



6. The deadline for filing claims in this case was . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ as interim compensation and now requests a sum of \$ , for a total compensation of \$ . In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ , and now requests reimbursement for expenses of \$ , for total expenses of \$ .

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: \_\_\_\_\_ By: /s/Stephen J. Zayler  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**FORM 1- EXHIBIT A**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Case No: 07-60779 BP1 Judge: BILL PARKER  
Case Name: MAX DAICHES JEWELERS, INC.

Trustee Name: Stephen J. Zayler  
Date Filed (f) or Converted (c): 09/21/07 (f)  
341(a) Meeting Date: 10/26/07  
Claims Bar Date: 02/05/08

For Period Ending: 10/12/09

| 1  | 2                                  | 3   | 4   | 5                                       | 6   |
|--|------------------------------------|---|---|---|---|
| Asset Description<br>(Scheduled and Unscheduled (u) Property)  | Petition/<br>Unscheduled<br>Values | Estimated Net Value<br>(Value Determined by Trustee,<br>Less Liens, Exemptions,<br>and Other Costs) | Property<br>Abandoned<br>OA=554(a) Abandon<br>DA=554(c) Abandon | Sale/Funds<br>Received by<br>the Estate | Asset Fully Administered (FA)/<br>Gross Value of Remaining Assets |
| 1. ACCOUNTS RECEIVABLE   | 37,733.85                          | 0.00  |   | 3,729.96                                | FA  |
| 2. REFUND FROM COMPROLLER FOR OVERPAYMENT (u)  | Unknown                            | 58.93   |   | 58.93                                   | FA  |
| 3. Post-Petition Interest Deposits (u)   | Unknown                            | N/A   | DA  | 12.45                                   | 0.00  |
| 4. REIMBURSEMENT OF INSURANCE PREMIUM  | Unknown                            | 1,027.22  |   | 1,408.22                                | FA  |
| 5. CHECKING AND/OR SAVINGS ACCOUNT<br>guaranty Bank  | 179.08                             | 179.08  |   | 163.08                                  | FA  |
| 6. CHECKING AND/OR SAVINGS ACCOUNT<br>Regions Bank   | 34,308.39                          | 0.00  |   | 0.00                                    | FA  |
| 7. INTEREST IN INSURANCE POLICIES<br>See Item No. 4 - Reimbursement received   | Unknown                            | 1.00  |   | 0.00                                    | FA  |
| 8. 740 SHARE OF TREASURY STOCK<br>Shares of Debtor Corporation - Max Daiches Jewelry, Inc. -- has no value                                 | Unknown                            | 300.00  |   | 0.00                                    | FA  |
| 9. LOANS TO MIKE JOSEPH<br>Mike Joseph filed personal bankruptcy.  | Unknown                            | 3,000.00  | DA  | 0.00                                    | 0.00  |
| 10. LAWSUIT- MVA LEOPOLDO LOPEZ<br>Accident involved Mike Joseph, personally and his personal vehicle -- not property of bankruptcy estate | Unknown                            | 5,000.00  |   | 0.00                                    | FA  |
| 11. LAWSUIT- INSURANCE CLAIM ON 2001 GMC SIERRA<br>Personal vehicle of Mike Joseph -- not property of bankruptcy estate                    | Unknown                            | 2,000.00  |   | 0.00                                    | FA  |
| 12. OFFICE EQUIPMENT<br>This asset has been given a market value for reporting requirements it may or may not be accurate.                 | Unknown                            | 1,000.00  | DA  | 0.00                                    | 0.00  |
| 13. EQUIPMENT AND FURNISHINGS  | 6,823.00                           | 6,823.00  |   | 480.00                                  | FA  |
| 14. INVENTORY  | 73,142.01                          | 0.00  | DA  | 0.00                                    | FA  |
| 15. CD (u)<br>REGIONS BANK -- Subject to UCC of Regions Bank   | 0.00                               | 5,000.00  |   | 0.00                                    | FA  |

**FORM 1- EXHIBIT A  
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT  
ASSET CASES**

Case No: 07-60779 BP1 Judge: BILL PARKER  
Case Name: MAX DAICHES JEWELERS, INC.

