

United States Bankruptcy Court
District of Colorado

In re Shane Co.

Debtor

Case No.

09-10367-HRT

Chapter

11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim [if secured also state value of security]</i>

SEE ATTACHED EXHIBIT B4

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, , of the Corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: January 10, 2009

Signature:

Scott Danitz

Scott Danitz, Treasurer

(Print Name and Title)

Penalty for making a false statement or concealing property. Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C §§ 152 and 3571.



EXHIBIT B4 - LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

RANK	CREDITOR	STREET	CITY	STATE	ZIP	COUNTRY	NATURE OF CLAIM	CLAIM STATUS	GRIR	AP	Consigned	AMOUNT OF CLAIM
1	DISON GEMS, INC.	415 MADISON AVENUE, SUITE 800	NEW YORK	NY	10017	USA	Trade		(806,760.15)	(4,085,415.30)	164,212.75	(4,707,962.70)
1	DISON GEMS INC	415 MADISON AVE, STE 800	NEW YORK	NY	10017	USA	Trade		399,840.27	(4,137.00)	103,552.50	498,255.77
2	LEO SCHACHTER DIAMONDS LLC	679 FIFTH AVENUE, SIXTH FLOOR	NEW YORK	NY	10017	USA	Trade		(84,900.00)	(3,931,006.41)	7,306.00	(4,008,800.41)
2	LEO SCHACHTER DIAMONDS LTD	54 BEZALEL STREET, 22ND FLOOR	RAMAT-GAN	ISRAEL	52521	ISRAEL	Trade		(977.39)	-	-	(977.39)
3	EUROSTAR BELGIUM INC	589 FIFTH AVENUE, SUITE 910	NEW YORK	NY	10017	USA	Trade		(11,864.32)	(2,705,540.06)	-	(2,717,404.38)
4	NELSON JEWELLERY ARTS	631 S OLIVE STREET, #900	LOS ANGELES	CA	90014	USA	Trade		(230.01)	(1,924,540.11)	-	(1,924,770.12)
5	SAP AMERICA INC	PHILADELPHIA	PHILADELPHIA	PA	19182-4024	USA	Equip Svc Provider		-	(1,599,547.41)	-	(1,599,547.41)
6	M/S.H. DIPAK & CO	2408 PANCHRATNA	MUMBAI		400004	INDIA	Trade		-	(1,521,797.44)	-	(1,521,797.44)
7	JEWELX NEW YORK LTD	528 FIFTH AVENUE, 18TH FLOOR	NEW YORK	NY	10017	USA	Trade		(324.25)	(777,140.32)	-	(777,484.57)
7	JEWELX NEW YORK LTD	528 FIFTH AVENUE, 18TH FLOOR	NEW YORK	NY	10017	USA	Trade		-	(715,950.15)	-	(715,950.15)
8	NOVELL ENTERPRISES	2100 FELVER CT	RAHWAY	NJ	07065	USA	Trade		(14,865.60)	(978,959.54)	-	(993,825.14)
9	LUMINAR CREATIONS	420 N MOSS STREET	BURBANK	CA	91502	USA	Trade		(3,562.45)	(986,460.34)	-	(990,022.79)
10	THOUSAND MILLION JEWELLERY MFR LTD	UNIT 7A 2/F TOWER 2 HARBOUR CENTRE	HUNG HONG KOWLOON			HONG KONG	Trade		-	(979,750.25)	-	(979,750.25)
11	MAN SANG JEWELLERY CO LTD	38 CHATHAM ROAD SOUTH	TSIMSHATSUI	KLN		HONG KONG	Trade		(24.74)	(792,192.25)	-	(792,192.25)
12	BSH CORP	510 W 6TH STREET, SUITE 1001	LOS ANGELES	CA	90014	USA	Trade		(3,314.50)	(768,553.86)	-	(771,868.36)
13	SHORT PUMP STATION LLC c/o Collins Goodman Development Company	1447 PEACHTREE ST., SUITE 525	ATLANTA	GA	30309	USA	Landlord		-	(625,736.00)	-	(625,736.00)
14	GEM EAST CORP	48 SOUTH DAY STREET	SEATTLE	WA	98111-3569	USA	Trade		(1,079.51)	(610,455.84)	-	(611,535.35)
15	LIEBERFARB, INC	20 EAST 46TH ST, STE 1002	ORANGE	NJ	07050	USA	Trade		(1,518.10)	(544,521.46)	-	(546,039.56)
16	2N DESIGNS LLC	36 W 44TH STREET, STE 1010	NEW YORK	NY	10017	USA	Trade		(527.00)	(623,643.90)	-	(624,170.90)
17	IMAGINE DESIGNS GEM CORP	FLAT 1701, WINFIELD COMM., BLDG. 6	T.S.T. KLN.	NY	10036	USA	Trade		(2,920.00)	(485,838.00)	-	(488,758.00)
18	ICY JEWELLERY DESIGN	DIAMOND TOWER 15TH FLOOR, ROOM	RAMAT-GAN	HK	52520	HONG KONG	Trade		(223.00)	(479,379.84)	-	(479,602.84)
19	BETA DIAMOND LTD.	42 WEST 48TH STREET	NEW YORK	NY	10036	USA	Trade		-	(475,617.34)	-	(475,617.34)
20	CHRISTOPHER DESIGNS, INC.					USA	Trade		(12,945.00)	(450,307.29)	-	(463,252.29)
												<u>(28,218,589.87)</u>