

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:
	:
FINLAY ENTERPRISES, INC., <i>et al.</i> ,	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
09-()()
(Jointly Administered)

AFFIDAVIT OF ARTHUR E. REINER PURSUANT TO RULE
1007-2 OF THE LOCAL BANKRUPTCY RULES FOR THE
SOUTHERN DISTRICT OF NEW YORK IN SUPPORT OF
FIRST-DAY MOTIONS AND APPLICATIONS

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

Arthur E. Reiner, being duly sworn, hereby deposes and says:

1. I am the Chairman of the Board of Directors, President, and Chief Executive Officer (“CEO”) of Finlay Enterprises, Inc., (“Finlay Enterprises,” together with its affiliated debtors and debtors-in-possession, “Finlay” or the “Debtors”). I have been employed by Finlay in these and other capacities since January 1995. Accordingly, I am familiar with the day-to-day operations, business, and financial affairs of the Debtors.

2. On the date hereof (the “Commencement Date”), the Debtors have each filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). In order to enable the Debtors to operate effectively and minimize certain of the potential adverse effects of the commencement of their chapter 11 cases, the Debtors have requested certain relief in “first day” applications and motions filed with the Court (the “First Day Pleadings”). The First Day Pleadings seek, among other things, to ensure the continuation

of the Debtors' cash management system and other business operations without interruption, preserve vendor and customer relations, maintain employee confidence and morale, and establish certain other administrative procedures to promote a seamless transition into chapter 11. Such relief will be critical to the Debtors' efforts to maximize the value of their estates for the benefit of all parties in interest.

3. I submit this affidavit (the "Affidavit") pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York (the "Local Rules") to assist the Court and other parties in interest in understanding the circumstances that compelled the commencement of these chapter 11 cases and in support of (i) the Debtors' petitions for relief under chapter 11 of the Bankruptcy Code, and (ii) the First Day Pleadings. Except as otherwise indicated herein, all facts set forth in this Affidavit are based on my personal knowledge, my discussions with other members of Finlay's senior management, my review of relevant documents, or my opinion based upon experience, knowledge, and information concerning Finlay's operations and financial affairs. If called upon to testify, I would testify competently to the facts set forth in this Affidavit. I am authorized to submit this Affidavit on behalf of the Debtors.

4. This Affidavit is intended to provide a summary overview of the Debtors' businesses and these chapter 11 cases. Sections I through IV of this Affidavit provide an overview of Finlay's businesses, organizational structure, capital structure, and the events giving rise to the commencement of these chapter 11 cases. Section V lists the schedules of information required by Local Rule 1007-2.

I.

Finlay's Business

5. Founded in 1887 as a mail order jeweler, Finlay is one of the leading retailers of fine jewelry in the United States. Historically, Finlay operated in two business segments: licensed departments in major department stores and stand-alone specialty jewelry stores. Today, Finlay sells a broad range of moderately-priced jewelry at approximately 77 department store locations and also operates approximately 106 stand-alone jewelry stores doing business as Bailey Banks & Biddle ("Bailey"), Carlyle & Co. Jewelers LLC ("Carlyle"), and L. Congress, Inc. ("L. Congress").

6. Through its licensed departments, Finlay sold a broad range of moderately-priced jewelry at major department stores such as Macy's, Bloomingdale's, Bon-Ton, and Dillard's. Historically, the inventory sold through Finlay's departments commanded an average sale price of approximately \$272 per item. In 2008, licensed departments represented the bulk of Finlay's 658 locations and approximately 64 percent of its total sales.

7. Recognizing the trend of department store consolidations, Finlay diversified into stand-alone retail stores and the high-end sector of the jewelry industry. In 2005, Finlay Fine Jewelry Corporation ("Finlay Jewelry"), a wholly-owned subsidiary of Finlay Enterprises, acquired Carlyle, which operates approximately 34 specialty jewelry stores located primarily in the southeastern United States under the names "Carlyle & Co.", "Park Promenade" and "J.E. Caldwell & Co." In 2006, Finlay Jewelry acquired L. Congress, a regional chain of five jewelry stores located in southwest Florida. And in 2007, Finlay Jewelry greatly expanded its number of stand-alone stores by purchasing substantially all of the assets and specified liabilities of the Bailey division of Zale Corporation. Today, Finlay Jewelry operates

approximately 67 Bailey stores (including one Zell Bros. store) focused on the luxury market. Each of these acquisitions strengthened Finlay's position in the stand-alone retail market and luxury jewelry market, with each chain selling items for an average price of \$1,200 or more.

8. Finlay's principal executive offices are located at 529 Fifth Avenue, New York, New York 10017. Finlay also operates distribution centers located in Orange, Connecticut and Greensboro, North Carolina and executive and administration offices located in Bonita Springs, Florida. As of July 4, 2009, the Debtors' unaudited consolidated financial statements reflected assets totaling approximately \$332 million and liabilities totaling approximately \$385 million.

II.

Organizational Structure

9. As demonstrated on the organizational chart attached as Exhibit "A" hereto, Finlay Enterprises is the direct parent of Finlay Jewelry. Finlay Jewelry, in turn, is the direct or indirect parent of all of the other Debtors. Upon acquisition, Bailey became an unincorporated division of Finlay Jewelry. The Debtors have two non-debtor affiliates, SONAB Holdings, Inc. ("SONAB Holdings") and SONAB International, Inc. ("SONAB International"). Both SONAB Holdings and SONAB International are incorporated in the state of Delaware. Neither company is currently active, and to the best of my knowledge, information and belief, they have no outstanding assets or liabilities.

III.

Capital Structure

The Prepetition Credit Agreement

10. Pursuant to that certain Fourth Amended and Restated Credit Agreement dated as of November 9, 2007, as amended by Amendment No. 1 to the Credit Agreement dated November 18, 2008 and by the Limited Consent and Amendment No. 2 to Credit Agreement dated February 25, 2009 (the “Prepetition Credit Agreement,” and, together with all other loan and security documents related to, referenced in or executed in connection with the Prepetition Credit Agreement, the “Prepetition Credit Documents”), among the Debtors and other credit parties signatory thereto, General Electric Capital Corporation, as Agent, L/C Issuer, and Lender (the “Prepetition Senior Agent”), GE Capital Markets, Inc., as Sole Bookrunner and Joint Lead Arranger, JPMorgan Securities Inc., as Joint Lead Arranger, and Wachovia Bank, NA, as Documentation Agent, and the lenders that are parties thereto from time to time (collectively, together with the Prepetition Senior Agent, the “Prepetition Senior Lenders”), the Prepetition Senior Lenders provided credit and letter of credit facilities to Finlay Jewelry, Carlyle and L. Congress (collectively, the “Borrowers”) and provided other financial accommodations to or for the benefit of the Debtors (collectively, the “Prepetition Credit Facility”). The Prepetition Credit Documents govern the rights and obligations of the Prepetition Senior Lenders.

11. The Prepetition Credit Facility provided the Debtors with up to \$300,000,000 in aggregate maximum principal amount of revolving commitments, including swingline loan commitments and a sublimit for letters of credit of \$75,000,000. As of the Petition Date, the outstanding principal amount of all loans under the Prepetition Credit Agreement was not less than \$37,500,000, and \$8,500,281 face amount of issued and

outstanding letters of credit (against which the Prepetition Senior Agent is holding approximately \$11.5 million of cash collateral) (collectively, together with any amounts paid, incurred or accrued prior to the Petition Date in accordance with the Prepetition Credit Documents, principal, accrued and unpaid interest, any fees, expenses, and disbursements (including, without limitation, attorneys' fees, related expenses and disbursements), reimbursement obligations, indemnification obligations and other charges of whatever nature, whether or not contingent, whenever arising, due or owing in respect thereof to the extent and as provided for in the Prepetition Credit Documents, including all "Obligations" as described in the Prepetition Credit Agreement, the "Prepetition Credit Obligations"). The Prepetition Credit Obligations are guaranteed by each of the Borrowers under the Prepetition Credit Agreement and by the Debtors other than the Borrowers under certain additional guaranty agreements.

12. The Prepetition Credit Agreement is limited by a borrowing base computed primarily on the amount of Finlay Jewelry's inventory and accounts receivable and is secured by a first priority security interest in substantially all of Finlay Jewelry's (and any subsidiary's) present and future tangible and intangible assets. Additionally, as more thoroughly described below, the Prepetition Credit Agreement also includes a requirement that the Debtors maintain a minimum unused balance of not less than \$30 million at all times.

13. In February 2009, the Debtors entered into a certain Limited Consent and Amendment No. 2 to the Prepetition Credit Agreement (the "Limited Consent and Amendment") with the Prepetition Senior Agent and certain other Prepetition Senior Lenders, to reduce the senior secured revolving line of credit from \$550.0 million to \$266.6 million.

14. The Limited Consent and Amendment also required the Debtors to comply with various milestones in connection with the Debtors' strategic plan, to provide additional

financial reporting to the Prepetition Senior Lenders and to maintain compliance with a variance covenant from an approved restructuring budget. Additionally, as amended, the Prepetition Credit Agreement now matures in February 2010 instead of the previous maturity date in November 2012.

15. Effective with the Limited Consent and Amendment, the Debtors were required to achieve certain weekly targeted percentages of the Debtors' sales and cash receipts and maintain cash disbursements below certain targeted percentages. The Debtors are currently in default of this covenant. Although the Prepetition Senior Lenders have reserved all of their respective rights and remedies under the Prepetition Credit Agreement, including the right to accelerate the outstanding indebtedness at any time, the Prepetition Senior Lenders have not exercised such rights at this time.

16. As of June 1, 2009, the interest rate payable for loans under Tranche A (up to \$179.1 million) is a floating rate equal to a margin of 5.00% over the Index Rate or 6.75% over LIBOR. The interest rate payable for loans under Tranche B (up to \$37.5 million) is a floating rate equal to a margin of 7.50% over the Index Rate or 9.25% over LIBOR. As a consequence of, among other things, the event of default described above, the Prepetition Senior Agent imposed and the Debtors are paying, the default rate of interest rate under the Prepetition Credit Agreement, which is a rate 2.00% in excess of the interest otherwise payable under the Prepetition Credit Agreement.

Senior Unsecured Notes

17. On June 3, 2004, Finlay Jewelry issued \$200 million in senior notes bearing an interest rate of 8-3/8% and due to mature on June 1, 2012 (the "Senior Notes"). The Senior Notes were originally issued pursuant to that certain indenture dated as of June 3, 2004

between Finlay Jewelry and HSBC Bank USA (the “Prepetition Indenture Trustee”), as trustee.¹

The Senior Notes are unsecured senior obligations, ranking equally in right of payment with all of the existing and future unsubordinated indebtedness of Finlay Jewelry and senior to any future indebtedness of Finlay Jewelry that was expressly subordinated to the Senior Notes. As a result of an exchange offer completed in December 2008, there currently is only approximately \$40.6 million in Senior Notes outstanding.

The Secured Notes

18. In November and December 2008, Finlay Jewelry executed several agreements to exchange approximately \$159.4 million in principal amount of Senior Notes held, directly or indirectly, by Harbinger Capital Partners Special Situations Group LLP, Coliseum Capital Partners, LP and Del Mar Distressed Opportunities Fund Limited (the “Participating Noteholders”) for \$159.4 million of new 8.375%/8.945% senior secured third lien notes due June 1, 2012 (the “Third Lien Notes”). In addition, the Participating Noteholders also purchased \$22.8 million of new 11.375%/12.125% senior secured second lien notes due June 1, 2012 (the “Second Lien Notes,” together with the Third Lien Notes, the “Secured Notes”).

19. Both the Second and Third Lien Notes were issued pursuant to indentures entered into between Finlay Jewelry and the Prepetition Indenture Trustee, dated as of November 26, 2008.

20. Interest on the Second Lien Notes began to accrue as of November 26, 2008 and is payable beginning on June 1, 2009 in pay-in-kind interest (“PIK Interest”) at 12.125 percent per annum from November 26, 2008 until December 1, 2010, and thereafter in cash at 11.375 percent per annum. Interest on the Third Lien Notes began to accrue PIK Interest at

¹ On July 2, 2009, HSBC was replaced by U.S. Bank National Association, as successor trustee under the Senior Notes indenture.

8.945 percent per annum from June 1, 2008, and thereafter in cash at 8.375 percent per annum. The PIK Interest on the Secured Notes is payable upon maturity of the Secured Notes.

21. Participating Noteholders who exchanged Senior Notes for new Third Lien Notes in like principal amounts were required to forego the cash interest payment due on December 1, 2008 under the Senior Notes with respect to interest accruing from June 1, 2008 and instead received PIK Interest for the same period under the Third Lien Notes. As a result of the transactions described above, Finlay Jewelry reduced its semi-annual cash interest payment on the Senior Notes from \$8.4 million to \$1.7 million.

22. In accordance with the terms of the intercreditor agreement entered into between the Prepetition Senior Agent, and the Prepetition Indenture Trustee, as agent under the Second Lien Notes and Third Lien Notes, dated November 26, 2008, (i) the liens granted under the Prepetition Credit Agreement are senior and prior in right to those acquired under both the Second Lien Notes and the Third Lien Notes and (ii) the liens of the Second Lien Notes are senior in priority and right to those liens granted under the Third Lien Notes.

