

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
: **Chapter 11 Case No.**  
: **09-14873 (JMP)**  
: **(Jointly Administered)**  
: **Debtors.**  
: **(Jointly Administered)**  
: **(Jointly Administered)**  
-----X

**ORDER PURSUANT TO SECTION 502(b)(9) OF THE  
BANKRUPTCY CODE AND BANKRUPTCY RULE 3003(c)(3)  
ESTABLISHING THE DEADLINE FOR FILING PROOFS OF CLAIM  
AND APPROVING THE FORM AND MANNER OF NOTICE THEREOF**

Upon the motion, dated October 9, 2009 (the “Motion”), of Finlay Enterprises, Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, “Finlay” or the “Debtors”), pursuant to section 502(b)(9) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 3003(c)(3) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) for entry of an order establishing the deadline for filing proofs of claim and approving the form and manner of notice thereof, all as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 Referring to Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title 11, dated July 10, 1984 (Ward, Acting C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to (i) the attorneys for General Electric Capital Corporation, as agent under that certain Fourth Amended and Restated Credit Agreement dated as of November 9, 2007, (ii) the attorneys for Wilmington Trust FSB, as successor trustee under that certain

second lien indenture dated as of November 26, 2008, (iii) the attorneys for HSBC Bank USA, National Association, as trustee under that certain third lien indenture dated as of November 26, 2008, (iv) the attorneys for the official committee of unsecured creditors appointed in these chapter 11 cases, and (v) the attorneys for Harbinger Capital Partners Special Situations Fund, L.P.; and it appearing that no other or further notice need be provided; and upon the 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, sworn to on August 5, 2009, and all of the proceedings had before the Court; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors, their estates and creditors, and all parties in interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Motion is granted; and it is further

ORDERED that pursuant to Bankruptcy Rule 3003(c)(3), and except as otherwise provided herein, **December 1, 2009 at 5:00 p.m. (prevailing Eastern Time)** is established as the deadline (the “General Bar Date”) for each person or entity (including, without limitation, each individual, partnership, joint venture, corporation, estate, and trust) to file proofs of claim (each a “Proof of Claim”) based on prepetition claims (as defined in section 101(5) of the Bankruptcy Code) against the Debtors; and it is further

ORDERED that pursuant to section 502(b)(9) of the Bankruptcy Code, **February 1, 2010 at 5:00 p.m. (prevailing Eastern Time)** is established as the deadline (the “Governmental Bar Date,” and, together with the General Bar Date, the “Bar Dates”) for

governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtors; and it is further

ORDERED that all Proofs of Claim filed against the Debtors must substantially conform to the form annexed hereto as Exhibit “2” (the “Proof of Claim Form”) and must be received on or before the applicable Bar Date, respectively, by the official noticing and claims agent in the Debtors’ chapter 11 cases, Epiq Bankruptcy Solutions, LLC (“Epiq”) or the Court.

The original Proof of Claim Form should be sent to the following address:

If by overnight mail, to:  Finlay Enterprises, Inc. Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC 757 Third Avenue, 3rd Floor New York, New York 10017	If by first-class mail, to:  Finlay Enterprises, Inc. Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5285 New York, New York 10150-5285
If by hand delivery, to:  Finlay Enterprises, Inc. Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC 757 Third Avenue, 3rd Floor New York, New York 10017  or  Clerk of the United States Bankruptcy Court Attn: Finlay Enterprises, Inc. Claims Processing One Bowling Green New York, New York 10004	

; and it is further

ORDERED that Proofs of Claim will be deemed timely filed only if **actually received** by Epiq or the Court on or before the applicable Bar Date; and it is further

ORDERED that neither the Court nor Epiq shall be required to accept Proofs of Claim sent by facsimile, telecopy, or electronic mail transmission; and it is further

ORDERED that the following persons are **not** required to file a Proof of Claim on or before the applicable Bar Date:

