

**Please note that all facts and figures are simulated and that this analysis in no way constitutes legal advice.**

Sample Case  
 Ordinary Course of Business Analysis  
 Pre-Preference Period

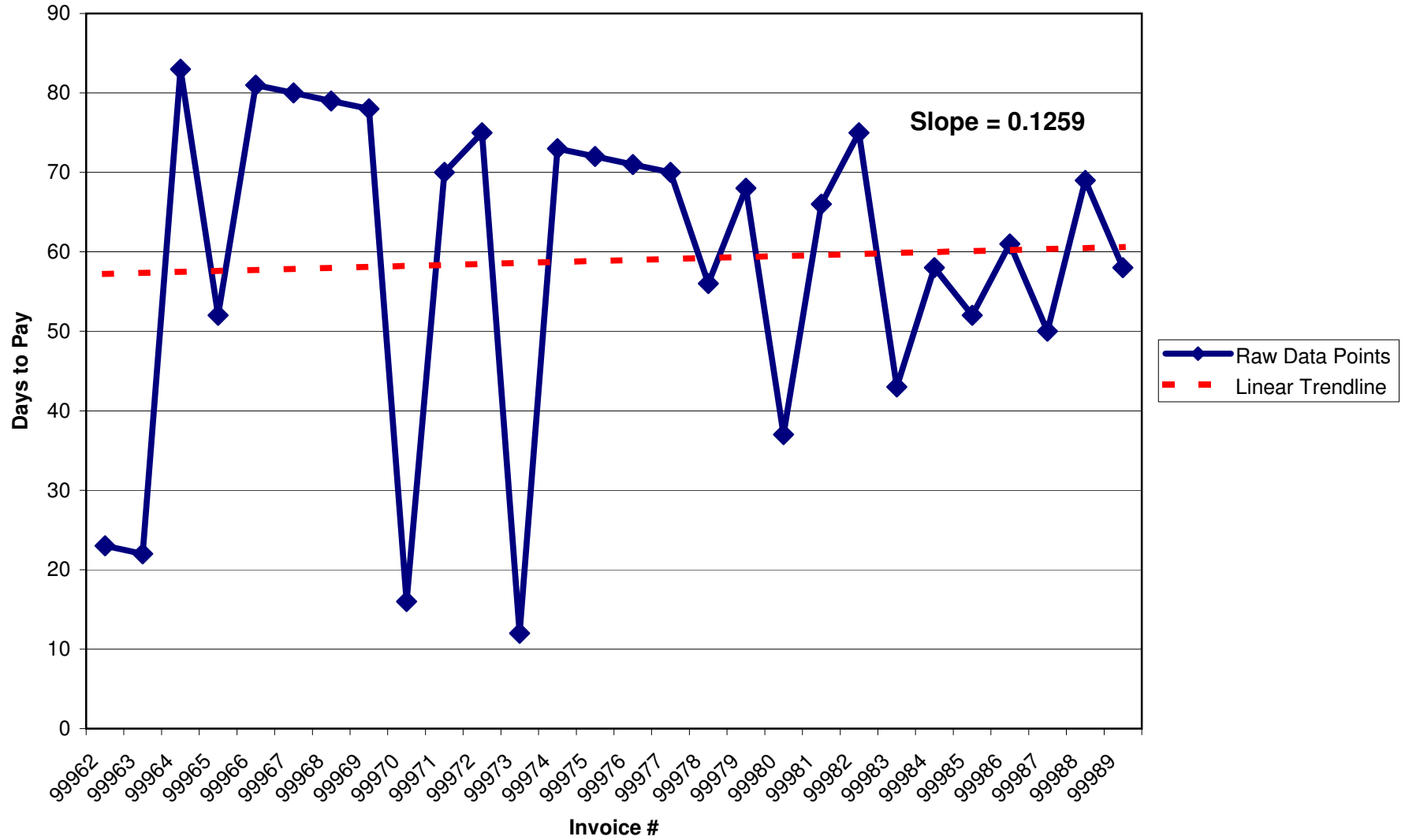
<b>Average</b>	61.3	
<b>Weighted Average</b>	56.9	
<b>Standard Deviation</b>	20.6	
<b>Median</b>	66	
<b>Range</b>	12	83
<b>Range from Average</b>	41	82
<b>Range from Weighted Average</b>	36	77