The Secured Vendor Acceptance Agreements

23. The Third Lien Note indenture permitted the Debtors to incur additional secured indebtedness *pari passu* to the Third Lien Notes in an amount not to exceed \$25 million. In accordance therewith, in February 2009, a majority of the holders of the Third Lien Notes entered into agreements (the “Secured Vendor Agreements”) with the Debtors and a majority of the Debtors’ trade accounts payable vendors (the “Secured Vendors”) for \$25 million of such trade accounts payable (totaling 95.9 percent of the Debtors’ unsecured trade obligations) (the “Secured Trade Payable Obligations”) to be secured in accordance with the terms of the Third Lien Notes. As part of these agreements, the Secured Vendors agreed that their outstanding

balances would be paid in accordance with a deferred payment schedule through August 2009. In May 2009, a significant number of the Secured Vendors entered into an amendment to the agreement which provided for a 60 day deferral of remaining payments, such that the payment schedule now extends through October 2009. The Debtors have paid the first two scheduled installments under the Secured Vendor Agreements and, as of the Commencement Date, the Secured Vendors have received approximately \$7,492,306, representing nearly 30% of the outstanding Secured Trade Payable Obligations.

24. As of the Commencement Date, there was approximately \$17,482,420 in outstanding Secured Trade Payable Obligations.

Summary of Indebtedness for Borrowed Funds

25. In accordance with the transactions described above, as of the Commencement Date, there was approximately \$38 million outstanding under the Prepetition Credit Agreement, \$24.7 million outstanding under the Second Lien Notes, \$176.6 million outstanding under the Third Lien Notes (in addition to \$17.5 million to Secured Vendors), and \$40.6 million outstanding in the remaining unsecured obligations under the Senior Notes.

IV.

Events Leading to the Chapter 11 Cases

26. As set forth above, the Debtors operated licensed fine jewelry departments in major department stores throughout the country. As such, their business has historically been substantially dependent on relationships with host department stores. During the three year period ending January 28, 2006, store groups owned by Federated Department Stores, Inc. (now Macy's) and The May Department Stores Company ("May") accounted for over 70% of the Debtors' sales. In August 2005, Macy's completed its merger with May and as a result of

Macy's corporate restructuring initiatives, 194 of Finlay's jewelry departments were either divested or phased into existing Macy's divisions in 2006. In February 2008, Macy's announced further corporate restructuring initiatives, which resulted in the loss of 94 additional departments at the end of 2008. These two Macy's initiatives alone reduced Finlay's annual revenue by over \$350.5 million.

27. In October 2006, Macy's sold its Lord & Taylor division to NRDC Equity Partners LLC ("NRDC"). In February 2008, Finlay received notification from NRDC that Finlay Jewelry's license agreement would not be renewed upon expiration on January 31, 2009. This resulted in a total of 17 Lord & Taylor departments closing at the end of 2008, and approximately 30 Lord & Taylor departments continued to operate on a month-to-month basis until the end of April 2009. In 2008, these Lord & Taylor departments generated approximately \$43.2 million in sales.

28. Similarly, in May 2006, it was announced that Belk, Inc. ("Belk") would not renew Finlay Jewelry's license agreement due to Belk's acquisition of a privately-held company that licensed fine jewelry departments in certain of the Belk stores. The termination of these license agreements, effective at the end of 2006, resulted in the closure of 75 departments. In 2006, the Debtors generated sales of approximately \$51.9 million from the Belk departments. Further, as a result of Belk's acquisition of Parisian from Saks Incorporated in October 2006, 33 Parisian departments closed in July 2007. In 2006 and 2007, the Debtors generated sales of approximately \$22.8 million and \$9.8 million, respectively, from Parisian departments.

29. Moreover, on January 14, 2009, Gottschalks, Inc. ("Gottschalks") commenced voluntary chapter 11 cases in the District of Delaware. Finlay Jewelry was party to a license agreement with Gottschalks pursuant to which Finlay Jewelry operated approximately

36 jewelry departments in Gottschalks stores, which generated approximately \$16.1 million in sales for Finlay Jewelry in 2008. As a result of Gottschalks' liquidation in chapter 11, Finlay Jewelry's operations in those locations terminated in the first half of 2009.

30. The decision by Macy's and certain other host department stores to close a significant number of stores, transfer the operation of some or all of their jewelry departments to a competitor, or assume the operation of those departments themselves greatly reduced Finlay's revenue base and materially affected the Debtors' business and financial condition during the last several years. All of these closings left the Debtors with a higher percentage of smaller departments, which tend to be less profitable than the larger departments. Given the leverage required to operate Finlay's business, the loss of these significant revenue streams has negatively impacted the Debtors financial flexibility.

31. In addition, several factors during early 2008 impacted the Debtors' ability to continue their historical credit terms with vendors, including the delisting of the Debtors' common stock from NASDAQ, the downgrade of Finlay Jewelry's credit rating on the Senior Notes, and the many recent bankruptcies in the retail and jewelry industries, including Whitehall Jewelers, Inc., Friedman's Inc., Ultra Stores, Inc., Shane Co., and Samuels Jewelers, Inc. As a result, as the Debtors entered the third and fourth quarters of 2008, they were forced to accelerate payments to certain vendors and significantly reduce historical credit terms. This added additional pressure to the Debtors' liquidity levels.

32. The current banking and credit crisis, the high unemployment rate, continued home foreclosures, the rising cost of basic necessities, and the reality that the United States is in the midst of a recession created a highly challenging retail environment during 2008 and, in particular, in the third quarter and fourth quarter periods of 2008. Since the Debtors'

business is highly seasonal, with a significant portion of sales and income from operations generated during the fourth quarter of each year, which includes the year-end holiday season, these conditions have significantly impacted the Debtors' liquidity position and operating performance. The challenging retail environment prompted the Debtors' Prepetition Senior Lenders to dramatically reduce the borrowing availability under their prepetition credit facility in January and again in February of 2009.

33. In February 2009, the Debtors began reducing their cost structure, which included significantly reducing headcount in the Debtors' administrative and distribution center functions as well as eliminating sales associate positions in the affected department stores and specialty store locations. As of the Commencement Date, approximately 3,982 employees either left, were severed from the Debtors, or were hired by the host stores.

A. The Sale Process

34. In February 2009, the Debtors announced a plan to exit the leased department store jewelry business entirely, consolidate certain of their underperforming specialty stores and reorganize around their better performing specialty stores. After extensive negotiations with the Prepetition Senior Agent and the Debtors' other secured and unsecured creditors, the Debtors engaged Alvarez & Marsal North America, LLC ("A&M") and Asset Disposition Advisors, LLC ("ADA") to, among other things, (i) oversee the Debtors' exit from their 549 authorized jewelry departments and certain stand-alone stores, (ii) assist the Debtors in engaging an agent to oversee the liquidation of the Debtors' inventory in their licensed jewelry departments, and (iii) oversee the return of any goods held on consignment at such jewelry departments to the appropriate trade vendor. In connection with these efforts, in February 2009, David Coles of A&M was appointed Chief Restructuring Officer for the Debtors.

35. In March of 2009, the Debtors selected Gordon Brothers Retail Partners, LLC to assist in the liquidation of the inventory located at the Debtors' 549 department store locations and approximately 58 of the Debtors' stand-alone locations. To date, the liquidation of the Debtors' inventory at those locations has been orderly and generally successful, generating approximately \$237.5 million in sales through July 4, 2009. It is anticipated that the liquidation of the Debtors' jewelry departments will be completed on or before October 1, 2009, and the liquidation of the select stand-alone stores will be completed on or before December 31, 2009.

36. In June 2009, the Debtors initiated a formal process to explore the sale of all or substantially all of the Debtors' businesses or assets as a going concern or inventory liquidation sale. Ultimately, the Debtors communicated with approximately 40 different groups interested in purchasing some or all of the Debtors' assets as a going concern and nine different groups regarding liquidation bids.

37. This process has culminated in the Debtors' entry, pending Court approval, into an agency agreement with Gordon Brothers Retail Partners, LLC ("Gordon Brothers"), pursuant to which Gordon Brothers will serve as agent for the liquidation of substantially all of the Debtors' remaining assets, subject to higher and better offers received at an auction. The proposed bidding procedures will allow the Debtors to consider any and all bids for any of their assets, whether such bids contemplate operating the subject assets as a going concern or liquidating them pursuant to an agency agreement.

38. While the issues discussed above are likely to continue to present the Debtors with significant challenges in the immediate future, the Debtors are confident that they will be able to maximize value for all parties in interest through a sale of all or substantially all of the Debtors' businesses and/or assets.

V.

Information Required by Local Rule 1007-2

39. Local Rule 1007-2 requires certain information related to the Debtors, which is set forth below.

40. The information requested in Local Rule 1007-2(a)(1) is set forth in Parts I and IV above.

41. In response to the information requested in Local Rule 1007-2(a)(3), to the best of my knowledge, no committee has been organized prior to the Commencement Date.

42. Pursuant to Local Rule 1007-2(a)(4), Schedule 1 hereto lists the following information with respect to each of the holders of the Debtors' 30 largest unsecured claims on a consolidated basis, excluding claims of insiders: the creditor's name, address (including the number, street, apartment or suite number, and zip code, if not included in the post office address), and telephone number; the name(s) of persons(s) familiar with the Debtors' accounts, the amount of the claim, and an indication of whether the claim is contingent, unliquidated, disputed, or partially secured.

43. Pursuant to Local Rule 1007-2(a)(5), Schedule 2 hereto provides the following information with respect to each of the holders of the five largest secured claims against the Debtors on a consolidated basis: the creditor's name, address (including the number, street, apartment or suite number, and zip code, if not included in the post office address), and telephone number; the amount of the claim; a brief description of the collateral securing the claim; an estimate of the value of the collateral and whether the claim or lien is disputed.

44. Pursuant to Local Rule 1007-2(a)(6), Schedule 3 hereto provides a summary of the Debtors' assets and liabilities.

45. Pursuant to Local Rule 1007-2(a)(7), Schedule 4 hereto provides a summary of the number and classes of shares of the Debtors' stock, debentures, or other securities that are publicly held, and the number of holders thereof, listing separately those held by each of the Debtors' officers and directors and the amounts so held.

46. Pursuant to Local Rule 1007-2(a)(8), Schedule 5 hereto provides a list of all of the Debtors' property in the possession or custody of any custodian, public officer, mortgagee, pledgee, assignee of rents, secured creditor, or agent for any such entity, giving the name, address, and telephone number of such entity and the location of the court in which any proceeding relating thereto is pending.

47. Pursuant to Local Rule 1007-2(a)(9), Schedule 6 hereto provides a list of the premises owned, leased or held under other arrangement from which the Debtors operate their businesses.

48. Pursuant to Local Rule 1007-2(a)(10), Schedule 7 hereto provides the location of the Debtors' substantial assets, the location of their books and records, and the nature, location, and value of any assets held by the Debtors outside the territorial limits of the United States.

49. Pursuant to Local Rule 1007-2(a)(11), Schedule 8 hereto provides a list of the nature and present status of each action or proceeding, pending or threatened, against the Debtors or their property.

50. Pursuant to Local Rule 1007-2(a)(12), Schedule 9 hereto provides a list of the names of the individuals who comprise the Debtors' existing senior management, their tenure with the Debtors, and a brief summary of their relevant responsibilities and experience.

51. Pursuant to Local Rule 1007-2(b)(1)-(2)(A), Schedule 10 hereto provides the estimated amount of weekly payroll to the Debtors' employees (not including officers, directors and stockholders) and the estimated amount to be paid to officers, stockholders, directors and financial and business consultants retained by the Debtors, for the thirty (30) day period following the filing of the Debtors' chapter 11 petitions.

52. Pursuant to Local Rule 1007-2(b)(3), Schedule 11 hereto provides, for the thirty (30) day period following the filing of the chapter 11 petitions, a list of estimated cash receipts and disbursements, net cash gain or loss, and obligations and receivables expected to accrue that remain unpaid, other than professional fees.

The foregoing is true and correct to the best of my knowledge, information, and belief.

/s/ Arthur E. Reiner
Arthur E. Reiner

Sworn to and subscribed before me, a notary public for the State of New York, County of New York, this 3rd day of August, 2009.

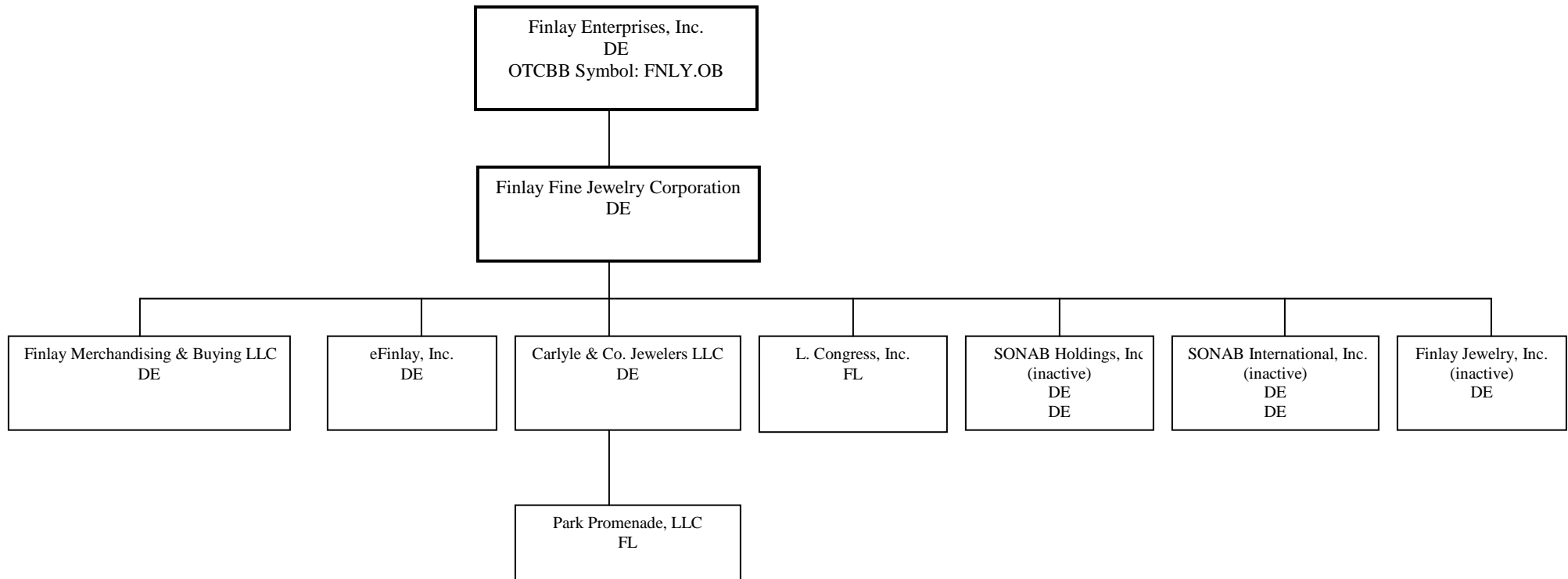
/s/ Shanna Hendley
Notary Public

Shanna Hendley
Notary Public, State of New York
No. 01HE6117065
Qualified in Queens County
Commission Expires October 18, 2012

EXHIBIT A

ORGANIZATIONAL CHART

**Finlay Enterprises, Inc. and Subsidiaries
Organization Flowchart
Revised 1/2/09**



Schedule 1

30 Largest Unsecured Claims (Excluding Insiders) ¹

Pursuant to Local Bankruptcy Rule 1007-2(a)(4), the following lists the Debtors' thirty largest unsecured claims, on a consolidated basis, as of August 3, 2009, excluding claims of insiders as defined in 11 U.S.C. § 101.