- (a) any person or entity whose claim is listed on the Schedules and (i) whose claim is **not** described as “disputed,” “contingent,” or “unliquidated,” and (ii) who does not dispute the amount or nature of the claim set forth in the Schedules;
- (b) any person or entity whose claim has been paid in full by the Debtors;
- (c) any person or entity that holds an interest in the Debtors, which interest is based exclusively upon the ownership of common or preferred stock, membership interests, partnership interests, or warrants or rights to purchase, sell or subscribe to such a security or interest; **provided, however,** that interest holders who wish to assert claims (as opposed to ownership interests) against the Debtors that arise out of or relate to the ownership or purchase of an interest, including claims arising out of or relating to the sale, issuance, or distribution of the interest, must file Proofs of Claim on or before the applicable Bar Date, unless another exception identified herein applies;
- (d) any person or entity that holds a claim that has been allowed by an order of this Court entered on or before the applicable Bar Date;
- (e) any holder of a claim for which a separate deadline is fixed by this Court;
- (f) any holder of a claim who has already properly filed a Proof of Claim with the Clerk of the Court or Debtors’ Court-approved claims agent, Epiq, against the Debtors utilizing a claim form which substantially conforms to the Proof of Claim Form;
- (g) any person or entity that asserts a claim under sections 503(b) or 507(a) of the Bankruptcy Code as an administrative expense of the Debtors’ chapter 11 cases; and
- (h) any holder of a claim arising under or in respect of either: (A) the Finlay Fine Jewelry Corporation 11.375%/12.125% Senior Secured Second Lien Notes Due June 1, 2012 (“Second Lien Notes”); or (B) the Finlay Fine Jewelry Corporation 8.375%/8.945% Senior Secured Third Lien Notes Due June 1, 2012 (“Third Lien Notes,”) and together with the Second Lien Notes, the “Notes”); provided, however, that (i) as provided for in the Final Order Authorizing Use of Cash Collateral, Granting Adequate Protection, and Modifying the Automatic Stay (Docket No. 121), each indenture trustee is authorized and entitled, in its sole discretion, but not required, to file (and amend and/or supplement, as appropriate) a Proof of Claim; and (ii) any holder of a claim based upon the Notes who wishes to assert a claim against a Debtor that is not based solely upon the prepetition outstanding principal and interest due on account of its ownership of such

Notes must file a Proof of Claim on or prior to the General Bar Date in respect of such claim;

and it is further

ORDERED that notwithstanding anything in this Order, the Bar Date Notice, the Bankruptcy Code, or any other order that would otherwise require Wilmington Trust FSB to file a separate proof of claim against each Debtor on account of a claim arising under or in respect of the Second Lien Notes, any proof of claim or amendment thereto filed against Finlay Enterprises, Inc. in Case No. 09-14873 (JMP) by Wilmington Trust FSB on its own behalf or on behalf of the holders of the Second Lien Notes shall also be deemed to be filed against each of the following Debtors: Finlay Jewelry, Inc., Case No. 09-14875 (JMP); eFinlay, Inc., Case No. 09-14876 (JMP); Finlay Merchandising & Buying, LLC, Case No. 09-14877 (JMP); Carlyle & Co. Jewelers LLC, Case No. 09-14878 (JMP); Park Promenade, LLC, Case No. 09-14879 (JMP); and L. Congress, Inc., Case No. 09-14880 (JMP); and it is further

ORDERED that notwithstanding anything in this Order, the Bar Date Notice, the Bankruptcy Code, or any other order that would otherwise require HSBC Bank USA, National Association (“HSBC”) to file a separate proof of claim against each Debtor on account of a claim arising under or in respect of the Third Lien Notes, any proof of claim or amendment thereto filed against Finlay Enterprises, Inc. in Case No. 09-14873 (JMP) by HSBC on its own behalf or on behalf of the holders of the Third Lien Notes shall also be deemed to be filed against each of the following Debtors: Finlay Jewelry, Inc., Case No. 09-14875 (JMP); eFinlay, Inc., Case No. 09-14876 (JMP); Finlay Merchandising & Buying, LLC, Case No. 09-14877 (JMP); Carlyle & Co. Jewelers LLC, Case No. 09-14878 (JMP); Park Promenade, LLC, Case No. 09-14879 (JMP); L. Congress, Inc., Case No. 09-14880 (JMP); and it is further

ORDERED that any person or entity that holds a claim arising from the rejection of an executory contract or unexpired lease must file a Proof of Claim based on such rejection by the later of (i) the applicable Bar Date and (ii) the date which is forty-five (45) days following the effective date of such rejection or be forever barred from doing so; and it is further

ORDERED that each Proof of Claim must: (i) be written in the English language; (ii) be denominated in the lawful currency of the United States as of the Commencement Date; (iii) conform substantially with the Proof of Claim Form, which is annexed as Exhibit “2” to this Order; (iv) state the Debtor against which it is filed; (v) set forth with specificity the legal and factual basis for the alleged claim; (vi) include supporting documentation or an explanation as to why documentation is not available; and (vii) be signed by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant; and it is further

