               | 0   |
| BA  | 166     | 5166                        | 3,515                         | 3,471                     | 0                      | 3,471                             | 44                   | (44)                              | 261                               | 0   |
|     | 167     | 5167                        | 13,833                        | 14,070                    | 7,492                  | 7,290                             | (949)                | 237                               | 261                               | 117 |
|     | 168     | 5168                        | 15,942                        | 16,131                    | 12,584                 | 3,546                             | (189)                | 189                               | 261                               | 23  |
|     | 169     | 5169                        | 5,195                         | 5,468                     | 0                      | 5,468                             | (273)                | 273                               | 261                               | 0   |
|     | 170     | 5171                        | 6,430                         | 6,622                     | 3,392                  | 3,230                             | (192)                | 192                               | 261                               | 23  |
|     | 171     | 5172                        | 6,601                         | 6,846                     | 3,608                  | 3,239                             | (246)                | 246                               | 261                               | 91  |
|     | 172     | 5173                        | 29,305                        | 29,365                    | 23,043                 | 6,322                             | (60)                 | 60                                | 261                               | 24  |
|     | 173     | 5174                        | 6,621                         | 6,654                     | 2,665                  | 2,289                             | 1,667                | 33                                | 261                               | 194 |
|     | 174     | 5175                        | 84,046                        | (100)                     | 0                      | 0                                 | 84,046               | (84,146)                          | 261                               | 72  |
|     | 175     | 5176                        | 25,642                        | 25,400                    | 20,619                 | 4,782                             | 241                  | (241)                             | 261                               | 0   |
|     | 176     | 5177                        | 22,713                        | 22,934                    | 18,882                 | 4,052                             | (221)                | 221                               | 261                               | 50  |
|     | 177     | 5179                        | 10,270                        | 10,578                    | 8,872                  | 1,706                             | (308)                | 308                               | 261                               | 18  |
|     | 178     | 5180                        | 18,354                        | 18,579                    | 14,194                 | 4,386                             | (225)                | 225                               | 261                               | 4   |
|     | 179     | 5181                        | 4,926                         | 5,186                     | 0                      | 5,186                             | (261)                | 261                               | 261                               | 0   |
|     | 180     | 5182                        | (241)                         | (546)                     | 555                    | 0                                 | (796)                | (305)                             | 261                               | 0   |
|     | 181     | 5183                        | 2,158                         | 2,231                     | 0                      | 2,231                             | (73)                 | 73                                | 261                               | 0   |
|     | 182     | 5186                        | 11,198                        | 8,257                     | 6,359                  | 1,898                             | 2,941                | (2,941)                           | 261                               | 17  |
|     | 183     | 5187                        | 7,973                         | 8,219                     | 7,091                  | 1,128                             | (246)                | 246                               | 261                               | 5   |
|     | 184     | 5189                        | 13,692                        | 13,292                    | 12,406                 | 1,987                             | (702)                | (399)                             | 261                               | 2   |
|     | 185     | 5190                        | 2,731                         | 2,918                     | 0                      | 2,918                             | (187)                | 187                               | 261                               | 30  |
|     | 186     | 5191                        | 2,219                         | 2,276                     | 0                      | 2,276                             | (57)                 | 57                                | 261                               | 0   |
|     | 187     | 5192                        | 10,398                        | 10,374                    | 9,056                  | 1,317                             | 25                   | (25)                              | 261                               | 22  |
|     | 188     | 5193                        | 18,950                        | 18,722                    | 6,472                  | 12,250                            | 228                  | (228)                             | 261                               | 76  |
|     | 189     | 5195                        | 15,007                        | 15,273                    | 12,160                 | 3,113                             | (266)                | 266                               | 261                               | 6   |
|     | 190     | 5197                        | 3,579                         | 3,527                     | 0                      | 3,527                             | 52                   | (52)                              | 261                               | 0   |
|     | 191     | 5198                        | 4,509                         | 4,647                     | 3,168                  | 2,580                             | (1,239)              | 138                               | 261                               | 59  |
|     | 192     | 5199                        | 14,549                        | 14,597                    | 11,973                 | 2,624                             | (48)                 | 48                                | 261                               | 0   |
|     | 193     | 5200                        | 9,784                         | 10,034                    | 8,058                  | 3,077                             | (1,351)              | 250                               | 261                               | 178 |
|     | 194     | 5201                        | 10,820                        | 11,022                    | 9,436                  | 1,586                             | (202)                | 202                               | 261                               | 76  |
|     | 195     | 5203                        | 8,765                         | 8,809                     | 0                      | 8,809                             | (44)                 | 44                                | 261                               | 0   |
|     | 196     | 5204                        | 5,080                         | 5,256                     | 0                      | 5,256                             | (175)                | 175                               | 261                               | 5   |

|    |     |      |        |        |        |        |        |          |     |     |
|----|-----|------|--------|--------|--------|--------|--------|----------|-----|-----|
| BA | 197 | 5205 | 2,153  | 2,414  | 0      | 2,414  | (261)  | 261      | 261 | 0   |
|    | 198 | 5206 | 17,608 | 17,794 | 13,108 | 4,686  | (186)  | 186      | 261 | 6   |
| BA | 199 | 5207 | 3,392  | 3,653  | 0      | 3,818  | (426)  | 261      | 261 | 0   |
| BA | 200 | 5208 | 6,516  | 6,680  | 0      | 6,680  | (164)  | 164      | 261 | 0   |
| BA | 201 | 5209 | 9,455  | 8,494  | 0      | 8,494  | 961    | (961)    | 261 | 0   |
|    | 202 | 5211 | 4,606  | 4,593  | 0      | 4,593  | 13     | (13)     | 261 | 0   |
|    | 203 | 5212 | 10,114 | 10,075 | 4,746  | 5,330  | 39     | (39)     | 261 | 127 |
|    | 204 | 5213 | 26,436 | 26,632 | 9,330  | 17,302 | (196)  | 196      | 261 | 126 |
| BA | 205 | 5215 | 2,647  | 2,908  | 0      | 2,908  | (261)  | 261      | 261 | 0   |
|    | 206 | 5216 | 38,851 | 38,854 | 35,158 | 3,696  | (4)    | 4        | 261 | 6   |
|    | 207 | 5217 | 5,292  | 3,716  | 0      | 3,716  | 1,576  | (1,576)  | 261 | 0   |
| BA | 208 | 5218 | 4,262  | 4,461  | 0      | 4,461  | (199)  | 199      | 261 | 0   |
|    | 209 | 5219 | 15,391 | 3,881  | 0      | 3,881  | 11,509 | (11,509) | 261 | 133 |
| BA | 210 | 5220 | 3,833  | 3,749  | 0      | 3,749  | 84     | (84)     | 261 | 0   |
|    | 211 | 5221 | 27,401 | 3,684  | 0      | 3,684  | 23,716 | (23,716) | 261 | 93  |
|    | 212 | 5223 | 26,534 | 26,686 | 22,390 | 4,296  | (152)  | 152      | 261 | 170 |
|    | 213 | 5224 | 29,440 | 29,289 | 25,880 | 4,511  | (950)  | (151)    | 261 | 121 |
|    | 214 | 5225 | 44,225 | 0      | 0      | 0      | 44,225 | (44,225) | 261 | 72  |
| BA | 215 | 5226 | (839)  | (0)    | 0      | 0      | (839)  | 839      | 261 | 0   |
|    | 216 | 5227 | 23,644 | 3,111  | 0      | 3,111  | 20,534 | (20,534) | 261 | 117 |
|    | 217 | 5228 | 22,910 | 23,153 | 18,671 | 4,482  | (244)  | 244      | 261 | 39  |
|    | 218 | 5230 | 8,644  | 8,826  | 4,972  | 3,854  | (182)  | 182      | 261 | 97  |
|    | 219 | 5231 | 21,887 | 21,840 | 17,017 | 4,823  | 46     | (46)     | 261 | 47  |
|    | 220 | 5232 | 2,501  | 2,626  | 0      | 2,626  | (125)  | 125      | 261 | 0   |
|    | 221 | 5233 | 9,192  | 9,147  | 5,677  | 3,470  | 45     | (45)     | 261 | 38  |
|    | 222 | 5234 | 31,334 | 31,312 | 25,445 | 5,867  | 22     | (22)     | 261 | 77  |
| BA | 223 | 5236 | 5,932  | 6,144  | 0      | 6,144  | (212)  | 212      | 261 | 0   |
|    | 224 | 5238 | 18,855 | 19,098 | 13,926 | 5,172  | (243)  | 243      | 261 | 92  |
| BA | 225 | 5241 | 6,736  | 6,897  | 0      | 6,897  | (161)  | 161      | 261 | 0   |
|    | 226 | 5242 | 4,247  | 4,459  | 3,238  | 1,222  | (212)  | 212      | 261 | 135 |
|    | 227 | 5243 | 26,852 | 27,126 | 21,407 | 5,720  | (274)  | 274      | 261 | 157 |
| BA | 228 | 5245 | 2,701  | 2,891  | 0      | 2,891  | (190)  | 190      | 261 | 0   |
|    | 229 | 5246 | 28,968 | 5,032  | 0      | 5,032  | 23,935 | (23,935) | 261 | 134 |
| BA | 230 | 5247 | 3,486  | 3,596  | 0      | 3,596  | (110)  | 110      | 261 | 0   |
| BA | 231 | 5248 | 2,175  | 2,285  | 0      | 2,285  | (110)  | 110      | 261 | 0   |
| BA | 232 | 5249 | 9,398  | 9,824  | 0      | 9,824  | (426)  | 426      | 261 | 25  |
|    | 233 | 5250 | 37,303 | 0      | 0      | 0      | 37,303 | (37,303) | 261 | 72  |
|    | 234 | 5253 | 28,438 | 28,578 | 23,320 | 5,258  | (140)  | 140      | 261 | 110 |
|    | 235 | 5254 | 40,186 | 0      | 0      | 0      | 40,186 | (40,186) | 261 | 83  |
|    | 236 | 5257 | 54,005 | 5,635  | 0      | 5,635  | 48,370 | (48,370) | 261 | 0   |
|    | 237 | 5258 | 25,706 | 25,900 | 22,528 | 3,371  | (194)  | 194      | 261 | 114 |
|    | 238 | 5259 | 7,634  | 7,696  | 6,298  | 1,398  | (62)   | 62       | 261 | 54  |
| BA | 239 | 5260 | 4,835  | 1,944  | 0      | 1,944  | 2,891  | (2,891)  | 261 | 87  |



|    |     |      |        |        |        |       |         |          |     |     |
|----|-----|------|--------|--------|--------|-------|---------|----------|-----|-----|
|    | 240 | 5262 | 24,644 | 1,809  | 0      | 1,809 | 22,835  | (22,835) | 261 | 131 |
|    | 241 | 5264 | 21,268 | 21,526 | 18,577 | 2,949 | (258)   | 258      | 261 | 55  |
|    | 242 | 5265 | 25,740 | 25,948 | 23,484 | 2,464 | (208)   | 208      | 261 | 22  |
|    | 243 | 5266 | 30,185 | 0      | 0      | 0     | 30,185  | (30,185) | 261 | 72  |
|    | 244 | 5267 | 19,412 | 19,633 | 14,537 | 5,095 | (221)   | 221      | 261 | 97  |
|    | 245 | 5268 | 4,633  | 4,723  | 0      | 4,723 | (89)    | 89       | 261 | 0   |
|    | 246 | 5269 | 41,950 | 42,183 | 38,087 | 4,096 | (233)   | 233      | 261 | 25  |
|    | 247 | 5271 | 8,596  | 8,801  | 5,983  | 2,818 | (206)   | 206      | 261 | 45  |
|    | 248 | 5272 | 33,388 | 33,985 | 28,574 | 6,512 | (1,699) | 598      | 261 | 0   |
|    | 249 | 5273 | 11,605 | 11,354 | 8,009  | 3,345 | 251     | (251)    | 261 | 0   |
| BA | 250 | 5274 | 4,157  | 4,274  | 0      | 4,662 | (505)   | 118      | 261 | 0   |
|    | 251 | 5277 | 4,651  | 4,842  | 0      | 4,842 | (191)   | 191      | 261 | 16  |
|    | 252 | 5279 | (261)  | 0      | 0      | 0     | (261)   | 261      | 261 | 0   |
|    | 253 | 5280 | 32,985 | 5,404  | 0      | 5,404 | 27,581  | (27,581) | 261 | 210 |
|    | 254 | 5281 | 33,545 | 33,655 | 28,400 | 6,356 | (1,212) | 111      | 261 | 206 |

<CAPTION>

|     |     | A, B, C<br>TOTAL<br>RETURNED<br>CHECKS<br>CC. 5557 | A<br>ACT<br>SERVICE<br>CHARGES<br>CC. 5546 | B<br>CHECK<br>ORDER<br>FEES<br>CC. 5546 | C<br>RET<br>CHECK<br>FEES<br>CC. 5546 | O/D<br>CHARGES<br>CC. 5570 | ACT O/S<br>CC. 5577 | DUP<br>NON POSTED<br>DEPOSITS<br>CC. 5577 | DUP<br>NON POSTED<br>DEPOSITS<br>CC. 5578 | KEY<br>ERRORS<br>CC. 5578 |
|-----|-----|--|--|---|---------------------------------------|----------------------------|---------------------|---|---|---------------------------|
| <S> | <C> | <C>  | <C>  | <C>                                     | <C>                                   | <C>                        | <C>                 | <C>                                       | <C>                                       | <C>                       |
|     | 163 | (447)  | (20)                                       | (20)                                    | 0                                     | 0                          | (120)               | 0   | 0   | 0                         |
|     | 164 | (154)  | (50)                                       | 0                                       | (50)                                  | 0                          | 0                   | 154                                       | 0   | 0                         |
| BA  | 165 | (222)  | 0  | 0                                       | 0                                     | 0                          | (0)                 | 0   | 0   | 0                         |
| BA  | 166 | (300)  | 0  | 0                                       | 0                                     | 0                          | (5)                 | 0   | 0   | 0                         |
|     | 167 | (32)   | (141)                                      | (141)                                   | 0                                     | 0                          | 32                  | (0)                                       | 0   | 0                         |
|     | 168 | 0  | (32)                                       | (32)                                    | 0                                     | 0                          | (51)                | (13)                                      | 0   | 0                         |
|     | 169 | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 12  | 0   | 0                         |
|     | 170 | 0  | (22)                                       | (22)                                    | 0                                     | 0                          | (120)               | 0   | 0   | 50                        |
|     | 171 | (175)  | (127)                                      | (127)                                   | 0                                     | 0                          | 125                 | 71  | 0   | 0                         |
|     | 172 | (177)  | (28)                                       | (28)                                    | 0                                     | 0                          | (20)                | 0   | 0   | 0                         |
|     | 173 | (240)  | (249)                                      | (249)                                   | 0                                     | 0                          | 66                  | 1   | 0   | 0                         |
|     | 174 | (100)  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
|     | 175 | (523)  | 0  | 0                                       | 0                                     | 0                          | 20                  | 0   | 0   | 0                         |
|     | 176 | (73)   | (34)                                       | (34)                                    | 0                                     | 0                          | 15                  | 2   | 0   | 0                         |
|     | 177 | 0  | (23)                                       | (23)                                    | 0                                     | 0                          | 50                  | 2   | 0   | 0                         |
|     | 178 | 0  | (40)                                       | (36)                                    | 0                                     | (4)                        | 0                   | 0   | 0   | 0                         |
|     | 179 | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
|     | 180 | (540)  | (3)  | 0                                       | 0                                     | (3)                        | (23)                | (1)                                       | 0   | 0                         |
|     | 181 | (188)  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
|     | 182 | (2,728)  | (2)  | (2)                                     | 0                                     | 0                          | (478)               | (11)                                      | 0   | 0                         |
|     | 183 | 0  | (20)                                       | (10)                                    | 0                                     | (10)                       | 0                   | 0   | 0   | 0                         |
|     | 184 | (655)  | (4)  | 0                                       | 0                                     | (4)                        | 0                   | (4)                                       | 0   | 0                         |
|     | 185 | (100)  | 0  | 0                                       | 0                                     | 0                          | 0                   | (4)                                       | 0   | 0                         |

|        |         |       |       |      |     |      |       |   |       |       |
|--------|---------|-------|-------|------|-----|------|-------|---|-------|-------|
| 186    | 0       | (54)  | (54)  | 0    | 0   | (30) | 0     | 0 | 0     | (120) |
| 187    | 0       | (45)  | (13)  | (32) | 0   | 24   | (87)  | 0 | (200) | 0     |
| 188    | (171)   | (87)  | (87)  | 0    | 0   | (30) | (276) | 0 | 0     | 0     |
| 189    | 0       | 0     | 0     | 0    | 0   | 0    | (1)   | 0 | 0     | 0     |
| 190    | 0       | 0     | 0     | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| 191    | (80)    | (66)  | (66)  | 0    | 0   | (35) | (0)   | 0 | 0     | 0     |
| 192    | (235)   | (1)   | (1)   | 0    | 0   | 24   | (0)   | 0 | 0     | 0     |
| 193    | 0       | (189) | (189) | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| 194    | (58)    | (76)  | (76)  | 0    | 0   | 0    | (0)   | 0 | 0     | 0     |
| 195    | (216)   | 0     | 0     | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| 196    | (90)    | 0     | 0     | 0    | 0   | 0    | (0)   | 0 | 0     | 0     |
| BA 197 | 0       | 0     | 0     | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| 198    | (75)    | (6)   | (6)   | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| BA 199 | 0       | 0     | 0     | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| BA 200 | (98)    | 0     | 0     | 0    | 0   | 0    | 1     | 0 | 0     | 0     |
| BA 201 | (342)   | 0     | 0     | 0    | 0   | 0    | 39    | 0 | 0     | (919) |
| 202    | (240)   | (30)  | (30)  | 0    | 0   | 0    | (4)   | 0 | 0     | 0     |
| 203    | (268)   | (158) | (158) | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| 204    | (150)   | (117) | (117) | 0    | 0   | 0    | 75    | 0 | 0     | 0     |
| BA 205 | 0       | 0     | 0     | 0    | 0   | 0    | (0)   | 0 | 0     | 0     |
| 206    | (255)   | 0     | 0     | 0    | 0   | 0    | (8)   | 0 | 0     | 0     |
| 207    | (1,837) | 0     | 0     | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| BA 208 | (62)    | 0     | 0     | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| 209    | (542)   | (177) | (177) | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| BA 210 | (343)   | 0     | 0     | 0    | 0   | 0    | (2)   | 0 | 0     | 0     |
| 211    | 0       | (128) | (128) | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| 212    | (70)    | (149) | (149) | 0    | 0   | (60) | 0     | 0 | 0     | 0     |
| 213    | (291)   | (181) | (181) | 0    | 0   | (60) | (0)   | 0 | 0     | 0     |
| 214    | 0       | 0     | 0     | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| BA 215 | 0       | 0     | 0     | 0    | 0   | 0    | 216   | 0 | 0     | 0     |
| 216    | 0       | (123) | (123) | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| 217    | 0       | (56)  | (56)  | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| 218    | (20)    | (126) | (126) | 0    | 0   | (29) | 0     | 0 | 0     | 0     |
| 219    | (268)   | (86)  | (84)  | 0    | (2) | 0    | (0)   | 0 | 0     | 0     |
| 220    | (140)   | 0     | 0     | 0    | 0   | 0    | 4     | 0 | 0     | 0     |
| 221    | (292)   | (79)  | (79)  | 0    | 0   | 29   | (1)   | 0 | 0     | 0     |
| 222    | (43)    | (117) | (117) | 0    | 0   | 0    | 0     | 0 | (200) | 0     |
| BA 223 | (41)    | 0     | 0     | 0    | 0   | 0    | (8)   | 0 | 0     | 0     |
| 224    | 0       | (105) | (105) | 0    | 0   | 35   | (40)  | 0 | 0     | 0     |
| BA 225 | (100)   | 0     | 0     | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| 226    | 0       | (184) | (184) | 0    | 0   | 0    | 0     | 0 | 0     | 0     |
| 227    | 0       | (144) | (144) | 0    | 0   | 0    | 0     | 0 | 0     | 0     |

|    |     |         |       |       |      |   |      |      |   |   |      |
|----|-----|---------|-------|-------|------|---|------|------|---|---|------|
| BA | 228 | 0       | 0     | 0     | 0    | 0 | 0    | (2)  | 0 | 0 | (69) |
|    | 229 | (652)   | (205) | (205) | 0    | 0 | 0    | (3)  | 0 | 0 | 0    |
| BA | 230 | (150)   | 0     | 0     | 0    | 0 | 0    | (1)  | 0 | 0 | 0    |
| BA | 231 | (150)   | 0     | 0     | 0    | 0 | 0    | (1)  | 0 | 0 | 0    |
| BA | 232 | 0       | 0     | 0     | 0    | 0 | 0    | 0    | 0 | 0 | 140  |
|    | 233 | 0       | 0     | 0     | 0    | 0 | 0    | 0    | 0 | 0 | 0    |
|    | 234 | (130)   | (99)  | (99)  | 0    | 0 | 0    | (1)  | 0 | 0 | 0    |
|    | 235 | 0       | 0     | 0     | 0    | 0 | 0    | 0    | 0 | 0 | 0    |
|    | 236 | (139)   | 0     | 0     | 0    | 0 | 0    | 0    | 0 | 0 | 0    |
|    | 237 | 0       | (201) | (201) | 0    | 0 | 25   | (5)  | 0 | 0 | 0    |
|    | 238 | (180)   | (82)  | (82)  | 0    | 0 | 105  | (96) | 0 | 0 | 0    |
| BA | 239 | (3,180) | 0     | 0     | 0    | 0 | 0    | (59) | 0 | 0 | 0    |
|    | 240 | (672)   | (190) | (190) | 0    | 0 | 0    | 0    | 0 | 0 | 0    |
|    | 241 | 0       | (58)  | (58)  | 0    | 0 | 0    | 0    | 0 | 0 | 0    |
|    | 242 | 0       | (47)  | (47)  | 0    | 0 | (28) | 1    | 0 | 0 | 0    |
|    | 243 | 0       | 0     | 0     | 0    | 0 | 0    | 0    | 0 | 0 | 0    |
|    | 244 | 0       | (108) | (108) | 0    | 0 | (29) | 0    | 0 | 0 | 0    |
|    | 245 | (91)    | (50)  | 0     | (50) | 0 | 0    | (30) | 0 | 0 | 0    |
|    | 246 | (280)   | (5)   | (5)   | 0    | 0 | 232  | (0)  | 0 | 0 | 0    |
|    | 247 | 0       | (50)  | (50)  | 0    | 0 | (26) | (24) | 0 | 0 | 0    |
|    | 248 | 0       | 0     | 0     | 0    | 0 | 338  | (1)  | 0 | 0 | 0    |
|    | 249 | (562)   | 0     | 0     | 0    | 0 | 0    | 50   | 0 | 0 | 0    |
| BA | 250 | (142)   | 0     | 0     | 0    | 0 | 0    | (1)  | 0 | 0 | 0    |
|    | 251 | (66)    | (16)  | (16)  | 0    | 0 | 0    | (4)  | 0 | 0 | 0    |
|    | 252 | 0       | 0     | 0     | 0    | 0 | 0    | 0    | 0 | 0 | 0    |
|    | 253 | 0       | (277) | (277) | 0    | 0 | 0    | (0)  | 0 | 0 | 0    |
|    | 254 | (166)   | (190) | (190) | 0    | 0 | 0    | 0    | 0 | 0 | 0    |

<CAPTION>

|        | STOLEN<br>MONIES<br>CC.5577 | MISC<br>Various | CONSOL<br>ACCT<br>TRANSFERS<br>CC.1020 | ACH<br>TRANSFERS<br>REVERSALS<br>CC.1020 | Bank Name             |
|--------|-----------------------------|-----------------|--|--|-----------------------|
| <S>    | <C>                         | <C>             | <C>                                    | <C>                                      |                       |
| 163    | 0                           | 0               | 0                                      | 0  | Bank of Stanly        |
| 164    | 0                           | 0               | 0                                      | 0  | Bank Of America       |
| BA 165 | 0                           | 0               | 0                                      | 0  | Bank Of America       |
| BA 166 | 0                           | 0               | 0                                      | 0  | Bank Of America       |
| 167    | 0                           | 0               | 0                                      | 0  | Branch Bank & Trust   |
| 168    | 0                           | 0               | 0                                      | 0  | First National Bank   |
| 169    | 0                           | 0               | 0                                      | 0  | Bank Of America       |
| 170    | 0                           | 0               | 0                                      | 0  | Key Bank              |
| 171    | 0                           | 0               | 0                                      | 0  | Branch Bank & Trust   |
| 172    | 0                           | 0               | 0                                      | 0  | Central National Bank |
| 173    | 0                           | 0               | 0                                      | 0  | Fifth Third Bank      |

|        |       |     |          |   |                           |
|--------|-------|-----|----------|---|---------------------------|
| 174    | 0     | 0   | (84,378) | 0 | First Citizens Bank       |
| 175    | 0     | 0   | 0        | 0 | South Central Bank        |
| 176    | 0     | 0   | 0        | 0 | Citizens Bank             |
| 177    | 0     | 0   | 0        | 0 | First National Bank       |
| 178    | 0     | 0   | 0        | 0 | First National Bank       |
| 179    | 0     | 0   | 0        | 0 | Bank Of America           |
| 180    | 0     | 0   | 0        | 0 | First United Bank & Trust |
| 181    | 0     | 0   | 0        | 0 | Bank Of America           |
| 182    | 0     | 0   | 0        | 0 | Arvest Bank               |
| 183    | 0     | 0   | 0        | 0 | United Bank and Trust     |
| 184    | 0     | 0   | 0        | 0 | The First National Bank   |
| 185    | 0     | 0   | 0        | 0 | Bank Of America           |
| 186    | 0     | 0   | 0        | 0 | Bank Of America           |
| 187    | 0     | 0   | 0        | 0 | Texas Bank                |
| 188    | 0     | 0   | 0        | 0 | AmSouth Bank              |
| 189    | 0     | 0   | 0        | 0 | The Bank of Frank Ewing   |
| 190    | (313) | 0   | 0        | 0 | Bank Of America           |
| 191    | 0     | 0   | 0        | 0 | Compass Bank              |
| 192    | 0     | 0   | 0        | 0 | Peoples Bank              |
| 193    | 0     | 0   | 0        | 0 | Frost Bank                |
| 194    | 0     | 0   | 0        | 0 | Central Carolina          |
| 195    | 0     | 0   | 0        | 0 | Bank Of America           |
| 196    | 0     | 0   | 0        | 0 | Bank Of America           |
| BA 197 | 0     | 0   | 0        | 0 | Bank Of America           |
| 198    | 0     | 0   | 0        | 0 | Community State Bank      |
| BA 199 | 0     | 0   | 0        | 0 | Bank Of America           |
| BA 200 | 0     | 0   | 0        | 0 | Bank Of America           |
| BA 201 | 0     | 0   | 0        | 0 | Bank Of America           |
| 202    | 0     | 0   | 0        | 0 | Bank Of America           |
| 203    | 0     | 0   | 0        | 0 | Branch Bank & Trust       |
| 204    | 0     | 0   | 0        | 0 | AmSouth Bank              |
| BA 205 | 0     | 0   | 0        | 0 | Bank Of America           |
| 206    | 0     | 0   | 0        | 0 | Century Bank & Trust      |
| 207    | 0     | 0   | 0        | 0 | Bank Of America           |
| BA 208 | 0     | 0   | 0        | 0 | Bank Of America           |
| 209    | 0     | 0   | (11,184) | 0 | Wachovia Bank             |
| BA 210 | 0     | 0   | 0        | 0 | Bank Of America           |
| 211    | 0     | 0   | (23,943) | 0 | Wachovia Bank             |
| 212    | 0     | 0   | 0        | 0 | AmSouth Bank              |
| 213    | 0     | 0   | 0        | 0 | AmSouth Bank              |
| 214    | 0     | 0   | (44,558) | 0 | First Citizens Bank       |
| BA 215 | 0     | 363 | 0        | 0 | Bank Of America           |
| 216    | 0     | 0   | (20,788) | 0 | Wachovia Bank             |

|    |     |   |   |          |   |
|----|-----|---|---|----------|---|
|    | 217 | 0 | 0 | 0        | 0 Nat'l Bank of Commerce                          |
|    | 218 | 0 | 0 | 0        | 0 Branch Bank & Trust                             |
|    | 219 | 0 | 0 | 0        | 0 First National Bank                             |
|    | 220 | 0 | 0 | 0        | 0 Bank Of America                                 |
|    | 221 | 0 | 0 | 0        | 0 Northwest Georgia Bank                          |
|    | 222 | 0 | 0 | 0        | 0 Trustmark National Bank                         |
| BA | 223 | 0 | 0 | 0        | 0 Bank Of America                                 |
|    | 224 | 0 | 0 | 0        | 0 Compass Bank                                    |
| BA | 225 | 0 | 0 | 0        | 0 Bank Of America                                 |
|    | 226 | 0 | 0 | 0        | 0 Fifth Third Bank                                |
|    | 227 | 0 | 0 | 0        | 0 AmSouth Bank                                    |
| BA | 228 | 0 | 0 | 0        | 0 Bank Of America                                 |
|    | 229 | 0 | 0 | (23,470) | 0 Wachovia Bank                                   |
| BA | 230 | 0 | 0 | 0        | 0 Bank Of America                                 |
| BA | 231 | 0 | 0 | 0        | 0 Bank Of America                                 |
| BA | 232 | 0 | 0 | 0        | 0 Bank Of America                                 |
|    | 233 | 0 | 0 | (37,636) | 0 First Citizens Bank                             |
|    | 234 | 0 | 0 | 0        | 0 Columbus Bank & Trust                           |
|    | 235 | 0 | 0 | (40,529) | 0 Union Planters Bank                             |
|    | 236 | 0 | 0 | (48,493) | 0 Bank One  |
|    | 237 | 0 | 0 | 0        | 0 Spivey State Bank                               |
|    | 238 | 0 | 0 | 0        | 0 Compass Bank                                    |
| BA | 239 | 0 | 0 | 0        | 0 Bank Of America                                 |
|    | 240 | 0 | 0 | (22,365) | 0 Wachovia Bank                                   |
|    | 241 | 0 | 0 | 0        | 0 Hancock Bank                                    |
|    | 242 | 0 | 0 | 0        | 0 Iberia Bank                                     |
|    | 243 | 0 | 0 | (30,518) | 0 First Citizens Bank                             |
|    | 244 | 0 | 0 | 0        | 0 Trustmark National Bank                         |
|    | 245 | 0 | 0 | 0        | 0 Bank Of America                                 |
|    | 246 | 0 | 0 | 0        | 0 First Citizens Bank(not affiliated with Master) |
|    | 247 | 0 | 0 | 0        | 0 Hancock Bank                                    |
|    | 248 | 0 | 0 | 0        | 0 Citizens Union Bank                             |
|    | 249 | 0 | 0 | 0        | 0 South Trust Bank                                |
| BA | 250 | 0 | 0 | 0        | 0 Bank Of America                                 |
|    | 251 | 0 | 0 | 0        | 0 Bank Of America                                 |
|    | 252 | 0 | 0 | 0        | 0 #N/A  |
|    | 253 | 0 | 0 | (27,775) | 0 Wachovia Bank                                   |
|    | 254 | 0 | 0 | 0        | 0 AmSouth Bank                                    |

</TABLE>

<TABLE>  
<CAPTION>

|     | STORE # | MONTH<br>END G/L<br>BALANCE | ADJUSTED<br>ENDING<br>BALANCE | ENDING<br>BANK<br>BALANCE | DEPOSITS IN<br>TRANSIT | OTHER O/S<br>RECONCILING<br>ITEMS | TOTAL<br>ADJUSTMENTS | EST RC PM<br>REVERSING<br>CC.5557 | EST SC PM<br>REVERSING<br>CC.5546 |     |
|-----|---------|-----------------------------|-------------------------------|---------------------------|------------------------|-----------------------------------|----------------------|-----------------------------------|-----------------------------------|-----|
| <S> | 255     | 5282                        | 24,946                        | 24,423                    | 21,584                 | 2,839                             | 523                  | (523)                             | 261                               | 76  |
| BA  | 256     | 5283                        | 4,094                         | 3,979                     | 0                      | 3,979                             | 115                  | (115)                             | 261                               | 0   |
|     | 257     | 5285                        | 17,433                        | 17,449                    | 13,255                 | 4,194                             | (16)                 | 16                                | 261                               | 115 |
|     | 258     | 5286                        | (261)                         | 0                         | 0                      | 0                                 | (261)                | 261                               | 261                               | 0   |
|     | 259     | 5287                        | 11,994                        | 11,886                    | 7,804                  | 4,083                             | 107                  | (107)                             | 261                               | 0   |
|     | 260     | 5289                        | 21,741                        | 22,032                    | 18,902                 | 3,130                             | (291)                | 291                               | 261                               | 149 |
|     | 261     | 5290                        | 31,049                        | 7,234                     | 0                      | 7,234                             | 23,815               | (23,815)                          | 261                               | 0   |
| BA  | 262     | 5291                        | 8,659                         | 7,810                     | 0                      | 7,810                             | 849                  | (849)                             | 261                               | 0   |
|     | 263     | 5292                        | 3,845                         | 3,885                     | 0                      | 3,885                             | (40)                 | 40                                | 261                               | 0   |
|     | 264     | 5295                        | 15,957                        | 16,019                    | 14,097                 | 1,922                             | (62)                 | 62                                | 261                               | 398 |
|     | 265     | 5297                        | 22,584                        | 22,610                    | 19,001                 | 3,609                             | (26)                 | 26                                | 261                               | 160 |
|     | 266     | 5298                        | 31,201                        | 31,490                    | 29,274                 | 2,215                             | (289)                | 289                               | 261                               | 55  |
|     | 267     | 5299                        | 30,324                        | 0                         | 0                      | 0                                 | 30,324               | (30,324)                          | 261                               | 79  |
|     | 268     | 5300                        | 3,456                         | 2,758                     | 0                      | 2,758                             | 698                  | (698)                             | 261                               | 0   |
|     | 269     | 5301                        | 30,948                        | 0                         | 0                      | 0                                 | 30,948               | (30,948)                          | 261                               | 79  |
| BA  | 270     | 5302                        | 4,352                         | 4,337                     | 0                      | 4,337                             | 15                   | (15)                              | 261                               | 0   |
|     | 271     | 5306                        | 26,659                        | 26,495                    | 22,568                 | 3,927                             | 164                  | (164)                             | 261                               | 60  |
|     | 272     | 5307                        | 7,491                         | 7,537                     | 0                      | 7,537                             | (46)                 | 46                                | 261                               | 0   |
|     | 273     | 5308                        | 16,540                        | 16,562                    | 13,952                 | 2,610                             | (22)                 | 22                                | 261                               | 0   |
|     | 274     | 5309                        | 16,791                        | 16,391                    | 13,956                 | 2,435                             | 400                  | (400)                             | 261                               | 95  |
|     | 275     | 5310                        | 17,665                        | 18,036                    | 15,485                 | 2,551                             | (371)                | 371                               | 261                               | 0   |
|     | 276     | 5311                        | 18,551                        | 18,789                    | 17,540                 | 1,248                             | (238)                | 238                               | 261                               | 62  |
|     | 277     | 5312                        | 6,382                         | 4,563                     | 0                      | 4,563                             | 1,819                | (1,819)                           | 261                               | 0   |
| BA  | 278     | 5313                        | 3,554                         | 3,614                     | 0                      | 3,614                             | (61)                 | 61                                | 261                               | 0   |
|     | 279     | 5314                        | 1,973                         | 2,245                     | 0                      | 2,245                             | (272)                | 272                               | 261                               | 11  |
|     | 280     | 5315                        | 8,754                         | 8,810                     | 4,022                  | 4,788                             | (55)                 | 55                                | 261                               | 82  |
|     | 281     | 5316                        | 32,296                        | 0                         | 0                      | 0                                 | 32,296               | (32,296)                          | 261                               | 72  |
|     | 282     | 5317                        | 21,065                        | 21,326                    | 19,445                 | 1,881                             | (261)                | 261                               | 261                               | 0   |
|     | 283     | 5318                        | 37,052                        | 4,372                     | 0                      | 4,372                             | 32,680               | (32,680)                          | 261                               | 0   |
|     | 284     | 5319                        | 7,814                         | 8,144                     | 3,989                  | 4,155                             | (330)                | 330                               | 261                               | 214 |
| BA  | 285     | 5320                        | 4,063                         | 4,323                     | 0                      | 4,323                             | (260)                | 260                               | 261                               | 0   |
|     | 286     | 5322                        | 6,727                         | 7,009                     | 4,415                  | 2,594                             | (283)                | 283                               | 261                               | 107 |
| BA  | 287     | 5323                        | 4,217                         | 3,970                     | 0                      | 3,970                             | 247                  | (247)                             | 261                               | 0   |
|     | 288     | 5324                        | 13,940                        | 0                         | 0                      | 0                                 | 13,940               | (13,940)                          | 261                               | 79  |
|     | 289     | 5326                        | 24,801                        | 25,030                    | 21,964                 | 3,066                             | (229)                | 229                               | 261                               | 34  |
|     | 290     | 5327                        | 14,525                        | 15,563                    | 13,073                 | 2,490                             | (1,038)              | 1,038                             | 261                               | 50  |
|     | 291     | 5332                        | 29,556                        | 0                         | 0                      | 0                                 | 29,556               | (29,556)                          | 261                               | 79  |
|     | 292     | 5333                        | 3,749                         | 0                         | 0                      | 0                                 | 3,749                | (3,749)                           | 261                               | 78  |
|     | 293     | 5334                        | 9,804                         | 10,024                    | 5,794                  | 4,230                             | (220)                | 220                               | 261                               | 132 |
|     | 294     | 5336                        | 41,052                        | 41,321                    | 34,893                 | 6,428                             | (269)                | 269                               | 261                               | 21  |

