B1 (Official Form 1)(4/10)

United States Bankruptcy Court
Northern District of Georgia

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle):	Name of Joint Debtor (Spouse) (Last, First, Middle):
The Diamond and Jewelry Source, Inc.	
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) **58-2580184**	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): **366 Newnan Crossing Blvd. Newnan, GA** ZIP Code **30265**	Street Address of Joint Debtor (No. and Street, City, and State): ZIP Code
County of Residence or of the Principal Place of Business: **Coweta**	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): ZIP Code	Mailing Address of Joint Debtor (if different from street address): ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above):	

Type of Debtor (Form of Organization) (Check one box)

- ☐ Individual (includes Joint Debtors) *See Exhibit D on page 2 of this form.*
- ■ Corporation (includes LLC and LLP)
- ☐ Partnership
- ☐ Other (If debtor is not one of the above entities, check this box and state type of entity below.)

Nature of Business (Check one box)

- ☐ Health Care Business
- ☐ Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)
- ☐ Railroad
- ☐ Stockbroker
- ☐ Commodity Broker
- ☐ Clearing Bank
- ■ Other

Tax-Exempt Entity (Check box, if applicable)

- ☐ Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).

Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)

- ☐ Chapter 7
- ☐ Chapter 9
- ■ Chapter 11
- ☐ Chapter 12
- ☐ Chapter 13
- ☐ Chapter 15 Petition for Recognition of a Foreign Main Proceeding
- ☐ Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding

Nature of Debts (Check one box)

- ☐ Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."
- ■ Debts are primarily business debts.

Filing Fee (Check one box)

- ■ Full Filing Fee attached
- ☐ Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.
- ☐ Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.

Chapter 11 Debtors

Check one box:

- ☐ Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).
- ■ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).

Check if:

- ■ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than $2,343,300 *(amount subject to adjustment on 4/01/13 and every three years thereafter).*

Check all applicable boxes:

- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).

Statistical/Administrative Information

- ■ Debtor estimates that funds will be available for distribution to unsecured creditors.
- ☐ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

THIS SPACE IS FOR COURT USE ONLY

Estimated Number of Creditors

☐ 1-49	■ 50-99	☐ 100-199	☐ 200-999	☐ 1,000-5,000	☐ 5,001-10,000	☐ 10,001-25,000	☐ 25,001-50,000	☐ 50,001-100,000	☐ OVER 100,000

Estimated Assets

☐ $0 to $50,000	☐ $50,001 to $100,000	■ $100,001 to $500,000	☐ $500,001 to $1 million	☐ $1,000,001 to $10 million	☐ $10,000,001 to $50 million	☐ $50,000,001 to $100 million	☐ $100,000,001 to $500 million	☐ $500,000,001 to $1 billion	☐ More than $1 billion

Estimated Liabilities

☐ $0 to $50,000	☐ $50,001 to $100,000	☐ $100,001 to $500,000	■ $500,001 to $1 million	☐ $1,000,001 to $10 million	☐ $10,000,001 to $50 million	☐ $50,000,001 to $100 million	☐ $100,000,001 to $500 million	☐ $500,000,001 to $1 billion	☐ More than $1 billion

Voluntary Petition *(This page must be completed and filed in every case)*	Name of Debtor(s): **The Diamond and Jewelry Source, Inc.**

All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: **- None -**	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: **- None -**	Case Number:	Date Filed:
District:	Relationship:	Judge:

Exhibit A

(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)

☐ Exhibit A is attached and made a part of this petition.

Exhibit B

(To be completed if debtor is an individual whose debts are primarily consumer debts.)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).

X_____
Signature of Attorney for Debtor(s) (Date)

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

☐ Yes, and Exhibit C is attached and made a part of this petition.

■ No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box)

■ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

☐ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

☐ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes)

☐ Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

_____
(Name of landlord that obtained judgment)

_____
(Address of landlord)

☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

☐ Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

☐ Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):
The Diamond and Jewelry Source, Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

_____
Telephone Number (If not represented by attorney)

_____
Date

Signature of Attorney*

X **/s/ H. Matthew Horne**
Signature of Attorney for Debtor(s)

H. Matthew Horne 367451
Printed Name of Attorney for Debtor(s)

Rosenzweig, Jones, Horne & Griffis, PC
Firm Name

Post Office Box 220
32 S. Court Square
Newnan, GA 30264

Address

770-253-3282 Fax: 770-251-7262
Telephone Number

October 5, 2011
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X **/s/ James E. Morgan**
Signature of Authorized Individual

James E. Morgan
Printed Name of Authorized Individual

CFO
Title of Authorized Individual

October 5, 2011
Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11. United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

☐ Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

_____
Printed Name of Foreign Representative

_____
Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

_____
Printed Name and title, if any, of Bankruptcy Petition Preparer

_____
Social-Security number (If the bankrutpcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

_____
Address

X _____

_____
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person,or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

B7 (Official Form 7) (04/10)

United States Bankruptcy Court
Northern District of Georgia

In re **The Diamond and Jewelry Source, Inc.** Debtor(s)

Case No.