ORDERED that Proofs of Claim must be filed separately against each Debtor; and it is further

**ORDERED that any holder of a claim against the Debtors who is required, but fails to file a proof of such claim in accordance with this Order on or before the applicable Bar Date shall be forever barred, estopped and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim with respect thereto), and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such claim, and such holder shall not be permitted to vote to accept or reject any chapter 11 plan filed in these chapter 11 cases, or participate in any distribution in the Debtors’ chapter 11 cases on account of such claim or to receive further notices regarding such claim; and it is further**

ORDERED that notice of the entry of this Order and of the applicable Bar Date in substantially the form annexed hereto as Exhibit “1” (the “Bar Date Notice”), which Bar Date Notice is approved in all respects, shall be deemed good, adequate, and sufficient notice if it is served by deposit in the United States mail, first class postage prepaid, on or before October 25, 2009 upon:

- (a) the Office of the United States Trustee for the Southern District of New York;
- (b) attorneys for the official committee of unsecured creditors appointed in these chapter 11 cases;
- (c) all known holders of claims listed on the Schedules at the addresses stated therein;
- (d) all parties known to the Debtors as having potential claims against the Debtors’ estates;
- (e) all counterparties to the Debtors’ executory contracts and unexpired leases listed on the Schedules at the addresses stated therein;
- (f) all parties to litigation with the Debtors (as of the date of the entry of the Bar Date Order);
- (g) the Securities and Exchange Commission; and
- (h) all parties who have requested notice pursuant to Bankruptcy Rule 2002;

and it is further

ORDERED that the Debtors shall mail one or more Proof of Claim Forms (as appropriate) to all parties listed in the preceding paragraph, together with instructions for filing a Proof of Claim; and it is further

ORDERED that if the Debtors amend or supplement their Schedules subsequent to the date hereof, the Debtors shall give notice of any amendment or supplement to the holders of claims affected thereby, and such holders shall be afforded thirty (30) days from the date on

which such notice is given to file Proofs of Claim in respect of their claims or be forever barred from doing so; and it is further

ORDERED that holders of equity security interests in the Debtors need not file Proofs of Claim with respect to the ownership of such equity interests, provided, however, that if any such holder asserts a claim against the Debtors (including a claim that arises out of or relates to the ownership or purchase of an equity security interest, including claims arising out of or relating to the sale, issuance, or distribution of the equity security interest), a proof of such claim must be filed on or before the General Bar Date pursuant to the procedures set forth in this Order; and it is further

ORDERED that nothing in this Order shall prejudice the right of the Debtors or any other party in interest to dispute or assert offsets or defenses to any claim reflected in the Schedules; and it is further

ORDERED that the Debtors and Epiq are authorized and empowered to take such steps and perform such acts as may be necessary to implement and effectuate the terms of this Order; and it is further

ORDERED that notification of the relief granted by this Order as provided herein and in the Motion is fair and reasonable and will provide good, sufficient, and proper notice to all creditors of their obligations in connection with claims they may have against the Debtors in these chapter 11 cases; and it is further

ORDERED that any person or entity who desires to rely on the Schedules will have the responsibility for determining that the claim is accurately listed in the Schedules; and it is further



ORDERED that entry of this Order is without prejudice to the right of the Debtors to seek a further order of this Court fixing the date by which holders of claims **not** subject to the Bar Dates established herein must file such claims against the Debtors or be forever barred from voting upon any chapter 11 plan of the Debtors, from receiving any payment or distribution of property from the Debtors, the Debtors' estates, or their successors and assigns with respect to such claims, and from asserting such claims against the Debtors.

Dated: October 20, 2009  
New York, New York

s/ James M. Peck  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT 1**

**Bar Date Notice**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
: **Chapter 11 Case No.**  
: **09-14873 (JMP)**  
: **(Jointly Administered)**  
: **Debtors.**  
: **(Jointly Administered)**  
: **(Jointly Administered)**  
-----X

**The Debtors in these cases are Finlay Enterprises, Inc. (09-14873 (JMP)); Finlay Fine Jewelry Corporation (09-14874 (JMP)); Finlay Jewelry, Inc. (09-14875 (JMP)); eFinlay, Inc. (09-14876 (JMP)); Finlay Merchandising & Buying, LLC (09-14877 (JMP)); Carlyle & Co. Jewelers LLC (09-14878 (JMP)); Park Promenade, LLC (09-14879 (JMP)); and L. Congress, Inc. (09-14880 (JMP)).**

