

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:
In re:	: Chapter 11
	:
FINLAY ENTERPRISES, INC., <i>et al.</i> ,	: Case No. 09-14873 (JMP)
	:
Debtors.	: (Substantively Consolidated)
	:
-----x	: (Post-Confirmation)

**ORDER GRANTING EIGHTH OMNIBUS APPLICATION OF THE PLAN
ADMINISTRATOR, ON BEHALF OF THE POST-EFFECTIVE DATE DEBTORS,
FOR AN ORDER DISALLOWING AND EXPUNGING CERTAIN
(A) AMENDED OR SUPERSEDED CLAIMS; AND (B) DUPLICATE CLAIMS**

Eugene I. Davis, the plan administrator (the “Plan Administrator”) on behalf of Finlay Enterprises, Inc. and its affiliated debtors, the post-effective date debtors herein (collectively, the “Debtors”), by and through his conflicts counsel, Togut, Segal & Segal LLP (the “Togut Firm”), having filed an application (the “Application”)¹ for an order disallowing and expunging certain amended or superseded claims identified on Exhibits “A” and “B” annexed to the Application; and good and sufficient notice of the Application having been given; and Inland American Hendersonville Indian Lake, LLC (“Inland”), Christiana Mall LLC, and Wilmington Trust FSB having contacted the Togut Firm regarding the Plan Administrator’s objection to their respective claims in the Application; and Inland having agreed to the treatment of its claims as proposed in the Application; and the Plan Administrator having filed with the Court a stipulation dated September 2, 2010 resolving the objections regarding the

¹ Terms not otherwise described herein shall have the same meaning ascribed to them in the Application.

claims of Wilmington Trust FSB; and the Plan Administrator and Christiana Mall LLC having consensually agreed to adjourn the hearing to consider the objection to its claim; and the Application having been considered at a hearing conducted before the Court on September 23, 2010 (the "Hearing"); and upon the record made at the Hearing and decision reached at the conclusion thereof, and upon all of the prior proceedings had herein, and good and sufficient cause appearing; it is

ORDERED, that the Application be, and it hereby is, granted to the extent set forth herein; and it is further

ORDERED, that the claims identified under the column "Objectionable Claims" on Exhibits "A" and "B," annexed hereto, are hereby disallowed and expunged in their entirety; and it is further

ORDERED, that to the extent a Surviving Claim amends or supersedes a timely filed claim that has been disallowed and expunged pursuant to this Order, such Surviving Claim is deemed timely filed; and it is further

ORDERED, that the claims agent retained in the Debtors' Chapter 11 cases is authorized to reflect the expunged claims on the official claims register maintained for the Debtors' cases.

Dated: New York, New York
September 23, 2010

s/ James M. Peck
Honorable James M. Peck
United States Bankruptcy Judge

Exhibit A

Amended Claims

Objectionable Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
CHRISTIANA MALL LLC C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. BSC 1-26, 110 N. WACKER DRIVE CHICAGO, IL 60606	1165 2/18/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) \$24,922.92 (A) - (P) - (U) \$24,922.92 (T)
CHRISTIANA MALL LLC C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE, BSC 1-26 CHICAGO, IL 60606	1168 2/18/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) - (A) - (P) \$300,259.24 (U) \$300,259.24 (T)
FAIRFAX COMPANY OF VIRGINIA L.L.C., A A VIRGINIA LIMITED LIABILITY COMPANY C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	1094 1/28/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$1,263,336.13 (U) \$1,263,336.13 (T)
FAIRFAX COMPANY OF VIRGINIA L.L.C., A VIRGINIA LIMITED LIABILITY COMPANY C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, VA 48304	1102 1/28/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$3,743.81 (A) - (P) - (U) \$3,743.81 (T)
FORBES/COHEN FLORIDA PROPERTIES (THE GARDENS AT PALM BEACH - BAILEY BANK BIDDLE - 214166-00051., ATTN: DUSTIN P. BRACH, ESQ., 2029 CENTURY PARK E., 26 FL LOS ANGELES, CA 90067	1372 3/24/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$71,180.47 (A) - (P) - (U) \$71,180.47 (T)