(1)	(2)	(3)	(4)	(5)
Name of creditor	Telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed or subject to setoff ²	Estimated amount of claim (if secured also state value of security)
U.S. Bank, N.A.	James E. Murphy Vice President U.S. Bank National Association Corporate Trust Services 100 Wall Street, Suite 1600 New York, NY 10005 Tel: (212) 361-6174 Fax: (212) 514-6841 james.murphy3@usbank.com	senior notes		\$40,582,000
Vaishali Diamond Corp.	579 Fifth Ave, Ste 1475 New York, NY 10017 Attn: Rajesh Shah tel: (212) 308-6033 fax: (212) 308-6185 sanjay@vaishalidiamond.com	trade debt		\$2,716,596.27 (partially secured)
Royal Jewelry Mfg Inc.	1001 Ave of the Americas, 7th Fl New York, NY 10018 Attn: Ben Hakimian tel: (800) 762-9900 fax: (212) 768-0601 RJM@royaljewelrymfg.com	trade debt		\$2,008,333.19 (partially secured)

¹ The information herein shall not constitute an admission of liability by, nor is it binding on, the Debtors. All claims are subject to customary offsets, rebates, discounts, reconciliations, credits, and adjustments, which are not reflected on this schedule.

² All claims are subject to customary offsets, rebates, discounts, reconciliations, credits, and adjustments, which are not reflected on this list.

Richline Group	516 5th Avenue New York, NY 10036 tel: (212) 398-3456 fax: (212)398-3459 fax Attn: Dennis Ulrich dennis.ulrich@richlinegroup.com	trade debt		\$1,807,350.67 (partially secured)
B H Multi Com Corp.	15 West 46th St New York, NY 10036 Attn: Benny Hematian tel: (212) 944-0020 fax: (212) 921 7796 benny@bhmulti.com	trade debt		\$1,255,783.96 (partially secured)
Le Vian Corp.	235 Great Neck Rd Great Neck, NY 11021 Attn: Eddie Levian tel: (516) 466-7200 fax: (516) 466-7293 eddie@levian.com	trade debt		\$1,203,309.82 (partially secured)
Citizen Watch Co of America	1000 West 190th St Torrance, CA 90502 Attn: Danita Grimes tel: (800) 321-1023 fax: (310) 225-4909 dgrimes@citizenwatch.com	trade debt		\$1,098,067.82 (partially secured)
Weindling International Corp LLC	529 Fifth Ave New York, NY 10017 Attn: Sridhar Krishnan tel: (212) 764-7979 fax: (212) 764-9779 Info@Weindling.com	trade debt		\$755,992.35 (partially secured)
Bulova Corp.	1 Bulova Ave Woodside, NY 11377 Attn: Herschel Hiat tel: (718) 204-3300 fax: (877) 204-3340 hhiat@bulova.com	trade debt		\$728,203.51 (partially secured)
MJJ Inc.	902 Broadway, 18th Fl New York, NY 10010 Attn: Nicky Yakubovich tel: (212) 353-2326 fax: (212) 353-0696 info@mjjrbilliant.com	trade debt		\$690,998.36 (partially secured)
Cybel Trading Corp.	18 East 48th St, #1302 New York, NY 10017 Attn: Mike Mandelbaum tel: (212) 752-6600 fax: (212) 752-6510 cybel@cybelco.com	trade debt		\$604,443.24 (partially secured)

Diamond Source Industries Inc	2 West 46th Street, Ste 1205 New York NY 10036 Attn: Abraham Liberman, Pres fax: (212) 840-8169 ds4u580@aol.com	trade debt		\$578,497.22 (partially secured)
Uni-Creation Inc.	dba UniDesign USA 592 Fifth Ave, 11th Fl New York, NY 10036 Attn: Ashit Parikh tel: (212) 282-1111 fax: (212) 282-1110 ashit@embyintl.com	trade debt		\$475,807.71 (partially secured)
Tacori Inc.	1736 Gardena Ave Glendale, CA 91204 Attn: Paul Tacorian tel: (818) 863-1536 fax: (818) 863-1520 paul@tacori.com	trade debt		\$474,671.84 (partially secured)
Julius Klein Diamonds Inc	20 West 47th Street, 9th Fl New York, NY 10036 tel: (212) 813-6963 Attn: Martin Klein, CEO martin@juliusklein.com	trade debt		\$442,516.20 (partially secured)
Assurant Solutions, Inc.	P O Box 93662 Chicago, IL 60673 Attn: Keith Meier , Sr VP tel: (847) 478-8128 fax: (770) 859-3499 Keith.Meier@assurant.com	trade debt		\$423,776.70 (partially secured)
M. Schamroth & Sons	580 Fifth Ave, Ste 2304 New York, NY 10036 Attn: Mitch Schamroth tel: (212) 819-0500 fax: (212) 575-8751 Attn: Matthew Schamroth mshammy@aol.com	trade debt		\$407,539.92 (partially secured)
Oro Alexander Inc.	16055 Ventura Blvd Ste 425 Encino, CA 91436 Attn: Dan Alpert, CEO tel: (800) 784-1231 fax: (818) 784-0386 danny@oroalex.com	trade debt		\$360,226.36 (partially secured)
Seiko Corp. of America	1111 MacArthur Blvd Mahwah, NJ 07430 Attn: Kevin Green tel: (201) 529-5730 fax: (201) 529-3309 kgreen@seikousa.com	trade debt		\$322,812.38 (partially secured)

Colibri Group Inc	25 Fairmont Ave East Providence, RI 02914 Attn: John Tellini tel: (401) 330-4710 fax: (401) 946-4785 customerservice@colibri.com	trade debt		\$318,385.96 (partially secured)
China Pearl Import C P Center	4250 Pennsylvania Ave La Crescenta, CA 91214 Attn: Harry Garakossaian tel: (818) 249-9888 fax: (818) 249-4777 www.chinapearl-usa.com/	trade debt		\$312,897.72 (partially secured)
Lakeview Construction Inc	5325 W 94th Terrace Prairie Village KS 66207 Attn: Jay Davis, Project Mgr tel: (913) 642-7020 fax: (913) 642-8876 Jay@lvconstruction.com	trade debt		\$311,953.60 (partially secured)
Diamonair USA Inc	2 Cranberry Rd Parsippany, NJ 07054 Attn: Sue Lanza tel: (973) 404-1000 fax: (973) 404-1030 slanza@diamonair.com	trade debt		\$287,997.61 (partially secured)
Movado Group Inc.	650 From Rd Paramus, NJ 07652 Attn: John Mihalio tel: (201) 267-8000 fax: (201) 267-8352 jmihalio@movadogroup.com	trade debt		\$283,722.53 (partially secured)
EMA Jewelry Corp	246 West 38th St, Ste 600 New York, NY 10018 Attn: Eddie Weiss tel: (212) 575-8989 fax: (212) 575-9267 sales@emajewelry.com	trade debt		\$242,724.49 (partially secured)
K & F Inc.	3100 North 29th Court Hollywood, FL 33022 Attn: Fred Duneier tel: (954) 920-1500 fax: (954) 920-1552 no email	trade debt		\$220,687.05 (partially secured)
Color Craft	45 West 45th St New York, NY 10036 Attn: Martin Gurney tel: (212) 840-1881 fax: (212) 869-4216 marting@color-craft.com	trade debt		\$207,878.92 (partially secured)
Yurman Design Inc	24 Vestry St New York, NY 10013 Attn: Scott Vogel tel: (212) 896-1504 svogel@davidyurman.com	trade debt		\$203,794.23 (partially secured)

NEI Group	44 Burlews Court Hackensack, NJ 07061 Attn: Ernie Reinitz tel: (201) 488-5858 fax: (201) 488-1926 ernier@neigroup.com	trade debt		\$183,801.93 (partially secured)
Dasan Inc	36 W 37th, Ste 8 New York, NY 10018-7 Attn: David Chabbott, Pres tel: (212) 244-5410 fax: (212) 244-5408 dchabbott@dasaninc.com	trade debt		\$180,908.54 (partially secured)

Schedule 2

5 Largest Secured Claims

Pursuant to Local Bankruptcy Rule 1007-2(a)(5), the following lists the Debtors' five largest secured claims on a consolidated basis as of August 1, 2009.¹

Creditor	Contact	Mailing Address & Phone Number	Approx. Amount of Claim	Type of Collateral	Value of Collateral	Disputed
General Electric Capital Corporation ²	Mike Watson	401 Merritt 7 Norwalk, CT 06851 (203) 229-5212	\$37,500,000.00 (in addition to \$8.5 million of outstanding L/C with non-trade vendors for which the Debtors have cash collateralized 105% of the face value)	all of Finlay Jewelry's (and any of its subsidiary's) present and future tangible and intangible assets	unknown	No
HSBC Bank, USA, N.A. ³	Joanne E. Isle	452 Fifth Avenue New York, NY 10018 (888) 800-4722	\$176,590,830.72	all of Finlay Jewelry's (and any of its subsidiary's) present and future tangible and intangible assets	unknown	No

¹ The information herein shall not constitute an admission of liability by, nor is it binding on, the Debtors.

² As agent under that certain Fourth Amended and Restated Credit Agreement dated as of November 9, 2007

³ As trustee under that certain second lien indenture dated as of November 26, 2008.

Creditor	Contact	Mailing Address & Phone Number	Approx. Amount of Claim	Type of Collateral	Value of Collateral	Disputed
HSBC Bank, USA, N.A. ⁴	Joanne E. Isle	452 Fifth Avenue New York, NY 10018 (888) 800-4722	\$24,745,869.34	all of Finlay Jewelry's (and any of its subsidiary's) present and future tangible and intangible assets	unknown	No
Vaishali Diamond Corp.	Rajesh Shah	579 Fifth Ave, Ste 1475 New York, NY 10017 Attn: Rajesh Shah (212) 308-6033	\$2,716,596.27	all of Finlay Jewelry's (and any of its subsidiary's) present and future tangible and intangible assets	unknown	No
Royal Jewelry Mfg Inc.	Ben Hakimian	1001 Ave of the Americas, 7th Fl New York, NY 10018 Attn: Ben Hakimian (800) 762-9900	\$2,008,333.19	all of Finlay Jewelry's (and any of its subsidiary's) present and future tangible and intangible assets	unknown	No

⁴ As trustee under that certain third lien indenture dated as of November 26, 2008.

Schedule 3
Finlay Enterprises, Inc. - Consolidated Balance Sheet
As of July 4, 2009 (dollars in thousands) (unaudited)

	<u>July 4, 2009</u>	<u>July 5, 2008</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 4,908	\$ 5,513
Accounts receivable	29,847	30,904
Other receivables	1,956	3,599
Merchandise inventories	218,691	587,031
Prepaid expenses and other	2,788	9,121
Total current assets	<u>258,190</u>	<u>636,168</u>
Fixed assets:		
Building, equipment, fixtures and leasehold improvements	41,479	120,232
Less - accumulated depreciation and amortization	9,287	48,750
Fixed assets, net	<u>32,192</u>	<u>71,482</u>
Deferred charges and other assets, net	<u>41,442</u>	<u>25,885</u>
Total assets	<u>\$ 331,824</u>	<u>\$ 733,535</u>
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIENCY)		
Current liabilities:		
Short-term borrowings	\$ 63,260	\$ 308,372
Accounts payable - trade	23,216	51,033
Accrued liabilities:		
Accrued salaries and benefits	11,114	14,839
Accrued miscellaneous taxes	7,615	9,264
Accrued interest	2,037	2,086
Deferred income	-	3,867
Deferred income taxes	18,330	16,780
Other	14,223	22,603
Total current liabilities	<u>139,795</u>	<u>428,844</u>
Long-term debt:		
Senior Notes	40,582	200,000
Second Lien Notes	24,501	-
Third Lien Notes	175,294	-
Deferred income taxes	-	4,930
Other non-current liabilities	5,304	3,883
Total liabilities	<u>385,476</u>	<u>637,657</u>
Stockholders' equity (deficiency):		
Common Stock, par value \$.01 per share; authorized 25,000,000 shares; issued 11,817,832 and 11,647,669 shares, at July 4, 2009 and July 5, 2008, respectively	117	116
Additional paid-in capital	96,547	96,059
Retained earnings (accumulated deficit)	(122,451)	27,566
Less treasury stock of 2,373,887 and 2,330,154 shares, at July 4, 2009 and July 5, 2008, respectively, at cost	<u>(27,865)</u>	<u>(27,863)</u>
Total stockholders' equity (deficiency)	<u>(53,652)</u>	<u>95,878</u>
Total liabilities and stockholders' equity (deficiency)	<u>\$ 331,824</u>	<u>\$ 733,535</u>

Schedule 4

Debtors' Securities

Pursuant to Local Bankruptcy Rule 1007-2(a)(7), the following lists the number and classes of shares of the Debtors' stock, debentures, or other securities that are publicly held, and the number of holders thereof, listing separately those held by each of the Debtors' officers and directors and the amounts so held.