|        |      |        |        |        |        |         |          |     |     |
|--------|------|--------|--------|--------|--------|---------|----------|-----|-----|
| 295    | 5337 | 28,591 | 28,823 | 25,896 | 2,927  | (232)   | 232      | 261 | 8   |
| 296    | 5338 | 30,499 | 30,565 | 24,202 | 5,882  | 415     | 66       | 261 | 60  |
| 297    | 5339 | 32,806 | 33,038 | 29,205 | 3,833  | (232)   | 232      | 261 | 212 |
| BA 298 | 5340 | 6,252  | 5,861  | 0      | 5,861  | 391     | (391)    | 261 | 0   |
| 299    | 5341 | 8,065  | 8,347  | 5,511  | 2,836  | (282)   | 282      | 261 | 108 |
| 300    | 5342 | 35,763 | 4,297  | 0      | 4,297  | 31,467  | (31,467) | 261 | 0   |
| 301    | 5348 | 6,838  | 5,772  | 0      | 5,772  | 1,065   | (1,065)  | 261 | 0   |
| 302    | 5350 | 31,722 | 4,506  | 0      | 4,506  | 27,216  | (27,216) | 261 | 0   |
| 303    | 5351 | 35,319 | 35,589 | 31,981 | 3,608  | (269)   | 269      | 261 | 5   |
| 304    | 5352 | 11,003 | 11,155 | 9,714  | 1,441  | (152)   | 152      | 261 | 70  |
| 305    | 5353 | 17,013 | 17,256 | 12,107 | 5,148  | (243)   | 243      | 261 | 175 |
| 306    | 5354 | 4,212  | 4,479  | 2,599  | 1,880  | (267)   | 267      | 261 | 100 |
| 307    | 5355 | 26,310 | 26,158 | 21,660 | 4,498  | 152     | (152)    | 261 | 0   |
| 308    | 5358 | 23,733 | 23,895 | 19,523 | 4,372  | (162)   | 162      | 261 | 3   |
| 309    | 5360 | 36,621 | 0      | 0      | 0      | 36,621  | (36,621) | 261 | 72  |
| 310    | 5362 | 9,789  | 10,091 | 8,073  | 2,018  | (303)   | 303      | 261 | 112 |
| 311    | 5363 | 11,404 | 11,830 | 7,516  | 4,314  | (427)   | 427      | 261 | 424 |
| BA 312 | 5364 | 8,673  | 8,534  | 0      | 8,534  | 139     | (139)    | 261 | 0   |
| BA 313 | 5365 | 4,893  | 4,158  | 0      | 4,158  | 735     | (735)    | 261 | 0   |
| 314    | 5366 | 12,177 | 12,263 | 6,415  | 5,848  | (86)    | 86       | 261 | 127 |
| BA 315 | 5368 | 2,469  | 2,690  | 0      | 2,690  | (221)   | 221      | 261 | 0   |
| 316    | 5370 | 7,930  | (0)    | 0      | 0      | 7,930   | (7,930)  | 261 | 22  |
| 317    | 5371 | 3,780  | 3,969  | 0      | 3,969  | (189)   | 189      | 261 | 0   |
| BA 318 | 5372 | 4,522  | 4,713  | 0      | 4,713  | (191)   | 191      | 261 | 0   |
| 319    | 5373 | 65,381 | 65,441 | 52,895 | 13,648 | (1,161) | 60       | 261 | 31  |
| BA 320 | 5374 | 5,022  | 5,158  | 0      | 5,158  | (136)   | 136      | 261 | 0   |
| 321    | 5375 | 6,698  | 0      | 0      | 0      | 6,698   | (6,698)  | 261 | 149 |
| 322    | 5376 | 23,870 | 24,040 | 20,492 | 3,547  | (170)   | 170      | 261 | 30  |
| 323    | 5377 | 6,576  | 6,767  | 2,401  | 4,367  | (192)   | 192      | 261 | 156 |
| 324    | 5378 | 20,344 | 19,895 | 15,327 | 4,568  | 449     | (449)    | 261 | 183 |
| 325    | 5379 | 28,302 | 3,948  | 0      | 3,948  | 24,354  | (24,354) | 261 | 0   |
| 326    | 5380 | 20,270 | 20,548 | 18,801 | 1,746  | (277)   | 277      | 261 | 27  |
| 327    | 5381 | 18,818 | 19,032 | 14,093 | 4,939  | (214)   | 214      | 261 | 0   |
| 328    | 5382 | 8,646  | 8,888  | 5,313  | 3,575  | (242)   | 242      | 261 | 154 |
| 329    | 5384 | 28,691 | 28,948 | 21,866 | 8,183  | (1,357) | 256      | 261 | 29  |
| 330    | 5385 | 2,812  | 3,073  | 0      | 3,073  | (261)   | 261      | 261 | 0   |
| 331    | 5387 | 23,861 | 0      | 0      | 0      | 23,861  | (23,861) | 261 | 79  |
| 332    | 5390 | 7,437  | 7,428  | 3,133  | 4,295  | 9       | (9)      | 261 | 145 |
| 333    | 5391 | 6,368  | 6,629  | 0      | 6,629  | (261)   | 261      | 261 | 0   |
| 334    | 5392 | 37,027 | 3,606  | 0      | 3,606  | 33,421  | (33,421) | 261 | 155 |
| 335    | 5395 | 19,599 | 20,189 | 14,818 | 5,371  | (590)   | 590      | 261 | 43  |
| 336    | 5398 | 12,130 | 12,162 | 8,669  | 3,492  | (32)    | 32       | 261 | 147 |
| 337    | 5399 | 18,439 | 18,450 | 15,430 | 3,020  | (11)    | 11       | 261 | 23  |

|        |      |        |        |        |       |        |          |     |     |
|--------|------|--------|--------|--------|-------|--------|----------|-----|-----|
| 338    | 5403 | 33,444 | 2,278  | 0      | 2,278 | 31,165 | (31,165) | 261 | 0   |
| 339    | 5404 | 23,193 | 23,465 | 16,629 | 6,836 | (272)  | 272      | 261 | 9   |
| 340    | 5405 | 4,878  | 5,169  | 0      | 5,169 | (291)  | 291      | 261 | 30  |
| 341    | 5406 | 23,431 | 23,708 | 21,392 | 2,316 | (277)  | 277      | 261 | 54  |
| 342    | 5408 | 24,687 | 24,822 | 20,875 | 3,946 | (135)  | 135      | 261 | 84  |
| 343    | 5409 | 30,137 | 0      | 0      | 0     | 30,137 | (30,137) | 261 | 83  |
| BA 344 | 5410 | 3,832  | 4,091  | 0      | 4,091 | (259)  | 259      | 261 | 0   |
| 345    | 5411 | 12,599 | 13,580 | 11,873 | 1,707 | (981)  | 981      | 261 | 412 |
| 346    | 5413 | 5,305  | 4,632  | 0      | 4,632 | 673    | (673)    | 261 | 0   |

<CAPTION>

| <S>    | <C>     | A, B, C<br>TOTAL<br>SERVICE<br>CHARGES<br>CC. 5557 | A<br>ACT<br>SERVICE<br>CHARGES<br>CC. 5546 | B<br>CHECK<br>ORDER<br>FEES<br>CC. 5546 | C<br>RET<br>CHECK<br>FEES<br>CC. 5546 | O/D<br>CHARGES<br>CC. 5570 | ACT O/S<br>CC. 5577 | DUP<br>NON POSTED<br>DEPOSITS<br>CC. 5577 | DUP<br>NON POSTED<br>DEPOSITS<br>CC. 5578 | KEY<br>ERRORS<br>CC. 5578 |
|--------|---------|--|--|---|---------------------------------------|----------------------------|---------------------|---|---|---------------------------|
| 255    | (633)   | (144)  | (139)                                      | 0                                       | (5)                                   | (28)                       | (55)                | 0   | 0   | 0                         |
| BA 256 | (369)   | 0  | 0  | 0                                       | 0                                     | 0                          | (7)                 | 0   | 0   | 0                         |
| 257    | (158)   | (171)  | (171)                                      | 0                                       | 0                                     | (30)                       | 0                   | 0   | 0   | 0                         |
| 258    | 0       | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 259    | (362)   | (6)  | (6)  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 260    | 0       | (147)  | (147)                                      | 0                                       | 0                                     | 29                         | (1)                 | 0   | 0   | 0                         |
| 261    | (326)   | 0  | 0  | 0                                       | 0                                     | 0                          | 34                  | 0   | 0   | 0                         |
| BA 262 | (1,174) | 0  | 0  | 0                                       | 0                                     | 0                          | 63                  | 0   | 0   | 0                         |
| 263    | (121)   | 0  | 0  | 0                                       | 0                                     | 0                          | (100)               | 0   | 0   | 0                         |
| 264    | (184)   | (413)  | (413)                                      | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 265    | (166)   | (168)  | (168)                                      | 0                                       | 0                                     | (60)                       | (0)                 | 0   | 0   | 0                         |
| 266    | 0       | (74)   | (74)                                       | 0                                       | 0                                     | 28                         | 20                  | 0   | 0   | 0                         |
| 267    | 0       | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 268    | (954)   | 0  | 0  | 0                                       | 0                                     | 0                          | (5)                 | 0   | 0   | 0                         |
| 269    | 0       | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| BA 270 | (276)   | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 271    | (295)   | (222)  | (222)                                      | 0                                       | 0                                     | 32                         | 0                   | 0   | 0   | 0                         |
| 272    | (182)   | 0  | 0  | 0                                       | 0                                     | 0                          | (33)                | 0   | 0   | 0                         |
| 273    | (223)   | (15)   | 0  | 0                                       | (15)                                  | 0                          | 0                   | 0   | 0   | 0                         |
| 274    | (457)   | (99)   | (99)                                       | 0                                       | 0                                     | 0                          | (200)               | 0   | 0   | 0                         |
| 275    | 0       | 0  | 0  | 0                                       | 0                                     | 32                         | 79                  | 0   | 0   | 0                         |
| 276    | 12      | (109)  | (85)                                       | 0                                       | (24)                                  | 0                          | 12                  | 0   | 0   | 0                         |
| 277    | (2,092) | 0  | 0  | 0                                       | 0                                     | 0                          | 11                  | 0   | 0   | 0                         |
| BA 278 | (200)   | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 279    | 0       | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 280    | (62)    | (133)  | (133)                                      | 0                                       | 0                                     | (93)                       | 0                   | 0   | 0   | 0                         |
| 281    | 0       | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 282    | 0       | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 283    | 0       | 0  | 0  | 0                                       | 0                                     | 0                          | (0)                 | 0   | 0   | 0                         |



|    |     |       |       |       |   |     |      |       |   |   |       |
|----|-----|-------|-------|-------|---|-----|------|-------|---|---|-------|
|    | 284 | (40)  | (204) | (204) | 0 | 0   | 99   | 0     | 0 | 0 | 0     |
| BA | 285 | 0     | 0     | 0     | 0 | 0   | 0    | (0)   | 0 | 0 | 0     |
|    | 286 | 0     | (120) | (120) | 0 | 0   | 0    | 35    | 0 | 0 | 0     |
| BA | 287 | (508) | 0     | 0     | 0 | 0   | 0    | (0)   | 0 | 0 | 0     |
|    | 288 | 0     | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 289 | 0     | (44)  | (44)  | 0 | 0   | 0    | (22)  | 0 | 0 | 0     |
|    | 290 | 0     | (119) | (119) | 0 | 0   | 0    | 847   | 0 | 0 | 0     |
|    | 291 | 0     | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 292 | 0     | (73)  | (73)  | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 293 | (26)  | (147) | (147) | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 294 | 0     | (37)  | (37)  | 0 | 0   | 25   | 0     | 0 | 0 | 0     |
|    | 295 | (37)  | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 296 | (125) | (52)  | (50)  | 0 | (3) | 0    | 23    | 0 | 0 | (100) |
|    | 297 | (58)  | (184) | (184) | 0 | 0   | 0    | 1     | 0 | 0 | 0     |
| BA | 298 | (494) | 0     | 0     | 0 | 0   | 0    | (157) | 0 | 0 | 0     |
|    | 299 | 0     | (151) | (151) | 0 | 0   | 64   | 0     | 0 | 0 | 0     |
|    | 300 | (33)  | 0     | 0     | 0 | 0   | 0    | 100   | 0 | 0 | 0     |
|    | 301 | (525) | 0     | 0     | 0 | 0   | 0    | (801) | 0 | 0 | 0     |
|    | 302 | (250) | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 303 | 0     | (5)   | (5)   | 0 | 0   | 58   | (49)  | 0 | 0 | 0     |
|    | 304 | 0     | (147) | (147) | 0 | 0   | (33) | 0     | 0 | 0 | 0     |
|    | 305 | (29)  | (263) | (263) | 0 | 0   | 99   | 0     | 0 | 0 | 0     |
|    | 306 | 0     | (94)  | (94)  | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 307 | (411) | 0     | 0     | 0 | 0   | 0    | (1)   | 0 | 0 | 0     |
|    | 308 | (102) | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 309 | 0     | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 310 | 0     | (70)  | (70)  | 0 | 0   | 0    | (0)   | 0 | 0 | 0     |
|    | 311 | (184) | (75)  | (75)  | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
| BA | 312 | (400) | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
| BA | 313 | (995) | 0     | 0     | 0 | 0   | 0    | (0)   | 0 | 0 | 0     |
|    | 314 | (154) | (147) | (147) | 0 | 0   | 0    | (0)   | 0 | 0 | 0     |
| BA | 315 | (40)  | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 316 | 0     | (21)  | (21)  | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 317 | (71)  | 0     | 0     | 0 | 0   | 0    | (1)   | 0 | 0 | 0     |
| BA | 318 | (70)  | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 319 | 0     | (24)  | (18)  | 0 | (6) | 33   | (240) | 0 | 0 | 0     |
| BA | 320 | (125) | 0     | 0     | 0 | 0   | 0    | (0)   | 0 | 0 | 0     |
|    | 321 | 0     | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 322 | (69)  | (52)  | (52)  | 0 | 0   | 0    | 0     | 0 | 0 | 0     |
|    | 323 | 0     | (192) | (192) | 0 | 0   | (33) | (0)   | 0 | 0 | 0     |
|    | 324 | (175) | (214) | (214) | 0 | 0   | 0    | 10    | 0 | 0 | 0     |
|    | 325 | (289) | 0     | 0     | 0 | 0   | 0    | 1     | 0 | 0 | 0     |

|        |       |       |       |   |     |      |       |   |   |   |
|--------|-------|-------|-------|---|-----|------|-------|---|---|---|
| 326    | 20    | (30)  | (30)  | 0 | 0   | 0    | 0     | 0 | 0 | 0 |
| 327    | 0     | (26)  | (26)  | 0 | 0   | 0    | (21)  | 0 | 0 | 0 |
| 328    | 0     | (173) | (173) | 0 | 0   | 0    | 0     | 0 | 0 | 0 |
| 329    | 0     | (10)  | (10)  | 0 | 0   | 0    | (23)  | 0 | 0 | 0 |
| 330    | 0     | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0 |
| 331    | 0     | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0 |
| 332    | 0     | (171) | (171) | 0 | 0   | (64) | (180) | 0 | 0 | 0 |
| 333    | 0     | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0 |
| 334    | (112) | (224) | (224) | 0 | 0   | 0    | 0     | 0 | 0 | 0 |
| 335    | (31)  | (102) | (96)  | 0 | (6) | 420  | 0     | 0 | 0 | 0 |
| 336    | (240) | (136) | (136) | 0 | 0   | 0    | (0)   | 0 | 0 | 0 |
| 337    | (250) | (20)  | (15)  | 0 | (5) | 0    | (2)   | 0 | 0 | 0 |
| 338    | (74)  | 0     | 0     | 0 | 0   | 0    | (1)   | 0 | 0 | 0 |
| 339    | 0     | (9)   | (9)   | 0 | 0   | 16   | (4)   | 0 | 0 | 0 |
| 340    | 0     | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0 |
| 341    | 0     | (38)  | (38)  | 0 | 0   | 0    | 0     | 0 | 0 | 0 |
| 342    | (122) | (88)  | (88)  | 0 | 0   | 0    | 0     | 0 | 0 | 0 |
| 343    | 0     | 0     | 0     | 0 | 0   | 0    | 0     | 0 | 0 | 0 |
| BA 344 | 0     | 0     | 0     | 0 | 0   | 0    | (2)   | 0 | 0 | 0 |
| 345    | (136) | (49)  | (49)  | 0 | 0   | 62   | 432   | 0 | 0 | 0 |
| 346    | (942) | 0     | 0     | 0 | 0   | 0    | 8     | 0 | 0 | 0 |

<CAPTION>

|        | STORE # | STOLEN<br>MONIES<br>CC.5577 | MISC<br>Various | CONSOL<br>ACCT<br>TRANSFERS<br>CC.1020 | ACH<br>TRANSFERS<br>REVERSALS<br>CC.1020 | Bank Name           |
|--------|---------|-----------------------------|-----------------|--|--|---------------------|
| <S>    | <C>     | <C>                         | <C>             | <C>                                    | <C>                                      |                     |
| 255    | 5282    | 0                           | 0               | 0                                      | 0  | Peoples First       |
| BA 256 | 5283    | 0                           | 0               | 0                                      | 0  | Bank Of America     |
| 257    | 5285    | 0                           | 0               | 0                                      | 0  | AmSouth Bank        |
| 258    | 5286    | 0                           | 0               | 0                                      | 0  | #N/A                |
| 259    | 5287    | 0                           | 0               | 0                                      | 0  | Sun Trust Bank      |
| 260    | 5289    | 0                           | 0               | 0                                      | 0  | Bancorp South       |
| 261    | 5290    | 0                           | 0               | (23,783)                               | 0  | Bank One            |
| BA 262 | 5291    | 0                           | 0               | 0                                      | 0  | Bank Of America     |
| 263    | 5292    | 0                           | 0               | 0                                      | 0  | Bank Of America     |
| 264    | 5295    | 0                           | 0               | 0                                      | 0  | Hibernia            |
| 265    | 5297    | 0                           | 0               | 0                                      | 0  | AmSouth Bank        |
| 266    | 5298    | 0                           | 0               | 0                                      | 0  | Iberia Bank         |
| 267    | 5299    | 0                           | 0               | (30,663)                               | 0  | Regions Bank        |
| 268    | 5300    | 0                           | 0               | 0                                      | 0  | Bank Of America     |
| 269    | 5301    | 0                           | 0               | (31,288)                               | 0  | Regions Bank        |
| BA 270 | 5302    | 0                           | 0               | 0                                      | 0  | Bank Of America     |
| 271    | 5306    | 0                           | 0               | 0                                      | 0  | First National Bank |

|    |     |      |   |     |          |   |   |
|----|-----|------|---|-----|----------|---|---|
|    | 272 | 5307 | 0 | 0   | 0        | 0 | Bank Of America                             |
|    | 273 | 5308 | 0 | 0   | 0        | 0 | First National Bank                         |
|    | 274 | 5309 | 0 | 0   | 0        | 0 | Hibernia National Bank                      |
|    | 275 | 5310 | 0 | 0   | 0        | 0 | Sun Trust Bank                              |
|    | 276 | 5311 | 0 | 0   | 0        | 0 | Bank of Louisiana                           |
|    | 277 | 5312 | 0 | 0   | 0        | 0 | Bank Of America                             |
| BA | 278 | 5313 | 0 | 0   | 0        | 0 | Bank Of America                             |
|    | 279 | 5314 | 0 | 0   | 0        | 0 | Bank Of America                             |
|    | 280 | 5315 | 0 | 0   | 0        | 0 | Branch Bank & Trust                         |
|    | 281 | 5316 | 0 | 0   | (32,629) | 0 | First Citizens Bank                         |
|    | 282 | 5317 | 0 | 0   | 0        | 0 | Merchant & Farmers                          |
|    | 283 | 5318 | 0 | 0   | (32,941) | 0 | US Bank                                     |
|    | 284 | 5319 | 0 | 0   | 0        | 0 | Fifth Third Bank                            |
| BA | 285 | 5320 | 0 | 0   | 0        | 0 | Bank Of America                             |
|    | 286 | 5322 | 0 | 0   | 0        | 0 | Branch Bank & Trust                         |
| BA | 287 | 5323 | 0 | 0   | 0        | 0 | Bank Of America                             |
|    | 288 | 5324 | 0 | 0   | (14,280) | 0 | Regions Bank                                |
|    | 289 | 5326 | 0 | 0   | 0        | 0 | First Bank                                  |
|    | 290 | 5327 | 0 | 0   | 0        | 0 | Hancock Bank                                |
|    | 291 | 5332 | 0 | 0   | (29,896) | 0 | Regions Bank                                |
|    | 292 | 5333 | 0 | 376 | (4,391)  | 0 | Wachovia Bank                               |
|    | 293 | 5334 | 0 | 0   | 0        | 0 | AmSouth Bank                                |
|    | 294 | 5336 | 0 | 0   | 0        | 0 | South Central Bank                          |
|    | 295 | 5337 | 0 | 0   | 0        | 0 | City Bank                                   |
|    | 296 | 5338 | 0 | 0   | 0        | 0 | First Arkansas Bank & Trust                 |
|    | 297 | 5339 | 0 | 0   | 0        | 0 | AmSouth Bank                                |
| BA | 298 | 5340 | 0 | 0   | 0        | 0 | Bank Of America                             |
|    | 299 | 5341 | 0 | 0   | 0        | 0 | Branch Bank & Trust                         |
|    | 300 | 5342 | 0 | 0   | (31,795) | 0 | Bank One                                    |
|    | 301 | 5348 | 0 | 0   | 0        | 0 | Bank Of America                             |
|    | 302 | 5350 | 0 | 0   | (27,227) | 0 | US Bank                                     |
|    | 303 | 5351 | 0 | 0   | 0        | 0 | First Citizens (not affiliated with Master) |
|    | 304 | 5352 | 0 | 0   | 0        | 0 | PNC Bank                                    |
|    | 305 | 5353 | 0 | 0   | 0        | 0 | Fifth Third Bank                            |
|    | 306 | 5354 | 0 | 0   | 0        | 0 | AmSouth Bank                                |
|    | 307 | 5355 | 0 | 0   | 0        | 0 | Sun Trust Bank                              |
|    | 308 | 5358 | 0 | 0   | 0        | 0 | Farmers & Merchants                         |
|    | 309 | 5360 | 0 | 0   | (36,953) | 0 | First Citizens Bank                         |
|    | 310 | 5362 | 0 | 0   | 0        | 0 | Capital City Bank                           |
|    | 311 | 5363 | 0 | 0   | 0        | 0 | Compass Bank                                |
| BA | 312 | 5364 | 0 | 0   | 0        | 0 | Bank Of America                             |
| BA | 313 | 5365 | 0 | 0   | 0        | 0 | Bank Of America                             |
|    | 314 | 5366 | 0 | 0   | 0        | 0 | Branch Bank & Trust                         |

|    |     |      |       |         |          |   |  |
|----|-----|------|-------|---------|----------|---|--|
| BA | 315 | 5368 | 0     | 0       | 0        | 0 | Bank Of America                                  |
|    | 316 | 5370 | (262) | (7,930) | 0        | 0 | First Federal Savings Bank                       |
|    | 317 | 5371 | 0     | 0       | 0        | 0 | Bank Of America                                  |
| BA | 318 | 5372 | 0     | 0       | 0        | 0 | Bank Of America                                  |
|    | 319 | 5373 | 0     | 0       | 0        | 0 | First National Bank                              |
| BA | 320 | 5374 | 0     | 0       | 0        | 0 | Bank Of America                                  |
|    | 321 | 5375 | 0     | 0       | (7,108)  | 0 | Bank of Oklahoma                                 |
|    | 322 | 5376 | 0     | 0       | 0        | 0 | First Citizens Bank (not affiliated with Master) |
|    | 323 | 5377 | 0     | 0       | 0        | 0 | Fifth Third Bank                                 |
|    | 324 | 5378 | (514) | 0       | 0        | 0 | AmSouth Bank                                     |
|    | 325 | 5379 | 0     | 0       | (24,327) | 0 | US Bank  |
|    | 326 | 5380 | 0     | 0       | 0        | 0 | BancFirst  |
|    | 327 | 5381 | 0     | 0       | 0        | 0 | Sun Trust Bank                                   |
|    | 328 | 5382 | 0     | 0       | 0        | 0 | Branch Bank & Trust                              |
|    | 329 | 5384 | 0     | 0       | 0        | 0 | Teche Federal                                    |
|    | 330 | 5385 | 0     | 0       | 0        | 0 | Bank Of America                                  |
|    | 331 | 5387 | 0     | 0       | (24,201) | 0 | Regions Bank                                     |
|    | 332 | 5390 | 0     | 0       | 0        | 0 | Branch Bank & Trust                              |
|    | 333 | 5391 | 0     | 0       | 0        | 0 | Bank Of America                                  |
|    | 334 | 5392 | 0     | 0       | (33,501) | 0 | Wachovia Bank                                    |
|    | 335 | 5395 | 0     | 0       | 0        | 0 | Peoples Bank                                     |
|    | 336 | 5398 | 0     | 0       | 0        | 0 | Branch Bank & Trust                              |
|    | 337 | 5399 | 0     | 0       | 0        | 0 | Provident Community Bank                         |
|    | 338 | 5403 | 0     | 0       | (31,351) | 0 | Bank One   |
|    | 339 | 5404 | 0     | 0       | 0        | 0 | Arvest Bank                                      |
|    | 340 | 5405 | 0     | 0       | 0        | 0 | Bank Of America                                  |
|    | 341 | 5406 | 0     | 0       | 0        | 0 | Peoples Southern Bank                            |
|    | 342 | 5408 | 0     | 0       | 0        | 0 | First American Bank                              |
|    | 343 | 5409 | 0     | 0       | (30,481) | 0 | Union Planters Bank                              |
| BA | 344 | 5410 | 0     | 0       | 0        | 0 | Bank Of America                                  |
|    | 345 | 5411 | 0     | 0       | 0        | 0 | United National Bank                             |
|    | 346 | 5413 | 0     | 0       | 0        | 0 | Bank Of America                                  |

</TABLE>

<TABLE>  
<CAPTION>

|     | STORE # | MONTH<br>END G/L<br>BALANCE | ADJUSTED<br>ENDING<br>BALANCE | ENDING<br>BANK<br>BALANCE | DEPOSITS IN<br>TRANSIT | OTHER O/S<br>RECONCILING<br>ITEMS | TOTAL<br>ADJUSTMENTS | EST RC PM<br>REVERSING<br>CC.5557 | EST SC PM<br>REVERSING<br>CC.5546 |    |
|-----|---------|-----------------------------|-------------------------------|---------------------------|------------------------|-----------------------------------|----------------------|-----------------------------------|-----------------------------------|----|
| <S> | <C>     | <C>                         | <C>                           | <C>                       | <C>                    | <C>                               | <C>                  | <C>                               | <C>                               |    |
|     | 347     | 5414                        | 25,940                        | 26,208                    | 21,347                 | 4,861                             | (268)                | 268                               | 261                               | 20 |
|     | 348     | 5415                        | 33,560                        | (75)                      | 0                      | 0                                 | 33,560               | (33,635)                          | 261                               | 79 |
|     | 349     | 5417                        | 3,595                         | 3,429                     | 0                      | 3,429                             | 166                  | (166)                             | 261                               | 0  |

|    |     |      |        |        |        |       |         |          |     |     |
|----|-----|------|--------|--------|--------|-------|---------|----------|-----|-----|
| BA | 350 | 5418 | 2,057  | 2,315  | 0      | 2,315 | (259)   | 259      | 261 | 0   |
|    | 351 | 5419 | 9,324  | 9,698  | 8,494  | 1,204 | (374)   | 374      | 261 | 3   |
|    | 352 | 5420 | 7,301  | 7,122  | 0      | 7,122 | 179     | (179)    | 261 | 75  |
|    | 353 | 5422 | 11,848 | 12,048 | 11,171 | 1,090 | (413)   | 199      | 261 | 21  |
|    | 354 | 5423 | 23,138 | 23,524 | 18,143 | 6,481 | (1,487) | 386      | 261 | 0   |
|    | 355 | 5424 | 72,202 | 72,413 | 65,928 | 6,484 | (210)   | 210      | 261 | 48  |
| BA | 356 | 5426 | 8,474  | 8,735  | 0      | 8,735 | (261)   | 261      | 261 | 0   |
|    | 357 | 5428 | 13,471 | 13,706 | 9,813  | 3,893 | (236)   | 236      | 261 | 114 |
| BA | 358 | 5429 | 4,104  | 4,388  | 0      | 4,388 | (283)   | 283      | 261 | 0   |
|    | 359 | 5430 | (261)  | 0      | 0      | 0     | (261)   | 261      | 261 | 0   |
|    | 360 | 5431 | 24,890 | 25,113 | 21,321 | 3,792 | (223)   | 223      | 261 | 34  |
|    | 361 | 5432 | 33,147 | 0      | 0      | 0     | 33,147  | (33,147) | 261 | 83  |
|    | 362 | 5435 | 3,260  | 3,463  | 0      | 3,463 | (203)   | 203      | 261 | 50  |
|    | 363 | 5436 | 10,414 | 10,668 | 9,580  | 1,088 | (254)   | 254      | 261 | 25  |
|    | 364 | 5437 | 3,157  | 3,218  | 0      | 3,218 | (61)    | 61       | 261 | 0   |
|    | 365 | 5438 | 21,835 | 2,824  | 0      | 2,824 | 19,011  | (19,011) | 261 | 0   |
|    | 366 | 5441 | 2,128  | 2,389  | 0      | 2,389 | (261)   | 261      | 261 | 0   |
|    | 367 | 5442 | 8,373  | 8,633  | 0      | 8,633 | (261)   | 261      | 261 | 0   |
|    | 368 | 5443 | 22,635 | 0      | 0      | 0     | 22,635  | (22,635) | 261 | 72  |
|    | 369 | 5444 | 27,188 | 3,386  | 0      | 3,386 | 23,802  | (23,802) | 261 | 0   |
|    | 370 | 5446 | 6,857  | 7,027  | 5,669  | 1,358 | (170)   | 170      | 261 | 5   |
|    | 371 | 5447 | 14,611 | 14,591 | 9,662  | 4,929 | 20      | (20)     | 261 | 209 |
|    | 372 | 5448 | 5,681  | 5,799  | 0      | 5,799 | (119)   | 119      | 261 | 0   |
|    | 373 | 5452 | 15,719 | 15,878 | 14,302 | 1,576 | (159)   | 159      | 261 | 26  |
|    | 374 | 5453 | 20,896 | 21,140 | 16,757 | 4,383 | (244)   | 244      | 261 | 123 |
|    | 375 | 5455 | 16,286 | 16,428 | 12,445 | 3,983 | (142)   | 142      | 261 | 0   |
|    | 376 | 5456 | 23,529 | 23,363 | 21,079 | 2,284 | 167     | (167)    | 261 | 23  |
|    | 377 | 5459 | 39,453 | 0      | 0      | 0     | 39,453  | (39,453) | 261 | 79  |
|    | 378 | 5460 | 4,467  | 4,606  | 2,388  | 2,218 | (139)   | 139      | 261 | 89  |
| BA | 379 | 5461 | 3,951  | 3,379  | 0      | 3,379 | 572     | (572)    | 261 | 0   |
|    | 380 | 5462 | 4,267  | 4,728  | 0      | 4,728 | (461)   | 461      | 261 | 0   |
|    | 381 | 5464 | 9,835  | 10,121 | 8,565  | 1,556 | (286)   | 286      | 261 | 10  |
|    | 382 | 5465 | 26,614 | 0      | 0      | 0     | 26,614  | (26,614) | 261 | 72  |
|    | 383 | 5466 | 14,471 | 14,062 | 10,757 | 3,305 | 410     | (410)    | 261 | 63  |
|    | 384 | 5468 | 24,658 | 24,483 | 22,386 | 2,097 | 175     | (175)    | 261 | 66  |
| BA | 385 | 5469 | 3,469  | 3,663  | 0      | 3,663 | (194)   | 194      | 261 | 0   |
|    | 386 | 5470 | 12,582 | 12,760 | 11,186 | 1,574 | (177)   | 177      | 261 | 29  |
|    | 387 | 5472 | 30,663 | 0      | 0      | 0     | 30,663  | (30,663) | 261 | 149 |
|    | 388 | 5474 | 7,916  | 8,056  | 6,771  | 1,285 | (140)   | 140      | 261 | 0   |
|    | 389 | 5475 | 1,612  | 1,683  | 0      | 1,683 | (71)    | 71       | 261 | 0   |
| BA | 390 | 5476 | 5,111  | 5,372  | 0      | 5,372 | (261)   | 261      | 261 | 0   |
|    | 391 | 5477 | 18,389 | 18,650 | 17,301 | 1,349 | (261)   | 261      | 261 | 0   |
|    | 392 | 5479 | 8,266  | 8,541  | 7,339  | 1,202 | (274)   | 274      | 261 | 120 |

|    |     |      |         |        |        |       |         |          |     |     |
|----|-----|------|---------|--------|--------|-------|---------|----------|-----|-----|
|    | 393 | 5480 | 5,350   | 5,338  | 0      | 5,338 | 12      | (12)     | 261 | 0   |
|    | 394 | 5482 | 34,854  | 3,740  | 0      | 3,740 | 31,114  | (31,114) | 261 | 0   |
|    | 395 | 5485 | 9,438   | 8,506  | 6,631  | 1,876 | 932     | (932)    | 261 | 0   |
| BA | 396 | 5488 | 2,061   | 2,264  | 0      | 2,264 | (203)   | 203      | 261 | 0   |
|    | 397 | 5490 | 5,135   | 4,925  | 0      | 4,925 | 210     | (210)    | 261 | 0   |
|    | 398 | 5491 | 11,739  | 11,666 | 7,663  | 4,003 | 73      | (73)     | 261 | 56  |
|    | 399 | 5492 | 13,709  | 13,846 | 11,696 | 2,151 | (137)   | 137      | 261 | 5   |
|    | 400 | 5495 | 12,035  | 12,374 | 9,364  | 3,010 | (339)   | 339      | 261 | 91  |
|    | 401 | 5498 | 19,184  | 19,476 | 13,489 | 5,987 | (293)   | 293      | 261 | 0   |
|    | 402 | 5499 | 8,469   | 8,741  | 6,697  | 2,044 | (272)   | 272      | 261 | 16  |
|    | 403 | 5500 | 16,367  | 16,111 | 12,964 | 3,147 | 256     | (256)    | 261 | 62  |
| BA | 404 | 5501 | 6,977   | 6,978  | 0      | 6,978 | (1)     | 1        | 261 | 0   |
|    | 405 | 5502 | 19,349  | 19,582 | 14,040 | 5,542 | (234)   | 234      | 261 | 113 |
|    | 406 | 5503 | 19,843  | 856    | 0      | 856   | 18,987  | (18,987) | 261 | 0   |
|    | 407 | 5504 | 4,508   | 4,340  | 0      | 4,340 | 167     | (167)    | 261 | 0   |
|    | 408 | 5505 | 5,869   | 6,113  | 2,117  | 3,997 | (245)   | 245      | 261 | 107 |
|    | 409 | 5506 | 14,248  | 1,548  | 0      | 1,548 | 12,700  | (12,700) | 261 | 98  |
|    | 410 | 5507 | 3,992   | 4,034  | 0      | 4,034 | (42)    | 42       | 261 | 0   |
|    | 411 | 5508 | 13,796  | 13,792 | 7,729  | 6,063 | 4       | (4)      | 261 | 142 |
|    | 412 | 5510 | (261)   | 0      | 0      | 0     | (261)   | 261      | 261 | 0   |
|    | 413 | 5511 | 5,193   | 5,454  | 0      | 3,999 | 1,194   | 261      | 261 | 0   |
|    | 414 | 5512 | 29,598  | 0      | 0      | 0     | 29,598  | (29,598) | 261 | 79  |
|    | 415 | 5514 | 20,661  | 20,868 | 18,500 | 2,368 | (207)   | 207      | 261 | 97  |
|    | 416 | 5515 | 10,291  | 10,438 | 8,280  | 2,158 | (147)   | 147      | 261 | 0   |
|    | 417 | 5518 | 21,205  | 20,952 | 18,095 | 2,857 | 252     | (252)    | 261 | 25  |
|    | 418 | 5519 | 15,166  | 15,301 | 11,635 | 3,666 | (135)   | 135      | 261 | 49  |
|    | 419 | 5520 | 41,771  | 1,978  | 0      | 1,978 | 39,793  | (39,793) | 261 | 425 |
|    | 420 | 5521 | (261)   | (411)  | (411)  | 0     | 150     | (150)    | 261 | 0   |
|    | 421 | 5522 | 4,932   | 4,951  | 0      | 4,951 | (19)    | 19       | 261 | 0   |
|    | 422 | 5524 | 57,259  | 57,275 | 51,880 | 5,395 | (16)    | 16       | 261 | 36  |
|    | 423 | 5525 | 44,858  | 2,714  | 0      | 2,714 | 42,144  | (42,144) | 261 | 0   |
|    | 424 | 5526 | 5,015   | 4,922  | 0      | 4,922 | 93      | (93)     | 261 | 0   |
|    | 425 | 5527 | 17,337  | 17,642 | 15,229 | 2,413 | (305)   | 305      | 261 | 52  |
|    | 426 | 5528 | 30,678  | 1,161  | 0      | 2,152 | 28,526  | (29,517) | 261 | 0   |
|    | 427 | 5529 | 24,843  | 0      | 0      | 0     | 24,843  | (24,843) | 261 | 79  |
| BA | 428 | 5530 | 8,392   | 8,020  | 0      | 8,020 | 372     | (372)    | 261 | 0   |
| BA | 429 | 5531 | 7,073   | 6,293  | 0      | 6,293 | 780     | (780)    | 261 | 0   |
|    | 430 | 5532 | 27,203  | 1,467  | 0      | 1,467 | 25,736  | (25,736) | 261 | 146 |
|    | 431 | 5533 | 11,982  | 12,048 | 8,187  | 3,860 | (65)    | 65       | 261 | 160 |
|    | 432 | 5534 | 7,781   | 8,022  | 5,076  | 2,946 | (241)   | 241      | 261 | 0   |
|    | 433 | 5535 | (4,877) | 0      | 0      | 0     | (4,877) | 4,877    | 261 | 356 |
|    | 434 | 5537 | 17,994  | 2,232  | 0      | 2,232 | 15,762  | (15,762) | 261 | 0   |

|     |      |        |        |        |       |       |         |     |     |
|-----|------|--------|--------|--------|-------|-------|---------|-----|-----|
| 435 | 5538 | 12,215 | 8,418  | 6,157  | 2,261 | 3,797 | (3,797) | 261 | 105 |
| 436 | 5539 | 25,609 | 25,838 | 22,566 | 3,272 | (229) | 229     | 261 | 0   |
| 437 | 5540 | 13,351 | 13,620 | 11,602 | 2,017 | (269) | 269     | 261 | 8   |
| 438 | 5541 | 8,373  | 8,439  | 3,217  | 5,222 | (66)  | 66      | 261 | 105 |

