

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re: TODAYS WAY MANUFACTURING LLC

Case No. 09-11586
Reporting Period: December 2013

MONTHLY OPERATING REPORT

File with Court and submit copy to United States Trustee within 20 days after end of month.

Submit copy of report to any official committee appointed in the case.

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached	Affidavit/Supplement Attached
Schedule of Cash Receipts and Disbursements	MOR-1	X		
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a	X		
Schedule of Professional Fees Paid	MOR-1b	X		
Copies of bank statements				NA
Cash disbursements journals				NA
Statement of Operations	MOR-2	X		
Balance Sheet	MOR-3	X		
Status of Postpetition Taxes	MOR-4	X		
Copies of IRS Form 6123 or payment receipt				NA
Copies of tax returns filed during reporting period				NA
Summary of Unpaid Postpetition Debts	MOR-4	X		
Listing of aged accounts payable	MOR-4	X		
Accounts Receivable Reconciliation and Aging	MOR-5	X		
Debtor Questionnaire	MOR-5	X		

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor

Date

Signature of Joint Debtor

Date

Signature of Authorized Individual*

January 31, 2014
Date

Norman L. Pernick

Printed Name of Authorized Individual

Chapter 11 Trustee

Title of Authorized Individual

*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

Chapter 11 Trustee Disclaimer to the December 2013 Monthly Operating Reports

The accompanying monthly operating report sets forth balance sheets as of December 31, 2013 and as of the Debtors' filing date. Certain assets and liabilities including accounts receivable, accounts payable, inventory, and intercompany accounts receivable are presented on these noted dates. The Chapter 11 Trustee's professionals have not yet been provided with all of the relevant information to satisfy themselves of the accuracy, completeness, or reasonableness of the presented amounts. Accordingly, the Chapter 11 Trustee makes no representations for these amounts, and subject to the ongoing analysis of his professionals, the amounts reported are subject to change.

In re: TODAY'S WAY MANUFACTURING LLC
Debtor

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SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Amounts reported should be per the debtor's books, not the bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The amounts reported in the "CURRENT MONTH - ACTUAL" column must equal the sum of the four bank account columns. The amounts reported in the "PROJECTED" columns should be taken from the SMALL BUSINESS INITIAL REPORT (FORM IR-1). Attach copies of the bank statements and the cash disbursements journal. The total disbursements listed in the disbursements journal must equal the total disbursements reported on this page. A bank reconciliation must be attached for each account. [See MOR-1 (CONT)]

	BANK ACCOUNTS				CURRENT MONTH		CUMULATIVE FILING TO DATE	
	OPER.	PAYROLL	TAX	OTHER	ACTUAL	PROJECTED	ACTUAL	PROJECTED
CASH BEGINNING OF MONTH	\$ -				\$ -		\$ -	
RECEIPTS								
CASH SALES	\$ -				\$ -		\$ -	
ACCOUNTS RECEIVABLE					\$ -		\$ -	
LOANS AND ADVANCES					\$ -		\$ -	
SALE OF ASSETS					\$ -		\$ -	
OTHER (ATTACH LIST)					\$ -		\$ -	
TRANSFERS (FROM DIP ACCTS)					\$ -		\$ -	
TOTAL RECEIPTS	\$ -				\$ -		\$ -	
DISBURSEMENTS								
NET PAYROLL	\$ -				\$ -		\$ -	
PAYROLL TAXES					\$ -		\$ -	
SALES, USE, & OTHER TAXES					\$ -		\$ -	
INVENTORY PURCHASES					\$ -		\$ -	
SECURED/ RENTAL/ LEASES					\$ -		\$ -	
INSURANCE					\$ -		\$ -	
ADMINISTRATIVE	\$ -				\$ -		\$ -	
SELLING					\$ -		\$ -	
OTHER (ATTACH LIST)					\$ -		\$ -	
Server Purchase from GSL	\$ -				\$ -		\$ -	
OWNER DRAW *					\$ -		\$ -	
TRANSFERS (TO DIP ACCTS)					\$ -		\$ -	
PROFESSIONAL FEES					\$ -		\$ -	
U.S. TRUSTEE QUARTERLY FEES					\$ -		\$ -	
COURT COSTS					\$ -		\$ -	
TOTAL DISBURSEMENTS	\$ -				\$ -		\$ -	
NET CASH FLOW	\$ -				\$ -		\$ -	
(RECEIPTS LESS DISBURSEMENTS)					\$ -		\$ -	
CASH - END OF MONTH	\$ -				\$ -		\$ -	