Debtor	Issuance	Issue Amount	Approx. Outstanding Principal Amount	Maturity	Secured/ Unsecured	Approx. No. of Holders
Finlay Enterprises, Inc.	Common Stock, par value \$.01	25,000,000 shares	9,443,945 shares outstanding	n/a	n/a	65
Finlay Fine Jewelry Corporation	8-3/8% Senior Notes Due 2012	\$200,000,000	\$40,582,000.00	6/1/2012	unsecured	unknown
Finlay Fine Jewelry Corporation	11.375%/12.125% Senior Secured Second Lien Notes Due 2012	\$22,800,000	\$24,745,869.34	6/1/2012	secured	unknown
Finlay Fine Jewelry Corporation	8.375%/8.945% Senior Secured Third Lien Notes Due 2012	\$159,400,000	\$176,590,830.72	6/1/2012	secured	unknown

Based on the Debtors' public security filings, the Debtors named executive officers and directors have the shareholdings set forth below:

Name	Title	Common Stock Shares Owned as of July 4, 2009	Finlay Fine Jewelry 8- 3/8% Senior Notes Owned as of July 4, 2009
David B. Cornstein	Director, Finlay Enterprises, Inc.	407,450	0
Arthur E. Reiner	Chairman of Board, President and CEO of Finlay Enterprises, Inc., Chairman of Board and CEO of Finlay Fine Jewelry Corp.	263,817	0
Joseph M. Melvin	Executive Vice President and COO of Finlay Enterprises, Inc., and President and COO of Finlay Fine Jewelry Corp.	34,504	40
Karin Knudsen	Executive VP and Chief Merchandising Officer, Finlay Enterprises, Inc. and Finlay Fine Jewelry Corp.	32,249	0
Norman S. Matthews	Director, Finlay Enterprises, Inc.	31,620	0
Thomas M. Murnane	Director, Finlay Enterprises, Inc.	22,422	0
Bruce E. Zurlnick	Senior VP, Treasurer, and CFO of Finlay Enterprises, Inc. and Finlay Fine Jewelry Corp.	22,114	0
Joyce Manning Magrini	Executive Vice President Administration, Finlay Fine Jewelry Corp.	3,491	0

Schedule 5

Debtors' Property Not in the Debtors' Possession

Pursuant to Local Bankruptcy Rule 1007-2(a)(8), the following lists the Debtors' property that is in the possession or custody of any custodian, public officer, mortgagee, pledgee, assignee of rents, secured creditor, or agent for any such entity.

Type of Property	Person or Entity in Possession of Property	Address	Location of Court Proceeding, If Applicable
Inventory	G4S International	631 Olive St. Lobby Los Angeles, CA 90014	
Inventory	Brinks Inc.	14 East 47th St., 3rd Fl New York, NY 10017 Attn: Rose Calero	
Customer Repair	SGUS (Swatch Group)	55 Metro Way Secaucus, NJ 07094	
Customer Repair	Swiss Army	P.O. Box 874 Shelton, CT 06484	
Customer Repair	Baume & Mercier	111 8th Ave, Ste 500 New York, NY 10011	
Customer Repair	Breitling	206 Danbury Rd. Hanger 7 Wilton, CT 06897 Attn: Susan McDibald	
Customer Repair	Bulova	One Bulova Ave Woodside, NY 11377	
Customer Repair	Hublot	Galleria Corporate Ctr 2455 E. Sunrise Blvd, Ste 402 Fort Lauderdale, FL 33304	
Customer Repair	Maurice LaCroix	401 Hackensack Ave, 8th Fl Hackensack, NJ 07601	
Customer Repair	Tag Heuer	966 S. Springfield Ave P.O. Box 420 Springfield, NJ 07081	
Customer Repair	D. Yurman	24 Vestry St. New York, NY 10013	
Customer Repair	R. Weil	635 Madison Ave., 6th Fl New York, NY 10022	
Customer Repair	Philip Stein	169 E. Flagler Street, Ste 1701 Miami, FL 33131	
Customer Repair	MGI	109 State St., 10th Fl Moonha, NJ 07074	

Customer Repair	Delman Watches	31 Gaglione CT Cranston, RI 02921	
Customer Repair	21st Century Designs Ltd.	4560 Beltline Road, Ste 204 Addison, TX 75001	
Customer Repair	A & A #2	Thomas M Albarran 1523 Shadow Bend Houston, TX 77043	
Customer Repair	A & K Jewelers	725 Sansom St Philadelphia, PA 19106	
Customer Repair	A Cadena	BBB #2152 13350 Dallas Parkways #1460 Dallas, TX 75240	
Customer Repair	A S Portman	1060 Dougherty Lake East Dr St. Louis, MO 63122	
Customer Repair	AAA Trophy and Engraving	10141 Long Point Houston, TX 77043	
Customer Repair	Aaron Basha	680 Madison Avenue, Ste 310 New York, NY 10065	
Customer Repair	Accredited Gem	Doylestown LLC 33 Union Street Doylestown, PA 19406	
Customer Repair	Accutime Service Center	2781 West Macarthur Ste #1 Santa Ana, CA 92704	
Customer Repair	Adrian's gems and jewelry	Appraisal Services 8524 Hwy 6 North, PMBR #336 Houston, TX 77095-2103	
Customer Repair	Aguirre, Carlos A	2939 Jenny Dr Sugarland, TX 77479	
Customer Repair	Alberto Sotomayor	3111 W Chandler Blvd #1046 Chandler, AZ 85226	
Customer Repair	All About Gems	P O Box 1194 Tualatin, OR 97062	
Customer Repair	All About Jewelry Inc.	4538 Kirkwood Highway Wilmington, DE 19808	
Customer Repair	Andre E Vorster	P O Box 491 Rowlett, TX 75030-0491	
Customer Repair	Anton Enterprises	2223 N Westshore Blvd 151b Tampa, FL 33607	
Customer Repair	Anytime Watch Repair Inc.	4437 Brookfield Corp Dr #103 Chantilly, VA 20151	
Customer Repair	Arbar K Inc.	4950 FM 1960 W, Ste E-2 Houston, TX 77069	

Customer Repair	Assurant Solutions	P O Box 93662 Chicago, IL 60673 Attn: Keith Meier , Sr VP tel: (847) 478-8128 fax: (770) 859-3499	
Customer Repair	Atelier Associates Inc.	Watches By Hans 5444 Westheimer Rd Houston, TX 77056	
Customer Repair	Bart J Mills	14207 SE Center Portland, OR 97236	
Customer Repair	Brian Crouse	9026 Sorbonne Way Buena Park, CA 90620	
Customer Repair	Brian Gibson	14 W Broad Street Newton Falls, OH 44444	
Customer Repair	Brian P Brackna	P O Box 754 Arnold, MD 21012	
Customer Repair	Britten Wolf	639 Caughlin Glen Reno, NV 89519	
Customer Repair	Bulgari Corporation of America	Dept At-952756 Atlanta, GA 31192-2749 625 Madison Ave New York, NY 10022 215 Mill St Lawrence, NY 11559	
Customer Repair	BUSA-Florida	P O Box 4000 Dept 0731 Hartford, CT 06151-0731	
Customer Repair	BUSA-Illinois	P O Box 415643 Dept 0731 Boston, MA 00241	
Customer Repair	Carol Sanchez	3305 Horseshoe Dr Longwood, FL 32779	
Customer Repair	Certified Watch	4217 W Michigan Avenue Glendale, AZ 85308	
Customer Repair	Charles Garnier-Paris Inc.	606 So. Olive Street, Ste 1120 Los Angeles, CA 90014	
Customer Repair	Chicago Jewelers Inc.	821 E Roosevelt Rd Lombard, IL 60148	
Customer Repair	Christopher Michael Albarra	1523 Shadow Bend Houston, TX 77043	
Customer Repair	Cindy Wilson	5061 Whitehall Ave Memphis, TN 38117	
Customer Repair	Clifford Acosta	411 Orleans Ave Covington, LA 70433	

Customer Repair	CM Designs	1 Ledgewood Trail Kinnelon, NJ 07405	
Customer Repair	D & L Jeweler Inc.	2960 East Southlake Blvd, Ste 100 Southlake, TX 76092	
Customer Repair	D I Cook	17104 NE 5th Street Bellevue, WA 98008	
Customer Repair	David Eaton Enterprises Inc.	5598 Grosseto Drive Frisco, TX 75034	
Customer Repair	David M Grayson	722 Locust Festus, MO 63028	
Customer Repair	David Trung Le	4215 Windrift Dr Houston, TX 77066	
Customer Repair	Delores Green	1724 17th Ln Palm Beach, FL 33418	
Customer Repair	Delton Browns Watch Repair Service.	2421 County Line Rd Little Rock, AK 72210	
Customer Repair	Diamonds Are Forever	6220 White Tail Dr Coopersburg, PA 18036	
Customer Repair	Engravers Unlimited	6065 Barfield Rd, Ste 114 Atlanta, GA 30328	
Customer Repair	Engraving Specialists Inc.	503 N Washington Royal Oak, MI 48067	
Customer Repair	Eurotex Diamond Corp.	P O Box 700927 San Antonio, TX 78270-0927	
Customer Repair	Faina Nemirovsky	dba Magic Creations P O Box 27528 San Francisco, CA 94127-0528	
Customer Repair	Finer Line Engravers	1306 N Plum Grove Rd Schaumburg, IL 60173-4546	
Customer Repair	Finger Mate Inc.	2500 E Hallandale Beach Blvd Hallendale, FL 33009	
Customer Repair	Frank Worley Watch Repair	5200 Jerry Drive Little Rock, AR 72223	
Customer Repair	Frederick Goldman Inc.	154 West 14th St New York, NY 10011	
Customer Repair	Gary Marks Jewelry Repair	2105 Stoneridge Mall Pleasanton, CA 94588	
Customer Repair	Gem Specialties	15380 SE Elinor St Clackamas, OR 97015	
Customer Repair	Gemological Resource Inc.	115 East Glenside Ave, Ste 6 Glenside, PA 19038	
Customer Repair	Georges Jewelers	213 Bellevue Square Bellevue, WA 98004	

Customer Repair	Geri Jerry Engraving	733 Sansom Street Philadelphia, PA 19106	
Customer Repair	Gia Laboratory	Div Gia Enterprises Inc 5355 Armada Dr Carlsbad, CA 92008-4699	
Customer Repair	Giovanni Crystal & Engraving	403 Bellevue Square Bellevue, WA 98001	
Customer Repair	Golden Anvil Inc.	2530 PGA Blvd Palm Beach Gardens, FL 33410	
Customer Repair	Golden Anvil Jewelers	2246 E Bijou Colorado Springs, CO 80909	
Customer Repair	Gonzalez Jewelry Design	801 Magnolia Dr N Aurora, IL 60542	
Customer Repair	Greg Cerio	9238 Chesnut Tree Loop Ft. Meyers, FL 33912	
Customer Repair	Guennadi Kouznetsov	9624 Sunset Hill Circle Long Tree, CO 80124	
Customer Repair	Hcm Pearl Importers Inc.	2625 E 3rd Ave Denver, CO 80206	
Customer Repair	Heirloom Engravers inc	729 Arroyo Leon Lane Half Moon Bay, CA 94019	
Customer Repair	Henri Stern Wat	One Rockefeller Plaza New York, NY 10020	
Customer Repair	Holman Design Group	5580 LBJ Freeway, Ste 565 Dallas, TX 75240	
Customer Repair	Houghtaling Appraisal Serv Inc.	6851 Roswell Rd Unit Q-21 Atlanta, GA 30328	
Customer Repair	Hunter's Jewelry Repair Center	c/o Bailey Banks & Biddle 2800 West Big Beaver, Ste P-135 Troy, MI 48084	
Customer Repair	J A B Jewelry Inc.	3323 Washington Rd Building Two, 2nd Fl McMurray, PA 15317	
Customer Repair	J A Klodzinski	30 Brierwood Circle Piperton, TN 38017	
Customer Repair	J P of Tama LLC	2223 N West Shore Blvd International Plaza Tampa, FL 33607	
Customer Repair	J&D Jewelers Inc.	726 Sansom Street Philadelphia, PA 19106	
Customer Repair	James Custom Jewelry and Repair	5520 Champion Hill Dr San Antonio, TX 78233	
Customer Repair	James Franklin	4280 Cleveland Ave Ft. Meyers, FL 33901	

