

EXHIBIT 1

OUTSTANDING PRE-PETITION UNSECURED TAX CLAIMS, OUTSTANDING
INVOLUNTARY GAP EXPENSES, OTHER PRIORITY CLAIMS, AND EXPENSES OF
ADMINISTRATION

ADMINISTRATIVE EXPENSES:

Clerk, U.S. Bankruptcy Court	\$ _____
Attorney for Debtor	\$ _____
Attorney for Creditors' Committee	\$ _____
Accountant	\$ _____
Other Professionals (identify)	\$ _____
<u>Total:</u>	\$ _____

PRIORITY CREDITORS:

Wage Claims	\$ _____
Employee Benefit Claims	\$ _____
Layaway Claims	\$ _____
<u>Total:</u>	\$ _____

PRE-PETITION TAX CREDITORS:

Pre-Petition Tax Claims	\$ _____
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CASH PAYMENTS DUE ON EFFECTIVE DATE:

Class ____	\$ _____
Class ____	\$ _____
Class ____	\$ _____
<u>Total:</u>	\$ _____