Trustee Name: Stephen J. Zayler  
Date Filed (f) or Converted (c): 09/21/07 (f)  
341(a) Meeting Date: 10/26/07  
Claims Bar Date: 02/05/08

| 1  | 2                                  | 3   | 4   | 5                                       | 6   |
|--|------------------------------------|---|---|---|---|
| Asset Description<br>(Scheduled and Unscheduled (u) Property)  | Petition/<br>Unscheduled<br>Values | Estimated Net Value<br>(Value Determined by Trustee,<br>Less Liens, Exemptions,<br>and Other Costs) | Property<br>Abandoned<br>OA=554(a) Abandon<br>DA=554(c) Abandon | Sale/Funds<br>Received by<br>the Estate | Asset Fully Administered (FA)/<br>Gross Value of Remaining Assets |
| 16. ALAN JAMES LOCKRIDGE - JUDGMENT (u)  | Unknown                            | 1,110.68  |   | 1,110.68                                | FA  |
| 17. AGREED TRUSTEE'S SURCHARGE (u)<br><br>This asset has been given a market value for reporting requirements it may or may not be accurate. | Unknown                            | 2,000.00  |   | 2,045.00                                | FA  |

|                                   |              |             |  |            |  |
|-----------------------------------|--------------|-------------|--|------------|--|
| TOTALS (Excluding Unknown Values) | \$152,186.33 | \$27,499.91 |  | \$9,008.32 | Gross Value of Remaining Assets<br>\$0.00<br>(Total Dollar Amount in Column 6) |
|-----------------------------------|--------------|-------------|--|------------|--|

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Initial Projected Date of Final Report (TFR): 12/31/10

Current Projected Date of Final Report (TFR): 12/31/10

**FORM 2 - EXHIBIT B**

**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 07-60779 -BP1  
 Case Name: MAX DAICHES JEWELERS, INC.

Trustee Name: Stephen J. Zayler  
 Bank Name: BANK OF AMERICA  
 Account Number / CD #: \*\*\*\*\*5731 Money Market Account (Interest Earn

Taxpayer ID No: \*\*\*\*\*0453  
 For Period Ending: 10/12/09

Blanket Bond (per case limit): \$ 300,000.00  
 Separate Bond (if applicable):