Customer Repair	James P Hannegan, Jeweler	3678 Maplevue Dr Bethel Park, PA 15102	
Customer Repair	Jerome Verrijden	9830 SW Davies Rd Beaverton, OR 97005	
Customer Repair	Judith Ripka Cr	200 Madison Ave, 6th Fl New York, NY 10016	
Customer Repair	Keith Hernandez	1821 Beigian Tr Elizabeth, CO 80107	
Customer Repair	KGK Jewelry LLC	36 West 44th Street, 13th Fl New York, NY 10017	
Customer Repair	Khachatur Magdessian	22984 E Dorado Drive Aurora, CO 80015	
Customer Repair	L Torres Goldsmith & Jeweler	318 S B Street, Ste 6 San Mateo, CA 94401	
Customer Repair	Lazare Kaplan Inc.	19 West 44th St, 16th Fl New York, NY 10036	
Customer Repair	Laura Gibson Designs	2410 North Huachuca Drive Tuscon, AZ 85745	
Customer Repair	Lee Estell	c/o Baileys Bank & Biddle 6000 West Markham Street Little Rock, AR 72205	
Customer Repair	Little Jewelry Factory	22 Marions Ln Fort Salonga, NY 11768	
Customer Repair	Lucas & Co Fine Jewelry Design	17284-A Tomball Parkway Houston, TX 77064	
Customer Repair	Manadjian Ohannes	220 Mayfair Dr Leesburgh, VA 20176	
Customer Repair	Martin Hoa	3941 Bexhill Dr Plano, TX 75025	
Customer Repair	Maurice D Lareau	Certified Watchmaker 1408 Robin Ct Longwood, FL 32750	
Customer Repair	Metro Service Center	10615 Sanden Dr Dallas, TX 75238	
Customer Repair	Michael Griggs	1565 Stayman Ave SW Canton, OH 44709	
Customer Repair	Micro Tech Watch Repair	4050 West Ray Rd, Ste 17 #163 Chandler, AZ 85226	
Customer Repair	N-1 Jeweler	6030 Eberts Street Jupiter, FL 33458	
Customer Repair	Nils Nelson	c/o Zale #1142 5104 Meadowood Mall Cr Reno, NV 89502	
Customer Repair	Nina Bogatyr	16009 Tiffany Lane Haymarket, VA 20169	

Customer Repair	Owens Engraving Co.	403 First St Heidelberg, PA 15106	
Customer Repair	P & P Watch Repair Inc.	120 Pinehurst Gilbertsville, PA 19525	
Customer Repair	P T Jewelry Repair	3230 Brownwood Dr Snellville, GA 30078	
Customer Repair	Precision Watch Repair Co.	1010 Jefferson Bldg 1015 Chestnut St Philadelphia, PA 19107	
Customer Repair	R D Campbell	Tic Doc 17005 Newport Way Issaquah, WA 98027	
Customer Repair	Rafael Jewelers	359 Juniper Ct Herndon, VA 20173	
Customer Repair	Ray Black	617 Foothills Trace Chelsea, AL 35043	
Customer Repair	Renaissance Jewelers	21700 Greenfield Rd, Ste 325 Oak Park, MI 48237	
Customer Repair	Requena Omar	615 Crest Side Dr Duncanville, TX 75137	
Customer Repair	Richard Hahn jr Wholesale Jewelers	P O Box 9738 Newark, DE 19714	
Customer Repair	Richards Jewelers	c/o Zales #1651 1900 Washington Rd Pittsburgh, PA 15241	
Customer Repair	Roberto Arocho	9162 Baton Rouge Dr Orlando, FL 32818	
Customer Repair	Sandra Kounalis	2184 SO Dayton St Denver, CO 80231	
Customer Repair	Robert Kobylarz	267 Antelope Village Circle Henderson, NV 89012	
Customer Repair	S & P Stringing	Shizuko Giese 15802 Ridgebar 437-4277 Houston, TX 77053	
Customer Repair	Shelle Manufacturing Inc.	322 Skokie Blvd Northbrook, IL 60062	
Customer Repair	SJA Jewelry Inc.	174 West Englewood Ave Teaneck, NJ 07666	
Customer Repair	Southeastern Service Station	224 Vining Court P O Box 2634 Ormond Beach, FL 32175-2634	
Customer Repair	Spectore Corp.	510 Goolsby Blvd. Deerfield Beach, FL 33442	
Customer Repair	Steve Fendley	1103 Misty Wood Allen, TX 75002	

Customer Repair	Swiss Service Center Inc.	171/2 Calendar Court Lagrange, IL 60525	
Customer Repair	Swiss Tech Inc.	Los Angeles, CA 90074-6332	
Customer Repair	Swiss Watch Repair	3010 Pillement Pi Alpharetta, GA 30022-5201	
Customer Repair	T&T Jewelers	7611 S Orange Blossom, Trail #274 Orlando, FL 32809	
Customer Repair	T Berger Designs	1007 Berrywood Dr Austin, TX 75753	
Customer Repair	Tams Jeweler	14627 Stanbridge Dr Houston, TX 77083	
Customer Repair	Teslar Inside Corporation	169 E Flagler St, Ste 1701 Miami, FL 33131	
Customer Repair	The Goldsmith Inc.	27258 Johnson Street c/o Lloyd Pikula Bonita Springs, FL 34135	
Customer Repair	Tic Toc Doc	701 N Milwaukee Ave, ste 352 Vernon Hills, IL 60061	
Customer Repair	Time Specialist	3815 Spruce Glen Dr Kingwood, TX 77339	
Customer Repair	Timothy S Jewelers Inc.	c/o Bailey Banks & Biddle L306 Woodfield Mall Schaumburg, IL 60173	
Customer Repair	Union Trading, Inc.	8303 Colby Street Vienna, VA 22180	
Customer Repair	United Watch Services	210 Post Street, Ste 506 San Francisco, CA 94108	
Customer Repair	Universal Watch Repair Inc.	555 S Old Woodward Ave Ste 12U Birmingham, MI 48009	
Customer Repair	Victor Gallo Jewelry Repair	28731 Hidden Lake West Magnolia, TX 77345	
Customer Repair	Vijums Custom Design	P O Box 50669 Phoenix, AZ 85076-0669	
Customer Repair	Wanda J. Newnham	1934 Channing Park Dr Arlington, TX 76013	
Customer Repair	William E. Nicholson	5951 Cherryhill Road Huntingtown, MD 20639	
Customer Repair	William Lado	23162 Los Alisos Blvd Ste 103-A Mission Viejo, CA 92692	
Customer Repair	William S. Holman	Bailey Banks & Biddle 13350 Dallas Pkwy #1460 Dallas, TX 75240	

Customer Repair	Winn Zeitang	Or Winn Jewelry 3928 Leeridge Way Liburn, GA 30047	
Customer Repair	World Gemological	PO Box 15248 Newport Beach, CA 92659	
Inventory	Audemars Piguet North America	11 Penn Plaza, Ste 310 New York, NY 10001	
Inventory	Baume & Mercier Inc.	P O Box 7247-6867 Philadelphia, PA 19170-6867	
Inventory	Bellaire Watch & Jewelry	8779 S Gessner Houston, TX 77074	
Inventory	Cartier Inc. Accessory Division	P O Box 7247-6833 Philadelphia, PA 19170-6833	
Inventory	Cartier Wholesale	P O Box 7247-6833 Philadelphia, PA 19170-6833	
Inventory	Chimento USA	1110 Brickell Ave, Ste 600 Miami, FL 33131	
Inventory	Chopard USA	21 East 63rd Street New York, NY 10065	
Inventory	Clock Gallery, the	420 North State Street Lake Oswego, OR 97034	
Inventory	Clyde Duneier Inc.	415 Madison Avenue, 6th Fl New York, NY 10017	
Inventory	Colibri Group Inc.	Box #17472 Dept Ch 7472 Palantine, IL 60055-7472	
Inventory	Coronation Cultured Pearls Inc.	620 Chestnut Street Ste 1046 Philadelphia, PA 19106	
Inventory	Corum USA LLC	File 56240 Los Angeles, CA 90074-6420	
Inventory	Cr Jewels Inc.	13305 Bristow Rd Nokesville, VA 20181	
Inventory	Ebel USA Inc.	109 State Street Moonachie, NJ 07074	
Inventory	Ebel Watch Service	1015 Chestnut Street, Ste 1010 Philadelphia, PA 19107-4386	
Inventory	Flash Mfg. LLC	23077 Greenfield Rd Ste 1172 Southfield, MI 48075	
Inventory	Fossil Partners Inc.	2280 N Greenville Ave Richardson, TX 75082-4412	
Inventory	Gucci	P O Box 2489 Attn: accounts payable Secaucus, NJ 07096	

Inventory	Hidalgo Corporation	14 N E 1st Avenue Ste 805 Miami, FL 33132	
Inventory	Honora Ltd.	18 East 48th Street New York, NY 10017-1014	
Inventory	I B Goodman Co.	P O Box 701615	
Inventory	In House Jeweler	901 W Walnut Hill Ln Irving, TX 75038	
Inventory	International Gemological	Information 589 Fifth Avenue New York, NY 10017	
Inventory	International Mfg Corp.	712 Chestnut St, 3 Fl Philadelphia, PA 19106	
Inventory	International Watch Company	P O Box 7247-6847 Philadelphia, PA 19170-6847	
Inventory	Italian Luxury USA	Information 589 Fifth Avenue New York, NY 10017	
Inventory	J B Star	579 Fifth Ave, Ste 900 New York, NY 10017	
Inventory	John Hardy USA Inc	Dept 2121 P O Box 122121 Dallas, TX 75312-2121	
Inventory	Lagos	441 North Fifth St Philadelphia, PA 19123	
Inventory	Lvmh Watch & Jewelry Inc.	P O Box 13252 Newark, NJ 07101-3252	
Inventory	Marco Bicego USA Inc.	832 Sansome Street, 3 Fl San Francisco, CA 94111	
Inventory	Memoire Corp.	NW 5299 P O Box 1450 New York, NY 10019-5429	
Inventory	Mikimoto America Co. Ltd.	680 Fifth Ave, 4th Fl New York, NY 10019-5429	
Inventory	Mont Blanc Inc.	P O Box 2892 Carol Stream, IL 60132	
Inventory	Movado Watch Service Agency	1015 Chestnut Street Philadelphia, PA 19107	
Inventory	North American Gemological Lab	13400 NE 20th Street, Ste 19 Bellevue, WA 98005	
Inventory	North American Watch Corp.	P O Box 88810 Chicago, IL 60695-1810	
Inventory	Omega Watch Co.	The Swatch Group Us P O Box 7247-6161 Philadelphia, PA 19107-4386	

Inventory	Omega Watch Service Agency	1015 Chestnut Street, Ste 1010 Philadelphia, PA 19107-4386	
Inventory	Piaget	P O Box 7247-6839 Philadelphia, PA 19170-6839	
Inventory	Quadamas Inc.	707 Wilshine Blvd, Ste 3627 Los Angeles, CA 90017	
Inventory	Rado Watch Co.	The Swatch Group Us P O Box 7247-6161 Philadelphia, PA 19107-4386	
Inventory	Ritani LLC	30 Dr Martin Luther King Jr Blvd White Plains, NY 10017	
Inventory	Roberto Coin Cento Collection	579 5th Ave 17th Fl New York, NY 10017	
Inventory	Rolex Watch USA	23673 Network Place Chicago, IL 60673-1236	
Inventory	RW Manufacturing Co. Inc.	1255 University Ave Rochester, NY 14607	
Inventory	S C S C Co.	101 Utah St #402 San Francisco, CA 94103	
Inventory	Scott Kay Inc.	780 Palisade Ave Teaneck, NJ 07666	
Inventory	Seville Watch Corporation	635 Madison Ave, 6th Fl New York, NY 10022	
Inventory	SG Customer Service	The Swatch Group Us P O Box 7247-6161 Philadelphia, PA 19107-4386	
Inventory	Tacori Inc.	1736 Gardena Ave Glendale, CA 91204	
Inventory	Uni-Creation Inc.	dba Unidesign Usa 592 Fifth Ave, 11 Fl New York, NY 10036	
Inventory	VDL Design LLC	3700 Buford Hwy Apt #95 Atlanta, GA 30329	
Inventory	Yurman Design Inc.	P O Box 200606 Pittsburgh, PA 15251-0606	
Credit Card Deposit	American Express	American Express 3230 West Commercial Blvd Fort Lauderdale, FL 33309	
Credit Card Deposit	Visa/MasterCard	Chasepaymentech Merchant Services 3 Western Maryland Parkway Hagerstown, MD 21740	
Utilities Deposit	TXU Energy	P.O. Box 100001 Dallas, TX 75310-001	
Utilities Deposit	BGE	P.O. Box 13070 Philadelphia, PA 19101-3070	

Utilities Deposit	City of Ft Myers	Utilities Dept. P.O. Box 340 Ft. Myers, FL 33902-0340	
Utilities Deposit	Florida Power & Light	P.O. Box 025576 Miami, FL 33102	
Utilities Deposit	SouthernCaliforniaEdison	P.O. Box 600 Rosemead, CA 91771-0001	
Utilities Deposit	ComEd	Bill Payment Center Chicago IL 60668-0001	
Utilities Deposit	Memphis LG&W	P.O. Box 388 Memphis, TN 38145-0388	
Utilities Deposit	Florida Power & Light	P.O. Box 025576 Miami, FL 33102	
Utilities Deposit	Artesian Water	P.O. Box 15004 Wilmington, DE 19850-5004	
Utilities Deposit	Puget Sound Energy	BOT-01H, P.O. Box 91269 Bellevue, WA 98009-9269	
Utilities Deposit	Entergy	P.O. Box 8104 Baton Rouge, LA 70891-8104	
Utilities Deposit	Florida Power & Light	P.O. Box 025576 Miami, FL 33102	
Utilities Deposit	Memphis LG&W	P.O. Box 388 Memphis, TN 38145-0388	
Utilities Deposit	XCEL Energy	P.O. Box 840 Denver, CO 80201	
Utilities Deposit	OUC	Orlando Utilities Commission, P.O. Box 4901, Orlando, FL 32802-4901	
Utilities Deposit	Progress Energy Florida	P.O. Box 33199 St. Petersburg, FL 33733-8199	
Utilities Deposit	ConEdison	Cooper Station P.O. Box 138 New York, NY 10276-0138	
Utilities Deposit	ComEd	Bill Payment Center Chicago IL 60668-0001	
Utilities Deposit	ComEd	Bill Payment Center Chicago IL 60668-0001	
Utilities Deposit	SDGE	P.O. Box 25111 Santa Ana, 92799-5111	
Utilities Deposit	Centerpoint Energy Entex	P.O. Box 2628 Houston, TX 77252	
Utilities Deposit	SRP (Salt River Project)	P.O. Box 2950 Phoenix, AZ 85062-2950	
Utilities Deposit	CPS Energy	P.O. 2678 San Antonio, TX 78289-0001	
Utilities Deposit	Tri-County Elec	600 N.W. Parkway Azle, TX 76020	