<CAPTION>

|        | RETURNED<br>CHECKS<br>CC. 5557 | A, B, C<br>TOTAL<br>SERVICE<br>CHARGES<br>CC. 5546 | A<br>ACT<br>SERVICE<br>CHARGES<br>CC. 5546 | B<br>CHECK<br>ORDER<br>FEES<br>CC. 5546 | C<br>RET<br>CHECK<br>FEES<br>CC. 5546 | O/D<br>CHARGES<br>CC. 5570 | ACT O/S<br>CC. 5577 | DUP<br>NON POSTED<br>DEPOSITS<br>CC. 5577 | DUP<br>NON POSTED<br>DEPOSITS<br>CC. 5578 | KEY<br>ERRORS<br>CC. 5578 |
|--------|--------------------------------|--|--|---|---------------------------------------|----------------------------|---------------------|---|---|---------------------------|
| <S>    | <C>                            | <C>  | <C>  | <C>                                     | <C>                                   | <C>                        | <C>                 | <C>                                       | <C>                                       | <C>                       |
| 347    | 0                              | (13)   | (13)                                       | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 348    | (75)                           | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 349    | (427)                          | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| BA 350 | 0                              | 0  | 0  | 0                                       | 0                                     | 0                          | (2)                 | 0   | 0   | 0                         |
| 351    | 0                              | 0  | 0  | 0                                       | 0                                     | 210                        | 0                   | 0   | 0   | (100)                     |
| 352    | (440)                          | (75)   | (75)                                       | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 353    | 0                              | (54)   | (54)                                       | 0                                       | 0                                     | 0                          | (28)                | 0   | 0   | 0                         |
| 354    | 0                              | 0  | 0  | 0                                       | 0                                     | 125                        | 0                   | 0   | 0   | 0                         |
| 355    | (87)                           | (12)   | (12)                                       | 0                                       | 0                                     | 0                          | 1                   | 0   | 0   | 0                         |
| BA 356 | 0                              | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 357    | 0                              | (139)  | (139)                                      | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| BA 358 | (354)                          | 0  | 0  | 0                                       | 0                                     | 0                          | 376                 | 0   | 0   | 0                         |
| 359    | 0                              | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 360    | 0                              | (91)   | (91)                                       | 0                                       | 0                                     | 19                         | 0                   | 0   | 0   | 0                         |
| 361    | 0                              | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 362    | (108)                          | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 363    | 0                              | (32)   | (32)                                       | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 364    | (150)                          | (50)   | 0  | (50)                                    | 0                                     | 0                          | 1                   | 0   | 0   | 0                         |
| 365    | (120)                          | 0  | 0  | 0                                       | 0                                     | 0                          | 74                  | 0   | 0   | 0                         |
| 366    | 0                              | 0  | 0  | 0                                       | 0                                     | 0                          | 1                   | 0   | 0   | 0                         |
| 367    | 0                              | 0  | 0  | 0                                       | 0                                     | 0                          | (0)                 | 0   | 0   | 0                         |
| 368    | 0                              | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 369    | (43)                           | 0  | 0  | 0                                       | 0                                     | 0                          | 75                  | 0   | 0   | 0                         |
| 370    | 0                              | (68)   | (68)                                       | 0                                       | 0                                     | (25)                       | (3)                 | 0   | 0   | 0                         |
| 371    | (196)                          | (295)  | (295)                                      | 0                                       | 0                                     | 0                          | (0)                 | 0   | 0   | 0                         |
| 372    | (142)                          | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 373    | 0                              | (18)   | (18)                                       | 0                                       | 0                                     | (77)                       | (32)                | 0   | 0   | 0                         |
| 374    | 0                              | (140)  | (140)                                      | 0                                       | 0                                     | 0                          | (0)                 | 0   | 0   | 0                         |
| 375    | (118)                          | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 376    | (414)                          | (29)   | (23)                                       | 0                                       | (6)                                   | 0                          | (7)                 | 0   | 0   | 0                         |
| 377    | 0                              | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 0   | 0                         |
| 378    | (105)                          | (103)  | (103)                                      | 0                                       | 0                                     | 0                          | (3)                 | 0   | 0   | 0                         |
| BA 379 | (795)                          | 0  | 0  | 0                                       | 0                                     | (27)                       | (10)                | 0   | 0   | 0                         |
| 380    | 0                              | 0  | 0  | 0                                       | 0                                     | 0                          | 0                   | 0   | 200                                       | 0                         |

|        |         |       |       |      |      |      |       |     |       |   |
|--------|---------|-------|-------|------|------|------|-------|-----|-------|---|
| 381    | 0       | (15)  | (15)  | 0    | 0    | 60   | (30)  | 0   | 0     | 0 |
| 382    | 0       | 0     | 0     | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 383    | (598)   | (106) | (106) | 0    | 0    | (29) | 0     | 0   | 0     | 0 |
| 384    | (400)   | (76)  | (76)  | 0    | 0    | (25) | (1)   | 0   | 0     | 0 |
| BA 385 | (176)   | 0     | 0     | 0    | 0    | 0    | 110   | 0   | 0     | 0 |
| 386    | 0       | (32)  | (22)  | 0    | (11) | 0    | (80)  | 0   | 0     | 0 |
| 387    | 0       | 0     | 0     | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 388    | 0       | (231) | (231) | 0    | 0    | 0    | 110   | 0   | 0     | 0 |
| 389    | (40)    | 0     | 0     | 0    | 0    | 0    | (150) | 0   | 0     | 0 |
| BA 390 | 0       | 0     | 0     | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 391    | 0       | 0     | 0     | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 392    | (70)    | (147) | (147) | 0    | 0    | 0    | 111   | 0   | 0     | 0 |
| 393    | (65)    | (50)  | (25)  | (25) | 0    | 0    | (158) | 0   | 0     | 0 |
| 394    | (20)    | 0     | 0     | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 395    | (1,192) | 0     | 0     | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| BA 396 | (58)    | 0     | 0     | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 397    | (371)   | 0     | 0     | 0    | 0    | 0    | (100) | 0   | 0     | 0 |
| 398    | (353)   | (37)  | (37)  | 0    | 0    | 0    | (0)   | 0   | 0     | 0 |
| 399    | (120)   | (8)   | (8)   | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 400    | 0       | (113) | (113) | 0    | 0    | 0    | 100   | 0   | 0     | 0 |
| 401    | 0       | 0     | 0     | 0    | 0    | 32   | (0)   | 0   | 0     | 0 |
| 402    | 0       | (4)   | (4)   | 0    | 0    | 0    | (1)   | 0   | 0     | 0 |
| 403    | (249)   | (162) | (142) | 0    | (20) | 128  | (28)  | 0   | (268) | 0 |
| BA 404 | (250)   | 0     | 0     | 0    | 0    | 0    | (10)  | 0   | 0     | 0 |
| 405    | 0       | (140) | (140) | 0    | 0    | 0    | (0)   | 0   | 0     | 0 |
| 406    | (279)   | (40)  | (40)  | 0    | 0    | 0    | (77)  | 0   | 0     | 0 |
| 407    | (499)   | (86)  | (86)  | 0    | 0    | 0    | 0     | 156 | 0     | 0 |
| 408    | 0       | (123) | (123) | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 409    | (20)    | (142) | (142) | 0    | 0    | 0    | (102) | 0   | 0     | 0 |
| 410    | (219)   | 0     | 0     | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 411    | (226)   | (197) | (197) | 0    | 0    | 96   | (80)  | 0   | 0     | 0 |
| 412    | 0       | 0     | 0     | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 413    | 0       | 0     | 0     | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 414    | 0       | 0     | 0     | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 415    | (60)    | (101) | (101) | 0    | 0    | 0    | 10    | 0   | 0     | 0 |
| 416    | (100)   | (14)  | (14)  | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 417    | (495)   | (20)  | 0     | 0    | (20) | (28) | 5     | 0   | 0     | 0 |
| 418    | (113)   | (55)  | (50)  | 0    | (5)  | 0    | (7)   | 0   | 0     | 0 |
| 419    | (4,059) | (424) | (424) | 0    | 0    | 0    | (1)   | 0   | 0     | 0 |
| 420    | 0       | 0     | 0     | 0    | 0    | 0    | 0     | 0   | 0     | 0 |
| 421    | (301)   | 0     | 0     | 0    | 0    | 0    | 59    | 0   | 0     | 0 |
| 422    | (247)   | (14)  | (14)  | 0    | 0    | 0    | (20)  | 0   | 0     | 0 |
| 423    | (1,866) | (41)  | (41)  | 0    | 0    | 0    | 83    | 0   | 0     | 0 |



|        |       |       |       |   |   |      |      |   |   |   |
|--------|-------|-------|-------|---|---|------|------|---|---|---|
| 424    | (295) | 0     | 0     | 0 | 0 | 0    | (59) | 0 | 0 | 0 |
| 425    | (16)  | (37)  | (37)  | 0 | 0 | 0    | 46   | 0 | 0 | 0 |
| 426    | (64)  | 0     | 0     | 0 | 0 | 0    | 22   | 0 | 0 | 0 |
| 427    | 0     | 0     | 0     | 0 | 0 | 0    | 0    | 0 | 0 | 0 |
| BA 428 | (676) | 0     | 0     | 0 | 0 | 0    | 43   | 0 | 0 | 0 |
| BA 429 | (958) | (108) | (108) | 0 | 0 | 0    | 25   | 0 | 0 | 0 |
| 430    | (108) | (162) | (162) | 0 | 0 | 0    | (80) | 0 | 0 | 0 |
| 431    | (196) | (160) | (160) | 0 | 0 | 0    | 1    | 0 | 0 | 0 |
| 432    | 0     | 0     | 0     | 0 | 0 | (20) | 0    | 0 | 0 | 0 |
| 433    | 0     | 0     | 0     | 0 | 0 | 0    | 0    | 0 | 0 | 0 |
| 434    | 0     | 0     | 0     | 0 | 0 | 0    | 0    | 0 | 0 | 0 |
| 435    | (24)  | (144) | (144) | 0 | 0 | 0    | (0)  | 0 | 0 | 0 |
| 436    | 0     | 0     | 0     | 0 | 0 | (32) | 0    | 0 | 0 | 0 |
| 437    | 0     | 0     | 0     | 0 | 0 | 0    | 0    | 0 | 0 | 0 |
| 438    | (117) | (153) | (153) | 0 | 0 | (29) | (0)  | 0 | 0 | 0 |

<CAPTION>

|        | STOLEN<br>MONIES<br>CC.5577 | MISC<br>Various | CONSOL<br>ACCT<br>TRANSFERS<br>CC.1020 | ACH<br>TRANSFERS<br>REVERSALS<br>CC.1020 | Bank Name                           |
|--------|-----------------------------|-----------------|--|--|-------------------------------------|
| <S>    | <C>                         | <C>             | <C>                                    | <C>                                      |                                     |
| 347    | 0                           | 0               | 0                                      | 0  | The Bank, Tandy Town Br             |
| 348    | 0                           | 0               | (33,900)                               | 0  | Regions Bank                        |
| 349    | 0                           | 0               | 0                                      | 0  | Bank Of America                     |
| BA 350 | 0                           | 0               | 0                                      | 0  | Bank Of America                     |
| 351    | 0                           | 0               | 0                                      | 0  | Eagle Bank & Trust/Park Avenue Bank |
| 352    | 0                           | 0               | 0                                      | 0  | Bank Of America                     |
| 353    | 0                           | 0               | 0                                      | 0  | First Fidelity Bank                 |
| 354    | 0                           | 0               | 0                                      | 0  | Union Bank & Trust                  |
| 355    | 0                           | 0               | 0                                      | 0  | Longview Bank Trust                 |
| BA 356 | 0                           | 0               | 0                                      | 0  | Bank Of America                     |
| 357    | 0                           | 0               | 0                                      | 0  | Branch Bank & Trust                 |
| BA 358 | 0                           | 0               | 0                                      | 0  | Bank Of America                     |
| 359    | 0                           | 0               | 0                                      | 0  | #N/A                                |
| 360    | 0                           | 0               | 0                                      | 0  | Peoples Bank                        |
| 361    | 0                           | 0               | (33,491)                               | 0  | Union Planters Bank                 |
| 362    | 0                           | 0               | 0                                      | 0  | Bank Of America                     |
| 363    | 0                           | 0               | 0                                      | 0  | St Michael's Bank                   |
| 364    | 0                           | 0               | 0                                      | 0  | Bank Of America                     |
| 365    | 0                           | 0               | (19,226)                               | 0  | Bank One                            |
| 366    | 0                           | 0               | 0                                      | 0  | Bank Of America                     |
| 367    | 0                           | 0               | 0                                      | 0  | Bank Of America                     |
| 368    | 0                           | 0               | (22,968)                               | 0  | First Citizens Bank                 |
| 369    | 0                           | 0               | (24,095)                               | 0  | US Bank                             |

|        |   |   |          |   |
|--------|---|---|----------|---|
| 370    | 0 | 0 | 0        | 0 Local Oklahoma Bank                       |
| 371    | 0 | 0 | 0        | 0 Fifth Third Bank                          |
| 372    | 0 | 0 | 0        | 0 Bank Of America                           |
| 373    | 0 | 0 | 0        | 0 RCB Bank                                  |
| 374    | 0 | 0 | 0        | 0 Wilmington Trust                          |
| 375    | 0 | 0 | 0        | 0 Sun Trust Bank                            |
| 376    | 0 | 0 | 0        | 0 Bank of Glen Burnie                       |
| 377    | 0 | 0 | (39,793) | 0 Regions Bank                              |
| 378    | 0 | 0 | 0        | 0 Branch Bank & Trust                       |
| BA 379 | 0 | 0 | 0        | 0 Bank Of America                           |
| 380    | 0 | 0 | 0        | 0 Bank Of America                           |
| 381    | 0 | 0 | 0        | 0 Planters Bank & Trust Co                  |
| 382    | 0 | 0 | (26,947) | 0 First Citizens Bank                       |
| 383    | 0 | 0 | 0        | 0 First Midwest Bank                        |
| 384    | 0 | 0 | 0        | 0 First Citizens Bank(not linked to master) |
| BA 385 | 0 | 0 | 0        | 0 Bank Of America                           |
| 386    | 0 | 0 | 0        | 0 First National Bank                       |
| 387    | 0 | 0 | (31,073) | 0 Bank Of Oklahoma                          |
| 388    | 0 | 0 | 0        | 0 National City Bank                        |
| 389    | 0 | 0 | 0        | 0 Bank Of America                           |
| BA 390 | 0 | 0 | 0        | 0 Bank Of America                           |
| 391    | 0 | 0 | 0        | 0 Citizens Bank                             |
| 392    | 0 | 0 | 0        | 0 Sun Trust Bank                            |
| 393    | 0 | 0 | 0        | 0 Bank Of America                           |
| 394    | 0 | 0 | (31,355) | 0 Bank One                                  |
| 395    | 0 | 0 | 0        | 0 First National Bank                       |
| BA 396 | 0 | 0 | 0        | 0 Bank Of America                           |
| 397    | 0 | 0 | 0        | 0 Bank Of America                           |
| 398    | 0 | 0 | 0        | 0 Allfirst Bank                             |
| 399    | 0 | 0 | 0        | 0 Commercial Bank                           |
| 400    | 0 | 0 | 0        | 0 Branch Bank & Trust                       |
| 401    | 0 | 0 | 0        | 0 Sun Trust Bank                            |
| 402    | 0 | 0 | 0        | 0 County Bank & Trust                       |
| 403    | 0 | 0 | 0        | 0 Carolina First Bank                       |
| BA 404 | 0 | 0 | 0        | 0 Bank Of America                           |
| 405    | 0 | 0 | 0        | 0 Sun Trust Bank                            |
| 406    | 0 | 0 | (18,851) | 0 US Bank                                   |
| 407    | 0 | 0 | 0        | 0 Bank Of America                           |
| 408    | 0 | 0 | 0        | 0 Branch Bank & Trust                       |
| 409    | 0 | 0 | (12,795) | 0 Wachovia Bank                             |
| 410    | 0 | 0 | 0        | 0 Bank Of America                           |
| 411    | 0 | 0 | 0        | 0 Branch Bank & Trust                       |

|        |   |       |          |         |                     |
|--------|---|-------|----------|---------|---------------------|
| 412    | 0 | 0     | 0        | 0       | #N/A                |
| 413    | 0 | 0     | 0        | 0       | Bank Of America     |
| 414    | 0 | 0     | (29,938) | 0       | Regions Bank        |
| 415    | 0 | 0     | 0        | 0       | Hibernia            |
| 416    | 0 | 0     | 0        | 0       | Home Bank           |
| 417    | 0 | 0     | 0        | 0       | Guaranty Bank       |
| 418    | 0 | 0     | 0        | 0       | Main Street Bank    |
| 419    | 0 | 0     | (35,995) | 0       | Wachovia Bank       |
| 420    | 0 | (411) | 0        | 0       | #N/A                |
| 421    | 0 | 0     | 0        | 0       | Bank Of America     |
| 422    | 0 | 0     | 0        | 0       | Planters First      |
| 423    | 0 | 0     | (40,581) | 0       | Bank One/ Kentucky  |
| 424    | 0 | 0     | 0        | 0       | Bank Of America     |
| 425    | 0 | 0     | 0        | 0       | Bank of Cleveland   |
| 426    | 0 | 0     | (29,736) | 0       | Bank One            |
| 427    | 0 | 0     | (25,183) | 0       | Regions Bank        |
| BA 428 | 0 | 0     | 0        | 0       | Bank Of America     |
| BA 429 | 0 | 0     | 0        | 0       | Bank Of America     |
| 430    | 0 | 0     | (25,794) | 0       | Wachovia Bank       |
| 431    | 0 | 0     | 0        | 0       | AmSouth Bank        |
| 432    | 0 | 0     | 0        | 0       | South Trust Bank    |
| 433    | 0 | 265   | 0        | 3,995   | AmSouth Bank        |
| 434    | 0 | 0     | (16,023) | 0       | US Bank             |
| 435    | 0 | 0     | 0        | (3,995) | Branch Bank & Trust |
| 436    | 0 | 0     | 0        | 0       | Sun Trust Bank      |
| 437    | 0 | 0     | 0        | 0       | First National Bank |
| 438    | 0 | 0     | 0        | 0       | Branch Bank & Trust |

</TABLE>

<TABLE>  
<CAPTION>

|        | STORE # | MONTH<br>END G/L<br>BALANCE | ADJUSTED<br>ENDING<br>BALANCE | ENDING<br>BANK<br>BALANCE | DEPOSITS IN<br>TRANSIT | OTHER O/S<br>RECONCILING<br>ITEMS | TOTAL<br>ADJUSTMENTS | EST RC PM<br>REVERSING<br>CC.5557 | EST SC PM<br>REVERSING<br>CC.5546 |
|--------|---------|-----------------------------|-------------------------------|---------------------------|------------------------|-----------------------------------|----------------------|-----------------------------------|-----------------------------------|
| <S>    | <C>     | <C>                         | <C>                           | <C>                       | <C>                    | <C>                               | <C>                  | <C>                               | <C>                               |
| 439    | 5544    | 8,205                       | 8,314                         | 6,778                     | 1,535                  | (108)                             | 108                  | 261                               | 88                                |
| 440    | 5545    | 7,659                       | 7,797                         | 5,594                     | 2,203                  | (138)                             | 138                  | 261                               | 92                                |
| 441    | 5546    | 26,938                      | 26,809                        | 21,900                    | 4,910                  | 129                               | (129)                | 261                               | 20                                |
| BA 442 | 5548    | 2,736                       | 2,996                         | 0                         | 2,996                  | (261)                             | 261                  | 261                               | 0                                 |
| 443    | 5549    | 16,929                      | 16,370                        | 10,600                    | 5,769                  | 560                               | (560)                | 261                               | 127                               |
| BA 444 | 5550    | 7,226                       | 7,134                         | 0                         | 7,134                  | 92                                | (92)                 | 261                               | 0                                 |
| 445    | 5551    | 4,654                       | 4,909                         | 2,802                     | 2,107                  | (254)                             | 254                  | 261                               | 174                               |
| 446    | 5553    | 28,061                      | 28,322                        | 24,438                    | 3,884                  | (261)                             | 261                  | 261                               | 0                                 |
| 447    | 5554    | 20,800                      | 20,883                        | 17,760                    | 3,123                  | (84)                              | 84                   | 261                               | 0                                 |

|     |      |        |        |        |        |       |         |          |     |     |
|-----|------|--------|--------|--------|--------|-------|---------|----------|-----|-----|
| 448 | 5555 | 3,783  | 4,044  | 0      | 4,044  | (261) | 261     | 261      | 0   |     |
| 449 | 5557 | 13,972 | 14,163 | 7,848  | 6,315  | (191) | 191     | 261      | 273 |     |
| 450 | 5558 | 15,480 | 15,220 | 8,903  | 6,317  | 261   | (261)   | 261      | 176 |     |
| 451 | 5559 | 16,524 | 16,216 | 13,920 | 2,297  | 307   | (307)   | 261      | 45  |     |
| 452 | 5562 | 11,862 | 12,116 | 9,281  | 2,835  | (254) | 254     | 261      | 32  |     |
| 453 | 5563 | 8,679  | 8,580  | 7,122  | 1,458  | 99    | (99)    | 261      | 18  |     |
| 454 | 5564 | 2,868  | 2,032  | 0      | 2,032  | 836   | (836)   | 261      | 0   |     |
| BA  | 455  | 5565   | 3,784  | 3,431  | 0      | 3,431 | 353     | (353)    | 261 | 0   |
|     | 456  | 5568   | 14,069 | 14,745 | 14,745 | 0     | (677)   | 677      | 261 | 40  |
| BA  | 457  | 5569   | 3,666  | 3,727  | 0      | 3,727 | (61)    | 61       | 261 | 0   |
|     | 458  | 5570   | 50,674 | 5,278  | 0      | 5,278 | 45,395  | (45,395) | 261 | 147 |
| BA  | 459  | 5571   | 4,857  | 5,010  | 0      | 5,010 | (152)   | 152      | 261 | 0   |
|     | 460  | 5572   | 3,614  | 3,744  | 0      | 3,744 | (129)   | 129      | 261 | 0   |
|     | 461  | 5573   | 27,568 | 2,580  | 0      | 2,580 | 24,988  | (24,988) | 261 | 103 |
| BA  | 462  | 5574   | 2,700  | 2,542  | 0      | 2,542 | 158     | (158)    | 261 | 0   |
|     | 463  | 5575   | 18,699 | 18,585 | 14,124 | 4,462 | 113     | (113)    | 261 | 83  |
| BA  | 464  | 5576   | 6,208  | 6,083  | 4,837  | 1,246 | 126     | (126)    | 261 | 51  |
|     | 465  | 5579   | 43,257 | 0      | 0      | 0     | 43,257  | (43,257) | 261 | 83  |
|     | 466  | 5581   | 21,286 | 21,557 | 19,667 | 1,890 | (271)   | 271      | 261 | 10  |
|     | 467  | 5582   | 14,671 | 15,001 | 13,148 | 1,853 | (330)   | 330      | 261 | 38  |
|     | 468  | 5583   | 13,475 | 15,705 | 12,624 | 3,081 | (2,230) | 2,230    | 261 | 63  |
|     | 469  | 5586   | 18,089 | 18,364 | 15,814 | 2,550 | (275)   | 275      | 261 | 10  |
|     | 470  | 5587   | 3,818  | 3,937  | 1,498  | 2,439 | (119)   | 119      | 261 | 51  |
|     | 471  | 5588   | 12,827 | 13,002 | 10,099 | 2,904 | (176)   | 176      | 261 | 0   |
|     | 472  | 5590   | 38,866 | 4,361  | 0      | 4,361 | 34,505  | (34,505) | 261 | 151 |
|     | 473  | 5591   | 32,466 | 32,518 | 27,034 | 5,484 | (52)    | 52       | 261 | 53  |
|     | 474  | 5592   | 2,431  | 2,532  | 0      | 2,532 | (101)   | 101      | 261 | 0   |
|     | 475  | 5593   | 15,346 | 15,438 | 12,527 | 2,911 | (92)    | 92       | 261 | 9   |
|     | 476  | 5594   | 15,989 | 16,079 | 13,467 | 2,611 | (90)    | 90       | 261 | 65  |
|     | 477  | 5595   | 39,669 | 39,926 | 31,602 | 8,324 | (257)   | 257      | 261 | 205 |
|     | 478  | 5596   | 27,224 | 2,319  | 0      | 2,319 | 24,905  | (24,905) | 261 | 169 |
|     | 479  | 5597   | 42,765 | 43,028 | 40,971 | 2,057 | (263)   | 263      | 261 | 51  |
|     | 480  | 5598   | 23,921 | 2,231  | 0      | 2,231 | 21,690  | (21,690) | 261 | 121 |
|     | 481  | 5599   | 6,193  | 5,100  | 0      | 5,100 | 1,093   | (1,093)  | 261 | 0   |
|     | 482  | 5600   | 8,398  | 8,697  | 7,801  | 896   | (300)   | 300      | 261 | 196 |
| BA  | 483  | 5601   | 2,978  | 3,153  | 0      | 3,153 | (175)   | 175      | 261 | 0   |
|     | 484  | 5603   | 15,780 | 15,532 | 13,352 | 2,181 | 248     | (248)    | 261 | 0   |
|     | 485  | 5604   | 4,358  | 4,506  | 2,374  | 2,133 | (148)   | 148      | 261 | 37  |
|     | 486  | 5607   | 14,749 | 14,786 | 12,541 | 2,245 | (37)    | 37       | 261 | 0   |
|     | 487  | 5608   | 45,473 | 45,470 | 41,838 | 3,633 | 3       | (3)      | 261 | 161 |
|     | 488  | 5613   | 22,691 | 22,735 | 18,893 | 3,842 | (44)    | 44       | 261 | 89  |
|     | 489  | 5614   | 9,048  | 9,142  | 6,277  | 2,865 | (94)    | 94       | 261 | 23  |
|     | 490  | 5615   | 16,760 | 17,015 | 14,306 | 2,708 | (255)   | 255      | 261 | 10  |

|    |     |      |        |        |        |        |         |          |     |     |
|----|-----|------|--------|--------|--------|--------|---------|----------|-----|-----|
|    | 491 | 5617 | (236)  | 0      | 0      | 0      | (236)   | 236      | 261 | 0   |
|    | 492 | 5618 | 15,022 | 15,215 | 10,924 | 4,291  | (192)   | 192      | 261 | 95  |
|    | 493 | 5620 | 15,836 | 16,094 | 13,954 | 2,140  | (257)   | 257      | 261 | 26  |
| BA | 494 | 5622 | 1,889  | 2,128  | 0      | 2,128  | (240)   | 240      | 261 | 0   |
| BA | 495 | 5623 | 5,123  | 5,178  | 0      | 5,178  | (54)    | 54       | 261 | 0   |
| BA | 496 | 5625 | 2,045  | 2,305  | 0      | 2,305  | (261)   | 261      | 261 | 0   |
|    | 497 | 5626 | 22,982 | 23,201 | 17,452 | 5,748  | (218)   | 218      | 261 | 22  |
|    | 498 | 5627 | 26,195 | 0      | 0      | 0      | 26,195  | (26,195) | 261 | 79  |
|    | 499 | 5628 | 27,065 | 27,263 | 22,211 | 5,052  | (198)   | 198      | 261 | 122 |
| BA | 500 | 5631 | 1,124  | 1,396  | 0      | 1,396  | (272)   | 272      | 261 | 0   |
| BA | 501 | 5632 | 3,108  | 3,369  | 0      | 3,369  | (261)   | 261      | 261 | 0   |
|    | 502 | 5634 | 11,632 | 11,804 | 8,456  | 3,348  | (172)   | 172      | 261 | 15  |
| BA | 503 | 5635 | 3,455  | 3,675  | 0      | 2,888  | 567     | 220      | 261 | 0   |
|    | 504 | 5637 | 16,666 | 17,061 | 13,449 | 3,612  | (395)   | 395      | 261 | 36  |
|    | 505 | 5639 | 36,586 | 36,859 | 32,183 | 4,677  | (274)   | 274      | 261 | 29  |
|    | 506 | 5640 | 23,117 | 23,388 | 15,702 | 7,685  | (271)   | 271      | 261 | 10  |
| BA | 507 | 5641 | 3,989  | 3,991  | 0      | 3,991  | (2)     | 2        | 261 | 0   |
| BA | 508 | 5643 | 4,191  | 3,310  | 0      | 3,310  | 881     | (881)    | 261 | 54  |
|    | 509 | 5644 | 24,935 | 0      | 0      | 0      | 24,935  | (24,935) | 261 | 83  |
|    | 510 | 5646 | 7,372  | 7,376  | 6,023  | 1,354  | (4)     | 4        | 261 | 0   |
| BA | 511 | 5647 | 5,076  | 4,020  | 0      | 4,020  | 1,056   | (1,056)  | 261 | 0   |
| BA | 512 | 5649 | 2,572  | 2,406  | 0      | 2,406  | 166     | (166)    | 261 | 0   |
|    | 513 | 5650 | 33,334 | 34,696 | 25,220 | 9,475  | (1,362) | 1,362    | 261 | 0   |
|    | 514 | 5651 | 21,227 | 0      | 0      | 0      | 21,227  | (21,227) | 261 | 79  |
| BA | 515 | 5652 | 3,128  | 3,309  | 0      | 3,309  | (181)   | 181      | 261 | 0   |
|    | 516 | 5654 | 27,176 | 27,152 | 17,194 | 9,958  | 24      | (24)     | 261 | 12  |
|    | 517 | 5657 | 11,535 | 11,746 | 8,804  | 2,942  | (211)   | 211      | 261 | 0   |
|    | 518 | 5659 | 15,704 | 15,889 | 12,315 | 3,574  | (184)   | 184      | 261 | 0   |
| BA | 519 | 5660 | 10,602 | 10,772 | 0      | 10,772 | (170)   | 170      | 261 | 0   |
| BA | 520 | 5661 | 7,278  | 7,489  | 0      | 7,489  | (211)   | 211      | 261 | 0   |
|    | 521 | 5664 | 13,459 | 13,778 | 11,426 | 2,352  | (318)   | 318      | 261 | 25  |
|    | 522 | 5667 | 4,818  | 4,913  | 0      | 4,913  | (95)    | 95       | 261 | 0   |
|    | 523 | 5672 | 5,125  | 5,391  | 0      | 5,391  | (266)   | 266      | 261 | 0   |
|    | 524 | 5673 | 23,928 | 24,048 | 20,264 | 3,783  | (120)   | 120      | 261 | 63  |
|    | 525 | 5674 | 16,048 | 16,277 | 11,430 | 4,846  | (229)   | 229      | 261 | 131 |
| BA | 526 | 5675 | 3,742  | 4,003  | 0      | 4,003  | (261)   | 261      | 261 | 0   |
|    | 527 | 5678 | 14,986 | 15,283 | 10,664 | 4,618  | (297)   | 297      | 261 | 0   |
|    | 528 | 5679 | 35,698 | 35,403 | 28,604 | 6,799  | 295     | (295)    | 261 | 3   |
|    | 529 | 5680 | 5,064  | 5,305  | 3,812  | 1,494  | (241)   | 241      | 261 | 31  |
|    | 530 | 5681 | 18,598 | 18,922 | 15,995 | 2,927  | (325)   | 325      | 261 | 60  |