Surviving Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
CHRISTIANA MALL, LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1367 3/23/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) \$34,062.27 (A) - (P) - (U) \$34,062.27 (T)
CHRISTIANA MALL, LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1366 3/23/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) - (A) - (P) \$305,232.89 (U) \$305,232.89 (T)
FAIRFAX COMPANY OF VIRGINIA L.L.C. (FAIR OAKS/BAILEY BANKS & BIDDLE STORE # 1274) ATTN: ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1448 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$1,284,807.65 (U) \$1,284,807.65 (T)
FAIRFAX COMPANY OF VIRGINIA L.L.C. (FAIR OAKS/BAILEY BANKS & BIDDLE STORE # 1274) ATTN: ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1449 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$20,520.64 (A) - (P) - (U) \$20,520.64 (T)
FORBES/COHEN FLORIDA PROPERTIES LP (FORBES/THE GARDENS-BBB), THOMAS J. LEANSE ESQ., C/O KATTEN MUCHIN ROSENMAN LLP, 2029 CENTURY PARK EAST, 26TH FLOOR SOUTHFIELD, MI 48037-0067	1439 4/8/10 09-14873, 09-14874 Multiple Debtors	- (S) \$71,141.74 (A) - (P) \$84,921.02 (U) \$156,062.76 (T)

Exhibit A

Amended Claims

Objectionable Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
GALLERIA ASSOCIATES, L.P., THE BY CBL & ASSOCIATES MGMT, INC. GARY L RODDY, SR DIRECTOR OF COLLECTIONS CBL CNTR, STE 500 2030 HAMILTON PL BLVD CHATTANOOGA, TN 37421-6000	1117 1/19/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) \$85.95 (A) - (P) \$202,526.21 (U) \$202,612.16 (T)
GLENDAL OHRBACH'S ASSOCIATES, LLC C/O STEPHEN WARSH, GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1- 26 CHICAGO, IL 60606	1044 1/20/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$1,324.99 (U) \$1,324.99 (T)
GLENDAL OHRBACH'S ASSOCIATES, LLC C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. BSC 1-26, 110 N. WACKER DRIVE CHICAGO, IL 60606	1053 1/20/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) \$12,302.59 (A) - (P) - (U) \$12,302.59 (T)
HOOVER MALL LIMITED, L.L.C. C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE, BSC 1-26 CHICAGO, IL 60606	514 11/19/09 09-14874 FINLAY FINE JEWELRY CORPORATION	Unspecified*
HOOVER MALL LIMITED, LLC C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1- 26 CHICAGO, IL 60606	998 1/12/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$53,138.36 (U) \$53,138.36 (T)

Surviving Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
GALLERIA ASSOCIATES, L.P., THE BY CBL & ASSOCIATES MANAGEMENT, INC. ATTN: GARY RODDY - CBL CENTER, STE 500 2030 HAMILTON PLACE BLVD. CHATTANOOGA, TN 37421-6000	1339 3/17/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) - (A) \$26,996.87 (P) \$241,983.44 (U) \$268,980.31 (T)
GLENDAL OHRBACH'S ASSOCIATES, LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1359 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$55,817.15 (U) \$55,817.15 (T)
GLENDAL OHRBACH'S ASSOCIATES, LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1358 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) \$31,060.05 (A) - (P) - (U) \$31,060.05 (T)
HOOVER MALL LIMITED, LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1370 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$66,789.42 (U) \$66,789.42 (T)
HOOVER MALL LIMITED, LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1370 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$66,789.42 (U) \$66,789.42 (T)

Exhibit A

Amended Claims

Objectionable Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
HOOVER MALL LIMITED, LLC C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. BSC 1-26 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1007 1/12/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) \$22,960.86 (A) - (P) - (U) \$22,960.86 (T)
INLAND AMERICAN HENDERSONVILLE INDIAN LAKE, LLC, MENTER, RUDIN & TRIVELPIECE P.C., ATTN: KEVIN M. NEWMAN, ESQ. 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	978 1/6/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) - (A) - (P) \$167,590.94 (U) \$167,590.94 (T)
INLAND AMERICAN HENDERSONVILLE INDIAN LAKE, L.L.C. ATTN: KEVIN M. NEWMAN, ESQ. 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	1138 2/8/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) \$2,000.00 (A) - (P) - (U) \$2,000.00 (T)
PARK MEADOWS MALL, LLC C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE, BSC 1-26 CHICAGO, IL 60606	516 11/19/09 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$6,201.87 (U) \$6,201.87 (T)
PERIMETER MALL, LLC C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE, BSC 1-26 CHICAGO, IL 60606	515 11/19/09 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$4,652.46 (U) \$4,652.46 (T)