Utilities Deposit	Georgia Power	BIN# 10102 241 Ralph McGill Blvd., Atlanta, GA 30308-3374	
Utilities Deposit	XCEL Energy	P.O. Box 840 Denver, CO 80201	
Utilities Deposit	PG&E	P.O. Box 997300 Sacramento, CA 95899-7300	
Contractor Advance	Burton Signworks Inc.	609 Junction Street P. O. Box 1206 Mount Airy, NC 27030	
Contractor Advance	ProSign Specialty Window	299 Boot Road Downington, PA 19335	
Contractor Advance	Bufkor, Inc.	13101 56th Court North Suite 815 Clearwater, FL 33760	
Contractor Advance	Bell Signs, Inc.	1200 Bell Avenue Panama City, FL 32401	
Contractor Advance	Designer Showcases, Inc.	2811 Carquest Drive Brunswick, OH 44212	
Contractor Advance	Metro Door, Inc.	3500 Sunrise Hwy 2nd Flr Bldg 100, Suite 210 P.O. Box 9001 Great River, NY 11739	
Merchant Prepayments	John Hardy	601 West 26th Street New York, NY 10001	
Merchant Prepayments	Waldman Diamonds Complete	15 West 47th Street New York, NY 10036	
Merchant Prepayments	Christian Bauer/ Penn Gem	3551 Washington Rd McMurray, PA 15317	
Merchant Prepayments	Armadani	12481 NW 44th St Coral Springs, FL 33065	
Merchant Prepayments	Bulgari Corporation	625 Madison Avenue New York, NY 10022	
Merchant Prepayments	Tissot	55 Metro Suite 1 Secaucus, NJ 07940	
Merchant Prepayments	Breitling	P O Box 415643 Boston, MA 22410	
Merchant Prepayments	Roberto Coin	579 5th Avenue, 17th Fl New York, NY 10017	
Merchant Prepayments	Frederick Goldman	154 West 14th St New York, NY 10011	
Merchant Prepayments	I B Goodman	120 East Third St Newport, KY 41071	
Merchant Prepayments	Heuer Time & Electronics	966 South Springfield Ave Springfield, NJ 70810	
Merchant Prepayments	Jewelex New York LTD	529 Fifth Ave, 18th Fl New York, NY 10017	

Merchant Prepayments	Memoire Corporation	1551 E Genesee St, Ste 300 Skaneateles, NY 13152	
Merchant Prepayments	Mikimoto (America) Co. LTD	680 Fifth Avenue, 4th Fl New York, NY 10019	
Merchant Prepayments	Omega Watch Corporation	55 Metro Way, Ste 1 Secaucus, NJ 07094	
Merchant Prepayments	LVMH W&J USA	966 South Springfield Ave Springfield, NJ 07081	
Merchant Prepayments	Wolf Designs	2233 Barry Ave West Los Angeles, CA 90067	
Merchant Prepayments	Fein Designs	3250 W. Market St, Ste 301 Akron, OH 44333	
Merchant Prepayments	Simons Brothers	PO Box 29400 Philadelphia, PA 19125	
Merchant Prepayments	S G Customer Service	55 Metro Way, Ste 1 Secaucus, NJ 07094	
Merchant Prepayments	Sonarco	411 Cottmann St Jenkintown, PA 19046	
Merchant Prepayments	Michael Werdiger, Inc	35 West 45th St New York, NY 10036	
Merchant Prepayments	Yurman Design	24 Vestry St New York, NY 10013	
Merchant Prepayments	Hublot of America, Inc	2455 E Sunrise Blvd Ft Lauderdale, FL 3304	
Utilities Deposit	City of Winter Park	P.O. Box 1986 Winter Park, FL 32790	
Utilities Deposit	Santee Cooper Electric Service	P.O. Box 188 Moncks Corner, SC 29461	
Utilities Deposit	Central Georgia Elec Member Corp	SEDC P.O. Box 530812 Atlanta, GA 30353	
Lease Deposit	William Penn Realty Group	P.O. Box 2170 19 South 21st Street Philadelphia, PA 19103	
Tax Deposit	City of Philadelphia	Dept of Revenue P.O. Box 1529 Philadelphia, PA 19105	
Tax Deposit	Florida Dept of Revenue	5050 W. Tennessee Street Tallahassee, FL 32399	
Tax Deposit	North Carolina Dept of Revenue	P.O. Box 1168 Raleigh, NC 27602	
Lease Deposit	Prado Acquisition, LLC	8 Industrial Way East, 2d Fl Eatontown, NJ 07724t	
Lease Deposit	Tikal Trading Co.	P.O. Box 1778 Key West, FL 33041	
Utilities Deposit	Keys Energy Services	P.O. Box 6048 Key West, FL 33041	

Lease Deposit	Minanis	790 Harbour Drive, Ste 2C Naples, FL 34103	
Utilities Deposit	Florida Power & Light	P.O. Box 025576 Miami, FL 33102	
Utilities Deposit	City of Naples	Finance Dept. 735 8th St Naples, FL 34102	
Lease Deposit	Bonita Executive Associates, LLC	9530 Market Road, St 301 Ft. Myers, FL 33912	
Insurance Deposit	Federal Insurance Company (CHUBB)		

Schedule 6

Debtors' Property

Pursuant to Local Bankruptcy Rule 1007-2(a)(9), the following lists the property or premises owned, leased or held under other arrangement from which the Debtors operate their businesses.

Owned Property

Debtor	Department No.	Store Name	Lease Address	City	State	Zip Code
Finlay Fine Jewellery Corporation			205 Edison Road	Orange	CT	06477
Carlyle & Co. Jewelers LLC			4615 Dundas Drive	Greensboro	NC	27407

Leased Property¹

Debtor	Department No.	Store Name	Lease Address	City	State	Zip Code
Corporate Offices						
Finlay Fine Jewellery Corporation			529 Fifth Avenue	New York	NY	10017
L. Congress			3461 Bonita Blvd.	Bonita Springs	FL	34134
Licensed Department Listings						
Finlay Fine Jewellery Corporation	53326	Bergner's	Machesney Park Mall - Dept. 326 8790 North 2nd Street	Machesney Park	IL	61115
Finlay Fine Jewellery Corporation	53328	Bergner's	The Shoppes/Grand Prairie - Dept. 326 5201 West Rt. 150	Peoria	IL	61615
Finlay Fine Jewellery Corporation	53368	Bergner's	Sheridan Village - Dept. 326 4125 N. Sheridan Road	Peoria	IL	61614
Finlay Fine Jewellery Corporation	53369	Bergner's	Pekin Mall - Dept. 326 3500 Court Street	Pekin	IL	61554
Finlay Fine Jewellery Corporation	53370	Bergner's	Eastland Mall - Dept. 326 1601 Empire Street	Bloomington	IL	61701

¹ The classification of the contractual agreements listed herein as real property leases or property held by other arrangements is not binding upon the Debtors.

Finlay Fine Jewelry Corporation	53371	Bergner's	La Salle/Peru Mall - Dept. 326 3940 Rt. 251	Peru	IL	61354
Finlay Fine Jewelry Corporation	53373	Bergner's	Market Place Mall- Dept. 326 2000 N. Neil Street	Champaign	IL	61820
Finlay Fine Jewelry Corporation	53374	Bergner's	Northland Mall - Dept. 326 2900 E. Lincolnway	Sterling	IL	61081
Finlay Fine Jewelry Corporation	53375	Bergner's	White Oaks Mall - Dept. 326 2501 Wabash Avenue	Springfield	IL	62704
Finlay Fine Jewelry Corporation	53376	Bergner's	Quincy Mall - Dept. 326 Broadway & 33rd	Quincy	IL	62301
Finlay Fine Jewelry Corporation	53379	Bergner's	No. 3 Mall at Cherry Vale - Dept. 326 7200 Harrison	Rockford	IL	61112
Finlay Fine Jewelry Corporation	5308	The Bon-Ton	600 Park City Center - Dept. 983	Lancaster	PA	17601
Finlay Fine Jewelry Corporation	5311	The Bon-Ton	Frederick Towne Mall - Dept. 983	Frederick	MD	21702
Finlay Fine Jewelry Corporation	5312	The Bon-Ton	Cumberland - Dept. 983 Country Club Mall	Lavalle	MD	21502
Finlay Fine Jewelry Corporation	5314	The Bon-Ton	8 Galleria Mall - Dept. 983	York	PA	17402
Finlay Fine Jewelry Corporation	5322	The Bon-Ton	Bricktown - Dept. 983 Brick Blvd. & Chambers Bridge Rd.	Brick	NJ	8723
Finlay Fine Jewelry Corporation	5331	The Bon-Ton	Dept. 983 3525 Gettysburg Road	Camp Hill	PA	17011
Finlay Fine Jewelry Corporation	5339	The Bon-Ton	Dept. 983 Wyoming Valley Mall	Wilkes-Barre	PA	18702
Finlay Fine Jewelry Corporation	5373	The Bon-Ton	South Mall - Dept. 983 3300 Lehigh Street	Allentown	PA	18103
Finlay Fine Jewelry Corporation	5378	The Bon-Ton	Dept. 983 725 S. West End Blvd., Suite 330	Quakertown	PA	18951
Finlay Fine Jewelry Corporation	5381	The Bon-Ton	Dept. 983 412 North Main Street	Doylestown	PA	18901
Finlay Fine Jewelry Corporation	5383	The Bon-Ton	100 Stroud Mall - Dept. 983 Route 611 and Bridge Street	Stroudsburg	PA	18360
Finlay Fine Jewelry Corporation	53330	Boston Store	Bayshore Mall - Dept. 326 5701 North Lydell	Glendale	WI	53217

Finlay Fine Jewelry Corporation	53332	Boston Store	Brookfield Square - Dept. 326 15875 W. Bluemound Rd.	Brookfield	WI	53005
Finlay Fine Jewelry Corporation	53333	Boston Store	Southridge - Dept. 326 5300 South 76th St.	Greendale	WI	53129
Finlay Fine Jewelry Corporation	53334	Boston Store	Regency Mall - Dept. 326 5700 Durand Avenue	Racine	WI	53406
Finlay Fine Jewelry Corporation	53337	Boston Store	Madison East - Dept. 326 53 East Towne Mall	Madison	WI	53704
Finlay Fine Jewelry Corporation	53338	Boston Store	Mayfair Mall - Dept. 326 2500 N. Mayfair Road	Wauwatosa	WI	53226
Finlay Fine Jewelry Corporation	53339	Boston Store	Madison West - Dept. 326 36 West Towne Mall	Madison	WI	53719
Finlay Fine Jewelry Corporation	53344	Boston Store	Sheboygan - Dept. 326 727 Plaza 8	Sheboygan	WI	53081
Finlay Fine Jewelry Corporation	53301	Carson Pirie Scott	Evergreen Plaza - Dept. 326 9700 South Western Avenue	Evergreen Park	IL	60642
Finlay Fine Jewelry Corporation	53302	Carson Pirie Scott	Yorktown - Dept. 326 230 Yorktown Rd.	Lombard	IL	60148
Finlay Fine Jewelry Corporation	53303	Carson Pirie Scott	Woodmar - Dept. 326 6600 Indianapolis Blvd.	Hammond	IN	46320
Finlay Fine Jewelry Corporation	53304	Carson Pirie Scott	Edens Plaza - Dept. 326 3200 Lake Avenue	Wilmette	IL	60091
Finlay Fine Jewelry Corporation	53306	Carson Pirie Scott	Stratford - Dept. 326 4 Stratford Square	Bloomington	IL	60108
Finlay Fine Jewelry Corporation	53308	Carson Pirie Scott	Chicago Ridge Mall - Dept. 326 9800 South Ridgeland Avenue	Chicago Ridge	IL	60415
Finlay Fine Jewelry Corporation	53309	Carson Pirie Scott	Harlem-Irving Mall - Dept. 326 4200 North Harlem	Norridge	IL	60706
Finlay Fine Jewelry Corporation	53310	Carson Pirie Scott	Randhurst - Dept. 326 999 Elmhurst Rd.	Mt. Prospect	IL	60056
Finlay Fine Jewelry Corporation	53312	Carson Pirie Scott	Louis Joliet Mall - Dept. 326 3340 Mall Loop Drive	Joliet	IL	60435
Finlay Fine Jewelry Corporation	53313	Carson Pirie Scott	North Riverside Mall - Dept. 326 7505 W. Cermak Road	North Riverside	IL	60546
Finlay Fine Jewelry Corporation	53314	Carson Pirie Scott	Southlake - Dept. 326 1995 Southlake Mall	Merrillville	IN	46410