| 1                | 2                  | 3                                      | 4                                   |                    | 5             | 6                  | 7                         |
|------------------|--------------------|--|-------------------------------------|--------------------|---------------|--------------------|---------------------------|
| Transaction Date | Check or Reference | Paid To / Received From                | Description Of Transaction          | Uniform Tran. Code | Deposits (\$) | Disbursements (\$) | Account / CD Balance (\$) |
|                  |                    |  | BALANCE FORWARD                     |                    |               |                    | 0.00                      |
| 10/10/07         | 1                  | LINDA FONTINEAU                        | ACCOUNTS RECEIVABLE                 | 1121-000           | 50.00         |                    | 50.00                     |
| 10/10/07         | 1                  | REV. OR MRS. BOB R. BOLDING            | ACCOUNTS RECEIVABLE                 | 1121-000           | 200.00        |                    | 250.00                    |
| 10/15/07         | 2                  | TEXAS COMPTROLLER OF PUBLIC ACCOUNTS   | REFUND FOR OVERPAYMENT              | 1221-000           | 58.93         |                    | 308.93                    |
| 10/26/07         | 1                  | DAVID OR TERESA WASHBURN               | ACCOUNTS RECEIVABLE                 | 1121-000           | 50.00         |                    | 358.93                    |
| 10/31/07         | 3                  | BANK OF AMERICA                        | Interest Rate 0.750                 | 1270-000           | 0.11          |                    | 359.04                    |
| 11/30/07         | 3                  | BANK OF AMERICA                        | Interest Rate 0.650                 | 1270-000           | 0.19          |                    | 359.23                    |
| 12/12/07         | 4                  | TRANSAMERICA OCCIDENTAL LIFE INSURANCE | REIMBURSEMENT OF CANCELLED INSURANC | 1221-000           | 1,027.22      |                    | 1,386.45                  |
| 12/17/07         | 5                  | GUARANTY BANK                          | FUNDS ON DEPOSIT                    | 1221-000           | 163.08        |                    | 1,549.53                  |
| 12/31/07         | 3                  | BANK OF AMERICA                        | Interest Rate 0.500                 | 1270-000           | 0.41          |                    | 1,549.94                  |
| 01/04/08         | 4                  | AMERICA FIRST INSURANCE COMPANY        | RETURN OF PREMIUM                   | 1221-000           | 131.00        |                    | 1,680.94                  |
| 01/11/08         | 1                  | JOHN OR PAULINE JONES                  | ACCOUNTS RECEIVABLE                 | 1121-000           | 4.91          |                    | 1,685.85                  |
| 01/14/08         | 1                  | RHONDA WILLIAMSON                      | ACCOUNTS RECEIVABLE                 | 1121-000           | 65.00         |                    | 1,750.85                  |
| 01/31/08         | 3                  | BANK OF AMERICA                        | Interest Rate 0.400                 | 1270-000           | 0.66          |                    | 1,751.51                  |
| 02/01/08         | 1                  | Rev. Bob R. Bolding                    | ACCOUNTS RECEIVABLE                 | 1121-000           | 200.00        |                    | 1,951.51                  |
| 02/01/08         | 1                  | JAMES OR RENEE LOCKRIDGE               | ACCOUNTS RECEIVABLE                 | 1121-000           | 1,336.64      |                    | 3,288.15                  |
| 02/01/08         | 1                  | LINDA FONTINEAU                        | ACCOUNTS RECEIVABLE                 | 1121-000           | 45.35         |                    | 3,333.50                  |
| 02/01/08         | 1                  | STEVE OR GAIL WILSON                   | ACCOUNTS RECEIVABLE                 | 1121-000           | 296.52        |                    | 3,630.02                  |
| 02/01/08         | 1                  | JANE OR MARK LANE                      | ACCOUNTS RECEIVABLE                 | 1121-000           | 13.83         |                    | 3,643.85                  |
| 02/08/08         | 1                  | KRISTY & CODY EDMONSON                 | ACCOUNTS RECEIVABLE                 | 1121-000           | 275.00        |                    | 3,918.85                  |
| 02/08/08         | 1                  | DAVID OR SHEILA IVINS                  | ACCOUNTS RECEIVABLE                 | 1121-000           | 67.95         |                    | 3,986.80                  |
| 02/13/08         | 1                  | FRANKIE OR PAM DENMON                  | ACCOUNTS RECEIVABLE                 | 1121-000           | 25.00         |                    | 4,011.80                  |
| 02/18/08         | 1                  | LONNELL POOL                           | ACCOUNTS RECEIVABLE                 | 1121-000           | 71.19         |                    | 4,082.99                  |
| 02/29/08         | 3                  | BANK OF AMERICA                        | Interest Rate 0.300                 | 1270-000           | 0.85          |                    | 4,083.84                  |
| 03/05/08         | 1                  | MIKE OR BARBARA SIMMONS                | ACCOUNTS RECEIVABLE                 | 1121-000           | 344.09        |                    | 4,427.93                  |
| 03/05/08         | 1                  | JOHN OR PAULINE JONES                  | ACCOUNTS RECEIVABLE                 | 1121-000           | 25.00         |                    | 4,452.93                  |
| 03/11/08         | 4                  | KILGORE INSURANCE AGENCY INC           | REIMBURSEMENT OF INSURANCE          | 1221-000           | 250.00        |                    | 4,702.93                  |
| 03/12/08         | 1                  | FRANKIE OR PAM DENMON                  | ACCOUNTS RECEIVABLE                 | 1121-000           | 25.00         |                    | 4,727.93                  |

Page Subtotals 4,727.93 0.00

FORM 2 - EXHIBIT B

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-60779 -BP1  
 Case Name: MAX DAICHES JEWELERS, INC.