<CAPTION>

A, B, C      A      B      C  
TOTAL      ACT      CHECK      RET      DUP      DUP

|        | RETURNED<br>CHECKS<br>CC. 5557 | SERVICE<br>CHARGES<br>CC.5546 | SERVICE<br>CHARGES<br>CC.5546 | ORDER<br>FEES<br>CC.5546 | CHECK<br>FEES<br>CC.5546 | O/D<br>CHARGES<br>CC.5570 | ACT O/S<br>CC.5577 | NON POSTED<br>DEPOSITS<br>CC.5577 | NON POSTED<br>DEPOSITS<br>CC.5578 | KEY<br>ERRORS<br>CC.5578 |
|--------|--------------------------------|-------------------------------|-------------------------------|--------------------------|--------------------------|---------------------------|--------------------|-----------------------------------|-----------------------------------|--------------------------|
| <S>    | <C>                            | <C>                           | <C>                           | <C>                      | <C>                      | <C>                       | <C>                | <C>                               | <C>                               | <C>                      |
| 439    | (200)                          | (41)                          | (38)                          | 0                        | (3)                      | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 440    | (121)                          | (94)                          | (90)                          | 0                        | (4)                      | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 441    | 0                              | (380)                         | (380)                         | 0                        | 0                        | 0                         | (30)               | 0                                 | 0                                 | 0                        |
| BA 442 | 0                              | 0                             | 0                             | 0                        | 0                        | 0                         | (0)                | 0                                 | 0                                 | 0                        |
| 443    | (770)                          | (146)                         | (146)                         | 0                        | 0                        | (32)                      | 1                  | 0                                 | 0                                 | 0                        |
| BA 444 | 0                              | 0                             | 0                             | 0                        | 0                        | 0                         | (353)              | 0                                 | 0                                 | 0                        |
| 445    | 0                              | (181)                         | (181)                         | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 446    | 0                              | 0                             | 0                             | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 447    | (177)                          | 0                             | 0                             | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 448    | 0                              | 0                             | 0                             | 0                        | 0                        | 0                         | (0)                | 0                                 | 0                                 | 0                        |
| 449    | (51)                           | (292)                         | (292)                         | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 450    | (508)                          | (189)                         | (189)                         | 0                        | 0                        | 0                         | (0)                | 0                                 | 0                                 | 0                        |
| 451    | (523)                          | (90)                          | (90)                          | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 452    | 0                              | (39)                          | (39)                          | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 453    | (208)                          | (11)                          | (7)                           | 0                        | (4)                      | 0                         | (160)              | 0                                 | 0                                 | 0                        |
| 454    | (1,184)                        | 0                             | 0                             | 0                        | 0                        | 0                         | 87                 | 0                                 | 0                                 | 0                        |
| BA 455 | (604)                          | 0                             | 0                             | 0                        | 0                        | 0                         | (10)               | 0                                 | 0                                 | 0                        |
| 456    | 0                              | (32)                          | (32)                          | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| BA 457 | (200)                          | 0                             | 0                             | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 458    | (497)                          | (147)                         | (147)                         | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| BA 459 | (108)                          | 0                             | 0                             | 0                        | 0                        | 0                         | (0)                | 0                                 | 0                                 | 0                        |
| 460    | (132)                          | 0                             | 0                             | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 461    | (60)                           | (137)                         | (137)                         | 0                        | 0                        | 0                         | 3                  | 0                                 | 0                                 | 0                        |
| BA 462 | (418)                          | 0                             | 0                             | 0                        | 0                        | 0                         | (1)                | 0                                 | 0                                 | 0                        |
| 463    | (92)                           | (130)                         | (122)                         | 0                        | (8)                      | (120)                     | (115)              | 0                                 | 0                                 | 0                        |
| BA 464 | (350)                          | (87)                          | (87)                          | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 465    | 0                              | 0                             | 0                             | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 466    | 0                              | 0                             | 0                             | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 467    | 0                              | (58)                          | (58)                          | 0                        | 0                        | 88                        | 1                  | 0                                 | 0                                 | 0                        |
| 468    | 0                              | (8)                           | 0                             | 0                        | (8)                      | 0                         | (86)               | 0                                 | 0                                 | 0                        |
| 469    | 0                              | 0                             | 0                             | 0                        | 0                        | 0                         | 4                  | 0                                 | 0                                 | 0                        |
| 470    | (122)                          | (71)                          | (71)                          | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |
| 471    | (85)                           | 0                             | 0                             | 0                        | 0                        | 0                         | (0)                | 0                                 | 0                                 | 0                        |
| 472    | (346)                          | (263)                         | (263)                         | 0                        | 0                        | 0                         | (2)                | 0                                 | 0                                 | 0                        |
| 473    | (187)                          | (72)                          | (47)                          | 0                        | (25)                     | 0                         | (3)                | 0                                 | 0                                 | 0                        |
| 474    | 0                              | 0                             | 0                             | 0                        | 0                        | 0                         | (160)              | 0                                 | 0                                 | 0                        |
| 475    | (122)                          | (24)                          | (24)                          | 0                        | 0                        | 0                         | (32)               | 0                                 | 0                                 | 0                        |
| 476    | (135)                          | (101)                         | (101)                         | 0                        | 0                        | 0                         | (0)                | 0                                 | 0                                 | 0                        |
| 477    | (136)                          | (75)                          | (55)                          | 0                        | (20)                     | 0                         | 2                  | 0                                 | 0                                 | 0                        |
| 478    | 0                              | (202)                         | (202)                         | 0                        | 0                        | 0                         | 0                  | 0                                 | 0                                 | 0                        |

|        |         |       |       |      |       |       |       |   |   |   |
|--------|---------|-------|-------|------|-------|-------|-------|---|---|---|
| 479    | 0       | (57)  | (57)  | 0    | 0     | 58    | (50)  | 0 | 0 | 0 |
| 480    | 0       | (162) | (162) | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| 481    | (1,457) | 0     | 0     | 0    | 0     | 0     | 103   | 0 | 0 | 0 |
| 482    | (82)    | (75)  | (75)  | 0    | 0     | 0     | (0)   | 0 | 0 | 0 |
| BA 483 | (86)    | 0     | 0     | 0    | 0     | 0     | 1     | 0 | 0 | 0 |
| 484    | (508)   | 0     | 0     | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| 485    | (120)   | (29)  | (29)  | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| 486    | (248)   | 0     | 0     | 0    | 0     | 25    | (1)   | 0 | 0 | 0 |
| 487    | 0       | (182) | (182) | 0    | 0     | (32)  | (211) | 0 | 0 | 0 |
| 488    | (203)   | (100) | (100) | 0    | 0     | 0     | (2)   | 0 | 0 | 0 |
| 489    | (234)   | 0     | 0     | 0    | 0     | 84    | (40)  | 0 | 0 | 0 |
| 490    | 0       | (16)  | 0     | (16) | 0     | 0     | 0     | 0 | 0 | 0 |
| 491    | 0       | 0     | 0     | 0    | 0     | (25)  | 0     | 0 | 0 | 0 |
| 492    | (62)    | (84)  | (84)  | 0    | 0     | 0     | (17)  | 0 | 0 | 0 |
| 493    | 0       | (29)  | (29)  | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| BA 494 | 0       | 0     | 0     | 0    | 0     | 0     | (21)  | 0 | 0 | 0 |
| BA 495 | (100)   | 0     | 0     | 0    | 0     | 0     | (107) | 0 | 0 | 0 |
| BA 496 | 0       | 0     | 0     | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| 497    | (26)    | (39)  | 0     | 0    | (39)  | 0     | (0)   | 0 | 0 | 0 |
| 498    | 0       | 0     | 0     | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| 499    | 0       | (180) | 0     | 0    | (180) | 50    | (56)  | 0 | 0 | 0 |
| BA 500 | 0       | 0     | 0     | 0    | 0     | 0     | 11    | 0 | 0 | 0 |
| BA 501 | 0       | 0     | 0     | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| 502    | (59)    | 0     | 0     | 0    | 0     | (25)  | (20)  | 0 | 0 | 0 |
| BA 503 | 0       | 0     | 0     | 0    | 0     | 0     | (40)  | 0 | 0 | 0 |
| 504    | 0       | (52)  | 0     | 0    | (52)  | 150   | 0     | 0 | 0 | 0 |
| 505    | 0       | (16)  | (16)  | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| 506    | 0       | 0     | 0     | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| BA 507 | (288)   | 0     | 0     | 0    | 0     | 0     | 29    | 0 | 0 | 0 |
| BA 508 | (1,195) | 0     | 0     | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| 509    | 0       | 0     | 0     | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| 510    | 0       | (112) | (112) | 0    | 0     | (144) | 0     | 0 | 0 | 0 |
| BA 511 | (1,316) | 0     | 0     | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| BA 512 | (275)   | (50)  | (50)  | 0    | 0     | 0     | (101) | 0 | 0 | 0 |
| 513    | 0       | 0     | 0     | 0    | 0     | (0)   | 0     | 0 | 0 | 0 |
| 514    | 0       | 0     | 0     | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| BA 515 | (80)    | 0     | 0     | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| 516    | (290)   | (3)   | (3)   | 0    | 0     | 0     | (4)   | 0 | 0 | 0 |
| 517    | (50)    | 0     | 0     | 0    | 0     | 0     | 0     | 0 | 0 | 0 |
| 518    | 0       | 0     | 0     | 0    | 0     | 20    | (96)  | 0 | 0 | 0 |
| BA 519 | (128)   | 0     | 0     | 0    | 0     | 0     | 37    | 0 | 0 | 0 |
| BA 520 | 0       | 0     | 0     | 0    | 0     | 0     | (50)  | 0 | 0 | 0 |
| 521    | 0       | (74)  | (74)  | 0    | 0     | 58    | 49    | 0 | 0 | 0 |

|        |       |       |       |   |     |      |      |   |   |   |
|--------|-------|-------|-------|---|-----|------|------|---|---|---|
| 522    | (162) | 0     | 0     | 0 | 0   | 0    | (3)  | 0 | 0 | 0 |
| 523    | 0     | 0     | 0     | 0 | 0   | 0    | 5    | 0 | 0 | 0 |
| 524    | (117) | (85)  | (85)  | 0 | 0   | 0    | (1)  | 0 | 0 | 0 |
| 525    | 0     | (105) | (105) | 0 | 0   | (60) | 2    | 0 | 0 | 0 |
| BA 526 | 0     | 0     | 0     | 0 | 0   | 0    | 0    | 0 | 0 | 0 |
| 527    | 0     | 0     | 0     | 0 | 0   | 32   | 4    | 0 | 0 | 0 |
| 528    | (553) | (6)   | 0     | 0 | (6) | 0    | (0)  | 0 | 0 | 0 |
| 529    | 0     | (51)  | (51)  | 0 | 0   | 0    | 0    | 0 | 0 | 0 |
| 530    | (64)  | (42)  | (42)  | 0 | 0   | 150  | (40) | 0 | 0 | 0 |

<CAPTION>

|        | STOLEN<br>MONIES<br>CC.5577 | MISC<br>Various | CONSOL<br>ACCT<br>TRANSFERS<br>CC.1020 | ACH<br>TRANSFERS<br>REVERSALS<br>CC.1020 | Bank Name                                 |
|--------|-----------------------------|-----------------|--|--|---|
| <S>    | <C>                         | <C>             | <C>                                    | <C>                                      |   |
| 439    | 0                           | 0               | 0                                      | 0  | Citizens State Bank                       |
| 440    | 0                           | 0               | 0                                      | 0  | Bancorp South                             |
| 441    | 0                           | 0               | 0                                      | 0  | Citizens Bank                             |
| BA 442 | 0                           | 0               | 0                                      | 0  | Bank Of America                           |
| 443    | 0                           | 0               | 0                                      | 0  | Branch Bank & Trust                       |
| BA 444 | 0                           | 0               | 0                                      | 0  | Bank Of America                           |
| 445    | 0                           | 0               | 0                                      | 0  | Branch Bank & Trust                       |
| 446    | 0                           | 0               | 0                                      | 0  | Sun Trust Bank                            |
| 447    | 0                           | 0               | 0                                      | 0  | Sun Trust Bank                            |
| 448    | 0                           | 0               | 0                                      | 0  | Bank Of America                           |
| 449    | 0                           | 0               | 0                                      | 0  | Branch Bank & Trust                       |
| 450    | 0                           | 0               | 0                                      | 0  | Branch Bank & Trust                       |
| 451    | 0                           | 0               | 0                                      | 0  | Mountain Heritage                         |
| 452    | 0                           | 0               | 0                                      | 0  | Community Trust Bank                      |
| 453    | 0                           | 0               | 0                                      | 0  | Franklin Community Bank                   |
| 454    | 0                           | 0               | 0                                      | 0  | Bank Of America                           |
| BA 455 | 0                           | 0               | 0                                      | 0  | Bank Of America                           |
| 456    | 0                           | 408             | 0                                      | 0  | Security Service Federal                  |
| BA 457 | 0                           | 0               | 0                                      | 0  | Bank Of America                           |
| 458    | 0                           | 0               | (45,159)                               | 0  | Wachovia Bank                             |
| BA 459 | 0                           | 0               | 0                                      | 0  | Bank Of America                           |
| 460    | 0                           | 0               | 0                                      | 0  | Bank Of America                           |
| 461    | 0                           | 0               | (23,158)                               | (2,000)                                  | Wachovia Bank                             |
| BA 462 | 0                           | 0               | 0                                      | 0  | Bank Of America                           |
| 463    | 0                           | 0               | 0                                      | 0  | First Citizens Bank(not linked to master) |
| BA 464 | 0                           | 0               | 0                                      | 0  | Grand Bank of Texas                       |
| 465    | 0                           | 0               | (43,600)                               | 0  | Union Planters Bank                       |
| 466    | 0                           | 0               | 0                                      | 0  | People's Community Bank                   |
| 467    | 0                           | 0               | 0                                      | 0  | Hancock Bank                              |



|        |   |   |          |  |
|--------|---|---|----------|--|
| 468    | 0 | 0 | 0        | 2,000 Farmers & Merchants Bank and Trust |
| 469    | 0 | 0 | 0        | 0 Bank of Dickson                        |
| 470    | 0 | 0 | 0        | 0 Colonial Bank                          |
| 471    | 0 | 0 | 0        | 0 Sun Trust Bank                         |
| 472    | 0 | 0 | (34,307) | 0 Wachovia Bank                          |
| 473    | 0 | 0 | 0        | 0 Commercial Bank & Trust                |
| 474    | 0 | 0 | 0        | 0 Bank Of America                        |
| 475    | 0 | 0 | 0        | 0 City National Bank                     |
| 476    | 0 | 0 | 0        | 0 First Community Bank                   |
| 477    | 0 | 0 | 0        | 0 United National Bank                   |
| 478    | 0 | 0 | (25,132) | 0 Wachovia Bank                          |
| 479    | 0 | 0 | 0        | 0 Capital City Bank                      |
| 480    | 0 | 0 | (21,909) | 0 Wachovia Bank                          |
| 481    | 0 | 0 | 0        | 0 Bank Of America                        |
| 482    | 0 | 0 | 0        | 0 AmSouth Bank                           |
| BA 483 | 0 | 0 | 0        | 0 Bank Of America                        |
| 484    | 0 | 0 | 0        | 0 Sun Trust Bank                         |
| 485    | 0 | 0 | 0        | 0 Colonial Bank                          |
| 486    | 0 | 0 | 0        | 0 Citizens National                      |
| 487    | 0 | 0 | 0        | 0 RBC Centura                            |
| 488    | 0 | 0 | 0        | 0 Hibernia                               |
| 489    | 0 | 0 | 0        | 0 Citizens Bank                          |
| 490    | 0 | 0 | 0        | 0 Highlands Communtiy Bank               |
| 491    | 0 | 0 | 0        | 0 Community Bank                         |
| 492    | 0 | 0 | 0        | 0 AmSouth Bank                           |
| 493    | 0 | 0 | 0        | 0 Bank of York                           |
| BA 494 | 0 | 0 | 0        | 0 Bank Of America                        |
| BA 495 | 0 | 0 | 0        | 0 Bank Of America                        |
| BA 496 | 0 | 0 | 0        | 0 Bank Of America                        |
| 497    | 0 | 0 | 0        | 0 First Convenience Bank                 |
| 498    | 0 | 0 | (26,535) | 0 Regions Bank                           |
| 499    | 0 | 0 | 0        | 0 Jacksonville Savings Bank              |
| BA 500 | 0 | 0 | 0        | 0 Bank Of America                        |
| BA 501 | 0 | 0 | 0        | 0 Bank Of America                        |
| 502    | 0 | 0 | 0        | 0 Bank of Madison                        |
| BA 503 | 0 | 0 | 0        | 0 Bank Of America                        |
| 504    | 0 | 0 | 0        | 0 Southern Bank Commerce                 |
| 505    | 0 | 0 | 0        | 0 Simon's Bank                           |
| 506    | 0 | 0 | 0        | 0 First National Bank                    |
| BA 507 | 0 | 0 | 0        | 0 Bank Of America                        |
| BA 508 | 0 | 0 | 0        | 0 Bank Of America                        |
| 509    | 0 | 0 | (25,279) | 0 Union Planters Bank                    |

|        |   |   |          |       |                          |
|--------|---|---|----------|-------|--------------------------|
| 510    | 0 | 0 | 0        | 0     | AmSouth Bank             |
| BA 511 | 0 | 0 | 0        | 0     | Bank Of America          |
| BA 512 | 0 | 0 | 0        | 0     | Bank Of America          |
| 513    | 0 | 0 | 0        | 1,101 | First Volunteer Bank     |
| 514    | 0 | 0 | (21,567) | 0     | Regions Bank             |
| BA 515 | 0 | 0 | 0        | 0     | Bank Of America          |
| 516    | 0 | 0 | 0        | 0     | Mid South Bank           |
| 517    | 0 | 0 | 0        | 0     | Sun Trust Bank           |
| 518    | 0 | 0 | 0        | 0     | South Trust Bank         |
| BA 519 | 0 | 0 | 0        | 0     | Bank Of America          |
| BA 520 | 0 | 0 | 0        | 0     | Bank Of America          |
| 521    | 0 | 0 | 0        | 0     | Community Bank           |
| 522    | 0 | 0 | 0        | 0     | Bank Of America          |
| 523    | 0 | 0 | 0        | 0     | Bank Of America          |
| 524    | 0 | 0 | 0        | 0     | Hibernia                 |
| 525    | 0 | 0 | 0        | 0     | AmSouth Bank             |
| BA 526 | 0 | 0 | 0        | 0     | Bank Of America          |
| 527    | 0 | 0 | 0        | 0     | Sun Trust Bank           |
| 528    | 0 | 0 | 0        | 0     | Traditional Federal Bank |
| 529    | 0 | 0 | 0        | 0     | First National Bank      |
| 530    | 0 | 0 | 0        | 0     | Community Bank and Trust |

</TABLE>

<TABLE>  
<CAPTION>

| <S>    | STORE # | MONTH<br>END G/L<br>BALANCE | ADJUSTED<br>ENDING<br>BALANCE | ENDING<br>BANK<br>BALANCE | DEPOSITS IN<br>TRANSIT | OTHER O/S<br>RECONCILING<br>ITEMS | TOTAL<br>ADJUSTMENTS | EST RC PM<br>REVERSING<br>CC.5557 | EST SC PM<br>REVERSING<br>CC.5546 |
|--------|---------|-----------------------------|-------------------------------|---------------------------|------------------------|-----------------------------------|----------------------|-----------------------------------|-----------------------------------|
| 531    | 5683    | 959                         | 1,300                         | 268                       | 1,033                  | (341)                             | 341                  | 261                               | 106                               |
| BA 532 | 5684    | 1,885                       | 1,931                         | 0                         | 1,931                  | (45)                              | 45                   | 261                               | 0                                 |
| BA 533 | 5685    | 4,687                       | 4,947                         | 0                         | 4,947                  | (260)                             | 260                  | 261                               | 0                                 |
| BA 534 | 5687    | 5,062                       | 5,174                         | 0                         | 5,174                  | (112)                             | 112                  | 261                               | 0                                 |
| 535    | 5688    | 3,976                       | 4,200                         | 2,494                     | 1,706                  | (224)                             | 224                  | 261                               | 47                                |
| 536    | 5690    | 25,538                      | 25,782                        | 24,233                    | 1,550                  | (245)                             | 245                  | 261                               | 10                                |
| 537    | 5691    | 9,600                       | 9,834                         | 7,777                     | 2,057                  | (234)                             | 234                  | 261                               | 133                               |
| 538    | 5696    | 16,000                      | 0                             | 0                         | 0                      | 16,000                            | (16,000)             | 261                               | 83                                |
| 539    | 5697    | 24,247                      | 0                             | 0                         | 0                      | 24,247                            | (24,247)             | 261                               | 79                                |
| 540    | 5698    | 14,257                      | 14,395                        | 11,208                    | 3,187                  | (139)                             | 139                  | 261                               | 101                               |
| 541    | 5708    | 7,926                       | 8,187                         | 4,849                     | 3,338                  | (261)                             | 261                  | 261                               | 0                                 |
| 542    | 5709    | 17,354                      | 17,526                        | 13,307                    | 4,219                  | (172)                             | 172                  | 261                               | 0                                 |
| 543    | 5710    | 20,522                      | 20,635                        | 15,285                    | 5,349                  | (113)                             | 113                  | 261                               | 4                                 |
| 544    | 5713    | 20,419                      | 20,681                        | 16,859                    | 3,822                  | (263)                             | 263                  | 261                               | 13                                |
| 545    | 5715    | (261)                       | 0                             | 0                         | 0                      | (261)                             | 261                  | 261                               | 0                                 |

|    |     |      |        |        |        |        |          |          |     |     |
|----|-----|------|--------|--------|--------|--------|----------|----------|-----|-----|
|    | 546 | 5718 | 19,429 | 19,684 | 13,525 | 6,159  | (255)    | 255      | 261 | 41  |
| BA | 547 | 5720 | 1,972  | 2,233  | 0      | 2,233  | (261)    | 261      | 261 | 0   |
| BA | 548 | 5722 | 4,245  | 4,406  | 0      | 4,406  | (161)    | 161      | 261 | 0   |
| BA | 549 | 5724 | 1,463  | 3,239  | 0      | 3,239  | (1,776)  | 1,776    | 261 | 0   |
| BA | 550 | 5725 | 2,984  | 2,948  | 0      | 2,948  | 36       | (36)     | 261 | 0   |
| BA | 551 | 5726 | 4,271  | 4,532  | 0      | 4,532  | (261)    | 261      | 261 | 0   |
|    | 552 | 5727 | 13,483 | 1,777  | 0      | 1,777  | 11,706   | (11,706) | 261 | 72  |
|    | 553 | 5728 | (261)  | 0      | 0      | 0      | (261)    | 261      | 261 | 0   |
|    | 554 | 5729 | (333)  | 0      | 0      | 0      | (333)    | 333      | 261 | 72  |
| BA | 555 | 5730 | 2,998  | 2,471  | 0      | 2,471  | 527      | (527)    | 261 | 0   |
|    | 556 | 5731 | 18,298 | 18,324 | 14,221 | 4,103  | (25)     | 25       | 261 | 66  |
|    | 557 | 5734 | 6,843  | 6,951  | 5,041  | 1,910  | (108)    | 108      | 261 | 25  |
|    | 558 | 5735 | 2,345  | 2,606  | 0      | 2,606  | (261)    | 261      | 261 | 0   |
|    | 559 | 5736 | 12,514 | 12,487 | 10,576 | 1,911  | 27       | (27)     | 261 | 83  |
|    | 560 | 5737 | 20,071 | 19,568 | 16,453 | 3,115  | 503      | (503)    | 261 | 10  |
|    | 561 | 5741 | 21,505 | 0      | 0      | 0      | 21,505   | (21,505) | 261 | 72  |
|    | 562 | 5743 | 9,846  | 10,102 | 8,731  | 1,371  | (256)    | 256      | 261 | 13  |
|    | 563 | 5744 | 1,265  | 0      | 0      | 0      | 1,265    | (1,265)  | 261 | 73  |
|    | 564 | 5745 | 16,746 | 16,899 | 15,708 | 1,192  | (154)    | 154      | 261 | 14  |
|    | 565 | 5746 | 17,556 | 17,425 | 13,850 | 3,575  | 131      | (131)    | 261 | 16  |
|    | 566 | 5747 | 26,130 | 26,170 | 23,445 | 2,725  | (40)     | 40       | 261 | 31  |
|    | 567 | 5748 | 23,999 | 24,068 | 11,845 | 12,223 | (69)     | 69       | 261 | 108 |
|    | 568 | 5751 | 5,393  | 5,591  | 4,061  | 1,530  | (198)    | 198      | 261 | 169 |
|    | 569 | 5752 | 16,154 | 15,771 | 7,294  | 8,477  | 383      | (383)    | 261 | 7   |
|    | 570 | 5754 | 39,734 | 0      | 0      | 0      | 39,734   | (39,734) | 261 | 83  |
|    | 571 | 5756 | 18,978 | 2,912  | 0      | 2,912  | 16,066   | (16,066) | 261 | 121 |
| BA | 572 | 5757 | 2,570  | 2,664  | 0      | 2,664  | (94)     | 94       | 261 | 0   |
|    | 573 | 5758 | (390)  | 17,992 | 13,788 | 4,203  | (18,381) | 18,381   | 261 | 61  |
|    | 574 | 5761 | 13,549 | 13,654 | 11,292 | 2,362  | (105)    | 105      | 261 | 0   |
|    | 575 | 5762 | 21,130 | 0      | 0      | 0      | 21,130   | (21,130) | 261 | 79  |
|    | 576 | 5764 | 27,163 | 7,440  | 0      | 7,440  | 19,723   | (19,723) | 261 | 0   |
| BA | 577 | 5766 | 4,620  | 4,880  | 0      | 4,880  | (261)    | 261      | 261 | 0   |
| BA | 578 | 5767 | 992    | 868    | 0      | 868    | 123      | (123)    | 261 | 0   |
|    | 579 | 5768 | 22,085 | 22,244 | 15,961 | 6,283  | (158)    | 158      | 261 | 35  |
|    | 580 | 5770 | 10,942 | 11,307 | 4,158  | 7,149  | (365)    | 365      | 261 | 102 |
|    | 581 | 5772 | 12,826 | 10,280 | 5,813  | 4,467  | 2,546    | (2,546)  | 261 | 0   |
|    | 582 | 5773 | 4,428  | 3,814  | 0      | 3,814  | 613      | (613)    | 261 | 0   |
|    | 583 | 5774 | 12,816 | 12,866 | 10,992 | 1,874  | (50)     | 50       | 261 | 107 |
|    | 584 | 5776 | 18,378 | 18,615 | 14,213 | 4,402  | (236)    | 236      | 261 | 61  |
|    | 585 | 5777 | 2,245  | 2,453  | 0      | 2,453  | (208)    | 208      | 261 | 0   |
| BA | 586 | 5779 | 3,420  | 3,523  | 0      | 3,523  | (102)    | 102      | 261 | 0   |
|    | 587 | 5780 | 9,987  | 10,098 | 7,314  | 2,785  | (112)    | 112      | 261 | 86  |
| BA | 588 | 5781 | 6,557  | 6,762  | 0      | 6,762  | (206)    | 206      | 261 | 0   |

|        |      |        |        |        |       |         |          |     |     |
|--------|------|--------|--------|--------|-------|---------|----------|-----|-----|
| 589    | 5782 | 14,040 | 14,109 | 10,919 | 3,190 | (69)    | 69       | 261 | 93  |
| 590    | 5784 | 22,493 | 22,747 | 21,148 | 1,599 | (254)   | 254      | 261 | 91  |
| 591    | 5786 | 14,562 | 15,386 | 11,879 | 3,507 | (824)   | 824      | 261 | 41  |
| BA 592 | 5787 | 2,898  | 2,416  | 0      | 2,416 | 482     | (482)    | 261 | 0   |
| BA 593 | 5788 | 2,479  | 2,670  | 0      | 2,670 | (191)   | 191      | 261 | 0   |
| 594    | 5789 | 16,430 | 16,697 | 13,072 | 3,624 | (267)   | 267      | 261 | 15  |
| 595    | 5790 | 16,467 | 16,761 | 14,251 | 2,510 | (294)   | 294      | 261 | 7   |
| 596    | 5793 | 6,058  | 4,661  | 2,947  | 1,715 | 1,397   | (1,397)  | 261 | 0   |
| 597    | 5794 | 19,175 | 19,342 | 13,458 | 5,883 | (166)   | 166      | 261 | 0   |
| 598    | 5796 | 3,659  | 3,790  | 0      | 3,451 | 208     | 131      | 261 | 0   |
| 599    | 5797 | 5,249  | 5,256  | 3,702  | 1,553 | (7)     | 7        | 261 | 0   |
| 600    | 5798 | 50,102 | 2,639  | 0      | 2,639 | 47,463  | (47,463) | 261 | 193 |
| BA 601 | 5799 | 7,394  | 1,784  | 0      | 1,784 | 5,610   | (5,610)  | 261 | 0   |
| 602    | 5801 | 9,714  | 9,915  | 9,488  | 428   | (201)   | 201      | 261 | 6   |
| 603    | 5802 | (261)  | 0      | 0      | 0     | (261)   | 261      | 261 | 0   |
| 604    | 5803 | 13,088 | 14,837 | 11,191 | 3,646 | (1,749) | 1,749    | 261 | 38  |
| BA 605 | 5804 | 4,682  | 4,864  | 0      | 4,864 | (182)   | 182      | 261 | 0   |
| 606    | 5805 | 7,447  | 7,648  | 5,244  | 2,404 | (202)   | 202      | 261 | 111 |
| 607    | 5807 | 13,698 | 13,973 | 10,531 | 3,442 | (276)   | 276      | 261 | 15  |
| 608    | 5809 | 13,574 | 13,663 | 9,993  | 3,670 | (89)    | 89       | 261 | 0   |
| 609    | 5813 | 19,534 | 0      | 0      | 0     | 19,534  | (19,534) | 261 | 83  |
| 610    | 5814 | 11,667 | 11,846 | 8,303  | 3,543 | (179)   | 179      | 261 | 115 |
| BA 611 | 5815 | 4,576  | 3,781  | 0      | 3,781 | 795     | (795)    | 261 | 0   |
| 612    | 5816 | 1,753  | 3,126  | 609    | 2,517 | (1,373) | 1,373    | 261 | 114 |
| 613    | 5818 | 12,566 | 12,657 | 11,440 | 1,218 | (91)    | 91       | 261 | 35  |
| 614    | 5819 | 14,071 | 12,827 | 9,616  | 3,211 | 1,244   | (1,244)  | 261 | 17  |
| 615    | 5821 | 19,551 | 19,753 | 11,350 | 8,403 | (203)   | 203      | 261 | 164 |
| 616    | 5822 | 10,679 | 11,046 | 7,684  | 3,362 | (366)   | 366      | 261 | 0   |
| BA 617 | 5825 | 1,814  | 1,571  | 0      | 1,571 | 243     | (243)    | 261 | 0   |
| BA 618 | 5828 | 2,125  | 2,317  | 0      | 2,317 | (192)   | 192      | 261 | 0   |
| BA 619 | 5829 | 2,553  | 2,467  | 0      | 2,467 | 86      | (86)     | 261 | 0   |
| 620    | 5830 | 16,348 | 16,596 | 13,499 | 3,097 | (249)   | 249      | 261 | 117 |
| BA 621 | 5833 | 3,169  | 3,428  | 0      | 3,428 | (260)   | 260      | 261 | 0   |
| 622    | 5834 | 13,244 | 13,941 | 9,218  | 4,723 | (697)   | 697      | 261 | 109 |

<CAPTION>

|        |          | A, B, C | A       | B     | C     |         |         | DUP        | DUP        | KEY     |
|--------|----------|---------|---------|-------|-------|---------|---------|------------|------------|---------|
|        | RETURNED | TOTAL   | ACT     | CHECK | RET   | O/D     | ACT O/S | NON POSTED | NON POSTED | ERRORS  |
|        | CHECKS   | SERVICE | SERVICE | ORDER | CHECK | CHARGES |         | DEPOSITS   | DEPOSITS   |         |
|        | CC. 5557 | CHARGES | CHARGES | FEES  | FEES  | CC.5570 | CC.5577 | CC.5577    | CC.5578    | CC.5578 |
| <S>    | <C>      | <C>     | <C>     | <C>   | <C>   | <C>     | <C>     | <C>        | <C>        | <C>     |
| 531    | 0        | (89)    | (89)    | 0     | 0     | 64      | 0       | 0          | 0          | 0       |
| BA 532 | (225)    | 0       | 0       | 0     | 0     | 0       | 10      | 0          | 0          | 0       |
| BA 533 | 0        | 0       | 0       | 0     | 0     | 0       | (1)     | 0          | 0          | 0       |
| BA 534 | (48)     | 0       | 0       | 0     | 0     | 0       | (101)   | 0          | 0          | 0       |

|        |       |       |       |   |      |       |       |   |   |   |
|--------|-------|-------|-------|---|------|-------|-------|---|---|---|
| 535    | 0     | (24)  | (24)  | 0 | 0    | (60)  | (0)   | 0 | 0 | 0 |
| 536    | 0     | 0     | 0     | 0 | 0    | (25)  | (1)   | 0 | 0 | 0 |
| 537    | 0     | (61)  | (61)  | 0 | 0    | 0     | (99)  | 0 | 0 | 0 |
| 538    | 0     | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 539    | 0     | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 540    | (100) | (123) | (123) | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 541    | 0     | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 542    | (53)  | 0     | 0     | 0 | 0    | 0     | (36)  | 0 | 0 | 0 |
| 543    | 0     | (10)  | (10)  | 0 | 0    | 0     | (142) | 0 | 0 | 0 |
| 544    | 0     | (11)  | (1)   | 0 | (10) | 0     | 0     | 0 | 0 | 0 |
| 545    | 0     | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 546    | 0     | (15)  | (15)  | 0 | 0    | (40)  | 8     | 0 | 0 | 0 |
| BA 547 | 0     | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| BA 548 | (100) | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| BA 549 | 0     | 0     | 0     | 0 | 0    | 0     | 1,515 | 0 | 0 | 0 |
| BA 550 | (297) | 0     | 0     | 0 | 0    | 0     | (0)   | 0 | 0 | 0 |
| BA 551 | (150) | 0     | 0     | 0 | 0    | 0     | 150   | 0 | 0 | 0 |
| 552    | (153) | (101) | (101) | 0 | 0    | 0     | 1     | 0 | 0 | 0 |
| 553    | 0     | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 554    | 0     | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| BA 555 | (788) | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 556    | (140) | (56)  | (56)  | 0 | 0    | (105) | 0     | 0 | 0 | 0 |
| 557    | (121) | (19)  | (19)  | 0 | 0    | 0     | (38)  | 0 | 0 | 0 |
| 558    | 0     | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 559    | (270) | (81)  | (81)  | 0 | 0    | 0     | (20)  | 0 | 0 | 0 |
| 560    | (692) | (81)  | (59)  | 0 | (22) | 0     | 0     | 0 | 0 | 0 |
| 561    | (100) | 0     | 0     | 0 | 0    | 0     | 100   | 0 | 0 | 0 |
| 562    | 0     | (18)  | (9)   | 0 | (9)  | 0     | 0     | 0 | 0 | 0 |
| 563    | 0     | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 564    | 0     | (9)   | (9)   | 0 | 0    | 0     | (112) | 0 | 0 | 0 |
| 565    | (239) | (25)  | (25)  | 0 | 0    | 0     | (144) | 0 | 0 | 0 |
| 566    | (252) | (25)  | (25)  | 0 | 0    | 25    | 0     | 0 | 0 | 0 |
| 567    | (210) | (90)  | (86)  | 0 | (4)  | 0     | 0     | 0 | 0 | 0 |
| 568    | 0     | (199) | (199) | 0 | 0    | (33)  | (0)   | 0 | 0 | 0 |
| 569    | (579) | (12)  | (12)  | 0 | 0    | (60)  | (0)   | 0 | 0 | 0 |
| 570    | 0     | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 571    | (326) | (162) | (162) | 0 | 0    | 0     | 5     | 0 | 0 | 0 |
| BA 572 | (167) | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 573    | 0     | (133) | (133) | 0 | 0    | 64    | (401) | 0 | 0 | 0 |
| 574    | (151) | (5)   | (5)   | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 575    | 0     | 0     | 0     | 0 | 0    | 0     | 0     | 0 | 0 | 0 |
| 576    | 0     | 0     | 0     | 0 | 0    | 0     | 3     | 0 | 0 | 0 |

|    |     |         |       |       |   |      |      |       |   |       |   |
|----|-----|---------|-------|-------|---|------|------|-------|---|-------|---|
| BA | 577 | 0       | 0     | 0     | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
| BA | 578 | (384)   | 0     | 0     | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
|    | 579 | (105)   | (31)  | (31)  | 0 | 0    | 0    | (1)   | 0 | 0     | 0 |
|    | 580 | 0       | (126) | (126) | 0 | 0    | 128  | 0     | 0 | 0     | 0 |
|    | 581 | (2,806) | 0     | 0     | 0 | 0    | 0    | (0)   | 0 | 0     | 0 |
|    | 582 | (865)   | 0     | 0     | 0 | 0    | 0    | (9)   | 0 | 0     | 0 |
|    | 583 | (194)   | (123) | (123) | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
|    | 584 | 0       | (88)  | (88)  | 0 | 0    | 0    | 2     | 0 | 0     | 0 |
|    | 585 | (53)    | 0     | 0     | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
| BA | 586 | (125)   | 0     | 0     | 0 | 0    | 0    | (33)  | 0 | 0     | 0 |
|    | 587 | (67)    | (110) | (110) | 0 | 0    | (58) | 0     | 0 | 0     | 0 |
| BA | 588 | (55)    | 0     | 0     | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
|    | 589 | (150)   | (119) | (119) | 0 | 0    | 0    | (16)  | 0 | 0     | 0 |
|    | 590 | (20)    | (122) | (122) | 0 | 0    | 30   | 14    | 0 | 0     | 0 |
|    | 591 | (352)   | (57)  | (57)  | 0 | 0    | 0    | 931   | 0 | 0     | 0 |
| BA | 592 | (740)   | 0     | 0     | 0 | 0    | 0    | (3)   | 0 | 0     | 0 |
| BA | 593 | (50)    | 0     | 0     | 0 | 0    | 0    | (20)  | 0 | 0     | 0 |
|    | 594 | 0       | (29)  | (29)  | 0 | 0    | 30   | (10)  | 0 | 0     | 0 |
|    | 595 | 0       | (4)   | (4)   | 0 | 0    | 30   | 0     | 0 | 0     | 0 |
|    | 596 | (1,663) | 0     | 0     | 0 | 0    | 0    | 5     | 0 | 0     | 0 |
|    | 597 | (106)   | 0     | 0     | 0 | 0    | 0    | 12    | 0 | 0     | 0 |
|    | 598 | (130)   | 0     | 0     | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
|    | 599 | (297)   | 0     | 0     | 0 | 0    | 0    | 43    | 0 | 0     | 0 |
|    | 600 | (273)   | (206) | (206) | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
| BA | 601 | (5,871) | 0     | 0     | 0 | 0    | 0    | (0)   | 0 | 0     | 0 |
|    | 602 | 0       | (66)  | (66)  | 0 | 0    | 0    | 1     | 0 | 0     | 0 |
|    | 603 | 0       | 0     | 0     | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
|    | 604 | 0       | (52)  | (24)  | 0 | (28) | 0    | 0     | 0 | 0     | 0 |
| BA | 605 | (75)    | 0     | 0     | 0 | 0    | 0    | (4)   | 0 | 0     | 0 |
|    | 606 | 0       | (141) | (141) | 0 | 0    | (29) | (0)   | 0 | 0     | 0 |
|    | 607 | 0       | 0     | 0     | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
|    | 608 | 0       | (25)  | (25)  | 0 | 0    | 0    | (146) | 0 | 0     | 0 |
|    | 609 | 0       | 0     | 0     | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
|    | 610 | (60)    | (137) | (137) | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
| BA | 611 | (855)   | 0     | 0     | 0 | 0    | 0    | 0     | 0 | (200) | 0 |
|    | 612 | 0       | (103) | (103) | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
|    | 613 | (149)   | (55)  | (53)  | 0 | (2)  | 0    | 0     | 0 | 0     | 0 |
|    | 614 | (1,501) | (21)  | (17)  | 0 | (4)  | 0    | 0     | 0 | 0     | 0 |
|    | 615 | (16)    | (174) | (174) | 0 | 0    | (32) | (0)   | 0 | 0     | 0 |
|    | 616 | (86)    | 0     | 0     | 0 | 0    | 192  | (0)   | 0 | 0     | 0 |
| BA | 617 | (504)   | 0     | 0     | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
| BA | 618 | (69)    | 0     | 0     | 0 | 0    | 0    | 0     | 0 | 0     | 0 |
| BA | 619 | (347)   | 0     | 0     | 0 | 0    | 0    | 0     | 0 | 0     | 0 |

|    |     |       |       |       |   |   |      |     |   |   |   |
|----|-----|-------|-------|-------|---|---|------|-----|---|---|---|
|    | 620 | 0     | (99)  | (99)  | 0 | 0 | (30) | (0) | 0 | 0 | 0 |
| BA | 621 | 0     | 0     | 0     | 0 | 0 | 0    | (1) | 0 | 0 | 0 |
|    | 622 | (118) | (102) | (102) | 0 | 0 | 448  | 99  | 0 | 0 | 0 |