Finlay Fine Jewelry Corporation	53315	Carson Pirie Scott	Orland - Dept. 326 4 Orland Square	Orland Park	IL	60462
Finlay Fine Jewelry Corporation	53316	Carson Pirie Scott	River Oaks - Dept. 326 145 River Oaks Center	Calumet City	IL	60409
Finlay Fine Jewelry Corporation	53317	Carson Pirie Scott	Spring Hill Mall - Dept. 326 4000 Springhill Mall	Dundee	IL	60118
Finlay Fine Jewelry Corporation	53319	Carson Pirie Scott	Marquette Mall - Dept. 326 305 West U.S. Hwy 20	Michigan City	IN	46360
Finlay Fine Jewelry Corporation	53320	Carson Pirie Scott	Charlestown Mall - Dept. 326 3102 East North Avenue	St. Charles	IL	60174
Finlay Fine Jewelry Corporation	53321	Carson Pirie Scott	Hawthorn - Dept. 326 3 Hawthorn Center	Vernon Hills	IL	60061
Finlay Fine Jewelry Corporation	53322	Carson Pirie Scott	Ford City - Dept. 326 7601 South Cicero Avenue	Chicago	IL	60652
Finlay Fine Jewelry Corporation	53323	Carson Pirie Scott	Lincolntown Center - Dept. 326 3333 West Touhy	Lincolnwood	IL	60645
Finlay Fine Jewelry Corporation	53340	Carson Pirie Scott	Schaumburg - Dept. 326 601 North Martingale	Schaumburg	IL	60173
Finlay Fine Jewelry Corporation	53101	Elder Beerman	Dayton Mall - Dept. 991 2700 Miamisburg Centerville Rd.	Dayton	OH	45459
Finlay Fine Jewelry Corporation	53107	Elder Beerman	Huber Heights - Dept. 991 8221 Old Troy Pike	Huber Heights	OH	45424
Finlay Fine Jewelry Corporation	53114	Elder Beerman	Fairfield Commons - Dept. 991 2727 North Fairfield Road	Beavercreek	OH	45431
Finlay Fine Jewelry Corporation	53123	Elder Beerman	Centerville - Dept. 991 1095 Lebanon Pike	Centerville	OH	45459
Finlay Fine Jewelry Corporation	53130	Elder Beerman	Chillicothe - Dept. 991 1080 North Bridge Street	Chillicothe	OH	45601
Finlay Fine Jewelry Corporation	53154	Elder Beerman	Howell - Dept. 991 3599 East Grand River Avenue	Howell	MI	48843
Finlay Fine Jewelry Corporation	53155	Elder Beerman	Westgate - Dept. 991 3311 Secor Road	Toledo	OH	43606
Finlay Fine Jewelry Corporation	53161	Elder Beerman	Midland - Dept. 991 6830 Eastman Road	Midland	MI	48640
Finlay Fine Jewelry Corporation	53181	Elder Beerman	Columbus Ind - Dept. 991 2104 25th Street	Columbus	IN	47201

Finlay Fine Jewelry Corporation	53380	Herberger's	Rosedale - Dept. 326 600 Rosedale Shopping Ctr.	Roseville	MN	55113
Finlay Fine Jewelry Corporation	53382	Herberger's	Stillwater - Dept. 326 2001 Washington Ave.	Stillwater	MN	55082
Finlay Fine Jewelry Corporation	53401	Herberger's	Blaine - Dept. 326 398 Northtown Drive	Blaine	MN	55434
Finlay Fine Jewelry Corporation	53571	Parisian	Laurel Park Place - Dept. 991 17625 Newburgh Road	Livonia	MI	48152
Finlay Fine Jewelry Corporation	53572	Parisian	Meadowbrook Village - Dept. 991 400 North Adams Road	Rochester Hills	MI	48309
Finlay Fine Jewelry Corporation	53573	Parisian	Partridge Creek - Dept. 991 17480 Hall Road	Clinton	MI	48038
Finlay Fine Jewelry Corporation	53327	Younkers	Meridian Mall - Dept. 326 1982 West Grand River Ave.	Okemos	MI	48864
Finlay Fine Jewelry Corporation	53346	Younkers	Bay Park Sq. - Dept. 326 2401 S. Oneida Street	Green Bay	WI	54304
Finlay Fine Jewelry Corporation	53350	Younkers	Holland - Dept. 326 12331 James Street	Holland	MI	49424
Finlay Fine Jewelry Corporation	53351	Younkers	Grandville - Dept. 326 Rivertown Crossing Mall	Grandville	MI	49418
Finlay Fine Jewelry Corporation	53352	Younkers	The Lakes Mall - Dept. 326 5580 Harvey Street	Muskegon	MI	49444
Finlay Fine Jewelry Corporation	53355	Younkers	Merle Hay Mall - Dept. 326 3800 Merle Hay Road	Des Moines	IA	50310
Finlay Fine Jewelry Corporation	53356	Younkers	Valley West Mall - Dept. 326 1551 35th Street	West Des Moines	IA	50266
Finlay Fine Jewelry Corporation	53359	Younkers	Southern Hills Mall - Dept. 326 4380 Sergeant Rd.	Sioux City	IA	51106
Finlay Fine Jewelry Corporation	53361	Younkers	Lindale Plaza - Dept. 326 4444 1st Avenue N.E.	Cedar Rapids	IA	52402
Finlay Fine Jewelry Corporation	53363	Younkers	Coralville - Dept. 326 1421 Coralridge Avenue	Coralville	IA	52241
Finlay Fine Jewelry Corporation	53365	Younkers	Westroads Shopping Ctr. - Dept. 326 707 102nd Street	Omaha	NE	68114
Finlay Fine Jewelry Corporation	53366	Younkers	Oakview Mall - Dept. 326 3201 S. 144th St.	Omaha	NE	68144

Stand-Alone Stores						
Finlay Fine Jewelry Corporation	1248	Bailey, Banks & Biddle	3200 Las Vegas Blvd	Las Vegas	NV	89109
Finlay Fine Jewelry Corporation	1250	Bailey, Banks & Biddle	1250 Annapolis Mall	Annapolis	MD	21401
Finlay Fine Jewelry Corporation	1257	Bailey, Banks & Biddle	26300 Cedar Rd	Beachwood	OH	44122
Finlay Fine Jewelry Corporation	1274	Bailey, Banks & Biddle	11814 U Fair Oaks Mall	Fairfax	VA	22033
Finlay Fine Jewelry Corporation	1289	Bailey, Banks & Biddle	4125 Cleveland Ave, Ste 1620	Fort Myers	FL	33901
Finlay Fine Jewelry Corporation	1297	Bailey, Banks & Biddle	7925 FM 1960 Road W.	Houston	TX	77070
Finlay Fine Jewelry Corporation	12106	Bailey, Banks & Biddle	3333 Bristol St	Costa Mesa	CA	92626
Finlay Fine Jewelry Corporation	12116	Bailey, Banks & Biddle	110 Oak Brook Ctr	Oak Brook	IL	60523
Finlay Fine Jewelry Corporation	12127	Bailey, Banks & Biddle	500 Grant St	Pittsburgh	PA	15219
Finlay Fine Jewelry Corporation	12139	Bailey, Banks & Biddle	1096 Willow Grove Park Mall 2500 W. Moreland Rd	Willow Grove	PA	19090
Finlay Fine Jewelry Corporation	12152	Bailey, Banks & Biddle	13350 Dallas Pkw, Ste 1460	Dallas	TX	75240
Finlay Fine Jewelry Corporation	12162	Bailey, Banks & Biddle	2302 Glendale Galleria	Glendale	CA	91210
Finlay Fine Jewelry Corporation	12171	Bailey, Banks & Biddle	1728 Redwood Hwy	Corte Madera	CA	94925
Finlay Fine Jewelry Corporation	12179	Bailey, Banks & Biddle	2000 Riverside Chase Galleria	Hoover	AL	35244
Finlay Fine Jewelry Corporation	12188	Bailey, Banks & Biddle	1000 Ross Park Mall Dr E	Pittsburgh	PA	15237
Finlay Fine Jewelry Corporation	12189	Bailey, Banks & Biddle	1200 Morris Tpke	Short Hills	NJ	7078
Finlay Fine Jewelry Corporation	12190	Bailey, Banks & Biddle	2855 Stevens Creek Blvd, Ste 1139	San Jose	CA	95050

Finlay Fine Jewelry Corporation	12200	Bailey, Banks & Biddle	3251 20th Ave	San Francisco	CA	94132
Finlay Fine Jewelry Corporation	12201	Bailey, Banks & Biddle	4465 Poplar Avenue	Memphis	TN	38117
Finlay Fine Jewelry Corporation	12223	Bailey, Banks & Biddle	1100 S. Hayes St	Arlington	VA	22202
Finlay Fine Jewelry Corporation	12225	Bailey, Banks & Biddle	1750 Tamiani Trail North	Naples	FL	34102
Finlay Fine Jewelry Corporation	12229	Bailey, Banks & Biddle	665 Cherry Hill Mall	Cherry Hill	NJ	8002
Finlay Fine Jewelry Corporation	12238	Bailey, Banks & Biddle	449 Christiana Mall Rd	Newark	DE	19702
Finlay Fine Jewelry Corporation	12239	Bailey, Banks & Biddle	213 Bellevue Square	Bellevue	WA	98004
Finlay Fine Jewelry Corporation	12242	Bailey, Banks & Biddle	1201 Lake Woodlands Dr	The Woodlands	TX	77380
Finlay Fine Jewelry Corporation	12243	Bailey, Banks & Biddle	1479 St. Louis Galleria	Richmond Heights	MO	63117
Finlay Fine Jewelry Corporation	12244	Bailey, Banks & Biddle	3101 PGA Blvd	Palm Beach Gardens	FL	33410
Finlay Fine Jewelry Corporation	12245	Bailey, Banks & Biddle	2800 W. Big Beaver Rd, Ste S230	Troy	MI	48084
Finlay Fine Jewelry Corporation	12247	Bailey, Banks & Biddle	2760 N Germantown Pkwy	Memphis	TN	38133
Finlay Fine Jewelry Corporation	12249	Bailey, Banks & Biddle	8505 Park Meadows Ctr Dr, Ste 212727	Littleton	CO	80124
Finlay Fine Jewelry Corporation	12252	Bailey, Banks & Biddle	8001 S. Orange Blossom Trail	Orlando	FL	32809
Finlay Fine Jewelry Corporation	12256	Bailey, Banks & Biddle	125 Westchester Ave	White Plains	NY	10601
Finlay Fine Jewelry Corporation	12257	Bailey, Banks & Biddle	500 South Rd	Farmington	CT	6032
Finlay Fine Jewelry Corporation	12262	Bailey, Banks & Biddle	2105 Stoneridge Blvd, Ste 203	Pleasanton	CA	94588
Finlay Fine Jewelry Corporation	12265	Bailey, Banks & Biddle	5425 Meadowood Mall Circle	Reno	NV	89502

Finlay Fine Jewelry Corporation	12266	Bailey, Banks & Biddle	1034 Mall of Louisiana	Baton Rouge	LA	70809
Finlay Fine Jewelry Corporation	12273	Bailey, Banks & Biddle	34 Old Orchard Ctr	Skokie	IL	60077
Finlay Fine Jewelry Corporation	12282	Bailey, Banks & Biddle	20530 North Rand Rd, Ste 422	Deer Park	IL	60010
Finlay Fine Jewelry Corporation	12283	Bailey, Banks & Biddle	940 Mall at Mission Viejo	Mission Viejo	CA	92691
Finlay Fine Jewelry Corporation	12291	Bailey, Banks & Biddle	3333 Buford Dr., Ste 2048	Buford	GA	30519
Finlay Fine Jewelry Corporation	12310	Bailey, Banks & Biddle	700 Town & Country Village Blvd, Ste 2600	Houston	TX	77024
Finlay Fine Jewelry Corporation	12312	Bailey, Banks & Biddle	5015 Westheimer Rd, Ste 2260A	Houston	TX	77056
Finlay Fine Jewelry Corporation	12323	Bailey, Banks & Biddle	6000 W. Markham St	Little Rock	AR	72205
Finlay Fine Jewelry Corporation	12326	Bailey, Banks & Biddle	2538 East Camelback Rd	Phoenix	AZ	85016
Finlay Fine Jewelry Corporation	12327	Bailey, Banks & Biddle	6121 West Park Blvd	Plano	TX	75093
Finlay Fine Jewelry Corporation	12328	Bailey, Banks & Biddle	2223 N. West Shore Blvd	Tampa	FL	33607
Finlay Fine Jewelry Corporation	12331	Bailey, Banks & Biddle	10300 West Forest Hill Blvd	Wellington	FL	33414
Finlay Fine Jewelry Corporation	12343	Bailey, Banks & Biddle	3111 West Chandler Blvd	Chandler	AZ	85226
Finlay Fine Jewelry Corporation	12357	Bailey, Banks & Biddle	347 Menlo Park, Ste 1530	Edison	NJ	8837
Finlay Fine Jewelry Corporation	12360	Bailey, Banks & Biddle	15900 La Cantera Pkwy	San Antonio	TX	78256
Finlay Fine Jewelry Corporation	12361	Bailey, Banks & Biddle	11601 Century Oaks Terr, Ste 133	Austin	TX	78758
Finlay Fine Jewelry Corporation	12364	Bailey, Banks & Biddle	1221 E. Southlake Blvd	Southlake	TX	76092
Finlay Fine Jewelry Corporation	12387	Bailey, Banks & Biddle	335 South Hills Vill	Pittsburgh	PA	15241