Trustee Name: Stephen J. Zayler  
 Bank Name: BANK OF AMERICA  
 Account Number / CD #: \*\*\*\*\*5731 Money Market Account (Interest Earn

Taxpayer ID No: \*\*\*\*\*0453  
 For Period Ending: 10/12/09

Blanket Bond (per case limit): \$ 300,000.00  
 Separate Bond (if applicable):

| 1                | 2                  | 3  | 4                          |                    | 5             | 6                  | 7                         |
|------------------|--------------------|--|----------------------------|--------------------|---------------|--------------------|---------------------------|
| Transaction Date | Check or Reference | Paid To / Received From  | Description Of Transaction | Uniform Tran. Code | Deposits (\$) | Disbursements (\$) | Account / CD Balance (\$) |
| 03/24/08         | 000101             | GREAK & ASSOCIATES<br>CERTIFIED PUBLIC ACCOUNTANTS<br>1403 TURTLE CREEK DRIVE<br>LUFKIN, TEXAS 75904 | ACCOUNTANT FEES            | 3410-000           |               | 212.00             | 4,515.93                  |
| 03/31/08         | 3                  | BANK OF AMERICA  | Interest Rate 0.250        | 1270-000           | 1.06          |                    | 4,516.99                  |
| 04/04/08         | 1                  | JONATHAN LEE LOUDERMILK  | ACCOUNTS RECEIVABLE        | 1121-000           | 200.00        |                    | 4,716.99                  |
| 04/14/08         | 16                 | ALAN OR SHAWNA LOCKRIDGE   | PAYMENT FOR JUDGMENT       | 1249-000           | 1,110.68      |                    | 5,827.67                  |
| 04/23/08         | 1                  | MEAGAN J. WALDROP  | ACCOUNTS RECEIVABLE        | 1121-000           | 35.48         |                    | 5,863.15                  |
| 04/30/08         | 3                  | BANK OF AMERICA  | Interest Rate 0.250        | 1270-000           | 1.08          |                    | 5,864.23                  |
| 05/01/08         | 17                 | REGIONS BANK   | AGREED TRUSTEE'S SURCHARGE | 1221-000           | 2,045.00      |                    | 7,909.23                  |
| 05/30/08         | 3                  | BANK OF AMERICA  | Interest Rate 0.150        | 1270-000           | 0.97          |                    | 7,910.20                  |
| 06/02/08         | 1                  | MARY BIRCHER   | ACCOUNTS RECEIVABLE        | 1121-000           | 24.00         |                    | 7,934.20                  |
| 06/04/08         | 1                  | JOHN OR PAULINE JONES  | ACCOUNTS RECEIVABLE        | 1121-000           | 25.00         |                    | 7,959.20                  |
| 06/30/08         | 3                  | BANK OF AMERICA  | Interest Rate 0.150        | 1270-000           | 0.98          |                    | 7,960.18                  |
| 07/31/08         | 3                  | BANK OF AMERICA  | Interest Rate 0.150        | 1270-000           | 1.01          |                    | 7,961.19                  |
| 08/04/08         | 13                 | THE COIN INVESTOR  | CONTENTS IN BUILDING       | 1121-000           | 480.00        |                    | 8,441.19                  |
| 08/29/08         | 3                  | BANK OF AMERICA  | Interest Rate 0.150        | 1270-000           | 1.05          |                    | 8,442.24                  |
| 09/30/08         | 3                  | BANK OF AMERICA  | Interest Rate 0.150        | 1270-000           | 1.05          |                    | 8,443.29                  |
| 10/06/08         | 1                  | JOHN OR PAULINE JONES  | ACCOUNTS RECEIVABLE        | 1121-000           | 25.00         |                    | 8,468.29                  |
| 10/06/08         | 1                  | JOHN OR PAULINE JONES  | ACCOUNTS RECEIVABLE        | 1121-000           | 25.00         |                    | 8,493.29                  |
| 10/31/08         | 3                  | BANK OF AMERICA  | Interest Rate 0.100        | 1270-000           | 0.82          |                    | 8,494.11                  |
| 11/28/08         | 3                  | BANK OF AMERICA  | Interest Rate 0.100        | 1270-000           | 0.69          |                    | 8,494.80                  |
| 12/05/08         | 1                  | JOHN OR PAULINE JONES  | ACCOUNTS RECEIVABLE        | 1121-000           | 50.00         |                    | 8,544.80                  |
| 12/31/08         | 3                  | BANK OF AMERICA  | Interest Rate 0.010        | 1270-000           | 0.43          |                    | 8,545.23                  |
| 01/12/09         | 1                  | JOHN OR PAULINE JONES  | ACCOUNTS RECEIVABLE        | 1121-000           | 50.00         |                    | 8,595.23                  |
| 01/30/09         | 3                  | BANK OF AMERICA  | Interest Rate 0.010        | 1270-000           | 0.07          |                    | 8,595.30                  |
| 02/04/09         | 1                  | JOHN OR PAULINE JONES  | ACCOUNTS RECEIVABLE        | 1121-000           | 50.00         |                    | 8,645.30                  |
| 02/27/09         | 3                  | BANK OF AMERICA  | Interest Rate 0.010        | 1270-000           | 0.07          |                    | 8,645.37                  |
| 03/09/09         | 1                  | JOHN OR PAULINE JONES  | ACCOUNTS RECEIVABLE        | 1121-000           | 50.00         |                    | 8,695.37                  |