Surviving Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
HOOVER MALL LIMITED, LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1371 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) \$24,137.90 (A) - (P) - (U) \$24,137.90 (T)
INLAND AMERICAN HENDERSONVILLE INDIAN LAKE L.L.C., MENTER, RUDIN & TRIVELPIECE ATTN: KEVIN M. NEWMAN, ESQ. 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	1197 2/25/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) - (A) - (P) \$176,622.50 (U) \$176,622.50 (T)
INLAND AMERICAN HENDERSONVILLE INDIAN LAKE, L.L.C., C/O MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ., 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	1195 2/25/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) \$2,000.00 (A) - (P) - (U) \$2,000.00 (T)
PARK MEADOWS MALL, LLC C/O STEPHEN WARSH, GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1- 26 CHICAGO, IL 60606	1047 1/20/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$5,418.92 (U) \$5,418.92 (T)
PERIMETER MALL, LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1363 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$323,823.24 (U) \$323,823.24 (T)

Exhibit A

Amended Claims

Objectionable Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
PERIMETER MALL, LLC C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1- 26 CHICAGO, IL 60606	997 1/12/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$332,533.63 (U) \$332,533.63 (T)
PERIMETER MALL, LLC C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. BSC 1-26 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1006 1/12/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) \$3,720.82 (A) - (P) - (U) \$3,720.82 (T)
SAINT LOUIS GALLERIA L.L.C. C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE, BSC 1-26 CHICAGO, IL 60606	513 11/19/09 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$2,663.35 (U) \$2,663.35 (T)
SHORT HILLS ASSOCIATES, L.L.C., A DELAWARE LIMITED LIABILITY COMPANY C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	1099 1/28/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$40,886.52 (A) - (P) - (U) \$40,886.52 (T)
SHORT HILLS ASSOCIATES, L.L.C., A DELAWARE LIMITED LIABILITY COMPANY C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	1100 1/28/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$1,894,205.97 (U) \$1,894,205.97 (T)

Surviving Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
PERIMETER MALL, LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1363 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$323,823.24 (U) \$323,823.24 (T)
PERIMETER MALL, LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1362 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) \$3,430.87 (A) - (P) - (U) \$3,430.87 (T)
SAINT LOUIS GALLERIA L.L.C. C/O STEPHEN WARSH, GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1- 26 CHICAGO, IL 60606	1048 1/20/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$479,095.38 (U) \$479,095.38 (T)
SHORT HILLS ASSOCIATES, L.L.C. (THE MALL AT SHORT HILLS/BAILEY BANKS & BIDDLE, STORE # 12189) ATTN: ANDREW S. CONWAY, 200 EAST LONG LAKE RD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1453 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$3,947.53 (A) - (P) - (U) \$3,947.53 (T)
SHORT HILLS ASSOCIATES, L.L.C. (THE MALL AT SHORT HILLS/BAILEY BANKS & BIDDLE, STORE # 12189) ATTN: ANDREW S. CONWAY, 200 EAST LONG LAKE RD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1452 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$1,913,300.39 (U) \$1,913,300.39 (T)

Exhibit A

Amended Claims

Objectionable Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
SOUTHPOINT MALL, LLC C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. BSC 1-26, 110 N. WACKER DRIVE CHICAGO, IL 60606	1163 2/18/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) \$35,190.79 (A) - (P) - (U) \$35,190.79 (T)
SOUTHPOINT MALL, LLC C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. BSC 1-26, 110 N. WACKER DRIVE CHICAGO, IL 60606	1166 2/18/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) - (A) - (P) \$271,951.47 (U) \$271,951.47 (T)
STONESTOWN SHOPPING CENTER LP C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 N. WACKER DRIVE BSC 1-26 CHICAGO, IL 60606	991 1/12/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) \$1,859.17 (A) - (P) - (U) \$1,859.17 (T)
STONESTOWN SHOPPING CENTER LP C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1- 26 CHICAGO, IL 60606	999 1/12/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$352,510.98 (U) \$352,510.98 (T)
STONESTOWN SHOPPING CENTER, L.P. C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE, BSC 1-26 CHICAGO, IL 60606	512 11/19/09 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$4,654.87 (U) \$4,654.87 (T)

Surviving Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
SOUTHPOINT MALL, LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1369 3/23/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) \$31,815.74 (A) - (P) - (U) \$31,815.74 (T)
SOUTHPOINT MALL, LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1368 3/23/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) - (A) - (P) \$272,655.03 (U) \$272,655.03 (T)
STONESTOWN SHOPPING CENTER LP C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1360 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) \$5,827.15 (A) - (P) - (U) \$5,827.15 (T)
STONESTOWN SHOPPING CENTER LP C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1361 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$350,977.27 (U) \$350,977.27 (T)
STONESTOWN SHOPPING CENTER LP C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1361 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$350,977.27 (U) \$350,977.27 (T)