Chapter **11**

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None ☐

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
$1,135,028.00	**2010: Business Income**
$1,458,537.00	**2009: Business Income**

2. Income other than from employment or operation of business

None ■

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

3. Payments to creditors

None ■ ***Complete a. or b., as appropriate, and c.***

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than $600. Indicate with an (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING

None ☐ b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than $5,850*. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
Aetna Health Inc.	**7/13/11, 7/27**	**$2,014.00**	**$0.00**
BDC, Inc.	**8/23**	**$3,500.00**	**$0.00**
C Beyond	**7/6/11, 9/6/11**	**$1,215.05**	**$0.00**
Coventry Health	**7/7/11, 8/31/11,9/29/11**	**$6,240.19**	**$0.00**
Jeweler's Mutual Insurance	**8/3/11, 9/1/11**	**$1,390.86**	**$0.00**
Newnan Utilities PO Box 578 Newnan, GA 30264-0578	**8/4/11, 8/31/11**	**$2,038.50**	**$0.00**
United Bank PO Box 1033 Newnan, GA 30264	**7/12/11, 8/22/11**	**$2,970.60**	**$0.00**

None ■ c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING

* Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

4. Suits and administrative proceedings, executions, garnishments and attachments

None ☐ a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Indostar, LLC d/b/a Global Jewelry Solutions vs The Diamond and Jewelry Source, Inc., d/b/a Morgan Jewelers Civil Action File No. 11SV0747	**Collection**	**State Court of Coweta County, Georgia**	**Pneding**
Movado Group, Inc. vs. The Diamond & Jewelry Source, Inc., d/b/a Morgans Civil Action File No. 11SV0603	**Collection**	**State Court of Coweta County, Georgia**	**Pending**
CYMA (USA), LTD. vs The Diamond & Jewelry Source d/b/a Morgans	**Collection**	**Supreme Court of the State of New York**	**Judgment**
SDNY, Inc. vs FH Morgan, Inc. d/b/a Morgan Jewelers	**Collection**	**State Court of Coweta County, Georgia**	**Judgment**
Provident Broadcasting v Morgan Jewelers	**Collection**	**State Court of Coweta County, Georgia**	**Settled**

None ☐ b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
Movado	**9/2/11**	**United Bank checking account - $2,481.33**
Movado	**9/2/11**	**United Bank checking account - $16.24**

5. Repossessions, foreclosures and returns

None ■ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY

6. Assignments and receiverships

None ■ a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT

None ■ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

7. Gifts

None ■ List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than $200 in value per individual family member and charitable contributions aggregating less than $100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT

8. Losses

None ■ List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case.** (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS

9. Payments related to debt counseling or bankruptcy

None ☐ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Rosenzweig, Jones, Horne & Griffis, PC 32 South Court Square Newnan, GA 30263	**10/4/2011**	**$10,000.00**

10. Other transfers

None ■ a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED

None ■ b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY

11. Closed financial accounts

None ■ List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

12. Safe deposit boxes

None ■ List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY

13. Setoffs

None ■ List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF

14. Property held for another person

None ■ List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY

15. Prior address of debtor

None ■ If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY

16. Spouses and Former Spouses

None ■ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None ■ a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

None ■ b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW

None ■ c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION

18 . Nature, location and name of business

None ☐ a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
The Diamond and Jewelry Source, Inc.	**58-2580184**	**366 Newnan Crossing Blvd. Newnan, GA 30265**	**Jewelry Sales and Repair**	**2000 to present**

None ■ b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

19. Books, records and financial statements

None ☐ a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
Olivia Grubbs	**9/2009 to present**

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

NAME AND ADDRESS	DATES SERVICES RENDERED
Sandy Barnett **Bartlett & Barnett** **Newnan, GA 30263**	**2/11 to present**
Laurie Bartlett, CPA **Bartlett & Barnett** **Newnan, GA 30263**	**2009 to present**
Sherry Diguid	**12/2009 to 1/2011**

None ☐ b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICES RENDERED
Bartlett & Barnett CPA, PC	**PO Box 1214** **Newnan, GA 30264**	**2009 to present**

None ■ c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS

None ■ d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS	DATE ISSUED

20. Inventories

None ☐ a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
March 2011	**Laurie McCain**	

None ☐ b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY	NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS
March 2011	**The Diamond & Jewelry Source, Inc.**

21 . Current Partners, Officers, Directors and Shareholders

None ■ a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST

None ☐ b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
Angela C. Morgan	**President**	**100%**
James E. Morgan	**CFO**	**0%**

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
James S. Morgan	**Secretary**	**0%**