* COMPENSATION TO SOLE PROPRIETORS FOR SERVICES RENDERED TO BANKRUPTCY ESTATE

THE FOLLOWING SECTION MUST BE COMPLETED

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)	
TOTAL DISBURSEMENTS	\$ -
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	0
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	0
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	\$ -

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STATEMENT OF OPERATIONS
(Income Statement)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

REVENUES	Month	Cumulative Filing to Date
Gross Revenues	-	-
Less: Returns and Allowances	-	-
Net Revenue	\$ -	\$ -
COST OF GOODS SOLD		
Beginning Inventory		
Add: Purchases		
Add: Cost of Labor		
Add: Other Costs (attach schedule)	-	
Less: Ending Inventory		
Cost of Goods Sold	-	-
Gross Profit	\$ -	\$ -
OPERATING EXPENSES		
Advertising		
Auto and Truck Expense		
Bad Debts		
Contributions		
Employee Benefits Programs	-	
Insider Compensation*		
Insurance		
Management Fees/Bonuses		
Office Expense	-	
Pension & Profit-Sharing Plans		
Repairs and Maintenance		
Rent and Lease Expense		
Salaries/Commissions/Fees	-	
Supplies		
Taxes - Payroll (accrued)		
Taxes - Real Estate	-	
Taxes - Other	-	
Travel and Entertainment	-	
Utilities	-	
Other (attach schedule)	-	711.00
Total Operating Expenses Before Depreciation	-	711.00
Depreciation/Depletion/Amortization	-	
Net Profit (Loss) Before Other Income & Expenses	\$ -	\$ (711.00)
OTHER INCOME AND EXPENSES		
Other Income (attach schedule)	-	
Interest Expense	-	
Other Expense (attach schedule)	-	
Net Profit (Loss) Before Reorganization Items	\$ -	\$ (711.00)
REORGANIZATION ITEMS		
Professional Fees		
U. S. Trustee Quarterly Fees	-	5,851.28
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)		
Gain (Loss) from Sale of Equipment		
Other Reorganization Expenses (attach schedule)		
Total Reorganization Expenses		
Income Taxes		
Net Profit (Loss)	\$ -	\$ (6,562.28)

*"Insider" is defined in 11 U.S.C. Section 101(31).

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STATEMENT OF OPERATIONS - continuation sheet

BREAKDOWN OF "OTHER" CATEGORY	Month	Cumulative Filing to Date
Other Costs		
Other Operational Expenses		
Other Income		
Other Expenses		
Corporate Fees (NJ Dept of Revenue)	0.00	711.00
Other Reorganization Expenses		

Reorganization Items - Interest Earned on Accumulated Cash from Chapter 11:
Interest earned on cash accumulated during the chapter 11 case, which would not have been earned but for the bankruptcy proceeding, should be reported as a reorganization item.

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BALANCE SHEET

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from postpetition obligations.