Exhibit A

Amended Claims

Objectionable Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
TAMPA WESTSHORE ASSOCIATES LIMITED PARTNERSHIP, A DELAWARE LP C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	1101 1/28/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$21,830.37 (A) - (P) - (U) \$21,830.37 (T)
TAMPA WESTSHORE ASSOCIATES LIMITED PARTNERSHIP, A DELAWARE LP C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	1103 1/28/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$640,568.01 (U) \$640,568.01 (T)
TAUBMAN-CHERRY CREEK SHOPPING CENTER LLC ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48303	1015 1/12/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$851,902.17 (U) \$851,902.17 (T)
TAUBMAN-CHERRY CREEK SHOPPING CENTER LLC ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48303	1016 1/12/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$25,468.00 (A) - (P) - (U) \$25,468.00 (T)
TIKAL REAL ESTATE HOLDING II, LLC C/O MORGENSTERN & BLUE, LLC 885 THIRD AVENUE, 24TH FLOOR NEW YORK, NY 10022	930 12/15/09 09-14880 L. CONGRESS, INC.	- (S) - (A) - (P) \$558,331.00 (U) \$558,331.00 (T)

Surviving Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
TAMPA WESTSHORE ASSOCIATES L.P. (INTERNATIONAL PLAZA/BAILEY BANKS & BIDDLE, STORE # 12328) ATTN: ANDREW S. CONWAY, 200 EAST LONG LAKE RD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1451 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$86,592.69 (A) - (P) - (U) \$86,592.69 (T)
TAMPA WESTSHORE ASSOCIATES L.P. (INTERNATIONAL PLAZA/BAILEY BANKS & BIDDLE, STORE # 12328) ATTN: ANDREW S. CONWAY, 200 EAST LONG LAKE RD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1450 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$737,092.46 (U) \$737,092.46 (T)
TAUBMAN-CHERRY CREEK SHOPPING CENTER LLC (CHERRY CREEK/BAILEY BANKS & BIDDLE, STORE # 12858) ATTN: ANDREW S. CONWAY, 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1446 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$79,300.41 (U) \$79,300.41 (T)
TAUBMAN-CHERRY CREEK SHOPPING CENTER LLC (CHERRY CREEK/BAILEY BANKS & BIDDLE, STORE # 12858) ATTN: ANDREW S. CONWAY, 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1447 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$2,327.53 (A) - (P) - (U) \$2,327.53 (T)
TIKAL REAL ESTATE HOLDING II, LLC C/O MORGENSTERN & BLUE, LLC 885 THIRD AVENUE, 24TH FLOOR NEW YORK, NY 10022	1010 1/12/10 09-14880 L. CONGRESS, INC.	\$48,000.00 (S) - (A) - (P) \$558,331.00 (U) \$558,331.00 (T)

Exhibit A

Amended Claims

Objectionable Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
TJ PALM BEACH ASSOCIATES LIMITED PARTNERSHIP, A DELAWARE LP C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	1096 1/28/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$15,312.93 (A) - (P) - (U) \$15,312.93 (T)
TJ PALM BEACH ASSOCIATES LIMITED PARTNERSHIP, A DELAWARE LP C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	1098 1/28/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$427,516.64 (U) \$427,516.64 (T)
VERIZON WIRELESS P.O. BOX 3397 BLOOMINGTON, IL 61702	971 12/28/09 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) - (A) - (P) \$868.24 (U) \$868.24 (T)
WEST FARMS MALL, LLC ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1018 1/12/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$366,978.60 (U) \$366,978.60 (T)
WEST FARMS MALL, LLC ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1019 1/12/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$801.37 (A) - (P) - (U) \$801.37 (T)