Page Subtotals 4,179.44

212.00

**FORM 2 - EXHIBIT B**

**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 07-60779 -BP1  
 Case Name: MAX DAICHES JEWELERS, INC.

Trustee Name: Stephen J. Zayler  
 Bank Name: BANK OF AMERICA  
 Account Number / CD #: \*\*\*\*\*5731 Money Market Account (Interest Earn

Taxpayer ID No: \*\*\*\*\*0453  
 For Period Ending: 10/12/09

Blanket Bond (per case limit): \$ 300,000.00  
 Separate Bond (if applicable):

| 1                | 2                  | 3  | 4   |                    | 5             | 6                  | 7                         |
|------------------|--------------------|--|---|--------------------|---------------|--------------------|---------------------------|
| Transaction Date | Check or Reference | Paid To / Received From  | Description Of Transaction                                    | Uniform Tran. Code | Deposits (\$) | Disbursements (\$) | Account / CD Balance (\$) |
| 03/31/09         | 3                  | BANK OF AMERICA  | Interest Rate 0.010   | 1270-000           | 0.08          |                    | 8,695.45                  |
| 04/08/09         | 1                  | JOHN OR PAULINE JONES  | ACCOUNTS RECEIVABLE   | 1121-000           | 50.00         |                    | 8,745.45                  |
| 04/30/09         | 3                  | BANK OF AMERICA  | Interest Rate 0.030   | 1270-000           | 0.19          |                    | 8,745.64                  |
| 05/04/09         | 1                  | JOHN OR PAULINE JONES  | ACCOUNTS RECEIVABLE   | 1121-000           | 50.00         |                    | 8,795.64                  |
| 05/29/09         | 3                  | BANK OF AMERICA  | Interest Rate 0.030   | 1270-000           | 0.22          |                    | 8,795.86                  |
| 06/04/09         |                    | JOHN OR PAULINE JONES  | ACCOUNTS RECEIVABLE   | 1121-000           | 50.00         |                    | 8,845.86                  |
| 06/09/09         | 000102             | STEPHEN J. ZAYLER<br>ATTORNEY AT LAW<br>P. O. BOX 150743<br>LUFKIN, TX 75915 | ATTORNEY FEES AND EXPENSES<br>Per Order 6/09/09               |                    |               | 4,225.17           | 4,620.69                  |
|                  |                    |  | Fees 4,050.00   | 3110-000           |               |                    | 4,620.69                  |
|                  |                    |  | Expenses 175.17   | 3120-000           |               |                    | 4,620.69                  |
| 06/30/09         | 3                  | BANK OF AMERICA  | Interest Rate 0.030   | 1270-000           | 0.15          |                    | 4,620.84                  |
| 07/31/09         | 3                  | BANK OF AMERICA  | Interest Rate 0.030   | 1270-000           | 0.12          |                    | 4,620.96                  |
| 08/18/09         | 000103             | SANDRA D. SORRELL, CPA<br>5036 Champions Drive<br>Lufkin, Texas 75901        | PREPARATION OF ESTATE TAX RETURNS<br>Per Order dated 08/17/09 | 3410-000           |               | 1,275.00           | 3,345.96                  |
| 08/31/09         | 3                  | BANK OF AMERICA  | Interest Rate 0.030   | 1270-000           | 0.11          |                    | 3,346.07                  |
| 09/30/09         | 3                  | BANK OF AMERICA  | Interest Rate 0.030   | 1270-000           | 0.08          |                    | 3,346.15                  |