**NOTICE OF DEADLINE FOR FILING PROOF OF CLAIM**

TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST THE DEBTORS LISTED BELOW:

PLEASE TAKE NOTICE THAT on October \_\_, 2009, the United States Bankruptcy Court for the Southern District of New York (the “Court”) having jurisdiction over the chapter 11 cases of Finlay Enterprises, Inc. and its affiliated debtors and debtors in possession in the above-referenced chapter 11 cases (collectively, the “Debtors”), entered an order (the “Bar Date Order”) establishing (i) **December 1, 2009 at 5:00 p.m. (prevailing Eastern time)** as the last date and time for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, and trusts) to file a proof of claim (a “Proof of Claim”) based on prepetition claims against the Debtors (the “General Bar Date”); and (ii) **February 1, 2009 at 5:00 p.m. (prevailing Eastern time)** as the last date and time for governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtors (the “Governmental Bar Date” and, together with the General Bar Date, the “Bar Dates”). The Bar Date Order, the Bar Dates and the procedures set forth below for the filing of Proofs of Claim apply to all claims against the Debtors (other than those set forth below as being specifically excluded) that arose on or before August 5, 2009, the date on which the Debtors commenced their cases under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”).

**If you have any questions with respect to this Notice, please feel free to contact the Debtors’ court-appointed claims agent Epiq Bankruptcy Solutions, LLC (“Epiq”) at (646) 282-2400.**

**A CLAIMANT SHOULD CONSULT AN ATTORNEY IF THE CLAIMANT HAS ANY QUESTIONS, INCLUDING WHETHER SUCH CLAIMANT SHOULD FILE A PROOF OF CLAIM.**

**1. WHO MUST FILE A PROOF OF CLAIM**

You MUST file a **Proof of Claim** to share in the Debtors’ estates if you have a claim that arose on or prior to August 5, 2009, and it is not one of the other types of claims described in Section 2 below. Acts or omissions of the Debtors that arose on or prior to August 5, 2009 may give rise to claims against the Debtors that must be filed by the applicable Bar Date, notwithstanding that such claims may not have matured or become fixed or liquidated until after August 5, 2009. Pursuant to section 101(5) of the Bankruptcy Code and as used herein, “claim” means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

## 2. WHO NEED NOT FILE A PROOF OF CLAIM

You need not file a Proof of Claim if:

- (1) Your claim is listed on the Schedules and (i) is **not** described as “disputed,” “contingent,” or “unliquidated,” and (ii) you do **not** dispute the amount or nature of the claim set forth in the Schedules;
- (2) Your claim has been paid in full by the Debtors;
- (3) You hold an interest in the Debtors, which interest is based exclusively upon the ownership of common or preferred stock, membership interests, partnership interests, or warrants or rights to purchase, sell or subscribe to such a security or interest; **provided, however,** that interest holders who wish to assert claims (as opposed to ownership interests) against the Debtors that arise out of or relate to the ownership or purchase of an interest, including claims arising out of or relating to the sale, issuance, or distribution of the interest, must file Proofs of Claim on or before the applicable Bar Date, unless another exception identified herein applies;
- (4) You hold a claim that has been allowed by an order of this Court entered on or before the applicable Bar Date;
- (5) You hold a claim for which a separate deadline has been fixed by this Court;
- (6) You hold a claim for which you have already properly filed a Proof of Claim with the Clerk of the Court or the Debtors’ court-appointed claims agent, Epiq, against the Debtors utilizing a claim form which substantially conforms to the Proof of Claim Form;
- (7) You assert a claim under sections 503(b) or 507(a) of the Bankruptcy Code as an administrative expense of the Debtors’ chapter 11 cases; or
- (8) You hold a claim arising under or in respect of either: (A) the Finlay Fine Jewelry Corporation 11.375%/12.125% Senior Secured Second Lien Notes Due June 1, 2012 (“Second Lien Notes”); or (B) the Finlay Fine Jewelry Corporation 8.375%/8.945% Senior Secured Third Lien Notes Due June 1, 2012 (“Third Lien Notes,”) and together with the Second Lien Notes, the “Notes”); provided, however, that (i) as provided for in the Final Order Authorizing Use of Cash Collateral, Granting Adequate Protection, and Modifying the Automatic Stay (Docket No. 121), each indenture trustee is authorized and entitled, in its sole discretion, but not required, to file (and amend and/or supplement, as appropriate) a Proof of Claim; and (ii) any holder of a claim based upon the Notes who wishes to assert a claim against a Debtor that is not based solely upon the prepetition outstanding principal and interest due on account of its ownership of such Notes must file a Proof of Claim on or prior to the General Bar Date in respect of such claim.