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Amount</b>	<b>Paid Date</b>	<b>Check Number</b>	<b>Amount</b>	<b>Days to Pay</b>
06/10/99	99962	\$3,315.00	07/03/99	89973	\$3,315.00	23
06/25/99	99963	\$3,315.00	07/17/99	89974	\$3,315.00	22
07/10/99	99964	\$3,315.00	10/01/99	89975	\$3,315.00	83
07/25/99	99965	\$390.00	09/15/99	89976	\$390.00	52
08/09/99	99966	\$3,315.00	10/29/99	89977	\$3,315.00	81
08/24/99	99967	\$390.00	11/12/99	89978	\$390.00	80
09/08/99	99968	\$3,315.00	11/26/99	89979	\$3,315.00	79
09/23/99	99969	\$1,420.00	12/10/99	89980	\$1,420.00	78
10/08/99	99970	\$3,315.00	10/24/99	89981	\$3,315.00	16
10/23/99	99971	\$1,965.00	01/01/00	89982	\$1,965.00	70
11/07/99	99972	\$1,392.00	01/21/00	89983	\$1,392.00	75
11/22/99	99973	\$1,120.00	12/04/99	89984	\$1,120.00	12
12/07/99	99974	\$1,392.00	02/18/00	89985	\$1,392.00	73
12/22/99	99975	\$1,128.00	03/03/00	89986	\$1,128.00	72
01/06/00	99976	\$1,376.00	03/17/00	89987	\$1,376.00	71
01/21/00	99977	\$1,152.00	03/31/00	89988	\$1,152.00	70
02/05/00	99978	\$1,368.00	04/01/00	89989	\$1,368.00	56
02/20/00	99979	\$1,160.00	04/28/00	89990	\$1,160.00	68
03/06/00	99980	\$1,368.00	04/12/00	89991	\$1,368.00	37
03/21/00	99981	\$1,168.00	05/26/00	89992	\$1,168.00	66
04/05/00	99982	\$1,360.00	06/19/00	89993	\$1,360.00	75
04/20/00	99983	\$1,176.00	06/02/00	89994	\$1,176.00	43
05/05/00	99984	\$1,424.00	07/02/00	89995	\$1,424.00	58
05/20/00	99985	\$1,248.00	07/11/00	89996	\$1,248.00	52
06/04/00	99986	\$490.00	08/04/00	89997	\$490.00	61
06/19/00	99987	\$490.00	08/08/00	89998	\$490.00	50
07/04/00	99988	\$980.00	09/11/00	89999	\$980.00	69
07/19/00	99989	\$980.00	09/15/00	90000	\$980.00	58

**TOTAL : \$44,827.00**

**\$44,827.00**

### Pre-preference Days to Pay



Sample Case  
 Ordinary Course of Business Analysis  
 Preference Period from 1/1/01 to 4/1/01