Page Subtotals 150.95 5,500.17

FORM 2 - EXHIBIT B

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 07-60779 -BP1  
 Case Name: MAX DAICHES JEWELERS, INC.

Trustee Name: Stephen J. Zayler  
 Bank Name: BANK OF AMERICA  
 Account Number / CD #: \*\*\*\*\*5731 Money Market Account (Interest Earn

Taxpayer ID No: \*\*\*\*\*0453  
 For Period Ending: 10/12/09

Blanket Bond (per case limit): \$ 300,000.00  
 Separate Bond (if applicable):

| 1                | 2                  | 3                       | 4   |                    | 5                            | 6                              | 7                         |
|------------------|--------------------|-------------------------|---|--------------------|------------------------------|--------------------------------|---------------------------|
| Transaction Date | Check or Reference | Paid To / Received From | Description Of Transaction                      | Uniform Tran. Code | Deposits (\$)                | Disbursements (\$)             | Account / CD Balance (\$) |
|                  |                    |                         | COLUMN TOTALS                                   |                    | 9,058.32                     | 5,712.17                       | 3,346.15                  |
|                  |                    |                         | Less: Bank Transfers/CD's                       |                    | 0.00                         | 0.00                           |                           |
|                  |                    |                         | Subtotal  |                    | 9,058.32                     | 5,712.17                       |                           |
|                  |                    |                         | Less: Payments to Debtors                       |                    |                              | 0.00                           |                           |
|                  |                    |                         | Net   |                    | 9,058.32                     | 5,712.17                       |                           |
|                  |                    |                         | TOTAL - ALL ACCOUNTS                            |                    | NET DEPOSITS                 | NET DISBURSEMENTS              | ACCOUNT BALANCE           |
|                  |                    |                         | Money Market Account (Interest Earn - *****5731 |                    | 9,058.32                     | 5,712.17                       | 3,346.15                  |
|                  |                    |                         |   |                    | 9,058.32                     | 5,712.17                       | 3,346.15                  |
|                  |                    |                         |   |                    | (Excludes Account Transfers) | (Excludes Payments To Debtors) | Total Funds On Hand       |

Page Subtotals 0.00 0.00

EXHIBIT C  
ANALYSIS OF CLAIMS REGISTER

Case Number: 07-60779 Page 1  
 Debtor Name: MAX DAICHES JEWELERS, INC. Date: October 12, 2009  
Claim Class Sequence