If your claim falls within any of the above categories, your rights as the holder of such claim will be preserved without you filing a Proof of Claim. Any other person or entity (including, without limitation, each individual, partnership, joint venture, corporation, estate, or trust) must file a Proof of Claim, as described herein, before the applicable Bar Date.

**YOU SHOULD NOT FILE A PROOF OF CLAIM IF YOU DO NOT HAVE A CLAIM AGAINST THE DEBTORS.**

**THE FACT THAT YOU HAVE RECEIVED THIS NOTICE DOES NOT MEAN THAT YOU HAVE A CLAIM OR THAT THE DEBTORS OR THE COURT BELIEVE THAT YOU HAVE A CLAIM.**

**3. EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

Any person or entity that holds a claim arising from the rejection of an executory contract or unexpired lease must file a Proof of Claim based on such rejection by the later of (i) the applicable Bar Date, and (ii) the date which is forty-five (45) days following the effective date of such rejection or be forever barred from doing so.

**4. WHEN AND WHERE TO FILE**

All Proofs of Claim must be filed so as to be **actually received** on or before the applicable Bar Date at the following address:

<p>If by overnight mail, to:</p> <p>Finlay Enterprises, Inc. Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC 757 Third Avenue, 3rd Floor New York, New York 10017</p>	<p>If by first-class mail, to:</p> <p>Finlay Enterprises, Inc. Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5285 New York, New York 10150-5285</p>
<p>If by hand delivery, to:</p> <p>Finlay Enterprises, Inc. Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC 757 Third Avenue, 3rd Floor New York, New York 10017</p> <p>or</p> <p>Clerk of the United States Bankruptcy Court Attn: Finlay Enterprises, Inc. Claims Processing One Bowling Green New York, New York 10004</p>	

Proofs of Claim will be deemed timely filed only if **actually received** by Epiq or the Court on or before the applicable Bar Date. Proofs of Claim may **not** be delivered by facsimile, telecopy, or electronic mail transmission.

**5. WHAT TO FILE**

If you file a Proof of Claim, your filed Proof of Claim must (i) be written in the English language; (ii) be denominated in lawful currency of the United States as of August 5, 2009; (iii) conform substantially with the form attached to this Notice (the "Proof of Claim Form"); (iv) state the Debtor against which it was filed; (v) set forth with specificity the legal and factual basis for the alleged claim; (vi) include supporting documentation or an explanation as to why documentation is not available; and (vii) be signed by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant.

**YOU SHOULD ATTACH TO YOUR COMPLETED PROOF OF CLAIM FORM COPIES OF ANY WRITINGS UPON WHICH YOUR CLAIM IS BASED. IF THE DOCUMENTS ARE VOLUMINOUS, YOU SHOULD ATTACH A SUMMARY.**

**6. CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM BY THE APPLICABLE BAR DATE**

**EXCEPT WITH RESPECT TO CLAIMS OF THE TYPE SET FORTH IN SECTION 2 ABOVE, ANY CREDITOR WHO FAILS TO FILE A PROOF OF CLAIM ON OR BEFORE THE APPLICABLE BAR DATE FOR ANY CLAIM SUCH CREDITOR HOLDS OR WISHES TO ASSERT AGAINST THE DEBTORS WILL BE FOREVER BARRED, ESTOPPED, AND ENJOINED FROM ASSERTING SUCH CLAIM (AND FROM FILING A PROOF OF CLAIM WITH RESPECT TO SUCH CLAIM) AGAINST THE DEBTORS AND THEIR ESTATES, AND THEIR PROPERTY WILL BE FOREVER DISCHARGED FROM ANY AND ALL INDEBTEDNESS OR LIABILITY WITH RESPECT TO SUCH CLAIM, AND THE HOLDER OF SUCH CLAIM SHALL NOT BE PERMITTED TO VOTE ON ANY CHAPTER 11 PLAN OR PARTICIPATE IN ANY DISTRIBUTION IN THE DEBTOR' CHAPTER 11 CASES ON ACCOUNT OF SUCH CLAIM OR TO RECEIVE FURTHER NOTICES REGARDING SUCH CLAIM OR WITH RESPECT TO THE DEBTORS' CHAPTER 11 CASES.**