<CAPTION>

|     |     | STOLEN<br>MONIES<br>CC.5577 | MISC<br>Various | CONSOL<br>ACCT<br>TRANSFERS<br>CC.1020 | ACH<br>TRANSFERS<br>REVERSALS<br>CC.1020 | Bank Name                |
|-----|-----|-----------------------------|-----------------|--|--|--------------------------|
| <S> |     | <C>                         | <C>             | <C>                                    | <C>                                      |                          |
|     | 531 | 0                           | 0               | 0                                      | 0  | Branch Bank & Trust      |
| BA  | 532 | 0                           | 0               | 0                                      | 0  | Bank Of America          |
| BA  | 533 | 0                           | 0               | 0                                      | 0  | Bank Of America          |
| BA  | 534 | 0                           | 0               | 0                                      | 0  | Bank Of America          |
|     | 535 | 0                           | 0               | 0                                      | 0  | Colonial Bank            |
|     | 536 | 0                           | 0               | 0                                      | 0  | Medical Community Credit |
|     | 537 | 0                           | 0               | 0                                      | 0  | Compass Bank             |
|     | 538 | 0                           | 0               | (16,344)                               | 0  | Union Planters Bank      |
|     | 539 | 0                           | 0               | (24,587)                               | 0  | Regions Bank             |
|     | 540 | 0                           | 0               | 0                                      | 0  | Branch Bank & Trust      |
|     | 541 | 0                           | 0               | 0                                      | 0  | National City Bank       |
|     | 542 | 0                           | 0               | 0                                      | 0  | United Southern Bank     |
|     | 543 | 0                           | 0               | 0                                      | 0  | Community Trust Bank     |
|     | 544 | 0                           | 0               | 0                                      | 0  | Merchants & Farmers Bank |
|     | 545 | 0                           | 0               | 0                                      | 0  | #N/A                     |
|     | 546 | 0                           | 0               | 0                                      | 0  | FirstSouthern Bank       |
| BA  | 547 | 0                           | 0               | 0                                      | 0  | Bank Of America          |
| BA  | 548 | 0                           | 0               | 0                                      | 0  | Bank Of America          |
| BA  | 549 | 0                           | 0               | 0                                      | 0  | Bank Of America          |
| BA  | 550 | 0                           | 0               | 0                                      | 0  | Bank Of America          |
| BA  | 551 | 0                           | 0               | 0                                      | 0  | Bank Of America          |
|     | 552 | 0                           | 0               | (11,785)                               | 0  | wachovia Bank            |
|     | 553 | 0                           | 0               | 0                                      | 0  | #N/A                     |
|     | 554 | 0                           | 0               | 0                                      | 0  | #N/A                     |
| BA  | 555 | 0                           | 0               | 0                                      | 0  | Bank Of America          |
|     | 556 | 0                           | 0               | 0                                      | 0  | Compass Bank             |
|     | 557 | 0                           | 0               | 0                                      | 0  | Commerical Bank          |
|     | 558 | 0                           | 0               | 0                                      | 0  | Bank Of America          |
|     | 559 | 0                           | 0               | 0                                      | 0  | Hibernia                 |
|     | 560 | 0                           | 0               | 0                                      | 0  | Local Oklahoma Bank      |
|     | 561 | 0                           | 0               | (21,838)                               | 0  | First Citizens Bank      |
|     | 562 | 0                           | 0               | 0                                      | 0  | Whitaker Bank            |
|     | 563 | 0                           | (1,599)         | 0                                      | 0  | Bank Of Maysville        |
|     | 564 | 0                           | 0               | 0                                      | 0  | Peoples National Bank    |
|     | 565 | 0                           | 0               | 0                                      | 0  | First National Bank      |

|        |   |   |          |        |                                 |
|--------|---|---|----------|--------|---------------------------------|
| 566    | 0 | 0 | 0        | 0      | Southside Bank                  |
| 567    | 0 | 0 | 0        | 0      | Bancorp South                   |
| 568    | 0 | 0 | 0        | 0      | Fifth Third Bank                |
| 569    | 0 | 0 | 0        | 0      | Citizens Commerce National      |
| 570    | 0 | 0 | (40,078) | 0      | Union Planters Bank             |
| 571    | 0 | 0 | (15,965) | 0      | Wachovia Bank                   |
| BA 572 | 0 | 0 | 0        | 0      | Bank Of America                 |
| 573    | 0 | 0 | 0        | 18,529 | South Carolina Bank             |
| 574    | 0 | 0 | 0        | 0      | Jackson County Bank             |
| 575    | 0 | 0 | (21,470) | 0      | Regions Bank                    |
| 576    | 0 | 0 | (19,987) | 0      | Bank One                        |
| BA 577 | 0 | 0 | 0        | 0      | Bank Of America                 |
| BA 578 | 0 | 0 | 0        | 0      | Bank Of America                 |
| 579    | 0 | 0 | 0        | 0      | American National Bank of Texas |
| 580    | 0 | 0 | 0        | 0      | Branch Bank & Trust             |
| 581    | 0 | 0 | 0        | 0      | National City Bank              |
| 582    | 0 | 0 | 0        | 0      | Bank Of America                 |
| 583    | 0 | 0 | 0        | 0      | Branch Bank & Trust             |
| 584    | 0 | 0 | 0        | 0      | United Bank                     |
| 585    | 0 | 0 | 0        | 0      | Bank Of America                 |
| BA 586 | 0 | 0 | 0        | 0      | Bank Of America                 |
| 587    | 0 | 0 | 0        | 0      | Trustmark National Bank         |
| BA 588 | 0 | 0 | 0        | 0      | Bank Of America                 |
| 589    | 0 | 0 | 0        | 0      | Compass Bank                    |
| 590    | 0 | 0 | 0        | 0      | Wilmington Trust                |
| 591    | 0 | 0 | 0        | 0      | Central Bank & Trust            |
| BA 592 | 0 | 0 | 0        | 0      | Bank Of America                 |
| BA 593 | 0 | 0 | 0        | 0      | Bank Of America                 |
| 594    | 0 | 0 | 0        | 0      | Heritage Bank                   |
| 595    | 0 | 0 | 0        | 0      | First National Bank             |
| 596    | 0 | 0 | 0        | 0      | South Trust Bank                |
| 597    | 0 | 0 | 0        | 0      | National City Bank              |
| 598    | 0 | 0 | 0        | 0      | Bank Of America                 |
| 599    | 0 | 0 | 0        | 0      | National City Bank              |
| 600    | 0 | 0 | (47,438) | 0      | Wachovia Bank                   |
| BA 601 | 0 | 0 | 0        | 0      | Bank Of America                 |
| 602    | 0 | 0 | 0        | 0      | First Bank Shelbyville          |
| 603    | 0 | 0 | 0        | 0      | National City Bank              |
| 604    | 0 | 0 | 0        | 1,502  | Farmers State Bank              |
| BA 605 | 0 | 0 | 0        | 0      | Bank Of America                 |
| 606    | 0 | 0 | 0        | 0      | Branch Bank & Trust             |
| 607    | 0 | 0 | 0        | 0      | Cumberland Bank                 |



|        |   |   |          |       |                               |
|--------|---|---|----------|-------|-------------------------------|
| 608    | 0 | 0 | 0        | 0     | First Trust & Savings Bank    |
| 609    | 0 | 0 | (19,878) | 0     | Union Planters Bank           |
| 610    | 0 | 0 | 0        | 0     | Branch Bank & Trust           |
| BA 611 | 0 | 0 | 0        | 0     | Bank Of America               |
| 612    | 0 | 0 | 0        | 1,101 | Colonial Bank                 |
| 613    | 0 | 0 | 0        | 0     | Red River Emp. Federal Credit |
| 614    | 0 | 0 | 0        | 0     | First American Bank           |
| 615    | 0 | 0 | 0        | 0     | Branch Bank & Trust           |
| 616    | 0 | 0 | 0        | 0     | Sun Trust Bank                |
| BA 617 | 0 | 0 | 0        | 0     | Bank Of America               |
| BA 618 | 0 | 0 | 0        | 0     | Bank Of America               |
| BA 619 | 0 | 0 | 0        | 0     | Bank Of America               |
| 620    | 0 | 0 | 0        | 0     | AmSouth Bank                  |
| BA 621 | 0 | 0 | 0        | 0     | Bank Of America               |
| 622    | 0 | 0 | 0        | 0     | Branch Bank & Trust           |

</TABLE>

<TABLE>  
<CAPTION>

|        | STORE # | MONTH<br>END G/L<br>BALANCE | ADJUSTED<br>ENDING<br>BALANCE | ENDING<br>BANK<br>BALANCE | DEPOSITS IN<br>TRANSIT | OTHER O/S<br>RECONCILING<br>ITEMS | TOTAL<br>ADJUSTMENTS | EST RC PM<br>REVERSING<br>CC.5557 | EST SC PM<br>REVERSING<br>CC.5546 |
|--------|---------|-----------------------------|-------------------------------|---------------------------|------------------------|-----------------------------------|----------------------|-----------------------------------|-----------------------------------|
| <S>    | <C>     | <C>                         | <C>                           | <C>                       | <C>                    | <C>                               | <C>                  | <C>                               | <C>                               |
| 623    | 5835    | 20,457                      | 20,396                        | 14,958                    | 5,439                  | 61                                | (61)                 | 261                               | 0                                 |
| 624    | 5836    | 7,593                       | 7,464                         | 1,875                     | 5,589                  | 129                               | (129)                | 261                               | 201                               |
| 625    | 5837    | 23,404                      | 23,053                        | 19,206                    | 3,848                  | 351                               | (351)                | 261                               | 36                                |
| 626    | 5838    | 8,797                       | 9,228                         | 3,789                     | 5,439                  | (431)                             | 431                  | 261                               | 135                               |
| 627    | 5839    | 14,667                      | 14,503                        | 12,029                    | 2,474                  | 164                               | (164)                | 261                               | 16                                |
| 628    | 5841    | 10,397                      | 10,596                        | 7,643                     | 2,953                  | (200)                             | 200                  | 261                               | 67                                |
| 629    | 5845    | 21,916                      | 22,344                        | 19,247                    | 3,097                  | (428)                             | 428                  | 261                               | 5                                 |
| 630    | 5848    | 12,481                      | 12,810                        | 9,693                     | 3,117                  | (329)                             | 329                  | 261                               | 46                                |
| 631    | 5852    | 21,051                      | 21,152                        | 18,714                    | 2,438                  | (101)                             | 101                  | 261                               | 21                                |
| 632    | 5853    | 6,217                       | 6,482                         | 5,006                     | 1,476                  | (265)                             | 265                  | 261                               | 178                               |
| BA 633 | 5854    | 5,563                       | 5,730                         | 0                         | 5,730                  | (167)                             | 167                  | 261                               | 0                                 |
| 634    | 5857    | 12,120                      | 12,284                        | 9,589                     | 2,695                  | (164)                             | 164                  | 261                               | 73                                |
| 635    | 5858    | 6,677                       | 6,514                         | 3,701                     | 2,813                  | 163                               | (163)                | 261                               | 23                                |
| 636    | 5859    | (1,415)                     | 955                           | (1,474)                   | 2,428                  | (2,369)                           | 2,369                | 261                               | 0                                 |
| BA 637 | 5860    | 4,930                       | 5,110                         | 0                         | 5,110                  | (180)                             | 180                  | 261                               | 0                                 |
| 638    | 5863    | 24,245                      | 24,154                        | 22,918                    | 1,237                  | 90                                | (90)                 | 261                               | 200                               |
| 639    | 5865    | 12,618                      | 12,728                        | 9,207                     | 3,520                  | (110)                             | 110                  | 261                               | 128                               |
| 640    | 5868    | 13,260                      | 13,518                        | 9,043                     | 5,562                  | (1,346)                           | 258                  | 261                               | 149                               |
| BA 641 | 5871    | 46,473                      | 46,403                        | 37,987                    | 8,415                  | 71                                | (71)                 | 261                               | 26                                |
| 642    | 5873    | 18,260                      | 18,228                        | 14,156                    | 4,260                  | (157)                             | (32)                 | 261                               | 54                                |
| 643    | 5874    | 19,464                      | 19,468                        | 13,047                    | 6,421                  | (4)                               | 4                    | 261                               | 10                                |

|     |      |           |           |           |           |           |          |         |        |
|-----|------|-----------|-----------|-----------|-----------|-----------|----------|---------|--------|
| 644 | 5875 | 20,225    | 20,112    | 15,226    | 4,886     | 113       | (113)    | 261     | 2      |
| 645 | 5877 | 3,593     | 3,782     | 0         | 3,782     | (188)     | 188      | 261     | 0      |
| 646 | 5879 | 14,208    | 14,486    | 9,042     | 5,444     | (278)     | 278      | 261     | 75     |
| 647 | 5880 | 7,586     | 7,645     | 3,526     | 4,119     | (58)      | 58       | 261     | 130    |
| 648 | 5881 | 15,948    | 914       | 0         | 914       | 15,034    | (15,034) | 261     | 0      |
| 649 | 5882 | 29,676    | 12,285    | 0         | 12,285    | 17,392    | (17,392) | 261     | 42     |
| 650 | 5883 | 23,257    | 23,468    | 13,429    | 10,039    | (211)     | 211      | 261     | 0      |
| 651 | 5884 | 2,742     | 3,004     | 0         | 3,004     | (262)     | 262      | 261     | 0      |
| 652 | 5885 | (261)     | 0         | 0         | 0         | (261)     | 261      | 261     | 0      |
| 653 | 5887 | 13,258    | 13,109    | 10,571    | 2,538     | 149       | (149)    | 261     | 5      |
| 654 | 5888 | 4,877     | 5,163     | 0         | 5,163     | (286)     | 286      | 261     | 0      |
| 655 | 5891 | 31,590    | 31,081    | 27,649    | 3,432     | 509       | (509)    | 261     | 12     |
| 656 | 5892 | 20,339    | 20,610    | 17,055    | 3,555     | (271)     | 271      | 261     | 56     |
| 657 | 5893 | 27,869    | 27,915    | 25,529    | 2,385     | (46)      | 46       | 261     | 9      |
| 658 | 5894 | 17,649    | 17,890    | 14,443    | 3,447     | (241)     | 241      | 261     | 10     |
| 659 | 5895 | 15,058    | 15,129    | 13,197    | 1,932     | (71)      | 71       | 261     | 42     |
| 660 | 5896 | 47,456    | 5,989     | 0         | 5,989     | 41,466    | (41,466) | 261     | 0      |
| 661 | 5898 | 20,725    | 21,044    | 13,203    | 7,841     | (319)     | 319      | 261     | 7      |
| 662 | 5899 | 32,620    | 0         | 0         | 0         | 32,620    | (32,620) | 261     | 79     |
| 663 | 3000 | (21,936)  | 13,830    | 9,549     | 4,280     | (35,765)  | 35,765   | 0       | 0      |
| 664 | 3004 | 0         | 0         | 0         | 0         | 0         | 0        | 0       | 0      |
| 665 | 3006 | (154,035) | 139,390   | 139,390   | 0         | (293,424) | 291,882  | 0       | 0      |
| 666 | 3008 | (226,829) | 228,559   | 172,194   | 56,366    | (455,388) | 455,388  | 0       | 0      |
| 667 | 3010 | 0         | 0         | 0         | 0         | 0         | 0        | 0       | 0      |
| 668 | 3013 | (247,851) | 82,248    | 13,870    | 68,378    | (330,099) | 332,130  | 0       | 0      |
| 669 | 3014 | (436,902) | 44,858    | 44,858    | 0         | (481,761) | 479,324  | 0       | 0      |
| 670 | 3015 | (283,676) | 43,142    | 2,394     | 40,748    | (326,818) | 335,620  | 0       | 0      |
| 671 | 3017 | (477,733) | 132,890   | 132,890   | 0         | (610,623) | 626,136  | 0       | 0      |
|     |      | 8,025,942 | 8,038,140 | 5,424,916 | 2,622,852 | (21,826)  | 34,567   | 172,121 | 37,330 |

<CAPTION>

|     | A, B, C<br>RETURNED<br>CHECKS<br>CC. 5557 | TOTAL<br>SERVICE<br>CHARGES<br>CC. 5546 | A<br>ACT<br>SERVICE<br>CHARGES<br>CC. 5546 | B<br>CHECK<br>ORDER<br>FEES<br>CC. 5546 | C<br>RET<br>CHECK<br>FEES<br>CC. 5546 | O/D<br>CHARGES<br>CC. 5570 | ACT O/S<br>CC. 5577 | DUP<br>NON POSTED<br>DEPOSITS<br>CC. 5577 | DUP<br>NON POSTED<br>DEPOSITS<br>CC. 5578 | KEY<br>ERRORS<br>CC. 5578 |
|-----|---|---|--|---|---------------------------------------|----------------------------|---------------------|---|---|---------------------------|
| <S> | <C>                                       | <C>                                     | <C>  | <C>                                     | <C>                                   | <C>                        | <C>                 | <C>                                       | <C>                                       | <C>                       |
| 623 | (257)                                     | (65)                                    | (65)                                       | 0                                       | 0                                     | 0                          | (1)                 | 0   | 0   | 0                         |
| 624 | 0   | (169)                                   | (169)                                      | 0                                       | 0                                     | 0                          | 56                  | (478)                                     | 0   | 0                         |
| 625 | (558)                                     | (59)                                    | (49)                                       | 0                                       | (10)                                  | 0                          | (31)                | 0   | 0   | 0                         |
| 626 | 0   | (124)                                   | (124)                                      | 0                                       | 0                                     | 160                        | (1)                 | 0   | 0   | 0                         |
| 627 | (429)                                     | (12)                                    | (3)  | 0                                       | (9)                                   | 0                          | 0                   | 0   | 0   | 0                         |
| 628 | 0   | (63)                                    | (63)                                       | 0                                       | 0                                     | 35                         | (100)               | 0   | 0   | 0                         |
| 629 | 0   | (10)                                    | (5)  | 0                                       | (5)                                   | 162                        | 10                  | 0   | 0   | 0                         |
| 630 | 0   | (39)                                    | (39)                                       | 0                                       | 0                                     | 159                        | (98)                | 0   | 0   | 0                         |

|    |     |           |          |          |         |       |       |         |     |         |         |
|----|-----|-----------|----------|----------|---------|-------|-------|---------|-----|---------|---------|
|    | 631 | (200)     | (20)     | (20)     | 0       | 0     | 0     | 40      | 0   | 0       | 0       |
|    | 632 | 0         | (207)    | (207)    | 0       | 0     | 33    | 0       | 0   | 0       | 0       |
| BA | 633 | (140)     | (54)     | 0        | (54)    | 0     | 0     | 100     | 0   | 0       | 0       |
|    | 634 | (67)      | (103)    | (103)    | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
|    | 635 | (410)     | (7)      | (1)      | 0       | (6)   | (29)  | (1)     | 0   | 0       | 0       |
|    | 636 | (73)      | (20)     | (20)     | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
| BA | 637 | 0         | 0        | 0        | 0       | 0     | 0     | (81)    | 0   | 0       | 0       |
|    | 638 | (465)     | (88)     | (88)     | 0       | 0     | 0     | 1       | 0   | 0       | 0       |
|    | 639 | (200)     | (98)     | (98)     | 0       | 0     | (30)  | 49      | 0   | 0       | 0       |
|    | 640 | (101)     | (185)    | (185)    | 0       | 0     | 33    | 101     | 0   | 0       | 0       |
| BA | 641 | (175)     | (73)     | (64)     | 0       | (9)   | 0     | (110)   | 0   | 0       | 0       |
|    | 642 | (338)     | (66)     | (66)     | 0       | 0     | 58    | 0       | 0   | 0       | 0       |
|    | 643 | (148)     | (15)     | (15)     | 0       | 0     | 0     | (104)   | 0   | 0       | 0       |
|    | 644 | (226)     | (5)      | (5)      | 0       | 0     | 0     | (145)   | 0   | 0       | 0       |
|    | 645 | 0         | (60)     | (60)     | 0       | 0     | 0     | (12)    | 0   | 0       | 0       |
|    | 646 | 0         | (60)     | (60)     | 0       | 0     | 0     | 2       | 0   | 0       | 0       |
|    | 647 | (130)     | (144)    | (144)    | 0       | 0     | (58)  | 0       | 0   | 0       | 0       |
|    | 648 | (187)     | 0        | 0        | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
|    | 649 | 0         | 0        | 0        | 0       | 0     | 0     | (10)    | 0   | 0       | 0       |
|    | 650 | 0         | 0        | 0        | 0       | 0     | 50    | (100)   | 0   | 0       | 0       |
|    | 651 | 0         | 0        | 0        | 0       | 0     | 0     | 1       | 0   | 0       | 0       |
|    | 652 | 0         | 0        | 0        | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
|    | 653 | (370)     | (45)     | (5)      | (35)    | (5)   | 0     | 0       | 0   | 0       | 0       |
|    | 654 | 0         | 0        | 0        | 0       | 0     | 0     | 25      | 0   | 0       | 0       |
|    | 655 | (770)     | (13)     | (13)     | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
|    | 656 | (131)     | (102)    | (38)     | (64)    | 0     | 87    | 100     | 0   | 0       | 0       |
|    | 657 | (254)     | 0        | 0        | 0       | 0     | 30    | 0       | 0   | 0       | 0       |
|    | 658 | 0         | 0        | 0        | 0       | 0     | (30)  | 0       | 0   | 0       | 0       |
|    | 659 | (160)     | (62)     | (62)     | 0       | 0     | (9)   | (1)     | 0   | 0       | 0       |
|    | 660 | (955)     | 0        | 0        | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
|    | 661 | 0         | (6)      | (6)      | 0       | 0     | 0     | 58      | 0   | 0       | 0       |
|    | 662 | 0         | 0        | 0        | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
|    | 663 | (2,142)   | (273)    | (273)    | 0       | 0     | 0     | (0)     | 0   | 0       | 0       |
|    | 664 | 0         | 0        | 0        | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
|    | 665 | 0         | (1,464)  | (1,464)  | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
|    | 666 | (747)     | (814)    | (750)    | (64)    | 0     | 0     | 38      | 0   | 0       | 1,611   |
|    | 667 | 0         | 0        | 0        | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
|    | 668 | (531)     | (1,149)  | (1,149)  | 0       | 0     | 0     | (182)   | 0   | 0       | (590)   |
|    | 669 | 0         | (1,542)  | (1,542)  | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
|    | 670 | 0         | (779)    | (779)    | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
|    | 671 | 0         | (1,268)  | (1,268)  | 0       | 0     | 0     | 0       | 0   | 0       | 0       |
|    |     | (135,042) | (46,925) | (45,214) | (1,006) | (704) | 2,605 | (1,757) | 328 | (6,668) | (1,078) |

<CAPTION>

|        | STOLEN<br>MONIES<br>CC.5577 | MISC<br>Various | CONSOL<br>ACCT<br>TRANSFERS<br>CC.1020 | ACH<br>TRANSFERS<br>REVERSALS<br>CC.1020 | Bank Name                       |
|--------|-----------------------------|-----------------|--|--|---------------------------------|
| <S>    | <C>                         | <C>             | <C>                                    | <C>                                      |                                 |
| 623    | 0                           | 0               | 0                                      | 0  | Cumberland Valley National Bank |
| 624    | 0                           | 0               | 0                                      | 0  | Fifth Third Bank                |
| 625    | 0                           | 0               | 0                                      | 0  | City National Bank              |
| 626    | 0                           | 0               | 0                                      | 0  | Branch Bank & Trust             |
| 627    | 0                           | 0               | 0                                      | 0  | Community Bank                  |
| 628    | 0                           | 0               | 0                                      | 0  | Compass Bank                    |
| 629    | 0                           | 0               | 0                                      | 0  | Del Rio National Bank           |
| 630    | 0                           | 0               | 0                                      | 0  | Arvest                          |
| 631    | 0                           | 0               | 0                                      | 0  | Union Bank                      |
| 632    | 0                           | 0               | 0                                      | 0  | Fifth Third Bank                |
| BA 633 | 0                           | 0               | 0                                      | 0  | Bank Of America                 |
| 634    | 0                           | 0               | 0                                      | 0  | Trustmark National Bank         |
| 635    | 0                           | 0               | 0                                      | 0  | Northwest Georgia Bank          |
| 636    | 0                           | 0               | 0                                      | 2,202                                    | South Trust Bank                |
| BA 637 | 0                           | 0               | 0                                      | 0  | Bank Of America                 |
| 638    | 0                           | 0               | 0                                      | 0  | Union Federal                   |
| 639    | 0                           | 0               | 0                                      | 0  | AmSouth Bank                    |
| 640    | 0                           | 0               | 0                                      | 0  | Fifth Third Bank                |
| BA 641 | 0                           | 0               | 0                                      | 0  | International Bank of Commerce  |
| 642    | 0                           | 0               | 0                                      | 0  | National Bank of Commerce       |
| 643    | 0                           | 0               | 0                                      | 0  | State Bank                      |
| 644    | 0                           | 0               | 0                                      | 0  | Central Kentucky Fed Savings    |
| 645    | 0                           | 0               | 0                                      | 0  | Bank Of America                 |
| 646    | 0                           | 0               | 0                                      | 0  | Huntington Bank                 |
| 647    | 0                           | 0               | 0                                      | 0  | Branch Bank & Trust             |
| 648    | 0                           | 0               | (15,108)                               | 0  | US Bank                         |
| 649    | 0                           | 0               | (17,684)                               | 0  | US Bank                         |
| 650    | 0                           | 0               | 0                                      | 0  | Central State Bank              |
| 651    | 0                           | 0               | 0                                      | 0  | Bank Of America                 |
| 652    | 0                           | 0               | 0                                      | 0  | Bank Of America                 |
| 653    | 0                           | 0               | 0                                      | 0  | The Home Bank                   |
| 654    | 0                           | 0               | 0                                      | 0  | Bank Of America                 |
| 655    | 0                           | 0               | 0                                      | 0  | First Mexia Bank                |
| 656    | 0                           | 0               | 0                                      | 0  | Sumpter Bank & Trust            |
| 657    | 0                           | 0               | 0                                      | 0  | Colony Bank Southeast           |
| 658    | 0                           | 0               | 0                                      | 0  | Lincoln Federal Savings Bank    |
| 659    | 0                           | 0               | 0                                      | 0  | Integra Bank                    |
| 660    | 0                           | 0               | (40,772)                               | 0  | US Bank                         |

|     |          |           |          |        |                     |
|-----|----------|-----------|----------|--------|---------------------|
| 661 | 0        | 0         | 0        | 0      | Summit Bank         |
| 662 | 0        | 0         | (32,960) | 0      | Regions Bank        |
| 663 | 0        | 0         | 38,181   | 0      | Bank Of Oklahoma    |
| 664 | 0        | 0         | 0        | 0      | AmSouth Bank        |
| 665 | 0        | 0         | 293,346  | 0      | Bank One            |
| 666 | (3,057)  | 0         | 458,356  | 0      | Regions Bank        |
| 667 | 0        | 0         | 0        | 0      | Fifth Third Bank    |
| 668 | (7,737)  | (239,000) | 581,319  | 0      | First Citizens      |
| 669 | 0        | 239,000   | 241,866  | 0      | US Bank             |
| 670 | 0        | 0         | 336,399  | 0      | Union Planters Bank |
| 671 | 0        | 0         | 627,404  | 0      | Wachovia Bank       |
|     |          |           |          | 0      |                     |
|     | (13,485) | 2,701     | (0)      | 24,435 |                     |

</TABLE>

THE FOLLOWING DISBURSEMENTS WERE PAID IN CASH (DO NOT INCLUDE ITEMS REPORTED AS PETTY CASH ON ATTACHMENT 4D. (\_\_\_ Check here if cash disbursements were authorized by United States Trustee)

None

Transfers Between Debtor in Possession Accounts

"Total Amount of Outstanding Checks and other debits" listed above, includes:

- 0.00 Transferred to Payroll Account
- 0.00 Transferred to Tax Account
- 26,168,504.53 Transferred to Concentration Account

(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reported as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line 7)

ATTACHMENT 4  
-----

FRIEDMAN'S INC.  
BANK OF AMERICA CONCENTRATED ACCOUNT RECONCILIATION (5999.1016)  
FOR THE PERIOD ENDING APRIL 2, 2005

MONTHLY SUMMARY OF BANK ACTIVITY - CONCENTRATION ACCOUNT  
-----

<TABLE>

<CAPTION>

|                            |  |               |
|----------------------------|--|---------------|
| <S>                        | <C>  | <C>           |
| Name of Debtor:            | Friedman's Inc. Case Number:                       | 05-40129      |
|                            | -----  | -----         |
| Reporting Period beginning | February 27, 2005 and ending                       | April 2, 2005 |
|                            | -----  | -----         |
| Purpose of Account         | To concentrate daily deposits prior to debt payoff |               |
|                            | -----  |               |

</TABLE>

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity. If bank accounts other than the three required by the United States Trustee Program are necessary, permission must be obtained from the United States Trustee prior to opening the accounts. Additionally, use of less than the three required bank accounts must be approved approved by the United States Trustee.

<TABLE>

<CAPTION>

=====

FRIEDMAN'S INC.

BANK OF AMERICA CONCENTRATED ACCOUNT RECONCILIATION (5999.1016)  
FOR THE PERIOD ENDING APRIL 2, 2005

|   |                 |                                       |
|---|-----------------|---------------------------------------|
| <S>   | <C>             | <C>                                   |
| BEGINNING G/L BALANCE   | 4,260,224.61    | END BANK BALANCE 61,741.83            |
| ACH Transfers   | 13,990,782.00   | Collections in Transit 1,076,551.71   |
| TFR Transfers   | 8,452,576.70    |                                       |
| Act CM BC MC/Visa/Amex/Disc                                     | 12,727,527.33   |                                       |
| Transfer from Cougar Acct                                       | 4,081.42        |                                       |
| Special Deposits  | 146,184.65      |                                       |
| Adj to correct Credit batches                                   |                 |                                       |
| Collection Deposits   | 2,125,078.26    |                                       |
| Crescent Jewelers Service fee                                   | 70,000.00       | Money due frm BOA 193,231.08          |
| Certegy Payready redeposits                                     | 389.27          |                                       |
| WIRE TRANS STORE TO CON   | 3,725,145.83    |                                       |
| Reclass Special Deposit   | 692,313.12      |                                       |
| Reimburs frm BOA stop pay ovr                                   | 49,896.00       |                                       |
| ACH Reversals   | (147,480.00)    |                                       |
| IBM Maint Agreement   | (268,322.90)    |                                       |
| Returned Check  | (74,989.77)     |                                       |
| Ach debit by Certegy for fees                                   | (1,307.76)      | Special deposit in Transit 692,313.12 |
| Corr Conc Acct Ser Charge                                       | (53,794.49)     |                                       |
| Funding Account Transfers                                       | (38,308,000.00) |                                       |
| Reclass wires in frm store act                                  | (3,725,145.83)  |                                       |
| Reclass & Corp acct adj   | (479.72)        |                                       |
| HO terminal disc/chgbck/trans                                   | (1,561.68)      |                                       |
| HO terminal disc/chgbck/trans                                   | (75.00)         |                                       |
| Security deposit held by Bank of America to cover Ach Transfers | (1,500,000.00)  |                                       |

</TABLE>

<TABLE>  
<CAPTION>

|                    |              |                              |
|--------------------|--------------|------------------------------|
| <S>                | <C>          | <C>                          |
| ENDING G/L BALANCE | 2,163,042.04 | Ending Bank Bal 2,023,837.74 |

Feb Variances

|                                  |             |
|----------------------------------|-------------|
| Check missing frm Coll dep 02/11 | (43,891.95) |
| Rev-correct Citibank LOC balance | (3,033.11)  |

March Variances

|   |             |
|---|-------------|
| ACH Credit Batch Return Certrgy not booked          |             |
| Reclass HO terminal-BofA, Amex & Discover discounts | (100.00)    |
| Reclass HO terminal-BofA, Amex & Discover discounts | (1,628.52)  |
| HO terminal-Chargeback                              | (3,402.88)  |
| Deposit correction dr                               | (437.82)    |
| Rev-correct Citibank LOC balance                    | (640.14)    |
|   | (86,069.88) |

|                    |              |
|--------------------|--------------|
| RECONCILED BALANCE | 2,023,837.74 |
|--------------------|--------------|

</TABLE>

\*\* IF CLOSING BALANCE IS NEGATIVE, PROVIDE EXPLANATION

Not applicable.

THE FOLLOWING DISBURSEMENTS WERE PAID IN CASH (DO NOT INCLUDE ITEMS REPORTED AS PETTY CASH ON ATTACHMENT 4D [ ]) (Check here if cash disbursements were authorized by United States Trustee)

<TABLE>  
<CAPTION>

| Date | Amt | Payee | Purpose | Reason for Disbursement |
|------|-----|-------|---------|-------------------------|
| ---- | --- | ----- | -----   | -----                   |

<S> <C>  
None  
</TABLE>

TRANSFERS BETWEEN DEBTOR IN POSSESSION ACCOUNTS

"Total Amount of Outstanding Checks and other debits" listed above, includes:

\$0.00 Transferred to Payroll Account  
(\$147,480.00) Transferred to Store deposits Account  
(\$42,033,145.83) Transferred to Master Disbursement



|   |              |                     |            |
|---|--------------|---------------------|------------|
| <TABLE>   |              |                     |            |
| <CAPTION>   |              |                     |            |
| <S>   |              |                     |            |
| Health Insurance Account                          |              | <C>                 | <C>        |
| Transfer to Cougar Account                        | (553,936.52) |                     |            |
|   | (4,081.42)   |                     |            |
| Wo rec variance                                   |              | (0.02)              |            |
| -----   |              |                     |            |
| ENDING GL BALANCE                                 | 747,361.80   | ENDING BANK BALANCE | 467,361.13 |
| -----   |              |                     |            |
| Correct wire amount bked                          |              |                     |            |
| Allen Edward-total wire was for 16,000.67         | 5999.5564    | (0.67)              |            |
| Payment sent Apr 1, not applied to loan same day  |              |                     |            |
| Citibank N. A. (Medium Term Finance) LOC payments |              | (280,000.00)        |            |
| -----   |              |                     |            |
| RECONCILED BALANCE                                | 467,361.13   | =====               |            |

</TABLE>

\*\* IF CLOSING BALANCE IS NEGATIVE, PROVIDE EXPLANATION

Not applicable

THE FOLLOWING DISBURSEMENTS WERE PAID IN CASH (DO NOT INCLUDE ITEMS REPORTED AS PETTY CASH ON ATTACHMENT 4D ([ ] Check here if cash disbursements were authorized by United States Trustee)

|           |      |        |       |         |                         |
|-----------|------|--------|-------|---------|-------------------------|
| <TABLE>   |      |        |       |         |                         |
| <CAPTION> |      |        |       |         |                         |
|           | Date | Amount | Payee | Purpose | Reason for Disbursement |
|           | ---- | -----  | ----- | -----   | -----                   |
| <S>       | <C>  | <C>    | <C>   | <C>     | <C>                     |
| None      |      |        |       |         |                         |
| </TABLE>  |      |        |       |         |                         |

TRANSFERS BETWEEN DEBTOR IN POSSESSION ACCOUNTS

"Total Amount of Outstanding Checks and other debits" listed above, includes:

|           |  |
|-----------|--|
| <TABLE>   |  |
| <CAPTION> |  |
| <S>       |  |
| \$        | <C>  |
| -         | (9,949,994.25) Transferred to Payroll Account          |
| \$        | (553,936.52) Transferred to Health Ins Acct            |
| \$        | (1,968,267.74) Transferred to Sales Tax Fiduciary Acct |
| \$        | 0.00 Transferred to Corp Manual Acct                   |
| \$        | 0.00 Transferred to Citi Operating Acct                |
| \$        | 0.00 Transferred to Concentration Operating Acct       |
| \$        | (23,458,857.44) Transferred to Accounts payable Acct   |
| \$        | 0.00 Transferred to Standstill Escrow Acct             |
| \$        | 0.00 Transferred to FJ Fiduciary Acct                  |
| \$        | 0.00 Transferred to Friedman's Management Acct         |
| \$        | 0.00 Transferred to Concentration Acct                 |
| -----     |  |
|           | (35,931,055.95)  |
| =====     |  |

</TABLE>

(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reportable as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line7)

ATTACHMENT 4

MONTHLY SUMMARY OF BANK ACTIVITY - ACCOUNTS PAYABLE ACCOUNT

|                 |                 |              |          |
|-----------------|-----------------|--------------|----------|
| <TABLE>         |                 |              |          |
| <CAPTION>       |                 |              |          |
| <S>             |                 |              |          |
| Name of Debtor: | <C>             | <C>          | <C>      |
|                 | Friedman's Inc. | Case Number: | 05-40129 |



Reporting Period beginning February 27, 2005 and ending April 2, 2005

Purpose of Account To pay all merchandise and expense vendors (non wire transfer)

</TABLE>

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity. If bank accounts other than the three required by the United States Trustee Program are necessary, permission must be obtained from the United States Trustee prior to opening the accounts. Additionally, use of less than the three required bank accounts must be approved by the United States Trustee.

