

FOSTER GRANT

PREFERENCE ANALYSIS - 7 DAY ORDINARY COURSE SCENARIO AND NEW VALUE DETAIL REPORT (revised)

PAYMENTS MADE/ NEW VALUE RECEIVED WITHIN 90 DAYS PRIOR TO FILING

PAYLESS CASHWAYS, INC., 01-42643-3-11-ABF

PREFERENCE ID

AP VENDOR CODE	ACTION DATE*	TRANS TYPE	# OF DAYS TO PAY**	INVC NO.	INVC DATE	GOODS RCVD DATE	CHECK NO.	PRESUMED CHECK DATE	BANK CLEAR DATE	NEW VALUE AMT	PAID AMT	PREF RUNNING SUM		
2081	FOSTER GRANT				Average # of days to pay in prior 9 month period: 35									
101126	5/20/2001	Pymt Made	142	1345701	12/29/2000		35093476	5/20/2001	5/29/2001		\$170.00	\$170.00		
				TOTAL NEW VALUE DEDUCTIONS		\$0.00						NET PREFERENCE AFTER APPLIED DEFENSES***:		\$170.00
				TOTAL ORDINARY COURSE DEDUCTIONS		\$0.00						TOTAL GROSS PAYMENTS:		\$170.00
				TOTAL PRE PAYMENTS		\$0.00						TOTAL RETURNED GOODS AND OTHER CREDITS:		\$0.00
												TOTAL PREFERENCE PERIOD TRANSFERS:		\$170.00

Prepared by Bankruptcy Management Corporation on: 4/17/2003

FOSTER GRANT

*Used for calculating chronological placement of new value offset: Action Date is Invoice Date for New Value and presumed date of receipt of check for Payment.

Ordinary Course Exclusion is applied to invoices paid between + or - 7 days from the average number of days to pay an invoice in the prior 9 month period

** Average # of days to pay, calculated from days elapsed between invoice date and check date in prior 9 month period, # of days to pay calculation for preference invoices based on days elapsed between invoice date and presumed date of receipt of check (check mailed date + 3) due to widespread holding of checks

***Net Preference After Applied Defenses = Total Preference Period Transfers less Total New Value Deductions, Total Ordinary Course Deductions and Total Pre Payments.
Invoices subsequently paid are not included as new value deductions