

**CRAFTERS CORNER, INC., ET AL****TOP VARIANCE REPORT****TOP 100**

<b>Claim No</b>	<b>Creditor Name</b>	<b>Scheduled Amount</b>	<b>Adj. Book Amount</b>	<b>Claimed Amount</b>	<b>Variance</b>
3133	HELMAN BANK AND TRUST	\$238,045,127.55	\$190,436,102.04	\$1,777,403,619.03	(\$1,586,967,516.99)
7827	INTERCONNECT	\$87,300,000.00	\$69,840,000.00	\$651,840,000.00	(\$582,000,000.00)
2251	INTERNAL REVENUE SERVICE	\$0.00	\$0.00	\$481,242,891.28	(\$481,242,891.28)
6276	DEPARTMENT OF TREASURY	\$0.00	\$0.00	\$480,208,531.15	(\$480,208,531.15)
6660	PENSION BENEFIT GUARANTY CORPO	\$0.00	\$0.00	\$458,100,000.00	(\$458,100,000.00)
5275	PENSION BENEFIT GUARANTY CORPO	\$0.00	\$0.00	\$458,100,000.00	(\$458,100,000.00)
7452	STEVEN M CIMALORE	\$0.00	\$0.00	\$417,833,333.33	(\$417,833,333.33)
7913	WILMINGTON TRUST COMPANY	\$0.00	\$0.00	\$309,625,000.00	(\$309,625,000.00)
7580	STRATTON TRUST	\$41,250,000.00	\$33,000,000.00	\$308,000,000.00	(\$275,000,000.00)
8321	ANNE RUDIN ET AL	\$41,250,000.00	\$33,000,000.00	\$308,000,000.00	(\$275,000,000.00)
7596	GAGNON TRUST	\$41,250,000.00	\$33,000,000.00	\$308,000,000.00	(\$275,000,000.00)
7537	STEVEN M CIMALORE	\$0.00	\$0.00	\$259,673,611.11	(\$259,673,611.11)
9133	WILMINGTON TRUST COMPANY	\$0.00	\$0.00	\$258,234,722.22	(\$258,234,722.22)
7469	THE BANK OF NEW YORK AS SUCCESS	\$0.00	\$0.00	\$253,393,151.40	(\$253,393,151.40)
7209	DIMON, INC.	\$26,989,691.25	\$21,591,753.00	\$201,523,028.00	(\$179,931,275.00)
7165	DIMON, INC.	\$26,989,691.25	\$21,591,753.00	\$201,523,028.00	(\$179,931,275.00)
7765	DAVIDSON FEDERAL	\$16,668,750.00	\$13,335,000.00	\$124,460,000.00	(\$111,125,000.00)
7742	WESTERN ALUMINUM DEV. CO.,	\$15,801,884.73	\$12,641,507.78	\$117,987,405.98	(\$105,345,898.20)
8766	STATE OF RI DEPARTMENT OF	\$0.00	\$0.00	\$80,000,000.00	(\$80,000,000.00)
7847	DEARLAND WEB DEVELOPMENT	\$10,500,000.00	\$8,400,000.00	\$78,400,000.00	(\$70,000,000.00)
7851	CENTRAL RAILROAD CO.	\$10,500,000.00	\$8,400,000.00	\$78,400,000.00	(\$70,000,000.00)
7399	DRESDNER BANK AG	\$0.00	\$0.00	\$62,776,356.95	(\$62,776,356.95)
7456	ST. LOUIS NATIONAL BANK	\$9,015,450.00	\$7,212,360.00	\$67,315,360.00	(\$60,103,000.00)
7797	HBK MASTER FUND LP	\$0.00	\$0.00	\$54,271,000.00	(\$54,271,000.00)
7804	ENTERTAINMENT BY DESIGN	\$0.00	\$0.00	\$54,271,000.00	(\$54,271,000.00)
7792	HBK MASTER FUND LP	\$0.00	\$0.00	\$54,271,000.00	(\$54,271,000.00)
7799	DESTON FIELDS, INC.	\$0.00	\$0.00	\$54,271,000.00	(\$54,271,000.00)
7800	BRUSHING CORP	\$0.00	\$0.00	\$54,271,000.00	(\$54,271,000.00)
7801	CONNELY & SONS SIDING	\$0.00	\$0.00	\$54,271,000.00	(\$54,271,000.00)
7803	FORTIFIED IRON AND STEEL CORP.	\$0.00	\$0.00	\$54,271,000.00	(\$54,271,000.00)
7795	HBK MASTER FUND LP	\$0.00	\$0.00	\$54,271,000.00	(\$54,271,000.00)