<TABLE>  
<CAPTION>

| =====                            |                 |   |                |
|----------------------------------|-----------------|---|----------------|
|                                  |                 | FRIEDMAN'S INC                                  |                |
|                                  |                 | ACCOUNTS PAYABLE DISBURSEMENT-ACCT # 3299831844 |                |
|                                  |                 | GL ACCT # 5999.1018                             |                |
|                                  |                 | APRIL 2, 2005                                   |                |
| <S>                              | <C>             | <C>   | <C>            |
| GL BALANCE                       | (2,993,240.81)  | ENDING BANK BALANCE                             | 20,000.00      |
|                                  |                 | OS checks                                       | (7,192,546.32) |
| Funding account transfers        | 23,458,857.44   |   |                |
| Issued checks:                   |                 |   |                |
| Advertising Total                | (1,323,804.42)  |   |                |
| Attorney Total                   |                 |   |                |
| Benefit Total                    | (140,183.77)    |   |                |
| Benefit-relocation Total         |                 |   |                |
| Capital Expenses Total           | (210,464.79)    |   |                |
| Chapter 11 Total                 | (123,970.12)    |   |                |
| Credit/Collection Total          | (332,203.96)    |   |                |
| Frieght Total                    | (417,046.84)    |   |                |
| Miscellaneous Total              | (1,789,190.47)  |   |                |
| Miscellaneous-board travel Total | (36,555.32)     |   |                |
| Merch Total                      | (17,462,896.73) |   |                |
| MiscellaneousPayroll Total       | (57,780.00)     |   |                |
| Mortgage Total                   |                 |   |                |
| Ordinary Course Total            | (162,757.16)    |   |                |
| Other Professional Total         |                 |   |                |
| Payroll-incentive Total          |                 |   |                |
| Customer refunds Total           | (558,250.13)    |   |                |
| Customer refunds-reissues Total  | (34,530.48)     |   |                |
| Rent Total                       | (8,206,454.58)  |   |                |
| Jewelry Repair Total             | (801,568.78)    |   |                |
| Jewelry Repair-reissues Total    | (18,099.45)     |   |                |
| Tax Total                        | (419,779.29)    |   |                |
| Tax-reissues Total               |                 |   |                |
| Travel Total                     | (324,947.71)    |   |                |
| Travel-reissues Total            | (143.24)        |   |                |
| Utility Total                    | (800,349.97)    |   |                |
| Utility-capex Total              |                 |   |                |
| Voided checks :                  |                 |   |                |
| Advertising Total                |                 |   |                |
| Benefit Total                    |                 |   |                |
| Credit/Collection Total          | 95,628.35       |   |                |

</TABLE>

<TABLE>  
<CAPTION>  
<S>

|                                 | <C>          | <C> | <C> |
|---------------------------------|--------------|-----|-----|
| Frieght Total                   |              |     |     |
| Miscellaneous Total             | 36,475.59    |     |     |
| Merch Total                     | 5,382,577.80 |     |     |
| Customer refunds Total          | 6,362.11     |     |     |
| Customer refunds-reissues Total | 34,305.47    |     |     |
| Rent Total                      | 18,634.39    |     |     |
| Jewelry Repair Total            | 3,464.50     |     |     |
| Jewelry Repair-reissues Total   | 18,757.95    |     |     |
| Tax Total                       | 197.80       |     |     |
| Tax -reissues Total             |              |     |     |
| Travel Total                    | 306.47       |     |     |
| Travel-reissues Total           |              |     |     |
| Utility Total                   | 1,304.49     |     |     |

Over/Short variances

|        |       |
|--------|-------|
| 613371 | 30.00 |
| 613956 | 0.03  |

|        |        |
|--------|--------|
| 611338 | 0.69   |
| 610437 | 0.03   |
| 615622 | (0.03) |

Check errors-cleared checks voided

|        |          |
|--------|----------|
| 600063 | (636.00) |
| 601334 | (105.80) |
| 602959 | (323.99) |
| 603183 | (320.99) |
| 604315 | (100.00) |
| 605885 | (212.00) |
| 606153 | (710.50) |
| 606167 | (795.00) |
| 606255 | (393.00) |
| 606291 | (222.00) |
| 606295 | (427.00) |
| 607201 | (55.00)  |
| 607390 | (414.00) |
| 609217 | (323.99) |
| 607385 | (54.00)  |
| 606085 | (61.00)  |
| 606622 | (90.13)  |
| 602854 | (106.99) |
| 604572 | (141.17) |
| 609677 | (927.50) |

NSF fee charged by check service

(30.00)

ENDING G/L BALANCE

-----  
(7,163,765.00)  
-----

ENDING BANK BALANCE

-----  
(7,172,546.32)  
=====

Check errors-cleared checks voided

|        |            |
|--------|------------|
| 601498 | (106.99)   |
| 615299 | (85.59)    |
| 606329 | (322.80)   |
| 614893 | (324.75)   |
| 604413 | (31.95)    |
| 618563 | (395.08)   |
| 158598 | (2,506.38) |
| 202717 | (40.00)    |
| 601151 | (130.00)   |

</TABLE>

<TABLE>  
<CAPTION>  
<S>

|        |          |
|--------|----------|
| 429697 | (119.69) |
| 524446 | (156.48) |
| 526335 | (60.00)  |
| 533647 | (5.00)   |
| 596110 | (518.05) |
| 598377 | (174.00) |
| 602972 | (204.74) |
| 604336 | (217.99) |
| 612839 | (75.59)  |
| 604710 | (419.99) |
| 608511 | (169.60) |
| 609878 | (200.00) |
| 607295 | (710.00) |
| 606857 | (99.74)  |
| 621302 | (0.01)   |

<C>

<C>

<C>

Debits to acct-will request research

|          |            |
|----------|------------|
| 03/14/05 | (1,195.50) |
| 03/23/05 | (511.40)   |

-----  
RECONCILED (7,172,546.32)  
=====

</TABLE>

\*\* IF CLOSING BALANCE IS NEGATIVE, PROVIDE EXPLANATION  
The closing balance is negative because the account is a controlled disbursement account, therefore it is funded on an "as needed" basis each day.

THE FOLLOWING DISBURSEMENTS WERE PAID IN CASH (DO NOT INCLUDE ITEMS REPORTED AS PETTY CASH ON ATTACHMENT 4D ( [ ] Check here if cash disbursements were authorized by United States Trustee)

<TABLE>  
<CAPTION>

| Date | Amount | Payee | Purpose | Reason for Disbursement |
|------|--------|-------|---------|-------------------------|
| <S>  | <C>    |       |         |                         |
| None |        |       |         |                         |

TRANSFERS BETWEEN DEBTOR IN POSSESSION ACCOUNTS

"Total Amount of Outstanding Checks and other debits" listed above, includes:

Not applicable - there were no transfers out of this account during the period.

(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reportable as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line7)

ATTACHMENT 4  
-----

MONTHLY SUMMARY OF BANK ACTIVITY - PAYROLL ACCOUNT  
-----

<TABLE>  
<CAPTION>

|                            |                               |                  |               |
|----------------------------|-------------------------------|------------------|---------------|
| Name of Debtor:            | <C> Friedman's Inc.           | <C> Case Number: | <C> 05-40129  |
| Reporting Period beginning | February 27, 2005             | and ending       | April 2, 2005 |
| Purpose of Account         | To book payroll disbursements |                  |               |

</TABLE>

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity. If bank accounts other than the three required by the United States Trustee Program are necessary, permission must be obtained from the United States Trustee prior to opening the accounts. Additionally, use of less than the three required bank accounts must be approved by the United States Trustee.

<TABLE>  
<CAPTION>

| FRIEDMAN'S INC<br>PAYROLL CASH ACCOUNT- ACCT # 3299831836<br>GL ACCT # 5999.1011<br>APRIL 2, 2005 |                |                                       |              |
|---|----------------|---------------------------------------|--------------|
| <S>   | <C>            | <C>                                   | <C>          |
| BEGINNING G/L BALANCE   | (2,262,929.57) | ENDING BANK BALANCE                   | 19,000.00    |
| Funding account transfers   | 9,949,994.25   | CURRENT O/S CHECKS                    | (156,990.48) |
| Voided Check  | 33,775.00      |                                       |              |
| W/T - J75 - PPE 02/26/05, PD 03/11/05   |                |                                       |              |
| Checks Issued   | (1,853,069.45) | Direct deposit in transit             |              |
| Direct Deposits   | (351,669.76)   |                                       | 1,015.54     |
| Wage Garnishments   | (11,432.93)    |                                       |              |
| Taxes   | (838,084.53)   | ADP check reversals transit           |              |
| Manual check run totals   | (7,564.12)     | 11/19/04                              | 2.53         |
| Check reversals   | -              | 11/19/04                              | 281.89       |
|   |                | 12/03/04                              | 246.24       |
|   |                | 12/03/04                              | (281.89)     |
| W/T - 3HB - PPE 02/26/05, PD 03/11/05   |                |                                       |              |
| Checks Issued   | (186,161.87)   |                                       |              |
| Direct Deposits   | (117,224.49)   |                                       |              |
| Wage Garnishments   | (1,346.39)     | W/T - 3HB - PPE 03/25/05, PD 03/31/05 |              |
| Taxes   | (145,680.53)   | Taxes in transit                      | 5,718.23     |
| Manual check run totals   | (36,841.97)    |                                       |              |
| Check reversals   |                |                                       |              |
| W/T - J75 - PPE 03/12/05, PD 03/25/05   |                |                                       |              |
| Checks Issued   | (2,122,129.80) | ADP Refunds Escheated Cks             |              |
| Direct Deposits   | (489,844.11)   | Payroll Stale Dated Checks            | 1,359.68     |
| Wage Garnishments   | (12,589.02)    | Payroll Stale Dated Checks            | 219.95       |
| Taxes   | (1,096,964.86) |                                       |              |
| Manual check run totals   | (5,215.11)     | ADP Refunds Escheated Cks             |              |
| Check reversals   | -              | SUI Tax Adjustment                    | 10,609.31    |
| W/T - 3HB - PPE 03/12/05, PD 03/25/05   |                |                                       |              |

|                   |              |
|-------------------|--------------|
| Checks Issued     | (222,543.35) |
| Direct Deposits   | (149,620.51) |
| Wage Garnishments | (1,311.63)   |

</TABLE>

<TABLE>  
<CAPTION>  
<S>

|                         |              |
|-------------------------|--------------|
| Taxes                   | (166,643.39) |
| Manual check run totals | (6,135.00)   |
| Check reversals         | -            |

W/T - J75 - PPE 03/25/05, PD 03/28/05

|                         |             |
|-------------------------|-------------|
| Checks Issued           | (16,869.34) |
| Direct Deposits         | -           |
| Wage Garnishments       | -           |
| Taxes                   | (4,907.00)  |
| Manual check run totals | (3,277.19)  |
| Check reversals         | -           |

W/T - 3HB - PPE 03/25/05, PD 03/31/05

|                         |            |
|-------------------------|------------|
| Checks Issued           | -          |
| Direct Deposits         | -          |
| Wage Garnishments       | -          |
| Taxes                   | 5,718.23   |
| Manual check run totals | (3,838.45) |
| Check reversals         | -          |

Checks cleared in Sept, not recorded in GL  
50934

(518.11)

Check variances  
30101060

(0.10)

Tax adjustments

|                                   |            |
|-----------------------------------|------------|
| J75 PE 02/12/05 PD 02/25/05       | 716.38     |
| J75 & 3HB PE 02/12/05 PD 02/25/05 | (3,306.52) |
| J75 & 3HB PE 02/26/05 PD 03/11/05 | (995.44)   |
| J75 & 3HB PE 03/12/05 PD 03/25/05 | (68.75)    |
| SUI Tax Adjustment                | 10,609.31  |

ADP Refunds Escheated Cks

|                            |          |
|----------------------------|----------|
| Payroll Stale Dated Checks | 1,359.68 |
| Payroll Stale Dated Checks | 219.95   |

ENDING G/L BALANCE

-----  
(116,390.49)  
-----

ENDING BANK BALANCE

-----  
(118,819.00)  
=====

Dec variances

Tax adjustments

|                             |        |
|-----------------------------|--------|
| J75 PE 11/20/04 PD 12/03/04 | (0.06) |
| J75 PE 12/31/04 PD 12/31/04 | (8.74) |
| J75 PE 12/31/04 PD 12/31/04 | (0.63) |

Feb variances

Tax adjustments

|                             |        |
|-----------------------------|--------|
| J75 PE 01/29/05 PD 02/11/05 | 518.98 |
|-----------------------------|--------|

Mar variances

Check variances

|          |        |
|----------|--------|
| 30111922 | (0.20) |
| 30114526 | (0.30) |
| 30114091 | 0.01   |
| 30117339 | 0.04   |

</TABLE>

<TABLE>  
<CAPTION>  
<S>

|                         |            |
|-------------------------|------------|
| Manual checks not in GL |            |
| 51708                   | (206.86)   |
| 51712                   | (382.16)   |
| 51716                   | (286.07)   |
| 51718                   | (991.10)   |
| 51719                   | (1,071.41) |

Correct Mar funding transfer

(0.01)

-----  
(118,819.00)

</TABLE>

\*\* IF CLOSING BALANCE IS NEGATIVE, PROVIDE EXPLANATION
The closing balance is negative because the account is a controlled disbursement account, therefore it is funded on an "as needed" basis each day.

THE FOLLOWING DISBURSEMENTS WERE PAID IN CASH (DO NOT INCLUDE ITEMS REPORTED AS PETTY CASH ON ATTACHMENT 4D ([ ] Check here if cash disbursements were authorized by United States Trustee)

<TABLE>
<CAPTION>
Date Amount Payee Purpose Reason for Disbursement
<S> <C>
None
</TABLE>

TRANSFERS BETWEEN DEBTOR IN POSSESSION ACCOUNTS
"Total Amount of Outstanding Checks and other debits" listed above, includes:

Not applicable - there were no transfers out of this account during the period.

(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reportable as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line7)

ATTACHMENT 4

MONTHLY SUMMARY OF BANK ACTIVITY - HEALTH INSURANCE ACCOUN

<TABLE>
<CAPTION>
<S> <C> <C> <C>
Name of Debtor: Friedman's Inc. Case Number: 05-40129
Reporting Period beginning February 27, 2005 and ending April 2, 2005
Purpose of Account To book employee benefit reimbursements
</TABLE>

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity. If bank accounts other than the three required by the United States Trustee Program are necessary, permission must be obtained from the United States Trustee prior to opening the accounts. Additionally, use of less than the three required bank accounts must be approved by the United States Trustee.

<TABLE>
<CAPTION>
FRIEDMAN'S INC.
GROUP HEALTH INSURANCE DISBURSEMENT ACCOUNT-ACCT # 3268596048
GL ACCT # 5999.1013
APRIL 2, 2005
<S> <C> <C> <C>
BEGIN G/L BALANCE (109,332.99) ENDING BANK BALANCE -
Funding account transfers 553,936.52 Outstanding checks (68,343.28)
Manual checks
21816 02/24/05 (1.55)
22533 03/10/05 (25,520.99)
22534 03/10/05 (32.00)
22534 03/24/05 (812.16)
23178 03/24/05 (32,222.35)
Checks issued 03/02/05 (186,208.36)
Checks issued 03/10/05 (83,971.04)
Checks issued 03/17/05 (101,456.87)
Checks issued 03/24/05 (61,205.10)
Checks issued 03/31/05 (21,135.39)

Check voided but has cleared the bank  
 20518 (144.00)

Returned checks fees from Check Care  
 20460 (37.50)  
 20740 (37.50)  
 20681 (37.50)  
 20727 (37.50)  
 20739 (87.50)

END G/L BALANCE (68,343.78)

ENDING BANK BALANCE (68,343.28)

Check variances  
 </TABLE>

<TABLE>  
 <CAPTION>  
 <S> <C> <C> <C>

|       |      |  |  |
|-------|------|--|--|
| 22199 | 0.80 |  |  |
|-------|------|--|--|

Returned checks fees from Check Care  
 20739 (0.30)

RECONCILED (68,343.28)

</TABLE>

\*\* IF CLOSING BALANCE IS NEGATIVE, PROVIDE EXPLANATION  
 The closing balance is negative because the account is a controlled disbursement account, therefore it is funded on an "as needed" basis each day.

THE FOLLOWING DISBURSEMENTS WERE PAID IN CASH (DO NOT INCLUDE ITEMS REPORTED AS PETTY CASH ON ATTACHMENT 4D [ ] Check here if cash disbursements were authorized by United States Trustee)

<TABLE>  
 <CAPTION>

| Date | Amount | Payee | Purpose | Reason for Disbursement |
|------|--------|-------|---------|-------------------------|
| None |        |       |         |                         |

</TABLE>

TRANSFERS BETWEEN DEBTOR IN POSSESSION ACCOUNTS  
 "Total Amount of Outstanding Checks and other debits" listed above, includes:

Not applicable - there were no transfers out of this account during the period.

(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reportable as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line7)

ATTACHMENT 4

MONTHLY SUMMARY OF BANK ACTIVITY - SALES TAX FIDUCIARY ACCOUNT

<TABLE>  
 <CAPTION>  
 <S> <C> <C> <C>

|                            |                                    |              |               |
|----------------------------|------------------------------------|--------------|---------------|
| Name of Debtor:            | Friedman's Inc.                    | Case Number: | 05-40129      |
| Reporting Period beginning | February 27, 2005                  | and ending   | April 2, 2005 |
| Purpose of Account         | To book EFT payments for sales tax |              |               |

</TABLE>

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity. If bank accounts other than the three required by the United States Trustee Program are necessary, permission must be obtained from the United States Trustee prior to opening the accounts. Additionally, use of

less than the three required bank accounts must be approved by the United States Trustee.

<TABLE>  
<CAPTION>

=====

FRIEDMAN'S INC  
SALES TAX FIDUCIARY ACCT-003268596048  
GL ACCT # 5999.1021  
APRIL 2, 2005

|                                     |                  |                     |                  |
|-------------------------------------|------------------|---------------------|------------------|
| <b>&lt;S&gt;</b>                    | <b>&lt;C&gt;</b> | <b>&lt;C&gt;</b>    | <b>&lt;C&gt;</b> |
| BEGINNING G/L BALANCE               | 1,920.87         | ENDING BANK BALANCE | 5,537.69         |
| Funding from Master disbursement    | 1,968,267.74     |                     |                  |
| Wire from Master disbursement to AR | 2,696.00         |                     |                  |
| Sales Tax EFT's                     |                  |                     |                  |
| AR Est for 2/05 du                  | (26,965.00)      |                     |                  |
| AR pen wired 3/9/0                  | (2,696.00)       |                     |                  |
| Oh est for 3/05 du                  | (4,598.90)       |                     |                  |
| OH est for 3/05 du                  | (4,598.90)       |                     |                  |
| OH Tax liab for 2/                  | (13,334.89)      |                     |                  |
| OK Tax liab for 2/                  | (24,103.50)      |                     |                  |
| OK utax liab for 2                  | (1,709.04)       |                     |                  |
| Ok Tax Est for 3/0                  | (15,087.07)      |                     |                  |
| AL local Tax laib                   | (18,540.04)      |                     |                  |
| GAHO upur tax laib                  | (6,578.29)       |                     |                  |
| WV utax 12/04 corr                  | (274.09)         |                     |                  |
| Rev WVutax JE 2677                  | (274.09)         |                     |                  |
| Al Utax laib for 2                  | (1,554.20)       |                     |                  |
| In tax laib for 2/                  | (67,000.75)      |                     |                  |
| LA TAX LIAB FOR 2/                  | (83,556.00)      |                     |                  |
| AL TAX LAIB FOR 2/                  | (122,851.00)     |                     |                  |
| FL doc liab for 2/                  | (9,796.50)       |                     |                  |
| GAFI tax Liab for                   | (494,784.54)     |                     |                  |
| NC est for 3/05                     | (70,044.26)      |                     |                  |
| NC tax liab for 2/                  | (210,226.41)     |                     |                  |
| SC Tax liab for 2/                  | (218,033.00)     |                     |                  |
| FL tax liab for 2/                  | (250,763.87)     |                     |                  |
| TN Tax liab for 2/                  | (234,161.00)     |                     |                  |
| WV Utax liab for 2                  | (515.40)         |                     |                  |
| WV tax liab for 2/                  | (46,165.18)      |                     |                  |
| AR EST for 3/05 du                  | (14,480.00)      |                     |                  |
| AR TAX LIAB FOR 2/                  | (24,602.00)      |                     |                  |
| Jan variances                       |                  |                     |                  |
| Deposit ticket order                | (53.00)          |                     |                  |
|                                     | -----            |                     | -----            |
| ENDING G/L BALANCE                  | 5,537.69         | ENDING BANK BALANCE | 5,537.69         |
|                                     | -----            |                     | =====            |

</TABLE>

<TABLE>  
<CAPTION>  
<S>

|                  |                  |
|------------------|------------------|
| <b>&lt;S&gt;</b> | <b>&lt;C&gt;</b> |
| RECONCILED       | 5,537.69         |
|                  | =====            |

</TABLE>

\*\* IF CLOSING BALANCE IS NEGATIVE, PROVIDE EXPLANATION

Not applicable

THE FOLLOWING DISBURSEMENTS WERE PAID IN CASH (DO NOT INCLUDE ITEMS REPORTED AS PETTY CASH ON ATTACHMENT 4D ([ ] Check here if cash disbursements were authorized by United States Trustee)

<TABLE>  
<CAPTION>

|      | Date | Amount | Payee | Purpose | Reason for Disbursement |
|------|------|--------|-------|---------|-------------------------|
|      | ---- | -----  | ----- | -----   | -----                   |
| <S>  | <C>  |        |       |         |                         |
| None |      |        |       |         |                         |

</TABLE>

TRANSFERS BETWEEN DEBTOR IN POSSESSION ACCOUNTS

"Total Amount of Outstanding Checks and other debits" listed above, includes:

Not applicable - there were no transfers out of this account during the period.

(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reportable as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line7)

ATTACHMENT 4

MONTHLY SUMMARY OF STORE CASH

<TABLE>  
 <CAPTION>  
 <S>

|                            |                              |                  |               |
|----------------------------|------------------------------|------------------|---------------|
| Name of Debtor:            | <C> Friedman's Inc.          | <C> Case Number: | <C> 05-40129  |
| Reporting Period beginning | February 27, 2005            | and ending       | April 2, 2005 |
| Purpose of Account         | Cash in store cash registers |                  |               |

</TABLE>

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity. If bank accounts other than the three required by the United States Trustee Program are necessary, permission must be obtained from the United States Trustee prior to opening the accounts. Additionally, use of less than the three required bank accounts must be approved by the United States Trustee.

<TABLE>  
 <CAPTION>

REGISTER SUMMARY

| Store Count   | Number of Registers/Store | Number of Registers | Cash Per Register | Store Cash   |
|---|---------------------------|---------------------|-------------------|--------------|
| <S>   | <C>                       | <C>                 | <C>               | <C>          |
| 608   | 2                         | 1,216               | \$200.00          | \$243,200.00 |
| 34  | 3                         | 102                 | \$200.00          | \$20,400.00  |
| 3   | 4                         | 12                  | \$200.00          | \$2,400.00   |
| less double booking of previous closed store (error to be corrected in April) |                           |                     |                   | (\$1,600.00) |
|   |                           |                     | 1,330             | \$264,400.00 |

REGISTER ROLLFORWARD

|  |       |
|--|-------|
| Number of registers at beginning of period | 1,330 |
| Additions                                  | 0     |
| Reductions                                 | 0     |
| Number of registers at end of period       | 1,330 |

</TABLE>

\*\* IF CLOSING BALANCE IS NEGATIVE, PROVIDE EXPLANATION

Not applicable

THE FOLLOWING DISBURSEMENTS WERE PAID IN CASH (DO NOT INCLUDE ITEMS REPORTED AS PETTY CASH ON ATTACHMENT 4D ([ ] Check here if cash disbursements were authorized by United States Trustee)

| Date | Amount | Payee | Purpose | Reason for Disbursement |
|------|--------|-------|---------|-------------------------|
|------|--------|-------|---------|-------------------------|

As is typical for retailers, the debtor uses the store petty cash fund to make change for purchases and to issue cash refunds in certain circumstances. It is not practicable to list out each such individual disbursement in this section.

TRANSFERS BETWEEN DEBTOR IN POSSESSION ACCOUNTS

"Total Amount of Outstanding Checks and other debits" listed above, includes:

Not applicable - there were no transfers out of this account during the period.



(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reportable as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line7)

ATTACHMENT 4

MONTHLY SUMMARY OF BANK ACTIVITY - HOME OFFICE EXPENSE ACCOUNT

<TABLE>
<CAPTION>
<S> Name of Debtor: Friedman's Inc. Case Number: 05-40129
Reporting Period beginning February 27, 2005 and ending April 2, 2005
Purpose of Account Misc corporate office disbursements

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity. If bank accounts other than the three required by the United States Trustee Program are necessary, permission must be obtained from the United States Trustee prior to opening the accounts. Additionally, use of less than the three required bank accounts must be approved by the United States Trustee.

<TABLE>
<CAPTION>
FRIEDMAN'S INC.
HO EXPENSE ACCOUNT-ACCT # 0001500518236
GL ACCT # 5999.1030
APRIL 2, 2005
<S> BEG G/L BAL 5,894.23 ENDING BANK BALANCE 5,119.07
Outstanding checks (49.23)
PC reimbursement in Transit
PK 623485 402.76
END G/L BAL 5,894.23 ENDING BALANCE 5,472.60
Reimbursements not turned into AP
2168 Walmart (36.36)
2169 Wright Square (210.75)
2170 Walmart (17.26)
2171 Chic-Fil-A (147.27)
True-up pc account fee 2.25
Bank fee (12.24)
RECONCILED 5,472.60

\*\* IF CLOSING BALANCE IS NEGATIVE, PROVIDE EXPLANATION

Not applicable.

THE FOLLOWING DISBURSEMENTS WERE PAID IN CASH (DO NOT INCLUDE ITEMS REPORTED AS PETTY CASH ON ATTACHMENT 4D ( [ ] Check here if cash disbursements were authorized by United States Trustee)

Date

None

TRANSFERS BETWEEN DEBTOR IN POSSESSION ACCOUNTS

"Total Amount of Outstanding Checks and other debits" listed above, includes:

Not applicable - there were no transfers out of this account during the period.

(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reportable as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line 7)

ATTACHMENT 4  
-----

MONTHLY SUMMARY OF BANK ACTIVITY - STANDSTILL ESCROW ACCOUNT  
-----

<TABLE>  
<CAPTION>  
<S>

|                 |                                 |                     |                          |
|-----------------|---------------------------------|---------------------|--------------------------|
| Name of Debtor: | <C><br>Friedman's Inc.<br>----- | <C><br>Case Number: | <C><br>05-40129<br>----- |
|-----------------|---------------------------------|---------------------|--------------------------|

Reporting Period beginning                      February 27, 2005 and ending                      April 2, 2005  
-----

Purpose of Account                      To deposit funds in escrow pending resolution of accounts payable differences  
-----

</TABLE>

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity. If bank accounts other than the three required by the United States Trustee Program are necessary, permission must be obtained from the United States Trustee prior to opening the accounts. Additionally, use of less than the three required bank accounts must be approved by The United States Trustee

<TABLE>  
<CAPTION>  
=====

|  |  |  |  |
|--|--|--|--|
|  | FRIEDMAN'S INC.                            |  |  |
|  | VENDOR ESCROW ACCOUNT-ACCT # 2000026166544 |  |  |
|  | GL ACCT # 5999.1050                        |  |  |
|  | APRIL 2, 2005                              |  |  |

|                       |            |                     |            |
|-----------------------|------------|---------------------|------------|
| <S>                   | <C>        | <C>                 | <C>        |
| BEGINNING G/L BALANCE | 573,515.08 | ENDING BANK BALANCE | 573,515.08 |

  

|                    |                              |                |                              |
|--------------------|------------------------------|----------------|------------------------------|
| ENDING G/L BALANCE | -----<br>573,515.08<br>===== | ENDING BALANCE | -----<br>573,515.08<br>===== |
|--------------------|------------------------------|----------------|------------------------------|

=====

</TABLE>

\*\* IF CLOSING BALANCE IS NEGATIVE, PROVIDE EXPLANATION

Not applicable

THE FOLLOWING DISBURSEMENTS WERE PAID IN CASH (DO NOT INCLUDE ITEMS REPORTED AS PETTY CASH ON ATTACHMENT 4D ([ ] Check here if cash disbursements were authorized United States Trustee)

Date  
----

None

TRANSFERS BETWEEN DEBTOR IN POSSESSION ACCOUNTS

"Total Amount of Outstanding Checks and other debits" listed above, includes:

Not applicable - there were no transfers out of this account during the period.

(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reportable as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line 7)

ATTACHMENT 4  
-----

MONTHLY SUMMARY OF BANK ACTIVITY - FJ FIDUCIARY ACCOUNT  
-----

|                            |                   |              |               |
|----------------------------|-------------------|--------------|---------------|
| <TABLE>                    | <C>               | <C>          | <C>           |
| <CAPTION>                  |                   |              |               |
| <S>                        |                   |              |               |
| Name of Debtor:            | Friedman's Inc.   | Case Number: | 05-40129      |
|                            | -----             |              | -----         |
| Reporting Period beginning | February 27, 2005 | and ending   | April 2, 2005 |
|                            | -----             |              | -----         |
| Purpose of Account         | Administrative    |              |               |
|                            | -----             |              |               |

</TABLE>

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity. If bank accounts other than the three required by the United States Trustee Program are necessary, permission must be obtained from the United States Trustee prior to opening the accounts. Additionally, use of less than the three required bank accounts must be approved by the United States Trustee.

|                                 |                                       |                     |       |           |
|---------------------------------|---------------------------------------|---------------------|-------|-----------|
| <TABLE>                         |                                       |                     |       |           |
| <CAPTION>                       |                                       |                     |       |           |
|                                 | =====                                 |                     |       |           |
|                                 | FRIEDMAN'S INC                        |                     |       |           |
|                                 | FJ FIDUCIARY ACCOUNT- ACCT # 13285489 |                     |       |           |
|                                 | GL ACCT # 5999.1061                   |                     |       |           |
|                                 | APRIL 2, 2005                         |                     |       |           |
| <S>                             | <C>                                   | <C>                 | <C>   | <C>       |
| BEGIN GL BALANCE                | 18,716.69                             | ENDING BANK BALANCE |       | 18,738.49 |
|                                 |                                       |                     |       |           |
|                                 |                                       |                     |       |           |
| END GL BALANCE                  | -----                                 |                     | ----- | 18,738.49 |
|                                 | 18,716.69                             |                     |       | =====     |
|                                 |                                       |                     |       |           |
| 02/28/05 Interest earned        | 14.36                                 |                     |       |           |
| 2/28/2005 Back up with holding  | (4.02)                                |                     |       |           |
|                                 |                                       |                     |       |           |
| 03/31/05 Interest earned        | 15.91                                 |                     |       |           |
| 03/31/2005 Back up with holding | (4.45)                                |                     |       |           |
|                                 |                                       |                     |       |           |
| RECONCILED BALANCE              | -----                                 |                     |       | 18,738.49 |
|                                 | 18,738.49                             |                     |       | =====     |

</TABLE>

\*\* IF CLOSING BALANCE IS NEGATIVE, PROVIDE EXPLANATION

Not applicable

THE FOLLOWING DISBURSEMENTS WERE PAID IN CASH (DO NOT INCLUDE ITEMS REPORTED AS PETTY CASH ON ATTACHMENT 4D ([ ] Check here if cash disbursements were authorized by United States Trustee)

Date  
----

None

TRANSFERS BETWEEN DEBTOR IN POSSESSION ACCOUNTS

"Total Amount of Outstanding Checks and other debits" listed above, includes:

Not applicable - there were no transfers out of this account during the period.

(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must equal the amount reportable as "Ending Balance" on Schedule of Receipts and Disbursements (Page MOR-2, Line 7)

ATTACHMENT 5  
-----

CHECK REGISTER - CONCENTRATION ACCOUNT  
-----

|                 |                 |              |          |
|-----------------|-----------------|--------------|----------|
| <TABLE>         | <C>             | <C>          | <C>      |
| <CAPTION>       |                 |              |          |
| <S>             |                 |              |          |
| Name of Debtor: | Friedman's Inc. | Case Number: | 05-40129 |
|                 | -----           |              | -----    |

Reporting Period beginning February 27, 2005 and ending April 2, 2005

</TABLE>

Account for all disbursements, including voids, lost checks, stop payments etc. In the alternative, a computer generated check register can be attached to this report, provided all the information requested below is included.

<TABLE>  
<CAPTION>

| Date   | Check Number | Payee           | Purpose         | Amount       |
|--------|--------------|-----------------|-----------------|--------------|
| 4/2/05 | N/A          | Bank of America | service charges | 53,794.49    |
| 4/2/05 | N/A          | Bank of America | Deposit         | 1,500,000.00 |
| 4/2/05 | N/A          | IBM             | maint agree     | 268,322.90   |
| 4/2/05 | N/A          | Bank of America | HO terminal     | 1,561.68     |
| 4/2/05 | N/A          | Bank of America | HO terminal     | 75.00        |
| 4/2/05 | N/A          | N/A             | acct adj        | 479.72       |
|        |              |                 |                 | 1,824,233.79 |

</TABLE>

ATTACHMENT 5

CHECK REGISTER - MASTER DISBURSEMENT ACCOUNT

<TABLE>  
<CAPTION>

Name of Debtor: Friedman's Inc. Case Number: 05-40129

Reporting Period beginning February 27, 2005 and ending April 2, 2005

</TABLE>

Account for all disbursements, including voids, lost checks, stop payments etc. In the alternative, a computer generated check register can be attached to this report, provided all the information requested below is included.

Due to the volume of data, the Debtors have omitted the information required under this attachment. However, such information will be provided upon request to either the United States Trustee or other interested person.

ATTACHMENT 5

CHECK REGISTER - ACCOUNTS PAYABLE ACCOUNT

<TABLE>  
<CAPTION>

Name of Debtor: Friedman's Inc. Case Number: 05-40129

Reporting Period beginning February 27, 2005 and ending April 2, 2005

</TABLE>

Account for all disbursements, including voids, lost checks, stop payments etc. In the alternative, a computer generated check register can be attached to this report, provided all the information requested below is included.

Due to the volume of data, the Debtors have omitted the information required under this attachment. However, such information will be provided upon request to either the United States Trustee or other interested person.

ATTACHMENT 5

CHECK REGISTER - PAYROLL ACCOUNT

<TABLE>  
 <CAPTION>  
 <S>  
 Name of Debtor: Friedman's Inc. Case Number: 05-40129  
 -----  
 Reporting Period beginning February 27, 2005 and ending April 2, 2005  
 -----  
 </TABLE>

Account for all disbursements, including voids, lost checks, stop payments etc.  
 In the alternative, a computer generated check register can be attached to this  
 report, provided all the information requested below is included.