Finlay Fine Jewelry Corporation	12422	Bailey, Banks & Biddle	160 N. Gulph Road	King of Prussia	PA	19406
Finlay Fine Jewelry Corporation	12423	Bailey, Banks & Biddle	The Summit Siera	Reno	NV	89511
Finlay Fine Jewelry Corporation	12424	Bailey, Banks & Biddle	17420 Hall Road, #139	Clinton	MI	48038
Finlay Fine Jewelry Corporation	12493	Bailey, Banks & Biddle	10300 Little Patuxent Pky	Columbia	MD	21044
Finlay Fine Jewelry Corporation	12506	Bailey, Banks & Biddle	314 Orland Square Mall	Orland Park	IL	60462
Finlay Fine Jewelry Corporation	12513	Bailey, Banks & Biddle	7977 Tysons Corner Ctr	McLean	VA	22102
Finlay Fine Jewelry Corporation	12533	Bailey, Banks & Biddle	907 Northpark Ctr	Dallas	TX	75225
Finlay Fine Jewelry Corporation	12616	Bailey, Banks & Biddle	1101 Melbourne Rd, Ste 4014	Hurst	TX	76053
Finlay Fine Jewelry Corporation	12694	Bailey, Banks & Biddle	4400 Ashford Dunwoody Rd	Atlanta	GA	30346
Finlay Fine Jewelry Corporation	12697	Bailey, Banks & Biddle	3393 Peachtree Rd N.E.	Atlanta	GA	30326
Finlay Fine Jewelry Corporation	12770	Bailey, Banks & Biddle	800 SW Morisson St	Portland	OR	97205
Finlay Fine Jewelry Corporation	12804	Bailey, Banks & Biddle	L306 Woodfield Mall	Schaumburg	IL	60173
Finlay Fine Jewelry Corporation	12858	Bailey, Banks & Biddle	3000 E. First Ave	Denver	CO	80206
Finlay Fine Jewelry Corporation	12963	Bailey, Banks & Biddle	7101 Democracy Blvd	Bethesda	MD	20817
Carlyle & Co.	42	Carlyle & Co.	1542 West Town Mall 7600 Kingston Pike	Knoxville	TN	37919
Carlyle & Co.	65	Carlyle & Co.	551 Tallahassee Mall 2415 N. Monroe Street	Tallahassee	FL	32303
Carlyle & Co.	98	Carlyle & Co.	124 Four Seasons Town Center	Greensboro	NC	27407
Carlyle & Co.	145	Carlyle & Co.	M-01 SouthPark Mall 4400 Sharon Road	Charlotte	NC	28211
Carlyle & Co.	152	Carlyle & Co.	245 Cross Creek Mall	Fayetteville	NC	28303
Carlyle & Co.	154	Carlyle & Co.	Crabtree Valley Mall 4325 Glenwood Avenue	Raleigh	NC	27612

Carlyle & Co.	190	Carlyle & Co.	River Ridge Mall 3405 Candler's Mountain Rd.	Lynchburg	VA	24502
Carlyle & Co.	199	Carlyle & Co.	Huntington Mall P.O. Box 4067	Barboursville	WV	25504
Carlyle & Co.	207	Carlyle & Co.	300 Citadel Mall 2070 Sam Rittenburg Blvd.	Charleston	SC	29407
Carlyle & Co.	220	Carlyle & Co.	Asheville Mall 3 South Tunnel Rd.	Asheville	NC	28805
Carlyle & Co.	227	Carlyle & Co.	Hanes Mall 3320 Silas Creek Parkway	Winston-Salem	NC	27103
Carlyle & Co.	229	Carlyle & Co.	152 The Avenues 10300 Southside Blvd.	Jacksonville	FL	32256
Carlyle & Co.	231	Carlyle & Co.	The Mall at Green Hills 2126 Abbott Martin Road	Nashville	TN	37215
Carlyle & Co.	235	Carlyle & Co.	Carolina Place Mall 11025 Carolina Place Pkwy.	Pineville	NC	28134
Carlyle & Co.	237	Carlyle & Co.	1300 CoolSprings Galleria 1800 Galleria Blvd.	Franklin	TN	37067
Carlyle & Co.	244	Carlyle & Co.	Streets at SouthPoint #860 8030 Renaissance Pkwy.	Durham	NC	27713
Carlyle & Co.	246	Carlyle & Co.	Destin Commons 4240 Legendary Drive	Destin	FL	32541
Carlyle & Co.	249	Carlyle & Co.	St. John's Town Center 10281 Midtown Pkwy.	Jacksonville	FL	32246
Carlyle & Co.	250	Carlyle & Co.	Northlake Mall 6801 Northlake Mall Dr. #287	Charlotte	NC	28216
Carlyle & Co.	252	Carlyle & Co.	The Market Common Farrow Parkway	Myrtle Beach	SC	29577
Carlyle & Co.	254	Carlyle & Co.	Streets of Indian Lake Bldg. D, Suite 300 Indian Lake Blvd.	Hendersonville	TN	37075
Carlyle & Co.	255	Carlyle & Co.	2105 W. Cornwallis Dr., 1951 Battleground Ave.	Greensboro	NC	27408
Carlyle & Co.	256	Carlyle & Co.	Pier Park 15601 Starfish Drive, Ste. G280	Panama City Beach	FL	32413
Carlyle & Co.	262	Carlyle & Co.	The Shoppes @ River Crossing 5080 Riverside Dr., Ste. 112	Macon	GA	31210
Carlyle & Co.	239	J.E. Caldwell & Co.	Court at King of Prussia 421 Mall Blvd.	King of Prussia	PA	19406
Carlyle & Co.	303	J.E. Caldwell & Co.	112 Christiana Mall 1-95 & DE Hwy 7	Newmark	DE	19702
Carlyle & Co.	305	J.E. Caldwell & Co.	2193 Plaza at King of Prussia 160 North Gulph Rd.	King of Prussia	PA	19406

Carlyle & Co.	307	J.E. Caldwell & Co.	Hotel DuPont 1007 Market Street	Wilmington	DE	19801
Carlyle & Co.	312	J.E. Caldwell & Co.	102 Suburban Square 25 Coulter Avenue	Ardmore	PA	19003
Carlyle & Co.	314	J.E. Caldwell & Co.	Valley Square S.C. 1528 Main St., Bldg. 8, Ste. 800	Warrington	PA	18976
Carlyle & Co.	315	J.E. Caldwell & Co.	The Promenade Shops at Saucon Valley 2985 Center Valley Parkway, Ste. 204	Center Valley	PA	18034
Carlyle & Co.	241	Park Promenade Jewelers	Pioneer Building 152 Park Avenue South	Winter Park	FL	32789
Carlyle & Co.	245	Park Promenade Jewelers	Mall at Millenia 4200 Conroy Road	Orlando	FL	32839
Carlyle & Co.	247	Park Promenade Jewelers	The Gardens 3101 PGA Blvd.	Palm Beach Gardens	FL	33410
L. Congress	1	Congress Jewelers	Periwinkle Place Shopping Center 2075 Periwinkle Way #35	Sanibel Island	FL	33957
L. Congress	2	Congress Jewelers	Prado @ Spring Creek 25555 South Tamiami Trail	Bonita Springs	FL	34134
L. Congress	3	Congress Jewelers	129 Duval Street	Key West	FL	33040
L. Congress	5	Congress Jewelers	Coastland Center #A17 1708 9th Street North	Naples	FL	34102

Schedule 7

Location of Debtors' Assets, Books and Records

Pursuant to Local Bankruptcy Rule 1007-2(a)(10), the following lists the locations of the Debtors' substantial assets, the location of their books and records, and the nature, location, and value of any assets held by the Debtors outside the territorial limits of the United States.

Location of Debtors' Substantial Assets

The Debtors' substantial assets consist of its properties, leaseholds and inventory, and the location of these assets is provided in Schedule 6.

Books and Records

The Debtors' consolidated books and records are maintained at 529 Fifth Avenue, New York, NY 10017

Debtors' Assets Outside the United States

As of the Commencement Date, the Debtors have no assets located outside the United States.

Schedule 8

Litigation

Pursuant to Local Bankruptcy Rule 1007-2(a)(11), the following is a list of the nature and present status of each action or proceeding, pending or threatened, against the Debtors or their properties where a judgment against the Debtors or a seizure of their property may be imminent.

As of the Commencement Date, there currently are no actions or proceedings, pending or threatened, against the Debtors or their properties where a judgment against the Debtors or a seizure of their property may be imminent.

Schedule 9

Senior Management¹

Pursuant to Local Bankruptcy Rule 1007-2(a)(12), the following provides the names of the individuals who comprise the Debtors' existing senior management, a description of their tenure with the Debtors, and a brief summary of their relevant responsibilities and experience.

Name	Title	Responsibilities/ Experience
Arthur E. Reiner	Chairman of Board, President, Chief Executive Officer and Director of Finlay Enterprises, Inc., Chairman of the Board of Directors, Chief Executive Officer and Director of Finlay Fine Jewelry Corporation	Chairman of Finlay Enterprises, Inc. effective February 1, 1999 and, from January 1995 to such date, served as Vice Chairman of Finlay Enterprises, Inc. Mr. Reiner has also served as President and Chief Executive Officer of Finlay Enterprises, Inc. since January 30, 1996 and as Chairman of the Board and Chief Executive Officer of Finlay Fine Jewelry Corporation since January 3, 1995. Prior to joining the Debtor, Mr. Reiner had spent over 30 years with the Macy's organization. From February 1992 to October 1994, Mr. Reiner was Chairman and Chief Executive Officer of Macy's East, a subsidiary of Macy's. From 1988 to 1992, Mr. Reiner was Chairman and Chief Executive Officer of Macy's Northeast, which was combined with Macy's Atlanta division to form Macy's East in 1992. Mr. Reiner is also a director of New York & Company, Inc.
David Coles	Chief Restructuring Officer of Finlay Enterprises, Inc.	Managing Director of Alvarez & Marsal, North America, LLC. Retained as Chief Restructuring Officer of Finlay Enterprises, Inc. in February 2009.
Joseph M. Melvin	Executive Vice President and Chief Operating Officer of Finlay Enterprises, Inc., President and Chief Operating Officer of Finlay Fine Jewelry Corporation.	Appointed as Executive Vice President and Chief Operating Officer of Finlay Enterprises, Inc. and President and Chief Operating Officer of Finlay Fine Jewelry Corporation on May 1, 1997. From September 1975 to March 1997, Mr. Melvin served in various positions with May, including, from 1990 to March 1997, as Chairman and Chief Operating Officer of Filenes's (a division of May).

¹ For purposes of this schedule, a member of senior management holds the applicable position for all debtor entities when a specific debtor entity is not referenced.

Name	Title	Responsibilities/ Experience
Karin Knudsen	Executive Vice President of Merchandising and Marketing of Finlay Fine Jewelry Corporation.	Served in various positions with Finlay Fine Jewelry Corporation since December 1984. Served as a Regional Vice President responsible for managing the Macy's Central division.
Joyce Manning Magrini	Executive Vice President – Administration, Finlay Fine Jewelry Corporation	Executive Vice President – Administration of Finlay Fine Jewelry Corporation since June 2005. From March 1999 to June 2005, Ms. Magrini was Senior Vice President of Human Resources of Finlay Fine Jewelry Corporation and from January 1995 to February 1999, Ms. Magrini was Vice President of Human Resources. Ms. Magrini held various human resources and customer service positions at Macy's from June 1978 through December 1994.
Bonni G. Davis	Vice President, Secretary and General Counsel of Finlay Enterprises, Inc. and Finlay Fine Jewelry Corporation	Vice President, Secretary and General Counsel of Finlay Enterprises, Inc. and Finlay Fine Jewelry Corporation since December 1988. From May 1981 until December 1988, Ms. Davis held various positions in the legal department of Finlay's predecessors, including Seligman & Latz, Inc., S&L Acquisition Company, L.P., Tru-Run Corporation and Adrien Arpel, Inc. Ms. Davis is admitted to practice law in New York and New Jersey.
Bruce E. Zurlnick	Senior Vice President, Treasurer, and Chief Financial Officer of Finlay Enterprises, Inc. and Finlay Fine Jewelry Corporation	Senior Vice President, Treasurer and Chief Financial Officer of Finlay Enterprises, Inc. and Finlay Fine Jewelry Corporation since January 2000. From June 1990 to December 1999, he was Treasurer of Finlay Enterprises, Inc. and Vice President and Treasurer of Finlay Fine Jewelry Corporation. From December 1978 through May 1990, Mr. Zurlnick held various finance and accounting positions with Finlay's predecessors.

Schedule 10

Payroll

Pursuant to Local Bankruptcy Rule 1007-2(b)(1)-(2)(A) and (C), the following provides the estimated amount of weekly payroll to the Debtors' employees (not including officers, directors and stockholders) and the estimated amount to be paid to officers, stockholders, directors and financial and business consultants retained by the Debtors, for the thirty (30) day period following the filing of the chapter 11 petitions.

Payments to Employees (Not Including Officers, Directors and Stockholders)	\$1,562,732 average weekly payroll (including commission)
Payments to Officers, Directors and Stockholders	\$204,255
Payments to Financial and Business Consultants	\$355,000

Schedule 11

Cash Receipts and Disbursements, Net Cash Gain or Loss, Unpaid Obligations and Receivables

Pursuant to Local Bankruptcy Rule 1007-2(b)(3), the following provides, for the thirty (30) day period following the filing of the chapter 11 petitions, the estimated cash receipts and disbursements, net cash gain or loss, and obligations and receivables expected to accrue that remain unpaid, other than professional fees.

Cash Receipts	Estimated to be: \$119,672,000.00
Cash Disbursements	Estimated to be: \$24,097,000.00
Net Cash Gain	Estimated to be: \$34,100,000.00
Unpaid Obligations	Estimated to be: \$2,588,000.00
Unpaid Receivables	Estimated to be: \$3,205,000.00