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE
CURRENT ASSETS		
Unrestricted Cash and Equivalents	-	-
Restricted Cash and Cash Equivalents (see continuation sheet)	-	-
Accounts Receivable (Net)	-	-
Notes Receivable	-	-
Inventories	-	-
Prepaid Expenses	-	-
Professional Retainers	-	-
Other Current Assets (attach schedule)	-	-
TOTAL CURRENT ASSETS	-	-
PROPERTY AND EQUIPMENT		
Real Property and Improvements	-	-
Machinery and Equipment	-	-
Furniture, Fixtures and Office Equipment	-	-
Leasehold Improvements	-	-
Vehicles	-	-
Less Accumulated Depreciation	-	-
TOTAL PROPERTY & EQUIPMENT	-	-
OTHER ASSETS		
Loans to Insiders*	-	-
Other Assets (attach schedule)	-	-
TOTAL OTHER ASSETS	-	-
TOTAL ASSETS	-	-
LIABILITIES AND OWNER EQUITY		
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)		
Accounts Payable	-	-
Taxes Payable (refer to FORM MOR-4)	-	-
Wages Payable	-	-
Notes Payable	-	-
Rent / Leases - Building/Equipment	-	-
Secured Debt / Adequate Protection Payments	-	-
Professional Fees	-	-
Amounts Due to Insiders*	-	-
Other Postpetition Liabilities (attach schedule)	6,562.28	-
TOTAL POSTPETITION LIABILITIES	6,562.28	-
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)		
Secured Debt	4,806,239.68	4,806,239.68
Priority Debt	-	-
Unsecured Debt	200,000.00	200,000.00
TOTAL PRE-PETITION LIABILITIES	5,006,239.68	5,006,239.68
TOTAL LIABILITIES	\$ 5,012,801.96	\$ 5,006,239.68
OWNER EQUITY		
Capital Stock	-	-
Additional Paid-In Capital	-	-
Partners' Capital Account	-	-
Owner's Equity Account	-	-
Retained Earnings - Pre-Petition	(5,006,239.68)	(5,006,239.68)
Retained Earnings - Postpetition	(6,562.28)	-
Adjustments to Owner Equity (attach schedule)	-	-
Postpetition Contributions (Distributions) (Draws) (attach schedule)	-	-
NET OWNER EQUITY	\$ (5,012,801.96)	\$ (5,006,239.68)
TOTAL LIABILITIES AND OWNERS' EQUITY	\$ -	\$ -

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STATUS OF POSTPETITION TAXES

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero.
Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes.
Attach photocopies of any tax returns filed during the reporting period.

	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
Federal						
Withholding	0.00					
FICA-Employee	0.00					
FICA-Employer	0.00					
Unemployment	0.00					
Income	0.00					
Other:	0.00					
Total Federal Taxes	0.00	0.00	0.00	0.00	0.00	0.00
State and Local						
Withholding						
Sales						
Excise						
Unemployment						
Real Property						
Personal Property						
Other:						
Total State and Local						
Total Taxes						

SUMMARY OF UNPAID POSTPETITION DEBTS

Attach aged listing of accounts payable.

	Number of Days Past Due					Total
	Current	0-30	31-60	61-90	Over 90	
Accounts Payable						0.00
Wages Payable						0.00
Taxes Payable						0.00
Rent/Leases-Building						0.00
Rent/Leases-Equipment						0.00
Secured Debt/Adequate Protection Payments						0.00
Professional Fees						0.00
Inter-Debtor Liabilities	6,562.28					6,562.28
Other:						0.00
Other:						0.00
Total Postpetition Debts	6,562.28	0.00	0.00	0.00	0.00	6,562.28

Explain how and when the Debtor intends to pay any past-due postpetition debts.

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ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation		Amount
Total Accounts Receivable at the beginning of the reporting period		0.00
+ Amounts billed during the period		0.00
- Amounts collected during the period		0.00
Total Accounts Receivable at the end of the reporting period		0.00
Accounts Receivable Aging		Amount
0 - 30 days old		0.00
31 - 60 days old		0.00
61 - 90 days old		0.00
91+ days old		0.00
Total Accounts Receivable		0.00
Amount considered uncollectible (Bad Debt)		0.00
Accounts Receivable (Net)		0.00

DEBTOR QUESTIONNAIRE

Must be completed each month	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		X
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		X
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.		X*
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	X	
5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.		X

* Federal and State Income Tax Returns have not been timely filed