<TABLE>  
 <CAPTION>

| Pay Date: |                                   | Friedman's<br>Inc. | Friedman's<br>Management | Total        |
|-----------|-----------------------------------|--------------------|--------------------------|--------------|
| <S>       | <C>                               | <C>                | <C>                      | <C>          |
|           | ADP Checks (see ADP summary)      | 1,853,069.45       | 186,161.87               | 2,039,231.32 |
|           | Direct deposits (see ADP summary) | 351,669.76         | 117,224.49               | 468,894.25   |
|           | Garnishments (see ADP summary)    | 11,432.93          | 1,346.69                 | 12,779.62    |
|           | Federal inc tax (see ADP summary) | 246,895.35         | 71,348.78                | 318,244.13   |
|           | EIC advances (see ADP summary)    | (204.61)           | 0.00                     | (204.61)     |
|           | Soc Sec EE (see ADP summary)      | 174,693.81         | 22,141.54                | 196,835.35   |
|           | Soc Sec ER (see ADP summary)      | 174,693.56         | 22,142.14                | 196,835.70   |
|           | Soc Sec Adj (see ADP summary)     | 0.00               | 0.43                     | 0.43         |
|           | Medicare EE (see ADP summary)     | 40,855.99          | 6,647.15                 | 47,503.14    |
|           | Medicare ER (see ADP summary)     | 40,855.75          | 6,647.21                 | 47,502.96    |
|           | Medicare Adj (see ADP summary)    | 0.00               | 0.10                     | 0.10         |
|           | FUTA (see ADP summary)            | 17,473.07          | 1,475.54                 | 18,948.61    |
|           | SIT (see ADP summary)             | 89,046.67          | 11,714.62                | 100,761.29   |
|           | SUTA (see ADP summary)            | 49,703.72          | 3,563.02                 | 53,266.74    |
|           | Local Inc Tax (see ADP summary)   | 4,071.22           | 0.00                     | 4,071.22     |
|           | Adj/Prepay/Void (see ADP summary) | 7,564.12           | 36,841.97                | 44,406.09    |
|           |                                   | -----              | -----                    | -----        |
|           |                                   | 3,061,820.79       | 487,255.55               | 3,549,076.34 |

Pay Date: March 25, 2005

|                                   |              |            |              |
|-----------------------------------|--------------|------------|--------------|
| ADP Checks (see ADP summary)      | 2,122,129.80 | 222,543.35 | 2,344,673.15 |
| Direct deposits (see ADP summary) | 489,844.11   | 149,620.51 | 639,464.62   |
| Garnishments (see ADP summary)    | 12,589.02    | 1,311.63   | 13,900.65    |
| Federal inc tax (see ADP summary) | 382,791.94   | 81,270.53  | 464,062.47   |
| EIC advances (see ADP summary)    | (191.50)     | 0.00       | (191.50)     |
| Soc Sec EE (see ADP summary)      | 213,756.78   | 28,448.36  | 242,205.14   |
| Soc Sec ER (see ADP summary)      | 213,757.35   | 28,448.36  | 242,205.71   |
| Medicare EE (see ADP summary)     | 49,991.60    | 7,422.47   | 57,414.07    |
| Medicare ER (see ADP summary)     | 49,991.64    | 7,422.42   | 57,414.06    |
| FUTA (see ADP summary)            | 15,277.53    | 1,220.82   | 16,498.35    |
| SIT (see ADP summary)             | 119,119.35   | 9,607.45   | 128,726.80   |
| SUTA (see ADP summary)            | 47,530.90    | 2,802.98   | 50,333.88    |

</TABLE>

<TABLE>  
 <CAPTION>  
 <S>

|                                   | <C>          | <C>        | <C>          |
|-----------------------------------|--------------|------------|--------------|
| Local Inc Tax (see ADP summary)   | 4,939.27     | 0.00       | 4,939.27     |
| Adj/Prepay/Void (see ADP summary) | 5,215.11     | 6,135.00   | 11,350.11    |
|                                   | -----        | -----      | -----        |
|                                   | 3,726,742.90 | 546,253.88 | 4,272,996.78 |

Pay Date: March 28, 2005 and March 31, 2005

|                                   |           |            |            |
|-----------------------------------|-----------|------------|------------|
| ADP Checks (see ADP summary)      | 16,869.34 | 0.00       | 16,869.34  |
| Direct deposits (see ADP summary) | 0.00      | 0.00       | 0.00       |
| Garnishments (see ADP summary)    | 0.00      | 0.00       | 0.00       |
| Federal inc tax (see ADP summary) | 538.32    | (3,089.63) | (2,551.31) |
| EIC advances (see ADP summary)    | 0.00      | 0.00       | 0.00       |
| Soc Sec EE (see ADP summary)      | 1,407.83  | (697.45)   | 710.38     |
| Soc Sec ER (see ADP summary)      | 1,412.33  | (689.15)   | 723.18     |
| Soc Sec Adj (see ADP summary)     | 4.50      | 8.31       | 12.81      |
| Medicare EE (see ADP summary)     | 329.24    | (163.12)   | 166.12     |
| Medicare ER (see ADP summary)     | 330.30    | (161.17)   | 169.13     |
| Medicare Adj (see ADP summary)    | 1.06      | 1.90       | 2.96       |
| FUTA (see ADP summary)            | 144.84    | 40.00      | 184.84     |
| SIT (see ADP summary)             | 330.58    | (996.92)   | (666.34)   |
| SUTA (see ADP summary)            | 403.84    | 29.00      | 432.84     |

|                 |                   |          |          |          |
|-----------------|-------------------|----------|----------|----------|
| Local Inc Tax   | (see ADP summary) | 4.16     | 0.00     | 4.16     |
| Adj/Prepay/Void | (see ADP summary) | 3,277.19 | 3,838.45 | 7,115.64 |

-----

|  |           |            |           |
|--|-----------|------------|-----------|
|  | 25,053.53 | (1,879.78) | 23,173.75 |
|--|-----------|------------|-----------|

|                                |             |
|--------------------------------|-------------|
| Sept check clearing correction | 518.11      |
| Check variance                 | 0.10        |
| Tax adjustments                | 3,654.33    |
| Voiced check                   | (33,775.00) |
| SUI tax adjsutment             | (10,609.31) |
| Refunds of stale dated checks  | (1,579.63)  |
| other                          | (0.30)      |

Total all pay periods during the month -----  
7,803,455.17  
=====

</TABLE>

ATTACHMENT 5  
-----

CHECK REGISTER - HEALTH INSURANCE ACCOUNT  
-----

<TABLE>  
<CAPTION>  
<S>

|                            |                     |              |               |
|----------------------------|---------------------|--------------|---------------|
| Name of Debtor:            | <C> Friedman's Inc. | Case Number: | <C> 05-40129  |
| Reporting Period beginning | February 27, 2005   | and ending   | April 2, 2005 |

</TABLE>

Account for all disbursements, including voids, lost checks, stop payments etc. In the alternative, a computer generated check register can be attached to this report, provided all the information requested below is included.

| Date | Check Number | Payee | Purpose | Amount |
|------|--------------|-------|---------|--------|
| ---- | -----        | ----- | -----   | -----  |

Due to the volume of data, the Debtors have omitted the information required under this attachment. However, such information will be provided upon request to either the United States Trustee or other interested person.

ATTACHMENT 5  
-----

CHECK REGISTER - SALES TAX ACCOUNT  
-----

<TABLE>  
<CAPTION>  
<S>

|                            |                     |              |               |
|----------------------------|---------------------|--------------|---------------|
| Name of Debtor:            | <C> Friedman's Inc. | Case Number: | <C> 05-40129  |
| Reporting Period beginning | February 27, 2005   | and ending   | April 2, 2005 |

</TABLE>

Account for all disbursements, including voids, lost checks, stop payments etc. In the alternative, a computer generated check register can be attached to this report, provided all the information requested below is included.

<TABLE>  
<CAPTION>

| Date   | Check Number | Payee              | Purpose   | Amount   |
|--------|--------------|--------------------|-----------|----------|
| ----   | -----        | -----              | -----     | -----    |
| <S>    |              | <C>                | <C>       | <C>      |
| Mar-05 | wire         | AR Est for 2/05 du | sales tax | 26965.00 |
| Mar-05 | wire         | AR pen wired 3/9/0 | sales tax | 2696.00  |
| Mar-05 | wire         | Oh est for 3/05 du | sales tax | 4598.90  |
| Mar-05 | wire         | OH est for 3/05 du | sales tax | 4598.90  |
| Mar-05 | wire         | OH Tax liab for 2/ | sales tax | 13334.89 |
| Mar-05 | wire         | OK Tax liab for 2/ | sales tax | 24103.50 |
| Mar-05 | wire         | OK utax liab for 2 | sales tax | 1709.04  |
| Mar-05 | wire         | Ok Tax Est for 3/0 | sales tax | 15087.07 |
| Mar-05 | wire         | AL local Tax laib  | sales tax | 18540.04 |
| Mar-05 | wire         | GAHO upur tax laib | sales tax | 6578.29  |

|             |                    |           |           |
|-------------|--------------------|-----------|-----------|
| Mar-05 wire | WV utax 12/04 corr | sales tax | 274.09    |
| Mar-05 wire | Rev WVutax JE 2677 | sales tax | 274.09    |
| Mar-05 wire | Al Utax laib for 2 | sales tax | 1554.20   |
| Mar-05 wire | In tax laib for 2/ | sales tax | 67000.75  |
| Mar-05 wire | LA TAX LIAB FOR 2/ | sales tax | 83556.00  |
| Mar-05 wire | AL TAX LAIB FOR 2/ | sales tax | 122851.00 |
| Mar-05 wire | FL doc liab for 2/ | sales tax | 9796.50   |
| Mar-05 wire | GAFI tax Liab for  | sales tax | 494784.54 |
| Mar-05 wire | NC est for 3/05    | sales tax | 70044.26  |
| Mar-05 wire | NC tax liab for 2/ | sales tax | 210226.41 |
| Mar-05 wire | SC Tax liab for 2/ | sales tax | 218033.00 |
| Mar-05 wire | FL tax liab for 2/ | sales tax | 250763.87 |
| Mar-05 wire | TN Tax liab for 2/ | sales tax | 234161.00 |
| Mar-05 wire | WV Utax liab for 2 | sales tax | 515.40    |
| Mar-05 wire | WV tax liab for 2/ | sales tax | 46165.18  |
| Mar-05 wire | AR EST for 3/05 du | sales tax | 14480.00  |
| Mar-05 wire | AR TAX LIAB FOR 2/ | sales tax | 24602.00  |
| Mar-05 SC   | Service Charge     | sales tax | 53.00     |

-----  
1,967,346.92  
=====

</TABLE>

ATTACHMENT 5  
-----

CHECK REGISTER - HOME OFFICE EXPENSE ACCOUNT  
-----

<TABLE>

<CAPTION>

|                            |                   |              |               |
|----------------------------|-------------------|--------------|---------------|
| <S>                        | <C>               | <C>          | <C>           |
| Name of Debtor:            | Friedman's Inc.   | Case Number: | 05-40129      |
|                            | -----             |              | -----         |
| Reporting Period beginning | February 27, 2005 | and ending   | April 2, 2005 |
|                            | -----             |              | -----         |

</TABLE>

Account for all disbursements, including voids, lost checks, stop payments etc.  
In the alternative, a computer generated check register can be attached to this  
report, provided all the information requested below is included.

|      |              |       |         |        |
|------|--------------|-------|---------|--------|
| Date | Check Number | Payee | Purpose | Amount |
| ---- | -----        | ----- | -----   | -----  |

None

ATTACHMENT 5  
-----

CHECK REGISTER - STANDSTILL ESCROW ACCOUNT  
-----

<TABLE>

<CAPTION>

|                            |                   |              |               |
|----------------------------|-------------------|--------------|---------------|
| <S>                        | <C>               | <C>          | <C>           |
| Name of Debtor:            | Friedman's Inc.   | Case Number: | 05-40129      |
|                            | -----             |              | -----         |
| Reporting Period beginning | February 27, 2005 | and ending   | April 2, 2005 |
|                            | -----             |              | -----         |

</TABLE>

Account for all disbursements, including voids, lost checks, stop payments etc.  
In the alternative, a computer generated check register can be attached to this  
report, provided all the information requested below is included.

|      |              |       |         |        |
|------|--------------|-------|---------|--------|
| Date | Check Number | Payee | Purpose | Amount |
| ---- | -----        | ----- | -----   | -----  |

None

ATTACHMENT 5  
-----

CHECK REGISTER - FJ FIDUCIARY ACCOUNT  
-----

|                            |                            |              |                        |
|----------------------------|----------------------------|--------------|------------------------|
| <TABLE>                    |                            |              |                        |
| <CAPTION>                  |                            |              |                        |
| <S>                        | <C>                        | <C>          | <C>                    |
| Name of Debtor:            | Friedman's Inc.<br>-----   | Case Number: | 05-40129<br>-----      |
| Reporting Period beginning | February 27, 2005<br>----- | and ending   | April 2, 2005<br>----- |
| </TABLE>                   |                            |              |                        |

Account for all disbursements, including voids, lost checks, stop payments etc. In the alternative, a computer generated check register can be attached to this report, provided all the information requested below is included.

| Date | Check Number | Payee | Purpose | Amount |
|------|--------------|-------|---------|--------|
| ---- | -----        | ----- | -----   | -----  |

None

ATTACHMENT 5  
-----

CHECK REGISTER - CITIGROUP CONCENTRATION ACCOUNT  
-----

|                            |                            |              |                        |
|----------------------------|----------------------------|--------------|------------------------|
| <TABLE>                    |                            |              |                        |
| <CAPTION>                  |                            |              |                        |
| <S>                        | <C>                        | <C>          | <C>                    |
| Name of Debtor:            | Friedman's Inc.<br>-----   | Case Number: | 05-40129<br>-----      |
| Reporting Period beginning | February 27, 2005<br>----- | and ending   | April 2, 2005<br>----- |
| </TABLE>                   |                            |              |                        |

Account for all disbursements, including voids, lost checks, stop payments etc. In the alternative, a computer generated check register can be attached to this report, provided all the information requested below is included.

| Date | Check Number | Payee | Purpose | Amount |
|------|--------------|-------|---------|--------|
| ---- | -----        | ----- | -----   | -----  |

None

ATTACHMENT 5  
-----

CHECK REGISTER - CITIGROUP MASTERCARD/VISA ACCOUNT  
-----

|                            |                            |              |                        |
|----------------------------|----------------------------|--------------|------------------------|
| <TABLE>                    |                            |              |                        |
| <CAPTION>                  |                            |              |                        |
| <S>                        | <C>                        | <C>          | <C>                    |
| Name of Debtor:            | Friedman's Inc.<br>-----   | Case Number: | 05-40129<br>-----      |
| Reporting Period beginning | February 27, 2005<br>----- | and ending   | April 2, 2005<br>----- |
| </TABLE>                   |                            |              |                        |

Account for all disbursements, including voids, lost checks, stop payments etc. In the alternative, a computer generated check register can be attached to this report, provided all the information requested below is included.

| Date | Check Number | Payee | Purpose | Amount |
|------|--------------|-------|---------|--------|
| ---- | -----        | ----- | -----   | -----  |

None

ATTACHMENT 5  
-----

CHECK REGISTER - CITIGROUP AMERICAN EXPRESS ACCOUNT  
-----

<TABLE>



|                            |                   |              |               |
|----------------------------|-------------------|--------------|---------------|
| <CAPTION>                  | <C>               | <C>          | <C>           |
| <S>                        |                   |              |               |
| Name of Debtor:            | Friedman's Inc.   | Case Number: | 05-40129      |
|                            | -----             |              | -----         |
| Reporting Period beginning | February 27, 2005 | and ending   | April 2, 2005 |
|                            | -----             |              | -----         |

</TABLE>

Account for all disbursements, including voids, lost checks, stop payments etc. In the alternative, a computer generated check register can be attached to this report, provided all the information requested below is included.

|      |              |       |         |        |
|------|--------------|-------|---------|--------|
| Date | Check Number | Payee | Purpose | Amount |
| ---- | -----        | ----- | -----   | -----  |

None

ATTACHMENT 5

CHECK REGISTER - CITIGROUP DISCOVER ACCOUNT

|                            |                   |              |               |
|----------------------------|-------------------|--------------|---------------|
| <TABLE>                    | <C>               | <C>          | <C>           |
| <CAPTION>                  |                   |              |               |
| <S>                        |                   |              |               |
| Name of Debtor:            | Friedman's Inc.   | Case Number: | 05-40129      |
|                            | -----             |              | -----         |
| Reporting Period beginning | February 27, 2005 | and ending   | April 2, 2005 |
|                            | -----             |              | -----         |

</TABLE>

Account for all disbursements, including voids, lost checks, stop payments etc. In the alternative, a computer generated check register can be attached to this report, provided all the information requested below is included.

|      |              |       |         |        |
|------|--------------|-------|---------|--------|
| Date | Check Number | Payee | Purpose | Amount |
| ---- | -----        | ----- | -----   | -----  |

None

ATTACHMENT 5

CHECK REGISTER - CITIGROUP COUGAR ACCOUNT

|                            |                   |              |               |
|----------------------------|-------------------|--------------|---------------|
| <TABLE>                    | <C>               | <C>          | <C>           |
| <CAPTION>                  |                   |              |               |
| <S>                        |                   |              |               |
| Name of Debtor:            | Friedman's Inc.   | Case Number: | 05-40129      |
|                            | -----             |              | -----         |
| Reporting Period beginning | February 27, 2005 | and ending   | April 2, 2005 |
|                            | -----             |              | -----         |

</TABLE>

Account for all disbursements, including voids, lost checks, stop payments etc. In the alternative, a computer generated check register can be attached to this report, provided all the information requested below is included.

|      |              |       |         |        |
|------|--------------|-------|---------|--------|
| Date | Check Number | Payee | Purpose | Amount |
| ---- | -----        | ----- | -----   | -----  |

None

ATTACHMENT 6

MONTHLY TAX REPORT

<TABLE>  
<CAPTION>

Reporting Period beginning February 27, 2005 and ending April 2, 2005

</TABLE>

TAXES OWED AND DUE

Report all unpaid post-petition taxes including Federal and State withholding FICA, State sales tax, property tax, unemployment tax, State Worker's compensation, etc.

| Name of Taxing Authority              | Date Payment Due | Description          | Amount     | Date Last Tax Return Filed |
|---------------------------------------|------------------|----------------------|------------|----------------------------|
| <S>                                   | <C>              | <C>                  | <C>        | <C>                        |
| County of Logan                       | 04/30/05         | Withholding          | 47.25      | 01/31/05                   |
| County of Jefferson                   | 04/30/05         | Withholding          | 103.08     | 01/31/05                   |
| City of Hopkinsville                  | 04/30/05         | Withholding          | 132.03     | 01/31/05                   |
| City of Gadsden                       | 04/30/05         | Withholding          | 148.04     | 01/31/05                   |
| City of Birmingham                    | 04/30/05         | Withholding          | 195.88     | 01/31/05                   |
| Alabama DOR                           | 04/30/05         | Withholding          | 12,595.56  | 01/31/05                   |
| City of Troy                          | 04/30/05         | Withholding          | 153.68     | 01/31/05                   |
| West Virginia Dept of Revenue         | 04/30/05         | Withholding          | 4,746.00   | 01/31/05                   |
| Illinois DOR                          | 04/10/05         | Withholding          | 567.13     | 01/31/05                   |
| County of Bourbon                     | 04/15/05         | Withholding          | 37.13      | 01/31/05                   |
| Pennsylvania DOR                      | 04/15/05         | Withholding          | 120.33     | 01/31/05                   |
| Missouri DOR                          | 04/15/05         | Withholding          | 167.00     | 01/31/05                   |
| City of Hamilton                      | 04/15/05         | Withholding          | 179.71     | 01/31/05                   |
| City of Owensboro                     | 04/15/05         | Withholding          | 189.84     | 01/31/05                   |
| City of Huber Heights                 | 04/15/05         | Withholding          | 301.03     | 01/31/05                   |
| Delaware DOR                          | 04/15/05         | Withholding          | 612.49     | 01/31/05                   |
| Ohio DOR                              | 04/15/05         | Withholding          | 3,058.15   | 01/31/05                   |
| Oklahoma DOR                          | 04/15/05         | Withholding          | 6,769.00   | 01/31/05                   |
| Mississippi DOR                       | 04/15/05         | Withholding          | 6,889.23   | 01/31/05                   |
| Arkansas DOR                          | 04/15/05         | Withholding          | 9,194.07   | 01/31/05                   |
| County of Jefferson                   | 04/20/05         | Withholding          | 628.71     | 01/31/05                   |
| Indiana DOR                           | 04/20/05         | Withholding          | 2,272.12   | 01/31/05                   |
| Indiana DOR                           | 04/20/05         | Withholding          | 9,025.98   | 01/31/05                   |
| Internal Revenue Service              | 04/30/05         | Federal Unemployment | 133,822.43 | 01/31/05                   |
| County of Kenton                      | 04/30/05         | Withholding          | 22.83      | 01/31/05                   |
| Delaware Dept. of Labor               | 04/30/05         | Unemployment         | 147.60     | 01/31/05                   |
| City of Nelson-Occup License Admin    | 04/30/05         | Withholding          | 157.02     | 01/31/05                   |
| County of Warren                      | 04/30/05         | Withholding          | 162.28     | 01/31/05                   |
| City of Versailles                    | 04/30/05         | Withholding          | 179.19     | 01/31/05                   |
| City of Franklin                      | 04/30/05         | Withholding          | 208.39     | 01/31/05                   |
| City of Auburn                        | 04/30/05         | Withholding          | 212.01     | 01/31/05                   |
| City of Shepherdsville                | 04/30/05         | Withholding          | 240.32     | 01/31/05                   |
| County of Laurel                      | 04/30/05         | Withholding          | 242.91     | 01/31/05                   |
| City of Danville                      | 04/30/05         | Withholding          | 247.69     | 01/31/05                   |
| County of Jessamine                   | 04/30/05         | Withholding          | 250.60     | 01/31/05                   |
| County of Taylor Occupational License | 04/30/05         | Withholding          | 253.33     | 01/31/05                   |
| City of Wilmington                    | 04/30/05         | Withholding          | 253.45     | 01/31/05                   |

| Name of Taxing Authority         | Date Payment Due | Description  | Amount | Date Last Tax Return Filed |
|----------------------------------|------------------|--------------|--------|----------------------------|
| <S>                              | <C>              | <C>          | <C>    | <C>                        |
| County of Breathitt              | 04/30/05         | Withholding  | 258.44 | 01/31/05                   |
| County of Woodford               | 04/30/05         | Withholding  | 268.82 | 01/31/05                   |
| County of Fayette-Public Schools | 04/30/05         | Withholding  | 271.46 | 01/31/05                   |
| City of Washington Court House   | 04/30/05         | Withholding  | 282.34 | 01/31/05                   |
| City of Urbana                   | 04/30/05         | Withholding  | 288.17 | 01/31/05                   |
| Connecticut Department of Labor  | 04/30/05         | Unemployment | 296.82 | 01/31/05                   |
| City of Mount Vernon             | 04/30/05         | Withholding  | 307.55 | 01/31/05                   |
| City of Mayfield                 | 04/30/05         | Withholding  | 342.81 | 01/31/05                   |
| City of Winchester               | 04/30/05         | Withholding  | 344.99 | 01/31/05                   |
| City of Nicholasville            | 04/30/05         | Withholding  | 375.92 | 01/31/05                   |
| County of Pulaski                | 04/30/05         | Withholding  | 391.20 | 01/31/05                   |
| City of Maysville                | 04/30/05         | Withholding  | 399.92 | 01/31/05                   |
| City of Glasgow                  | 04/30/05         | Withholding  | 413.46 | 01/31/05                   |
| City of Elizabethtown            | 04/30/05         | Withholding  | 428.94 | 01/31/05                   |
| County of Montgomery             | 04/30/05         | Withholding  | 431.22 | 01/31/05                   |
| City of Russellville             | 04/30/05         | Withholding  | 436.42 | 01/31/05                   |
| City of Madisonville             | 04/30/05         | Withholding  | 458.31 | 01/31/05                   |
| City of Frankfort                | 04/30/05         | Withholding  | 460.72 | 01/31/05                   |

|   |          |                   |           |          |
|---|----------|-------------------|-----------|----------|
| City of Prestonsburg                          | 04/30/05 | Withholding       | 462.59    | 01/31/05 |
| City of Ashland                               | 04/30/05 | Withholding       | 541.46    | 01/31/05 |
| City of Middlesboro                           | 04/30/05 | Withholding       | 563.53    | 01/31/05 |
| City of Bowling Green                         | 04/30/05 | Withholding       | 673.19    | 01/31/05 |
| Village of New Boston                         | 04/30/05 | Withholding       | 686.66    | 01/31/05 |
| City of Pikeville                             | 04/30/05 | Withholding       | 758.03    | 01/31/05 |
| City of Richmond                              | 04/30/05 | Withholding       | 1,135.40  | 01/31/05 |
| County-Lexington/Fayette Urban                | 04/30/05 | Withholding       | 1,221.72  | 01/31/05 |
| Illinois Dept. of Employment Security         | 04/30/05 | Unemployment      | 1,986.11  | 01/31/05 |
| Ohio Dept of Job and Family Services          | 04/30/05 | Unemployment      | 3,568.16  | 01/31/05 |
| Oklahoma Dept. of Labor                       | 04/30/05 | Unemployment      | 4,296.12  | 01/31/05 |
| Maryland Dept. of Labor                       | 04/30/05 | Unemployment      | 9,335.39  | 01/31/05 |
| West Virginia Dept of Revenue                 | 04/30/05 | Unemployment      | 10,592.73 | 01/31/05 |
| Louisiana Dept. of Labor                      | 04/30/05 | Unemployment      | 10,724.77 | 01/31/05 |
| Mississippi Dept. of Labor                    | 04/30/05 | Unemployment      | 15,843.88 | 01/31/05 |
| South Carolina Employment Security Commission | 04/30/05 | Unemployment      | 16,716.78 | 01/31/05 |
| Arkansas Dept. of Labor                       | 04/30/05 | Unemployment      | 17,029.16 | 01/31/05 |
| Alabama Unemployment Compensation Agency      | 04/30/05 | Unemployment      | 19,249.58 | 01/31/05 |
| Tennessee Dept. of Labor                      | 04/30/05 | Unemployment      | 19,580.66 | 01/31/05 |
| Indiana Dept of Workforce Development         | 04/30/05 | Unemployment      | 21,492.30 | 01/31/05 |
| Kentucky Dept. of Labor                       | 04/30/05 | Unemployment      | 23,245.66 | 01/31/05 |
| Virgina Employment Commission                 | 04/30/05 | Unemployment      | 27,475.02 | 01/31/05 |
| North Carolina Dept. of Labor                 | 04/30/05 | Unemployment      | 33,907.11 | 01/31/05 |
| Texas Workforce Commission                    | 04/30/05 | Unemployment      | 37,984.09 | 01/31/05 |
| Georgia Dept. of Labor                        | 04/30/05 | Unemployment      | 91,503.53 | 01/31/05 |
| Kentucky DOR                                  | 04/10/05 | Withholding       | 8,916.38  | 01/31/05 |
| Louisiana DOR                                 | 04/15/05 | Withholding       | 4,510.02  | 01/31/05 |
| Baldwin County S & U Tax Dept                 | 04/20/05 | Sales and Use Tax | 2,563.75  | 03/20/05 |
| City of Auburn, AL                            | 04/20/05 | Sales and Use Tax | 987.60    | 03/20/05 |
| City of Birmingham, AL                        | 04/20/05 | Sales and Use Tax | 3,167.70  | 03/20/05 |
| City of Fort Payne, AL                        | 04/20/05 | Sales and Use Tax | 941.71    | 03/20/05 |
| City of Huntsville, AL                        | 04/20/05 | Sales and Use Tax | 5,774.31  | 03/20/05 |

</TABLE>

<TABLE>

<CAPTION>

| Name of Taxing Authority                | Date Payment Due | Description       | Amount     | Date Last Tax Return Filed |
|---|------------------|-------------------|------------|----------------------------|
| -----                                   | ---              | -----             | -----      | -----                      |
| <S>                                     | <C>              | <C>               | <C>        | <C>                        |
| City of Madison, AL                     | 04/20/05         | Sales and Use Tax | 1,747.76   | 03/20/05                   |
| City of Montgomery, AL                  | 04/20/05         | Sales and Use Tax | 6,440.57   | 03/20/05                   |
| City of Northport, AL                   | 04/20/05         | Sales and Use Tax | 2,625.91   | 03/20/05                   |
| City of Oneonta, AL                     | 04/20/05         | Sales and Use Tax | 570.32     | 03/20/05                   |
| City of Pell City, AL                   | 04/20/05         | Sales and Use Tax | 2,242.90   | 03/20/05                   |
| City of Prattville, AL                  | 04/20/05         | Sales and Use Tax | 938.69     | 03/20/05                   |
| City of Tuscaloosa, AL                  | 04/20/05         | Sales and Use Tax | 706.52     | 03/20/05                   |
| Cullman County AL S & U Tax             | 04/20/05         | Sales and Use Tax | 2,675.71   | 03/20/05                   |
| Dekalb Cty AL Revenue Commissioner      | 04/20/05         | Sales and Use Tax | 311.90     | 03/20/05                   |
| Jefferson Co AL Dept of Revenue         | 04/20/05         | Sales and Use Tax | 2,083.96   | 03/20/05                   |
| Montgomery County, AL                   | 04/20/05         | Sales and Use Tax | 4,599.19   | 03/20/05                   |
| Shelby County AL                        | 04/20/05         | Sales and Use Tax | 1,220.35   | 03/20/05                   |
| St Clair County AL                      | 04/20/05         | Sales and Use Tax | 549.59     | 03/20/05                   |
| Madison County AL Tax Collector         | 04/20/05         | Sales and Use Tax | 1,872.78   | 03/20/05                   |
| Tuscaloosa Co AL Sales & Use Tax        | 04/20/05         | Sales and Use Tax | 3,308.68   | 03/20/05                   |
| Walker Co AL                            | 04/20/05         | Sales and Use Tax | 3,348.51   | 03/20/05                   |
| AL Tax Trust Account-S&U Tax Division   | 04/20/05         | Sales and Use Tax | 35,548.96  | 03/20/05                   |
| Alabama Department of Revenue           | 04/20/05         | Sales and Use Tax | 102,002.09 | 03/20/05                   |
| Ascension Parish LA                     | 04/20/05         | Sales and Use Tax | 999.04     | 03/20/05                   |
| Bossier City Parish LA                  | 04/20/05         | Sales and Use Tax | 3,291.45   | 03/20/05                   |
| Caddo/Shreveport LA S&U Tax             | 04/20/05         | Sales and Use Tax | 3,338.62   | 03/20/05                   |
| Calcasieu Parish LA S&U Tax             | 04/20/05         | Sales and Use Tax | 2,636.54   | 03/20/05                   |
| City of & Parish of Baton Rouge LA      | 04/20/05         | Sales and Use Tax | 7,292.00   | 03/20/05                   |
| City of Natchitoches, LA                | 04/20/05         | Sales and Use Tax | 963.79     | 03/20/05                   |
| City of New Orleans, LA                 | 04/20/05         | Sales and Use Tax | 890.00     | 03/20/05                   |
| Iberia Parish LA                        | 04/20/05         | Sales and Use Tax | 998.00     | 03/20/05                   |
| Jefferson Davis Parish LA               | 04/20/05         | Sales and Use Tax | 1,975.52   | 03/20/05                   |
| Lafayette Parish LA                     | 04/20/05         | Sales and Use Tax | 2,603.74   | 03/20/05                   |
| LaFourche Parish LA                     | 04/20/05         | Sales and Use Tax | 2,471.88   | 03/20/05                   |
| Lincoln Parish LA                       | 04/20/05         | Sales and Use Tax | 1,337.13   | 03/20/05                   |
| Livingston Parish LA                    | 04/20/05         | Sales and Use Tax | 2,085.39   | 03/20/05                   |
| Parish of Rapides LA                    | 04/20/05         | Sales and Use Tax | 1,082.68   | 03/20/05                   |
| Parish of St Mary LA                    | 04/20/05         | Sales and Use Tax | 2,031.00   | 03/20/05                   |
| Parish of St Tammany                    | 04/20/05         | Sales and Use Tax | 1,744.82   | 03/20/05                   |
| Jefferson Parish LA (Sheriff Harry Lee) | 04/20/05         | Sales and Use Tax | 2,261.70   | 03/20/05                   |
| St Landry Parish LA                     | 04/20/05         | Sales and Use Tax | 1,917.85   | 03/20/05                   |
| Tangipahoa Parish LA                    | 04/20/05         | Sales and Use Tax | 1,317.73   | 03/20/05                   |
| Monroe LA Tax & Rev Dept                | 04/20/05         | Sales and Use Tax | 2,010.00   | 03/20/05                   |
| Terrebonne Parish LA S&U Tax            | 04/20/05         | Sales and Use Tax | 2,224.27   | 03/20/05                   |
| Vermilion Parish LA S&U Tax             | 04/20/05         | Sales and Use Tax | 1,141.49   | 03/20/05                   |
| Vernon Parish LA S&U Tax                | 04/20/05         | Sales and Use Tax | 1,735.89   | 03/20/05                   |
| Kentucky State Treasurer                | 04/20/05         | Sales and Use Tax | 58,956.92  | 03/20/05                   |
| Missouri Department of Revenue          | 04/20/05         | Sales and Use Tax | 1,789.91   | 03/20/05                   |
| Oklahoma Tax Commission                 | 04/20/05         | Use Tax           | 210.51     | 03/20/05                   |

|                                       |          |                   |            |          |
|---------------------------------------|----------|-------------------|------------|----------|
| Oklahoma Tax Commission               | 04/20/05 | Sales and Use Tax | 25,998.03  | 03/20/05 |
| South Carolina Department of Revenue  | 04/20/05 | Sales and Use Tax | 142,873.00 | 03/20/05 |
| Mississippi Tax Commission            | 04/20/05 | Sales and Use Tax | 71,030.00  | 03/20/05 |
| City of Panama City, FL               | 04/20/05 | Sales and Use Tax | 426.36     | 03/20/05 |
| Louisiana Department of Revenue & Tax | 04/20/05 | Sales and Use Tax | 48,036.00  | 03/20/05 |
| Arkansas Department of Revenue        | 04/20/05 | Sales and Use Tax | 17,154.00  | 03/20/05 |

| Name of Taxing Authority             | Date Payment Due | Description        | Amount       | Date Last Tax Return Filed |
|--------------------------------------|------------------|--------------------|--------------|----------------------------|
| <S>                                  | <C>              | <C>                | <C>          | <C>                        |
| Delaware Division of Revenue         | 04/20/05         | Gross Receipts Tax | 0.00         | 03/20/05                   |
| Florida Department of Revenue        | 04/20/05         | Documentary Stamps | 6,203.05     | 03/20/05                   |
| Florida Department of Revenue        | 04/20/05         | Sales and Use Tax  | 176,007.32   | 03/20/05                   |
| Georgia Department of Revenue        | 04/20/05         | Sales and Use Tax  | 336,873.59   | 03/20/05                   |
| Georgia Department of Revenue        | 04/20/05         | Use Tax            | 2,186.63     | 03/20/05                   |
| Illinois Department of Revenue       | 04/20/05         | Sales and Use Tax  | 4,006.00     | 03/20/05                   |
| Indiana Department of Revenue        | 04/20/05         | Sales and Use Tax  | 71,324.78    | 03/20/05                   |
| State of Maryland                    | 04/20/05         | Sales and Use Tax  | 17,087.17    | 03/20/05                   |
| North Carolina Department of Revenue | 04/11/05         | Sales and Use Tax  | 98,481.04    | 03/10/05                   |
| Ohio Department of Revenue           | 04/20/05         | Sales and Use Tax  | 19,973.44    | 03/20/05                   |
| Tennessee Department of Revenue      | 04/20/05         | Sales and Use Tax  | 159,027.00   | 03/20/05                   |
| Texas Department of Revenue          | 04/20/05         | Sales and Use Tax  | 0.00         | 03/20/05                   |
| Virginia Department of Revenue       | 04/20/05         | Sales and Use Tax  | 0.00         | 03/20/05                   |
| West Virginia Department of Revenue  | 04/15/05         | Sales and Use Tax  | 28,201.63    | 03/15/05                   |
|                                      |                  |                    | -----        |                            |
|                                      |                  |                    | 2,105,417.40 |                            |

ATTACHMENT 7

SUMMARY OF OFFICER OR OWNER COMPENSATION

SUMMARY OF PERSONNEL AND INSURANCE COVERAGES

| Name of Debtor:            | <C>               | Case Number: | <C>           |
|----------------------------|-------------------|--------------|---------------|
| Friedman's Inc., et al.    |                   | 05-40129     |               |
| Reporting Period beginning | February 27, 2005 | and ending   | April 2, 2005 |

Report all forms of compensation received by or paid on behalf of the Officer or Owner during the month. Include car allowances, payments to retirement plans, loan repayments, payments of Officer/Owner's personal expenses, insurance premium payments, etc. Do not include reimbursement for business expenses Officer or Owner incurred and for which detailed receipts are maintained in the accounting records.

| Name of Officer or Owner | Title                        | Payment Description | Amount Paid |
|--------------------------|------------------------------|---------------------|-------------|
| <S>                      | <C>                          | <C>                 | <C>         |
| Cusano, Samuel           | Chief Executive Officer      | Salary              | 28,846.16   |
| Cusano, Samuel           | Chief Executive Officer      | Auto Allowance      | 750.00      |
| Cusano, Samuel           | Chief Executive Officer      | Salary              | 28,846.16   |
| Maher, Kenneth           | Chief Financial Officer      | Salary              | 11,538.46   |
| Maher, Kenneth           | Chief Financial Officer      | Salary              | 11,538.46   |
| Moore, Charles S         | Chief Administrative Officer | Salary              | 11,538.46   |
| Moore, Charles S         | Chief Administrative Officer | Bonus               | 50,000.00   |
| Moore, Charles S         | Chief Administrative Officer | Auto Allowance      | 500.00      |
| Moore, Charles S         | Chief Administrative Officer | Salary              | 11,538.46   |

PERSONNEL REPORT

|   | Full Time | Part Time |
|---|-----------|-----------|
| <S>   | <C>       | <C>       |
| Number of Employees at beginning of period      | 2,649     | 1,393     |
| Number hired during the period                  | 59        | 228       |
| Number terminated or resigned during period     | (161)     | (122)     |
| -----   |           |           |
| Number of employees on payroll at end of period | 2,547     | 1,499     |

</TABLE>

CONFIRMATION OF INSURANCE

List all policies of insurance in effect, including but not limited to workers' compensation, liability, fire, theft, comprehensive, vehicle, health and life. For the first report, attach a copy of the declaration sheet for each type of insurance. For subsequent reports, attach a certificate of insurance for any policy in which a change occurs during the month (new carrier, increased policy limits, renewal, etc.)

| Agent and/or Carrier              | Phone Number | Policy Number   | Coverage Type                  | Expiration Date | Date Premium Due |
|-----------------------------------|--------------|-----------------|--------------------------------|-----------------|------------------|
| Fireman's Fund Insurance Co.      | 912-231-6961 | MZC80410069     | General Liability Policy       | 9/1/2005        | 9/1/2004         |
| Fireman's Fund Insurance Co.      | 912-231-6961 | WZC80924901     | Workers Compensation Policy    | 9/1/2005        | 9/1/2004         |
| Fireman's Fund Insurance Co.      | 912-231-6961 | MZA80245532     | Automobile Policy              | 9/1/2005        | 9/1/2004         |
| Fireman's Fund Insurance Co.      | 888-347-3428 | XYM86462652     | Umbrella Policy                | 9/1/2005        | 9/1/2004         |
| Fireman's Fund Insurance Co.      | 912-231-6961 | MZI97704804     | Property/Jewelers Block Policy | 9/1/2005        | 9/1/2004         |
| U.S. Fire Insurance Company       | 912-231-6961 | 2450048859      | Excess Property                | 9/1/2005        | 9/1/2004         |
| Great American                    | 912-231-6961 | SAA5543947      | Crime Policy                   | 7/22/2005       | 7/22/2004        |
| National Union Fire Insurance Co. | 912-231-6961 | 005581251       | Employment Practices Liability | 7/22/2005       | 7/22/2004        |
| National Union Fire Insurance Co. | 912-231-6961 | 05581253        | Fiduciary Liability            | 7/22/2005       | 7/22/2004        |
| AIG South                         | 212-345-3716 | 005482471       | D&O                            | 7/22/2005       | 7/22/2004        |
| HCC Global Financial Products     | 212-345-3716 | 24-MGU-04-A4085 | D&O                            | 7/22/2005       | 7/22/2004        |
| AIG SPECIALTY Lines               | 212-345-3716 | 005538983       | D&O                            | 7/22/2005       | 7/22/2004        |
| Ohio Bureau of Workers Comp       |              | 1165234-0       | Workers Compensation Policy    | 6/30/2005       | 7/1/2004         |
| W.V. Workers Comp Comm            |              | 97000606        | Workers Compensation Policy    | 3/31/2005       | 4/30/2004        |

THE FOLLOWING LAPSE IN INSURANCE COVERAGE OCCURRED THIS MONTH:

| Policy Type | Date Lapsed | Date Reinstated | Reason for Lapse |
|-------------|-------------|-----------------|------------------|
|-------------|-------------|-----------------|------------------|

None

[ ] Check here if U.S. Trustee has been listed as a Certificate Holder for all insurance policies.