| Code #               | Creditor Name & Address  | Claim Class    | Notes | Amount Allowed | Paid to Date | Claim Balance |
|----------------------|--|----------------|-------|----------------|--------------|---------------|
| 025<br>AF            | GREAK & ASSOCIATES<br>CERTIFIED PUBLIC ACCOUNTANTS<br>1403 TURTLE CREEK DRIVE<br>LUFKIN, TEXAS 75904   | Administrative |       | \$212.00       | \$212.00     | \$0.00        |
| 025<br>TAF           | STEPHEN J. ZAYLER<br>ATTORNEY AT LAW<br>P. O. BOX 150743<br>LUFKIN, TX 75915   | Administrative |       | \$4,225.17     | \$4,225.17   | \$0.00        |
| 025<br>AF            | SANDRA D. SORRELL, CPA<br>5036 Champions Drive<br>Lufkin, Texas 75901  | Administrative |       | \$1,275.00     | \$1,275.00   | \$0.00        |
| 000009<br>064<br>SPT | Gregg County<br>c/o Laurie Spindler<br>Linebarger Goggan Blair & Sampson,<br>LLP<br>2323 Bryan St., Suite 1600<br>Dallas, TX 75201                   | Priority       |       | \$3,544.39     | \$0.00       | \$3,544.39    |
| 000001<br>070<br>UC  | Leon Rudberg Jewelry Company<br>c/o Kristen Williams Cook, Esq.<br>Stuart A. Lautin<br>15851 Dallas Parkway, Suite 1001<br>Addison, Texas 75001-6020 | Unsecured      |       | \$71,682.95    | \$0.00       | \$71,682.95   |
| 000002<br>070<br>UC  | Kaspar & Esh, Inc.<br>c/o The Jewelers Board of Trade<br>PO Box 6928<br>Providence, RI 02940   | Unsecured      |       | \$4,334.65     | \$0.00       | \$4,334.65    |
| 000003<br>070<br>UC  | Leon Rudberg Jewelry Company<br>c/o Kristen Williams Cook, Esq.<br>Stuart A. Lautin<br>15851 Dallas Parkway, Suite 1001<br>Addison, Texas 75001-6020 | Unsecured      |       | \$71,682.95    | \$0.00       | \$71,682.95   |
| 000004<br>070<br>UC  | Texas Leasing Office<br>WSJ Properties<br>3301 W Marshall Ave Ste 101<br>Longview TX 75604-5082  | Unsecured      |       | \$2,400.00     | \$0.00       | \$2,400.00    |
| 000005<br>070<br>UC  | Seiko Corporation of America<br>1111 MacArthur Blvd<br>Mahwah NJ 07430   | Unsecured      |       | \$10,240.63    | \$0.00       | \$10,240.63   |
| 000006<br>070<br>UC  | ArtCarved Class Rings<br>Commemorative Brands Inc<br>P O Box 149056<br>Austin TX 78714-9056  | Unsecured      |       | \$451.88       | \$0.00       | \$451.88      |

EXHIBIT C  
ANALYSIS OF CLAIMS REGISTER

Case Number: 07-60779 Page 2 Date: October 12, 2009  
Debtor Name: MAX DAICHES JEWELERS, INC. Claim Class Sequence

| Code #              | Creditor Name & Address  | Claim Class | Notes | Amount Allowed | Paid to Date | Claim Balance |
|---------------------|--|-------------|-------|----------------|--------------|---------------|
| 000007<br>070<br>UC | Belair Time Corp<br>1995 Swarthmore Ave<br>Lakewood Industrial Park<br>Lakewood NJ 08701 | Unsecured   |       | \$2,167.90     | \$0.00       | \$2,167.90    |
| 000008<br>070<br>UC | Carla Corp<br>33 Sutton Ave<br>P O Box 14192<br>East Providence RI 02914-0192            | Unsecured   |       | \$905.82       | \$0.00       | \$905.82      |
| 000010<br>070<br>UC | AFNI/Verizon<br>404 Brock Drive<br>Bloomington, IL 61701                                 | Unsecured   |       | \$252.38       | \$0.00       | \$252.38      |
| 000011<br>070<br>UC | ARESCO Inc<br>3525 Lorna Ridge Drive<br>Birmingham AL 35216                              | Unsecured   |       | \$10,029.34    | \$0.00       | \$10,029.34   |
| 000012<br>070<br>UC | American Express Bank FSB<br>c/o Becket and Lee LLP<br>POB 3001<br>Malvern PA 19355-0701 | Unsecured   |       | \$14,961.47    | \$0.00       | \$14,961.47   |
| Case Totals:        |  |             |       | \$198,366.53   | \$5,712.17   | \$192,654.36  |