Surviving Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
TJ PALM BEACH ASSOCIATES, L.P. (THE MALL AT WELLINGTON GREEN/BAILEY BANKS & BIDDLE, STORE # 12331) ATTN: ANDREW S. CONWAY, 200 EAST LONG LAKE RD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1455 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$16,270.37 (A) - (P) - (U) \$16,270.37 (T)
TJ PALM BEACH ASSOCIATES, L.P. (THE MALL AT WELLINGTON GREEN/BAILEY BANKS & BIDDLE, STORE # 12331) ATTN: ANDREW S. CONWAY, 200 EAST LONG LAKE RD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1454 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$446,609.81 (U) \$446,609.81 (T)
VERIZON WIRELESS P.O. BOX 3397 BLOOMINGTON, IL 61702	1425 3/29/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) - (A) - (P) \$380.98 (U) \$380.98 (T)
WEST FARMS MALL, LLC (WESTFARMS MALL/BAILEY BANKS & BIDDLE STORE # 12257) ATTN: ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1456 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$363,667.44 (U) \$363,667.44 (T)
WEST FARMS MALL, LLC (WESTFARMS MALL/BAILEY BANKS & BIDDLE STORE # 12257) ATTN: ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1457 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$29.56 (A) - (P) - (U) \$29.56 (T)

Exhibit A

Amended Claims

Objectionable Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
WG PARK, L.P. C/O JEFFREY KURTZMAN, ESQUIRE, KLEHR HARRISON, HARVEY, BRANZBURG, ELLERS, LLP 260 S. BROAD STREET PHILADELPHIA, PA 19102	28 8/24/09 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$318,066.34 (U) \$318,066.34 (T)
WILLOW BEND SHOPPING CENTER LIMITED PARTNERSHIP, A DELAWARE LIMITED PARTNERSHIP 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	1131 2/5/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$10,653.95 (A) - (P) - (U) \$10,653.95 (T)
WILLOW BEND SHOPPING CENTER LIMITED PARTNERSHIP, A DELAWARE LIMITED PARTNERSHIP 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	1132 2/5/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$465,642.12 (U) \$465,642.12 (T)
WILLOWBROOK MALL (TX), LLC C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE, BSC 1-26 CHICAGO, IL 60606	511 11/19/09 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$11,524.11 (U) \$11,524.11 (T)
WILLOWBROOK MALL (TX), LLC C/O STEPHEN WARSH, GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1- 26 CHICAGO, IL 60606	1049 1/20/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$479,825.16 (U) \$479,825.16 (T)

Surviving Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
WG PARK, L.P. C/O JEFFREY KURTZMAN, ESQUIRE, KLEHR HARRISON, HARVEY, BRANZBURG, ELLERS, LLP 260 S. BROAD STREET PHILADELPHIA, PA 19102	1021 1/13/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$320,684.02 (U) \$320,684.02 (T)
WILLOW BEND SHOPPING CENTER, L.P. (THE SHORS AT WILLOW BEND/BAILEY BANKS & BIDDLE, STORE # 12327) ATTN: ANDREW S. CONWAY, 200 EAST LONG LAKE RD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1459 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$60,271.64 (A) - (P) - (U) \$60,271.64 (T)
WILLOW BEND SHOPPING CENTER, L.P. (THE SHORS AT WILLOW BEND/BAILEY BANKS & BIDDLE, STORE # 12327) ATTN: ANDREW S. CONWAY, 200 EAST LONG LAKE RD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1458 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$523,373.40 (U) \$523,373.40 (T)
WILLOWBROOK MALL (TX), LLP C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1365 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$530,591.02 (U) \$530,591.02 (T)
WILLOWBROOK MALL (TX), LLP C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1365 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$530,591.02 (U) \$530,591.02 (T)

Exhibit A

Amended Claims

Objectionable Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
WILLOWBROOK MALL (TX), LLC C/O STEPHEN WARSH, GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1- 26 CHICAGO, IL 60606	1058 1/20/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) \$13,882.15 (A) - (P) - (U) \$13,882.15 (T)
WOODFIELD MALL LLC, A DELAWARE LIMITED LIABILITY COMPANY C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	1095 1/28/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$64,686.81 (U) \$64,686.81 (T)
WOODFIELD MALL LLC, A DELAWARE LIMITED LIABILITY COMPANY C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD BLOOMFIELD HILLS, MI 48304	1097 1/28/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$22,672.69 (A) - (P) - (U) \$22,672.69 (T)
WOODLANDS MALL ASSOCIATES, LLC, THE C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE, BSC 1-26 CHICAGO, IL 60606	510 11/19/09 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$7,855.02 (U) \$7,855.02 (T)