ATTACHMENT 8

SIGNIFICANT DEVELOPMENTS DURING REPORTING PERIOD

| Name of Debtor:            | Case Number:  |
|----------------------------|---------------|
| Friedman's Inc., et al.    | 05-40129      |
| Reporting Period beginning | and ending    |
| February 27, 2005          | April 2, 2005 |

Information to be provided on this page, includes, but is not limited to: (1) financial transactions that are not reported on this report, such as the sale of real estate (attach closing statement); (2) non-financial transactions, such as the substitution of assets or collateral, (3) modifications to loan agreements; (4) change in senior management, etc. Attach any relevant documents.

FINANCIAL TRANSACTIONS

None

NON-FINANCIAL TRANSACTIONS

On March 11, 2005 the Company commenced its court approved store closing and inventory liquidation process covering up to 165 stores and approximately \$34 million of inventory.

MODIFICATIONS TO LOAN AGREEMENTS

None

CHANGES IN SENIOR MANAGEMENT

None

OTHER

None

We anticipate filing a Plan of Reorganizaiton and Disclosure Statement: Not presently determined.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF GEORGIA  
SAVANNAH DIVISION

|                     |   |          |                          |
|---------------------|---|----------|--------------------------|
| In re:              | ) | Case No. | 05-40130                 |
|                     | ) |          | -----                    |
|                     | ) |          |                          |
| FI STORES LIMITED   | ) | Judge    | Hon. Lamar W. Davis, Jr. |
|                     | ) |          | -----                    |
| PARTNERSHIP, et al. | ) |          |                          |
|                     | ) | Chapter  | 11                       |
|                     | ) |          | --                       |
|                     | ) |          |                          |
| Debtor              | ) |          |                          |
| -----               | ) |          |                          |

DEBTOR'S MONTHLY OPERATING REPORT (BUSINESS)

FOR THE PERIOD

FROM February 27, 2005 TO April 2, 2005

-----

Comes now the above-named debtor and files its Monthly Operating Reports in accordance with the Guidelines established by the United States Trustee and FRBP 2015.

Debtor's Address and Phone Number: Attorney's Address and Phone Number:

Friedman's Inc.  
171 Crossroads Parkway  
Savannah, Georgia 31422  
(912) 233-9333

John Wm. Butler, Jr.  
George N. Panagakis  
Timothy P. Olson  
SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606-1285

-----

Attorney for Debtor's  
Kathleen Horne  
Dolly Chisholm  
Matthew Mills  
INGLESBY, FALLIGANT, HORNE,  
COURINGTON & CHISHOLM,  
A Professional Corporation  
17 West McDonough Street  
P.O. Box 1368  
Savannah, Georgia 31402-1368  
(912) 232-7000

Note: The original Monthly Operating Report is to be filed with the court and a copy simultaneously provided to the United States Trustee Office. Monthly Operating Reports must be filed by the 30th day of the following month.

FI STORES LIMITED PARTNERSHIP

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

MAR-05

|                              | MONTH       | YTD          |
|------------------------------|-------------|--------------|
| BEGINNING BALANCE            | 0           | 0            |
| Cash deposits                | 6,348,145   | 19,722,908   |
| Credit card collections      | 3,232,792   | 8,392,143    |
| Down payments/layaways       | 0           | 0            |
| Sales tax                    | 0           | 0            |
| Borrowings on line of credit | 0           | 0            |
| Interbank transfers          | 0           | 0            |
| Intercompany allocations     | (9,580,937) | (28,115,051) |
| Other deposits               | 0           | 0            |

|                                     |             |              |
|-------------------------------------|-------------|--------------|
| TOTAL CASH RECEIPTS                 | -----       | -----        |
|                                     | 0           | 0            |
| TOTAL CASH AVAILABLE                | -----       | -----        |
|                                     | 0           | 0            |
| Merchandise payments                | 3,231,062   | 6,349,146    |
| Rent                                | 1,973,265   | 1,983,396    |
| Advertising                         | 413,027     | 1,531,201    |
| Jewelry repair                      | 204,146     | 811,398      |
| Customer refunds                    | 140,237     | 339,492      |
| Utilities and telephone             | 170,197     | 297,135      |
| Employee travel                     | 31,706      | 50,058       |
| Benefits and benefit administration | 186,916     | 354,858      |
| Freight and inventory distribution  | 138,764     | 361,918      |
| Capital expenditures                | 50,722      | 50,722       |
| Taxes and licenses                  | 0           | 636,259      |
| Ordinary course professionals       | 0           | 0            |
| Credit and collection expenses      | 60,090      | 64,439       |
| Payroll                             | 1,815,852   | 4,185,316    |
| Professional fees                   | 0           | 0            |
| Banking, interest and loan fees     | 0           | 0            |
| Income taxes                        | 0           | 0            |
| Sales tax                           | 606,267     | 1,178,926    |
| American Bankers Ins Group          | 0           | 0            |
| ACH/Debits/Charges                  | 0           | 0            |
| Healthcare                          | 0           | 0            |
| Line of credit paydowns             | 0           | 0            |
| Intercompany transfers              | (9,961,950) | (17,041,066) |
| Other disbursements                 | 939,699     | (1,153,198)  |
|                                     | -----       | -----        |
| TOTAL CASH DISBURSEMENTS            | 0           | 0            |
|                                     | -----       | -----        |
| ENDING CASH BALANCE                 | (0)         | (0)          |
|                                     | =====       | =====        |

I DECLARE UNDER PENALTY OF PERJURY THAT THIS STATEMENT AND THE ACCOMPANYING DOCUMENTS AND REPORTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

THIS 29TH DAY OF APRIL, 2005

-----  
CHIEF FINANCIAL OFFICER

Name of Debtor: FI Stores Limited Partnership Case Number: 05-40130  
-----

Reporting Period beginning February 27, 2005 and ending April 2, 2005  
-----

THE FOLLOWING ATTACHMENTS ARE NOT APPLICABLE TO THIS DEBTOR AND ARE THEREFORE NOT ATTACHED

- Attachment 1
- Attachment 2
- Attachment 3
- Attachment 4
- Attachment 5
- Attachment 6
- Attachment 7
- Attachment 8

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF GEORGIA  
SAVANNAH DIVISION

In re: ) Case No. 05-40131  
) )  
) )  
FRIEDMAN'S FLORIDA ) Judge Hon. Lamar W. Davis, Jr.  
) )  
PARTNERSHIP, et al. )  
) Chapter 11  
) )  
) )  
Debtor )  
-----

DEBTOR'S MONTHLY OPERATING REPORT (BUSINESS)

FOR THE PERIOD

FROM February 27, 2005 TO April 2, 2005  
 -----

Comes now the above-named debtor and files its Monthly Operating Reports in accordance with the Guidelines established by the United States Trustee and FRBP 2015.

Debtor's Address and Phone Number: Attorney's Address and Phone Number:

Friedman's Inc.  
 171 Crossroads Parkway  
 Savannah, Georgia 31422  
 (912) 233-9333

John Wm. Butler, Jr.  
 George N. Panagakis  
 Timothy P. Olson  
 SKADDEN, ARPS, SLATE, MEAGHER  
 & FLOM LLP  
 333 West Wacker Drive, Suite 2100  
 Chicago, Illinois 60606-1285

-----  
 Attorney for Debtor's  
 Kathleen Horne  
 Dolly Chisholm  
 Matthew Mills  
 INGLESBY, FALLIGANT, HORNE,  
 COURINGTON & CHISHOLM,  
 A Professional Corporation  
 17 West McDonough Street  
 P.O. Box 1368  
 Savannah, Georgia 31402-1368  
 (912) 232-7000

Note: The original Monthly Operating Report is to be filed with the court and a copy simultaneously provided to the United States Trustee Office. Monthly Operating Reports must be filed by the 30th day of the following month.

FRIEDMAN'S FLORIDA PARTNERSHIP

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

MAR-05

|                                     | MONTH       | YTD         |
|-------------------------------------|-------------|-------------|
| BEGINNING BALANCE                   | 0           | 0           |
| Cash deposits                       | 1,799,474   | 5,590,746   |
| Credit card collections             | 916,382     | 2,378,875   |
| Down payments/layaways              | 0           | 0           |
| Sales tax                           | 0           | 0           |
| Borrowings on line of credit        | 0           | 0           |
| Interbank transfers                 | 0           | 0           |
| Intercompany allocations            | (2,715,856) | (7,969,620) |
| Other deposits                      | 0           | 0           |
|                                     | -----       | -----       |
| TOTAL CASH RECEIPTS                 | 0           | 0           |
|                                     | -----       | -----       |
| TOTAL CASH AVAILABLE                | 0           | 0           |
| Merchandise payments                | 908,736     | 1,785,697   |
| Rent                                | 736,904     | 740,687     |
| Advertising                         | 120,466     | 446,601     |
| Jewelry repair                      | 57,416      | 228,206     |
| Customer refunds                    | 39,752      | 96,234      |
| Utilities and telephone             | 50,340      | 87,885      |
| Employee travel                     | 2,007       | 3,168       |
| Benefits and benefit administration | 48,761      | 92,572      |
| Freight and inventory distribution  | 39,027      | 101,790     |
| Capital expenditures                | 18,942      | 18,942      |
| Taxes and licenses                  | 0           | 180,357     |
| Ordinary course professionals       | 0           | 0           |
| Credit and collection expenses      | 17,033      | 18,266      |
| Payroll                             | 473,701     | 1,091,821   |
| Professional fees                   | 0           | 0           |
| Banking, interest and loan fees     | 0           | 0           |
| Income taxes                        | 0           | 0           |
| Sales tax                           | 171,855     | 334,183     |
| American Bankers Ins Group          | 0           | 0           |
| ACH/Debits/Charges                  | 0           | 0           |
| Healthcare                          | 0           | 0           |
| Line of credit paydowns             | 0           | 0           |



|                        |             |             |
|------------------------|-------------|-------------|
| Intercompany transfers | (2,949,231) | (4,902,072) |
| Other disbursements    | 264,290     | (324,337)   |

|                          |   |     |
|--------------------------|---|-----|
| TOTAL CASH DISBURSEMENTS | 0 | (0) |
|--------------------------|---|-----|

|                     |   |   |
|---------------------|---|---|
| ENDING CASH BALANCE | 0 | 0 |
|---------------------|---|---|

I DECLARE UNDER PENALTY OF PERJURY THAT THIS STATEMENT AND THE ACCOMPANYING DOCUMENTS AND REPORTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

THIS 29TH DAY OF APRIL, 2005

-----  
CHIEF FINANCIAL OFFICER

Name of Debtor: Friedman's Florida Partnership Case Number: 05-40131  
-----

Reporting Period beginning February 27, 2005 and ending April 2, 2005  
-----

THE FOLLOWING ATTACHMENTS ARE NOT APPLICABLE TO THIS DEBTOR AND ARE THEREFORE NOT ATTACHED

- Attachment 1
- Attachment 2
- Attachment 3
- Attachment 4
- Attachment 5
- Attachment 6
- Attachment 7
- Attachment 8

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF GEORGIA  
SAVANNAH DIVISION

|                     |   |          |                          |
|---------------------|---|----------|--------------------------|
| In re:              | ) | Case No. | 05-40132                 |
|                     | ) |          | -----                    |
| FCJV HOLDING CORP., | ) | Judge    | Hon. Lamar W. Davis, Jr. |
|                     | ) |          | -----                    |
| et al.              | ) | Chapter  | 11                       |
|                     | ) |          | --                       |
| Debtor              | ) |          |                          |
| -----               | ) |          |                          |

DEBTOR'S MONTHLY OPERATING REPORT (BUSINESS)

FOR THE PERIOD

FROM February 27, 2005 TO April 2, 2005  
-----

Comes now the above-named debtor and files its Monthly Operating Reports in accordance with the Guidelines established by the United States Trustee and FRBP 2015.

Debtor's Address and Phone Number: Attorney's Address and Phone Number:

Friedman's Inc.  
171 Crossroads Parkway  
Savannah, Georgia 31422  
(912) 233-9333

John Wm. Butler, Jr.  
George N. Panagakis  
Timothy P. Olson  
SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606-1285

-----  
Attorney for Debtor's  
Kathleen Horne  
Dolly Chisholm  
Matthew Mills  
INGLESBY, FALLIGANT, HORNE,  
COURINGTON & CHISHOLM,  
A Professional Corporation  
17 West McDonough Street

Note: The original Monthly Operating Report is to be filed with the court and a copy simultaneously provided to the United States Trustee Office. Monthly Operating Reports must be filed by the 30th day of the following month.

FCJV HOLDING CORP

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

MAR-05

|                                     | MONTH | YTD   |
|-------------------------------------|-------|-------|
| BEGINNING BALANCE                   | 0     | 0     |
| Cash deposits                       | 0     | 0     |
| Credit card collections             | 0     | 0     |
| Down payments/layaways              | 0     | 0     |
| Sales tax                           | 0     | 0     |
| Borrowings on line of credit        | 0     | 0     |
| Interbank transfers                 | 0     | 0     |
| Intercompany allocations            | 0     | 0     |
| Other deposits                      | 0     | 0     |
|                                     | ----- | ----- |
| TOTAL CASH RECEIPTS                 | 0     | 0     |
|                                     | ----- | ----- |
| TOTAL CASH AVAILABLE                | 0     | 0     |
| Merchandise payments                | 0     | 0     |
| Rent                                | 0     | 0     |
| Advertising                         | 0     | 0     |
| Jewelry repair                      | 0     | 0     |
| Customer refunds                    | 0     | 0     |
| Utilities and telephone             | 0     | 0     |
| Employee travel                     | 0     | 0     |
| Benefits and benefit administration | 0     | 0     |
| Freight and inventory distribution  | 0     | 0     |
| Capital expenditures                | 0     | 0     |
| Taxes and licenses                  | 0     | 0     |
| Ordinary course professionals       | 0     | 0     |
| Credit and collection expenses      | 0     | 0     |
| Payroll                             | 0     | 0     |
| Professional fees                   | 0     | 0     |
| Banking, interest and loan fees     | 0     | 0     |
| Income taxes                        | 0     | 0     |
| Sales tax                           | 0     | 0     |
| American Bankers Ins Group          | 0     | 0     |
| ACH/Debits/Charges                  | 0     | 0     |
| Healthcare                          | 0     | 0     |
| Line of credit paydowns             | 0     | 0     |
| Intercompany transfers              | 0     | 0     |
| Other disbursements                 | 0     | 0     |
|                                     | ----- | ----- |
| TOTAL CASH DISBURSEMENTS            | 0     | 0     |
|                                     | ----- | ----- |
| ENDING CASH BALANCE                 | 0     | 0     |
|                                     | ===== | ===== |

I DECLARE UNDER PENALTY OF PERJURY THAT THIS STATEMENT AND THE ACCOMPANYING DOCUMENTS AND REPORTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

THIS 29TH DAY OF APRIL, 2005

-----  
 CHIEF FINANCIAL OFFICER

Name of Debtor: FCJV Holding Corp. Case Number: 05-40132  
 -----

Reporting Period beginning February 27, 2005 and ending April 2, 2005  
 -----

THE FOLLOWING ATTACHMENTS ARE NOT APPLICABLE TO THIS DEBTOR AND ARE THEREFORE NOT ATTACHED

Attachment 1

Attachment 2  
 Attachment 3  
 Attachment 4  
 Attachment 5  
 Attachment 6  
 Attachment 7  
 Attachment 8

UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF GEORGIA  
 SAVANNAH DIVISION

In re: ) Case No. 05-40133  
 ) -----  
 )  
 FRIEDMAN'S BENEFICIARY ) Judge Hon. Lamar W. Davis, Jr.  
 ) -----  
 )  
 INC., et al. ) Chapter 11  
 ) --  
 )  
 Debtor )  
 -----

DEBTOR'S MONTHLY OPERATING REPORT (BUSINESS)

FOR THE PERIOD

FROM February 27, 2005 TO April 2, 2005  
 -----

Comes now the above-named debtor and files its Monthly Operating Reports in accordance with the Guidelines established by the United States Trustee and FRBP 2015.

Debtor's Address and Phone Number: Attorney's Address and Phone Number:

Friedman's Inc.  
 171 Crossroads Parkway  
 Savannah, Georgia 31422  
 (912) 233-9333

John Wm. Butler, Jr.  
 George N. Panagakis  
 Timothy P. Olson  
 SKADDEN, ARPS, SLATE, MEAGHER  
 & FLOM LLP  
 333 West Wacker Drive, Suite 2100  
 Chicago, Illinois 60606-1285

-----  
 Attorney for Debtor's  
 Kathleen Horne  
 Dolly Chisholm  
 Matthew Mills  
 INGLESBY, FALLIGANT, HORNE,  
 COURINGTON & CHISHOLM,  
 A Professional Corporation  
 17 West McDonough Street  
 P.O. Box 1368  
 Savannah, Georgia 31402-1368  
 (912) 232-7000

Note: The original Monthly Operating Report is to be filed with the court and a copy simultaneously provided to the United States Trustee Office. Monthly Operating Reports must be filed by the 30th day of the following month.

FRIEDMAN'S BENEFICIARY INC.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

MAR-05

|                              | MONTH | YTD   |
|------------------------------|-------|-------|
| BEGINNING BALANCE            | 0     | 0     |
| Cash deposits                | 0     | 0     |
| Credit card collections      | 0     | 0     |
| Down payments/layaways       | 0     | 0     |
| Sales tax                    | 0     | 0     |
| Borrowings on line of credit | 0     | 0     |
| Interbank transfers          | 0     | 0     |
| Intercompany allocations     | 0     | 0     |
| Other deposits               | 0     | 0     |
|                              | ----- | ----- |
| TOTAL CASH RECEIPTS          | 0     | 0     |

|                                     |       |       |
|-------------------------------------|-------|-------|
| TOTAL CASH AVAILABLE                | ----- | ----- |
|                                     | 0     | 0     |
| Merchandise payments                | 0     | 0     |
| Rent                                | 0     | 0     |
| Advertising                         | 0     | 0     |
| Jewelry repair                      | 0     | 0     |
| Customer refunds                    | 0     | 0     |
| Utilities and telephone             | 0     | 0     |
| Employee travel                     | 0     | 0     |
| Benefits and benefit administration | 0     | 0     |
| Freight and inventory distribution  | 0     | 0     |
| Capital expenditures                | 0     | 0     |
| Taxes and licenses                  | 0     | 0     |
| Ordinary course professionals       | 0     | 0     |
| Credit and collection expenses      | 0     | 0     |
| Payroll                             | 0     | 0     |
| Professional fees                   | 0     | 0     |
| Banking, interest and loan fees     | 0     | 0     |
| Income taxes                        | 0     | 0     |
| Sales tax                           | 0     | 0     |
| American Bankers Ins Group          | 0     | 0     |
| ACH/Debits/Charges                  | 0     | 0     |
| Healthcare                          | 0     | 0     |
| Line of credit paydowns             | 0     | 0     |
| Intercompany transfers              | 0     | 0     |
| Other disbursements                 | 0     | 0     |
|                                     | ----- | ----- |
| TOTAL CASH DISBURSEMENTS            | 0     | 0     |
|                                     | ----- | ----- |
| ENDING CASH BALANCE                 | 0     | 0     |
|                                     | ===== | ===== |

I DECLARE UNDER PENALTY OF PERJURY THAT THIS STATEMENT AND THE ACCOMPANYING DOCUMENTS AND REPORTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

THIS 29TH DAY OF APRIL, 2005

-----  
CHIEF FINANCIAL OFFICER

Name of Debtor: Friedman's Beneficiary Inc. Case Number: 05-40133  
-----

Reporting Period beginning February 27, 2005 and ending April 2, 2005  
-----

THE FOLLOWING ATTACHMENTS ARE NOT APPLICABLE TO THIS DEBTOR AND ARE THEREFORE NOT ATTACHED

- Attachment 1
- Attachment 2
- Attachment 3
- Attachment 4
- Attachment 5
- Attachment 6
- Attachment 7
- Attachment 8

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF GEORGIA  
SAVANNAH DIVISION

In re: ) Case No. 05-40134  
) )  
) )  
FRIEDMAN'S HOLDING CORP., ) Judge Hon. Lamar W. Davis, Jr.  
) )  
et al. )  
) Chapter 11  
) )  
) )  
Debtor )  
-----

DEBTOR'S MONTHLY OPERATING REPORT (BUSINESS)  
FOR THE PERIOD  
FROM February 27, 2005 TO April 2, 2005

Comes now the above-named debtor and files its Monthly Operating Reports in accordance with the Guidelines established by the United States Trustee and FRBP 2015.

Debtor's Address and Phone Number: Attorney's Address and Phone Number:

Friedman's Inc.  
171 Crossroads Parkway  
Savannah, Georgia 31422  
(912) 233-9333

John Wm. Butler, Jr.  
George N. Panagakis  
Timothy P. Olson  
SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606-1285

Attorney for Debtor's  
Kathleen Horne  
Dolly Chisholm  
Matthew Mills  
INGLESBY, FALLIGANT, HORNE,  
COURINGTON & CHISHOLM,  
A Professional Corporation  
17 West McDonough Street  
P.O. Box 1368  
Savannah, Georgia 31402-1368  
(912) 232-7000

Note: The original Monthly Operating Report is to be filed with the court and a copy simultaneously provided to the United States Trustee Office. Monthly Operating Reports must be filed by the 30th day of the following month.

FRIEDMAN'S HOLDING CORP.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

MAR-05

|                                     | MONTH | YTD   |
|-------------------------------------|-------|-------|
| BEGINNING BALANCE                   | 0     | 0     |
| Cash deposits                       | 0     | 0     |
| Credit card collections             | 0     | 0     |
| Down payments/layaways              | 0     | 0     |
| Sales tax                           | 0     | 0     |
| Borrowings on line of credit        | 0     | 0     |
| Interbank transfers                 | 0     | 0     |
| Intercompany allocations            | 0     | 0     |
| Other deposits                      | 0     | 0     |
|                                     | ----- | ----- |
| TOTAL CASH RECEIPTS                 | 0     | 0     |
|                                     | ----- | ----- |
| TOTAL CASH AVAILABLE                | 0     | 0     |
| Merchandise payments                | 0     | 0     |
| Rent                                | 0     | 0     |
| Advertising                         | 0     | 0     |
| Jewelry repair                      | 0     | 0     |
| Customer refunds                    | 0     | 0     |
| Utilities and telephone             | 0     | 0     |
| Employee travel                     | 0     | 0     |
| Benefits and benefit administration | 0     | 0     |
| Freight and inventory distribution  | 0     | 0     |
| Capital expenditures                | 0     | 0     |
| Taxes and licenses                  | 0     | 0     |
| Ordinary course professionals       | 0     | 0     |
| Credit and collection expenses      | 0     | 0     |
| Payroll                             | 0     | 0     |
| Professional fees                   | 0     | 0     |
| Banking, interest and loan fees     | 0     | 0     |
| Income taxes                        | 0     | 0     |
| Sales tax                           | 0     | 0     |
| American Bankers Ins Group          | 0     | 0     |
| ACH/Debits/Charges                  | 0     | 0     |
| Healthcare                          | 0     | 0     |
| Line of credit paydowns             | 0     | 0     |
| Intercompany transfers              | 0     | 0     |
| Other disbursements                 | 0     | 0     |
|                                     | ----- | ----- |

|                          |       |       |
|--------------------------|-------|-------|
| TOTAL CASH DISBURSEMENTS | 0     | 0     |
|                          | ----- | ----- |
| ENDING CASH BALANCE      | 0     | 0     |
|                          | ===== | ===== |

I DECLARE UNDER PENALTY OF PERJURY THAT THIS STATEMENT AND THE ACCOMPANYING DOCUMENTS AND REPORTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

THIS 29TH DAY OF APRIL, 2005

-----  
CHIEF FINANCIAL OFFICER

Name of Debtor: Friedman's Holding Corp. Case Number: 05-40134  
-----

Reporting Period beginning February 27, 2005 and ending April 2, 2005  
-----

THE FOLLOWING ATTACHMENTS ARE NOT APPLICABLE TO THIS DEBTOR AND ARE THEREFORE NOT ATTACHED

- Attachment 1
- Attachment 2
- Attachment 3
- Attachment 4
- Attachment 5
- Attachment 6
- Attachment 7
- Attachment 8

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF GEORGIA  
SAVANNAH DIVISION

|                        |   |          |                          |
|------------------------|---|----------|--------------------------|
| In re:                 | ) | Case No. | 05-40135                 |
|                        | ) |          | -----                    |
| FRIEDMAN'S INVESTMENTS | ) | Judge    | Hon. Lamar W. Davis, Jr. |
|                        | ) |          | -----                    |
| LLC, et al.            | ) | Chapter  | 11                       |
|                        | ) |          | --                       |
| Debtor                 | ) |          |                          |
| -----                  | ) |          |                          |

DEBTOR'S MONTHLY OPERATING REPORT (BUSINESS)

FOR THE PERIOD

FROM February 27, 2005 TO April 2, 2005  
-----

Comes now the above-named debtor and files its Monthly Operating Reports in accordance with the Guidelines established by the United States Trustee and FRBP 2015.

|  |   |
|--|---|
| Debtor's Address and Phone Number:   | Attorney's Address and Phone Number:  |
| Friedman's Inc.<br>171 Crossroads Parkway<br>Savannah, Georgia 31422<br>(912) 233-9333 | John Wm. Butler, Jr.<br>George N. Panagakis<br>Timothy P. Olson<br>SKADDEN, ARPS, SLATE, MEAGHER<br>& FLOM LLP<br>333 West Wacker Drive, Suite 2100<br>Chicago, Illinois 60606-1285 |

-----  
Attorney for Debtor's  
Kathleen Horne  
Dolly Chisholm  
Matthew Mills  
INGLESBY, FALLIGANT, HORNE,  
COURINGTON & CHISHOLM,  
A Professional Corporation  
17 West McDonough Street  
P.O. Box 1368  
Savannah, Georgia 31402-1368  
(912) 232-7000

Note: The original Monthly Operating Report is to be filed with the court and a copy simultaneously provided to the United States Trustee Office. Monthly Operating Reports must be filed by the 30th day of the following month.

FRIEDMAN'S INVESTMENTS LLC

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

MAR-05

|                                     | MONTH | YTD   |
|-------------------------------------|-------|-------|
| BEGINNING BALANCE                   | 0     | 0     |
| Cash deposits                       | 0     | 0     |
| Credit card collections             | 0     | 0     |
| Down payments/layaways              | 0     | 0     |
| Sales tax                           | 0     | 0     |
| Borrowings on line of credit        | 0     | 0     |
| Interbank transfers                 | 0     | 0     |
| Intercompany allocations            | 0     | 0     |
| Other deposits                      | 0     | 0     |
|                                     | ----- | ----- |
| TOTAL CASH RECEIPTS                 | 0     | 0     |
|                                     | ----- | ----- |
| TOTAL CASH AVAILABLE                | 0     | 0     |
| Merchandise payments                | 0     | 0     |
| Rent                                | 0     | 0     |
| Advertising                         | 0     | 0     |
| Jewelry repair                      | 0     | 0     |
| Customer refunds                    | 0     | 0     |
| Utilities and telephone             | 0     | 0     |
| Employee travel                     | 0     | 0     |
| Benefits and benefit administration | 0     | 0     |
| Freight and inventory distribution  | 0     | 0     |
| Capital expenditures                | 0     | 0     |
| Taxes and licenses                  | 0     | 0     |
| Ordinary course professionals       | 0     | 0     |
| Credit and collection expenses      | 0     | 0     |
| Payroll                             | 0     | 0     |
| Professional fees                   | 0     | 0     |
| Banking, interest and loan fees     | 0     | 0     |
| Income taxes                        | 0     | 0     |
| Sales tax                           | 0     | 0     |
| American Bankers Ins Group          | 0     | 0     |
| ACH/Debits/Charges                  | 0     | 0     |
| Healthcare                          | 0     | 0     |
| Line of credit paydowns             | 0     | 0     |
| Intercompany transfers              | 0     | 0     |
| Other disbursements                 | 0     | 0     |
|                                     | ----- | ----- |
| TOTAL CASH DISBURSEMENTS            | 0     | 0     |
|                                     | ----- | ----- |
| ENDING CASH BALANCE                 | 0     | 0     |
|                                     | ===== | ===== |

I DECLARE UNDER PENALTY OF PERJURY THAT THIS STATEMENT AND THE ACCOMPANYING DOCUMENTS AND REPORTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

THIS 29TH DAY OF APRIL, 2005

-----  
CHIEF FINANCIAL OFFICER

Name of Debtor: Friedman's Investments LLC Case Number: 05-40135  
-----

Reporting Period beginning February 27, 2005 and ending April 2, 2005  
-----

THE FOLLOWING ATTACHMENTS ARE NOT APPLICABLE TO THIS DEBTOR AND ARE THEREFORE NOT ATTACHED

- Attachment 1
- Attachment 2
- Attachment 3
- Attachment 4

UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF GEORGIA  
 SAVANNAH DIVISION

In re: ) Case No. 05-40136  
 ) -----  
 )  
 FRIEDMAN'S MANAGEMENT ) Judge Hon. Lamar W. Davis, Jr.  
 ) -----  
 )  
 CORP., et al. ) Chapter 11  
 ) --  
 )  
 Debtor )  
 -----

DEBTOR'S MONTHLY OPERATING REPORT (BUSINESS)

FOR THE PERIOD

FROM February 27, 2005 TO April 2, 2005  
 -----

Comes now the above-named debtor and files its Monthly Operating Reports in accordance with the Guidelines established by the United States Trustee and FRBP 2015.

Debtor's Address and Phone Number: Attorney's Address and Phone Number:

Friedman's Inc.  
 171 Crossroads Parkway  
 Savannah, Georgia 31422  
 (912) 233-9333

John Wm. Butler, Jr.  
 George N. Panagakis  
 Timothy P. Olson  
 SKADDEN, ARPS, SLATE, MEAGHER  
 & FLOM LLP  
 333 West Wacker Drive, Suite 2100  
 Chicago, Illinois 60606-1285

-----  
 Attorney for Debtor's  
 Kathleen Horne  
 Dolly Chisholm  
 Matthew Mills  
 INGLESBY, FALLIGANT, HORNE,  
 COURINGTON & CHISHOLM,  
 A Professional Corporation  
 17 West McDonough Street  
 P.O. Box 1368  
 Savannah, Georgia 31402-1368  
 (912) 232-7000

Note: The original Monthly Operating Report is to be filed with the court and a copy simultaneously provided to the United States Trustee Office. Monthly Operating Reports must be filed by the 30th day of the following month.

FRIEDMAN'S MANAGEMENT CORP

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

MAR-05

|                              | MONTHLY | YTD   |
|------------------------------|---------|-------|
| BEGINNING BALANCE            | 400     | 400   |
| Cash deposits                | 0       | 0     |
| Credit card collections      | 0       | 0     |
| Down payments/layaways       | 0       | 0     |
| Sales tax                    | 0       | 0     |
| Borrowings on line of credit | 0       | 0     |
| Interbank transfers          | 0       | 0     |
| Intercompany allocations     | 0       | 0     |
| Other deposits               | 0       | 0     |
|                              | -----   | ----- |
| TOTAL CASH RECEIPTS          | 0       | 0     |
|                              | -----   | ----- |
| TOTAL CASH AVAILABLE         | 400     | 400   |



|                                     |           |             |
|-------------------------------------|-----------|-------------|
| Merchandise payments                | 0         | 0           |
| Rent                                | 16,376    | 16,460      |
| Advertising                         | 0         | 0           |
| Jewelry repair                      | 0         | 0           |
| Customer refunds                    | 0         | 0           |
| Utilities and telephone             | 18,378    | 30,931      |
| Employee travel                     | 0         | 0           |
| Benefits and benefit administration | 56,888    | 92,182      |
| Freight and inventory distribution  | 0         | 0           |
| Capital expenditures                | 0         | 0           |
| Taxes and licenses                  | 0         | 0           |
| Ordinary course professionals       | 0         | 0           |
| Credit and collection expenses      | 0         | 0           |
| Payroll                             | 552,651   | 927,192     |
| Professional fees                   | 0         | 0           |
| Banking, interest and loan fees     | 0         | 0           |
| Income taxes                        | 0         | 0           |
| Sales tax                           | 0         | 0           |
| American Bankers Ins Group          | 0         | 0           |
| ACH/Debits/Charges                  | 0         | 0           |
| Healthcare                          | 0         | 0           |
| Line of credit paydowns             | 0         | 0           |
| Intercompany transfers              | (644,292) | (1,066,764) |
| Other disbursements                 | 0         | 0           |

|                          |       |       |
|--------------------------|-------|-------|
| TOTAL CASH DISBURSEMENTS | ----- | ----- |
|                          | 0     | 0     |
| ENDING CASH BALANCE      | ----- | ----- |
|                          | 400   | 400   |
|                          | ===== | ===== |

I DECLARE UNDER PENALTY OF PERJURY THAT THIS STATEMENT AND THE ACCOMPANYING DOCUMENTS AND REPORTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

THIS 29TH DAY OF APRIL, 2005

-----  
CHIEF FINANCIAL OFFICER

ATTACHMENT 4  
-----

MONTHLY SUMMARY OF BANK ACTIVITY - FRIEDMAN'S MGMT ACCOUNT  
-----

Name of Debtor: Friedman's Inc. Case Number: 05-40129  
-----

Reporting Period beginning February 27, 2005 and ending April 2, 2005  
-----

Attach a copy of current month bank statement and bank reconciliation to this Summary of Bank Activity. If bank accounts other than the three required by the United States Trustee Program are necessary, permission must be obtained from the United States Trustee prior to opening the accounts. Additionally, use of less than the three required bank accounts must be approved by the United States Trustee.

=====

FRIEDMAN'S MANAGEMENT ACCT # 3275522334  
FRIEDMAN'S MANAGEMENT CORP.  
BANK OF AMERICA  
GL ACCT # 5999.1012  
APRIL 2, 2005

|                      |        |  |              |       |
|----------------------|--------|--|--------------|-------|
|                      | GL     |  | ENDING       |       |
|                      | -----  |  | BANK BALANCE | ----- |
| BEGINNING GL BALANCE | 400.00 |  | 400.00       |       |
| Ending Balances      | -----  |  | -----        |       |
|                      | 400.00 |  | 400.00       |       |
|                      | -----  |  | =====        |       |

Reconciling items:

-----  
400.00  
=====

\*\*\*\*\*  
\*\* IF CLOSING BALANCE IS NEGATIVE, PROVIDE EXPLANATION

Not applicable

THE FOLLOWING DISBURSEMENTS WERE PAID IN CASH (DO NOT INCLUDE ITEMS REPORTED AS  
PETTY CASH ON ATTACHMENT 4D ( [ ] Check here if cash disbursements were  
authorized by United States Trustee)

Date

----

None

TRANSFERS BETWEEN DEBTOR IN POSSESSION ACCOUNTS

"Total Amount of Outstanding Checks and other debits" listed above, includes:

Not applicable - there were no transfers out of this account during the period.

(a) The total of this line on Attachment 4A, 4B and 4C plus the total of 4D must  
equal the amount reportable as "Ending Balance" on Schedule of Receipts and  
Disbursements (Page MOR-2, Line 7)

ATTACHMENT 5

-----

CHECK REGISTER - FRIEDMAN'S MANAGEMENT ACCOUNT

-----

Name of Debtor: Friedman's Management Corp. Case Number: 05-40136

-----

-----

Reporting Period beginning February 27, 2005 and ending April 2, 2005

-----

-----

Account for all disbursements, including voids, lost checks, stop payments etc.  
In the alternative, a computer generated check register can be attached to this  
report, provided all the information requested below is included.

| Date | Check Number | Payee | Purpose | Amount |
|------|--------------|-------|---------|--------|
|------|--------------|-------|---------|--------|

----

-----

-----

-----

-----

None

Name of Debtor: Friedman's Management Corp. Case Number: 05-40136

-----

-----

Reporting Period beginning February 27, 2005 and ending April 2, 2005

-----

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THE FOLLOWING ATTACHMENTS ARE NOT APPLICABLE TO THIS DEBTOR AND ARE THEREFORE  
NOT ATTACHED

Attachment 1  
Attachment 2  
Attachment 3  
Attachment 6  
Attachment 7  
Attachment 8