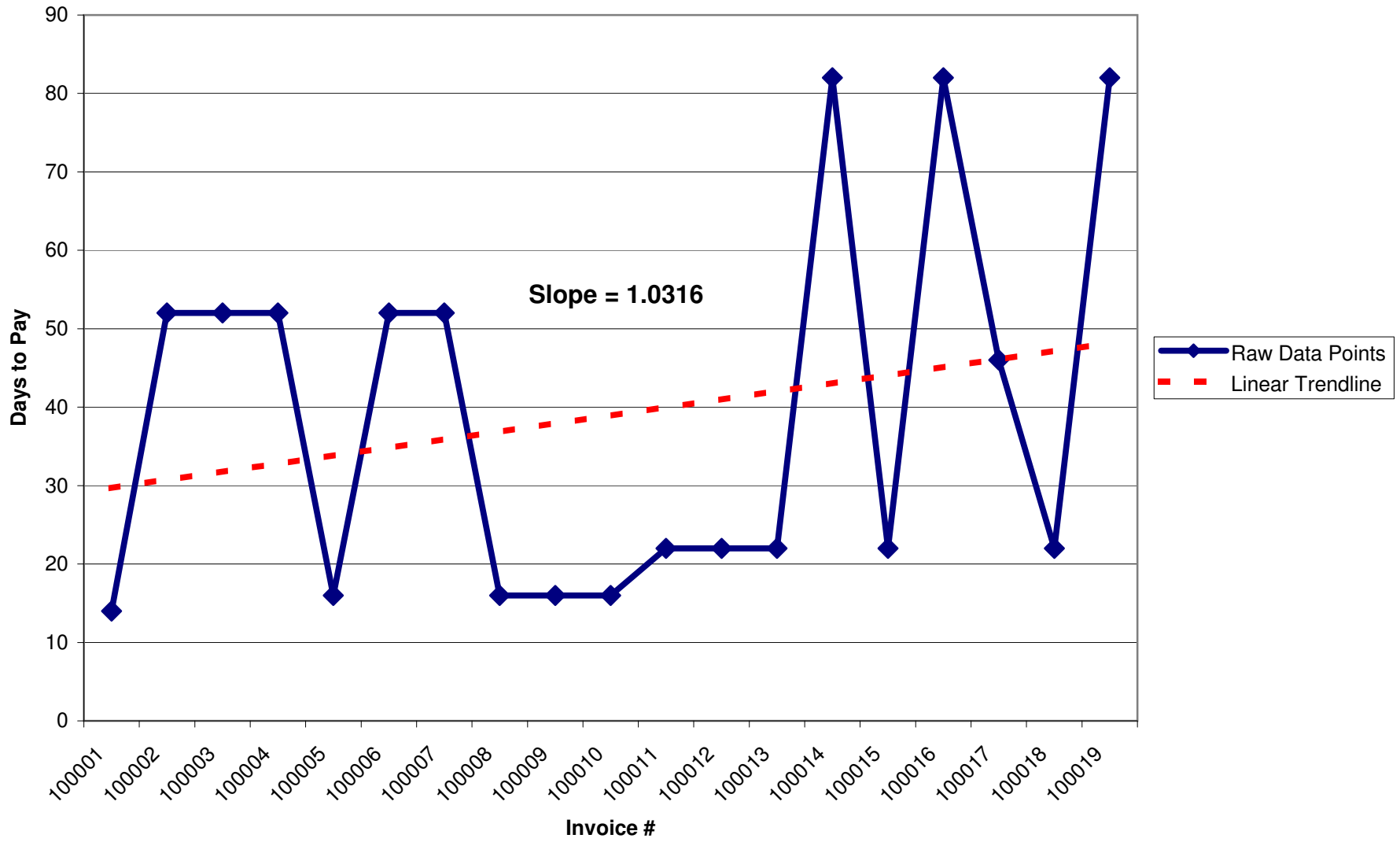
<b>Average</b>	38.0	
<b>Weighted Average</b>	42.3	
<b>Standard Deviation</b>	24.3	
<b>Median</b>	22	
<b>Range</b>	14	82
<b>Range from Average</b>	14	62
<b>Range from Weighted Average</b>	18	67