**7. THE DEBTORS' SCHEDULES AND ACCESS THERETO**

You may be listed as the holder of a claim against the Debtors in the Schedules. Copies of the Schedules may be examined by interested parties on the Court's electronic docket for the Debtors' chapter 11 cases, which is posted on the internet at <http://chapter11.epiqsystems.com/finlay> and [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov) (a PACER login and password are required and can be obtained through the PACER Service Center at [www.pacer.psc.uscourts.gov](http://www.pacer.psc.uscourts.gov)). Copies of the Schedules may also be examined by interested parties between the hours of 9:00 a.m. and 4:30 p.m. (prevailing Eastern Time) at the office of the Clerk of the Bankruptcy Court, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 511, New York, New York 10004.

DATED: October \_\_, 2009  
New York, New York

BY ORDER OF THE COURT

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007  
Lori R. Fife  
Shai Y. Waisman

Attorneys for the Debtors  
and Debtors in Possession

**EXHIBIT 2**

**Proof of Claim Form**

UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK <small>http://www.jdsupra.com/post/documentViewer.aspx?fid=dedc11aa-c6b4-40aa-b00f-43a3914c0fca</small>		Document hosted at JDSUPRA <b>PROOF 0</b> <small>11/11/2011 10:43:39 AM</small>
Name of Debtor: _____		Case Number: _____
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): _____		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  <b>Court Claim Number:</b> _____ (If known)  Filed on: _____
Name and address where notices should be sent: _____		
Telephone number: _____		
Name and address where payment should be sent (if different from above): _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone number: _____		
<b>1. Amount of Claim as of Date Case Filed:</b> \$ _____  If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.  If all or part of your claim is entitled to priority, complete item 5.  <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		<b>5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.</b>  Specify the priority of the claim.  <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).  <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. §507 (a)(4).  <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5).  <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507 (a)(7).  <input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507 (a)(8).  <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507 (a)(____).  <b>Amount entitled to priority:</b>  \$ _____  <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
<b>2. Basis for Claim:</b> _____ (See instruction #2 on reverse side.)		
<b>3. Last four digits of any number by which creditor identifies debtor:</b> _____  <b>3a. Debtor may have scheduled account as:</b> _____ (See instruction #3a on reverse side.)		
<b>4. Secured Claim</b> (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.  <b>Nature of property or right of setoff:</b> <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other <b>Describe:</b>  <b>Value of Property:</b> \$ _____ <b>Annual Interest Rate</b> ____%  <b>Amount of arrearage and other charges as of time case filed included in secured claim,</b> <b>if any:</b> \$ _____ <b>Basis for perfection:</b> _____  <b>Amount of Secured Claim:</b> \$ _____ <b>Amount Unsecured:</b> \$ _____		
<b>6. Credits:</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim.  <b>7. Documents:</b> Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)  DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.  If the documents are not available, please explain: _____		
DATE: _____	<b>Signature:</b> The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.	<b>FOR COURT USE ONLY</b>



## INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

## Items to be completed in Proof of Claim form

**Court, Name of Debtor, and Case Number:**

Fill in the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located at the top of the notice.

**Creditor's Name and Address:**

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

**1. Amount of Claim as of Date Case Filed:**

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

**2. Basis for Claim:**

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the trustee or another party in interest files an objection to your claim.

**3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:**

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

**3a. Debtor May Have Scheduled Account As:**

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

**4. Secured Claim:**

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien

documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

**5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).**

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

**6. Credits:**

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

**7. Documents:**

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

**Date and Signature:**

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

## DEFINITIONS

**Debtor**

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

**Creditor**

A creditor is a person, corporation, or other entity owed a debt by the debtor that arose on or before the date of the bankruptcy filing. See 11 U.S.C. § 101 (10)

**Claim**

A claim is the creditor's right to receive payment on a debt owed by the debtor that arose on the date of the bankruptcy filing. See 11 U.S.C. § 101 (5). A claim may be secured or unsecured.

**Proof of Claim**

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

**Secured Claim Under 11 U.S.C. §506(a)**

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

**Unsecured Claim**

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

**Claim Entitled to Priority Under 11 U.S.C. §507(a)**

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

**Redacted**

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

**Evidence of Perfection**

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

## INFORMATION

**Acknowledgment of Filing of Claim**

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the court's PACER system ([www.pacer.psc.uscourts.gov](http://www.pacer.psc.uscourts.gov)) for a small fee to view your filed proof of claim.

**Offers to Purchase a Claim**

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.