Surviving Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
WILLOWBROOK MALL (TX), LLC C/O GGP LIMITED PARTNERSHIP ATTN: JULIE MINNICK BOWDEN 110 NORTH WACKER DRIVE CHICAGO, IL 60606	1364 3/23/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) \$38,494.47 (A) - (P) - (U) \$38,494.47 (T)
WOODFIELD MALL LLC (WOODFIELD/BAILEY BANKS & BIDDLE STORE # 12804) ATTN: ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1460 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) - (A) - (P) \$64,687.20 (U) \$64,687.20 (T)
WOODFIELD MALL LLC (WOODFIELD/BAILEY BANKS & BIDDLE STORE # 12804) ATTN: ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	1461 4/20/10 09-14873 FINLAY ENTERPRISES, INC.	- (S) \$3,466.00 (A) - (P) - (U) \$3,466.00 (T)
WOODLANDS MALL ASSOCIATES, LLC, THE A DEBTOR IN POSSESSION SD NY # 09-11977 C/O STEPHEN WARSH, GENERAL GROWTH PROPERTIES INC, 110 N WACKER DR BSC 1-26 CHICAGO, IL 60606	1050 1/20/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$680,806.51 (U) \$680,806.51 (T)

Exhibit A

Amended Claims

Objectionable Claims			Surviving Claims		
Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed	Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
Totals:	44 Claims	- (S) \$329,475.36 (A) - (P) \$9,051,314.69 (U) \$9,380,790.05 (T)			\$48,000.00 (S) \$435,396.15 (A) \$26,996.87 (P) \$11,139,149.50 (U) \$11,601,542.52 (T)

(S) - Secured
(A) - Administrative
(P) - Priority
(U) - Unsecured
(T) - Total Claimed

* The term "unspecified" refers to claims for dollar amounts listed as "unknown", "\$0.00", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form.

Exhibit B

Duplicative Claims

Objectionable Claims

Count	Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
1	IRVING PARK SHOPS, LLC C/O SARAH F. SPARROW, ESQ. TUGGLE DUGGINS & MESCHAN, P.A. P.O. BOX 2888 GREENSBORO, NC 27402	1345 3/19/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) - (A) - (P) \$237,735.22 (U) \$237,735.22 (T)
2	IRVING PARK SHOPS, LLC C/O SARAH F. SPARROW, ESQ. TUGGLE DUGGINS & MESCHAN, P.A. P.O. BOX 2888 GREENSBORO, NC 27402	1387 3/24/10 09-14874 FINLAY FINE JEWELRY CORPORATION	- (S) \$1,382.13 (A) - (P) - (U) \$1,382.13 (T)
3	TIKAL REAL ESTATE HOLDING II, LLC C/O MORGENSTERN & BLUE, LLC 885 THIRD AVENUE, 24TH FLOOR NEW YORK, NY 10022	1009 1/12/10 09-14873 FINLAY ENTERPRISES, INC.	\$48,000.00 (S) - (A) - (P) \$558,331.00 (U) \$558,331.00 (T)

Totals:	3 Claims	\$48,000.00 (S)	
		\$1,382.13 (A)	
		- (P)	
		\$796,066.22 (U)	
		\$797,448.35 (T)	

(S) - Secured
(A) - Administrative
(P) - Priority
(U) - Unsecured
(T) - Total Claimed

Surviving Claims

Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
IRVING PARK SHOPS, LLC C/O SARAH F. SPARROW, ESQ. TUGGLE DUGGINS & MESCHAN, P.A. P.O. BOX 2888 GREENSBORO, NC 27402	1344 3/19/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) - (A) - (P) \$237,735.22 (U) \$237,735.22 (T)
IRVING PARK SHOPS, LLC C/O SARAH F. SPARROW, ESQ. TUGGLE DUGGINS & MESCHAN, P.A. P.O. BOX 2888 GREENSBORO, NC 27402	1386 3/24/10 09-14878 CARLYLE & CO. JEWELERS LLC	- (S) \$1,382.13 (A) - (P) - (U) \$1,382.13 (T)
TIKAL REAL ESTATE HOLDING II, LLC C/O MORGENSTERN & BLUE, LLC 885 THIRD AVENUE, 24TH FLOOR NEW YORK, NY 10022	1010 1/12/10 09-14880 L. CONGRESS, INC.	\$48,000.00 (S) - (A) - (P) \$558,331.00 (U) \$558,331.00 (T)

Totals:	3 Claims	\$48,000.00 (S)
		\$1,382.13 (A)
		- (P)
		\$796,066.22 (U)
		\$797,448.35 (T)

* The term "unspecified" refers to claims for dollar amounts listed as "unknown", "\$0.00", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form.