<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Amount</b>	<b>Paid Date</b>	<b>Check Number</b>	<b>Amount</b>	<b>Days to Pay</b>
2/12/2001	100001	\$3,315.00	2/26/2001	90001	\$3,315.00	14
1/7/2001	100002	\$1,065.00	2/28/2001	90001	\$1,065.00	52
1/7/2001	100003	-\$1,065.00	2/28/2001	90001	-\$1,065.00	52
1/7/2001	100004	\$3,315.00	2/28/2001	90001	\$3,315.00	52
2/12/2001	100005	\$355.00	2/28/2001	90001	\$355.00	16
1/7/2001	100006	\$1,368.00	2/28/2001	90001	\$1,368.00	52
1/7/2001	100007	\$1,208.00	2/28/2001	90001	\$1,208.00	52
2/12/2001	100008	\$1,416.00	2/28/2001	90001	\$1,416.00	16
2/12/2001	100009	\$1,240.00	2/28/2001	90001	\$1,240.00	16
2/12/2001	100010	\$769.59	2/28/2001	90001	\$769.59	16
3/8/2001	100011	\$3,315.00	3/30/2001	90001	\$3,315.00	22
3/8/2001	100012	\$1,456.00	3/30/2001	90001	\$1,456.00	22
3/8/2001	100013	\$1,248.00	3/30/2001	90001	\$1,248.00	22
1/7/2001	100014	\$1,350.00	3/30/2001	90001	\$1,350.00	82
3/8/2001	100015	\$450.00	3/30/2001	90001	\$450.00	22
1/7/2001	100016	\$3,150.00	3/30/2001	90001	\$3,150.00	82
2/12/2001	100017	\$450.00	3/30/2001	90001	\$450.00	46
3/8/2001	100018	\$450.00	3/30/2001	90001	\$450.00	22
1/7/2001	100019	\$2,415.00	3/30/2001	90001	\$2,415.00	82

TOTAL : \$27,270.59

\$27,270.59

### Preference Period Days to Pay



Sample Case  
 New Value Analysis  
 Preference Period from 1/1/01 to 4/1/01

Total Exposure                    \$20,351.59

Invoice Number	Check Number	Date	Check Amt	Invoice Amt (New Value)	Exposure
100002		01/07/01		\$1,065.00	\$0.00
100003		01/07/01		-\$1,065.00	\$1,065.00
100004		01/07/01		\$3,315.00	\$0.00
100006		01/07/01		\$1,368.00	\$0.00
100007		01/07/01		\$1,208.00	\$0.00
100014		01/07/01		\$1,350.00	\$0.00
100016		01/07/01		\$3,150.00	\$0.00
100019		01/07/01		\$2,415.00	\$0.00
100001		02/12/01		\$3,315.00	\$0.00
100005		02/12/01		\$355.00	\$0.00
100008		02/12/01		\$1,416.00	\$0.00
100009		02/12/01		\$1,240.00	\$0.00
100010		02/12/01		\$769.59	\$0.00
100017		02/12/01		\$450.00	\$0.00
	90001	02/26/01	\$3,315.00		\$3,315.00
	90001	02/28/01	\$1,065.00		\$4,380.00
	90001	02/28/01	-\$1,065.00		\$3,315.00
	90001	02/28/01	\$3,315.00		\$6,630.00
	90001	02/28/01	\$355.00		\$6,985.00
	90001	02/28/01	\$1,368.00		\$8,353.00
	90001	02/28/01	\$1,208.00		\$9,561.00
	90001	02/28/01	\$1,416.00		\$10,977.00
	90001	02/28/01	\$1,240.00		\$12,217.00
	90001	02/28/01	\$769.59		\$12,986.59
100011		03/08/01		\$3,315.00	\$9,671.59
100012		03/08/01		\$1,456.00	\$8,215.59
100013		03/08/01		\$1,248.00	\$6,967.59
100015		03/08/01		\$450.00	\$6,517.59
100018		03/08/01		\$450.00	\$6,067.59
	90001	03/30/01	\$3,315.00		\$9,382.59
	90001	03/30/01	\$1,456.00		\$10,838.59
	90001	03/30/01	\$1,248.00		\$12,086.59
	90001	03/30/01	\$1,350.00		\$13,436.59
	90001	03/30/01	\$450.00		\$13,886.59
	90001	03/30/01	\$3,150.00		\$17,036.59
	90001	03/30/01	\$450.00		\$17,486.59
	90001	03/30/01	\$450.00		\$17,936.59
	90001	03/30/01	\$2,415.00		\$20,351.59

**TOTAL :**                    \$27,270.59                    \$27,270.59                    \$20,351.59

**New Value :**                    6,919.00