Code #: Trustee's Claim Number, Priority Code, Claim Type

**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 07-60779 BP1  
 Case Name: MAX DAICHES JEWELERS, INC.  
 Trustee Name: Stephen J. Zayler

Claims of secured creditors will be paid as follows:

| <i>Claimant</i> | <i>Proposed Payment</i> |
|-----------------|-------------------------|
|                 | \$ _____                |
|                 | \$ _____                |
|                 | \$ _____                |

Applications for chapter 7 fees and administrative expenses have been filed as follows:

| <i>Reason/Applicant</i>              | <i>Fees</i> | <i>Expenses</i> |
|--------------------------------------|-------------|-----------------|
| <i>Trustee: Stephen J. Zayler</i>    | \$ _____    | \$ _____        |
| <i>Attorney for trustee:</i>         | \$ _____    | \$ _____        |
| <i>Appraiser:</i>                    | \$ _____    | \$ _____        |
| <i>Auctioneer:</i>                   | \$ _____    | \$ _____        |
| <i>Accountant:</i>                   | \$ _____    | \$ _____        |
| <i>Special Attorney for trustee:</i> | \$ _____    | \$ _____        |
| <i>Charges:</i>                      | \$ _____    | \$ _____        |
| <i>Fees:</i>                         | \$ _____    | \$ _____        |
| <i>Other:</i>                        | \$ _____    | \$ _____        |
| <i>Other:</i>                        | \$ _____    | \$ _____        |

Applications for prior chapter fees and administrative expenses have been filed as follows:

| <i>Reason/Applicant</i>     | <i>Fees</i> | <i>Expenses</i> |
|-----------------------------|-------------|-----------------|
| <u>Attorney for debtor:</u> | <u>\$</u>   | <u>\$</u>       |
| <u>Attorney for:</u>        | <u>\$</u>   | <u>\$</u>       |
| <u>Accountant for:</u>      | <u>\$</u>   | <u>\$</u>       |
| <u>Appraiser for:</u>       | <u>\$</u>   | <u>\$</u>       |
| <u>Other:</u>               | <u>\$</u>   | <u>\$</u>       |

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ \_\_\_\_\_ must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

| <i>Claim Number</i> | <i>Claimant</i> | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|-----------------|------------------------------|-------------------------|
| _____               | _____           | <u>\$</u>                    | <u>\$</u>               |
| _____               | _____           | <u>\$</u>                    | <u>\$</u>               |
| _____               | _____           | <u>\$</u>                    | <u>\$</u>               |

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ \_\_\_\_\_ have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be \_\_\_\_\_ percent.

Timely allowed general (unsecured) claims are as follows:

| <i>Claim Number</i> | <i>Claimant</i>  | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|--|------------------------------|-------------------------|
| <u>000002</u>       | <u>Kaspar &amp; Esh, Inc.</u><br><u>Leon Rudberg Jewelry</u> | <u>\$</u>                    | <u>\$</u>               |
| <u>000003</u>       | <u>Company</u>   | <u>\$</u>                    | <u>\$</u>               |
| <u>000004</u>       | <u>Texas Leasing Office</u>                                  | <u>\$</u>                    | <u>\$</u>               |
| <u>000005</u>       | <u>Seiko Corporation of America</u>                          | <u>\$</u>                    | <u>\$</u>               |



| <i>Claim Number</i> | <i>Claimant</i> | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|-----------------|------------------------------|-------------------------|
| _____               | _____           | \$ _____                     | \$ _____                |

The amount of surplus returned to the debtor after payment of all claims and interest is  
\$ .