22 . Former partners, officers, directors and shareholders

None ■ a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL

None ■ b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION

23 . Withdrawals from a partnership or distributions by a corporation

None ■ If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY

24. Tax Consolidation Group.

None ■ If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)

25. Pension Funds.

None ■ If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND	TAXPAYER IDENTIFICATION NUMBER (EIN)

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date **October 5, 2011** Signature **/s/ James E. Morgan**
James E. Morgan
CFO

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

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

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
Northern District of Georgia

In re **The Diamond and Jewelry Source, Inc.** Debtor(s)

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) *Name of creditor and complete mailing address including zip code*	(2) *Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted*	(3) *Nature of claim (trade debt, bank loan, government contract, etc.)*	(4) *Indicate if claim is contingent, unliquidated, disputed, or subject to setoff*	(5) *Amount of claim [if secured, also state value of security]*
Angela C. Morgan 366 Newnan Crossing Blvd. Newnan, GA 30265	**Angela C. Morgan 366 Newnan Crossing Blvd. Newnan, GA 30265**	**Personal Loan**		**30,000.00**
BB&T 295 Bullsboro Drive Newnan, GA 30263-1019	**BB&T 295 Bullsboro Drive Newnan, GA 30263-1019**	**personal residence of James E and Angela Morgan**		**55,609.63 (0.00 secured)**
BDC, Inc. 36 West 47th Street, Suite 705 New York, NY 10035	**BDC, Inc. 36 West 47th Street, Suite 705 New York, NY 10035**			**49,964.04**
Community & Southern Bank PO Box 280 Carrollton, GA 30112	**Community & Southern Bank PO Box 280 Carrollton, GA 30112**	**Accounts receivable, fixtures, equipment, inventory and intangibles**		**9,251.61 (0.00 secured)**
Darling Imports, Inc. PO Box 554 Hampton, GA 30228	**Darling Imports, Inc. PO Box 554 Hampton, GA 30228**			**12,011.68**
Gemstone Corporation 25 West 45th Sstreet, Suite 12 New York, NY 10036	**Gemstone Corporation 25 West 45th Sstreet, Suite 12 New York, NY 10036**			**21,395.19**
Georgia Dept. of Revenue Sales & Use Tax Divison PO Box 105409 Atlanta, GA 30348-5408	**Georgia Dept. of Revenue Sales & Use Tax Divison PO Box 105409 Atlanta, GA 30348-5408**	**sales tax**		**60,227.33**
Global Jewelry Solutions 45 West 45th Street, Suite 802 New York, NY 10036	**Global Jewelry Solutions 45 West 45th Street, Suite 802 New York, NY 10036**			**8,493.06**
Internal Revenue Service Federal Bldg., Room 361 600 E. 1st St., Rome, GA 30161-3149	**Internal Revenue Service Federal Bldg., Room 361 600 E. 1st St., Rome, GA 30161-3149**	**Payroll taxes**		**16,110.17**

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

B4 (Official Form 4) (12/07) - Cont.

In re **The Diamond and Jewelry Source, Inc.** Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1) *Name of creditor and complete mailing address including zip code*	(2) *Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted*	(3) *Nature of claim (trade debt, bank loan, government contract, etc.)*	(4) *Indicate if claim is contingent, unliquidated, disputed, or subject to setoff*	(5) *Amount of claim [if secured, also state value of security]*
Kenyon 5755 North Point Pkwy. Ste. 93 Alpharetta, GA 30022	**Kenyon 5755 North Point Pkwy. Ste. 93 Alpharetta, GA 30022**			**6,892.40**
Kim International 14840 Landmark Blvd., Ste 200 Dallas, TX 75254-7033	**Kim International 14840 Landmark Blvd., Ste 200 Dallas, TX 75254-7033**			**6,625.98**
Lashbrook Designs 8659 S. Sandy Pkwy. Sandy, UT 84070	**Lashbrook Designs 8659 S. Sandy Pkwy. Sandy, UT 84070**			**5,410.39**
Movado PO Box 1810 Chicago, IL 60695-1810	**Movado PO Box 1810 Chicago, IL 60695-1810**			**10,298.97**
SB&T Imports, LP 7500 San Felipe, Suite 560 Houston, TX 77063	**SB&T Imports, LP 7500 San Felipe, Suite 560 Houston, TX 77063**			**7,810.92**
Seiko Corporation of America PO Box 100167 Atlanta, GA 30384-0167	**Seiko Corporation of America PO Box 100167 Atlanta, GA 30384-0167**			**5,415.65**
Silverman 503 Wando Park Blvd., Ste 205 Mount Pleasant, SC 29464	**Silverman 503 Wando Park Blvd., Ste 205 Mount Pleasant, SC 29464**			**101,954.62**
Super Bell Jewelry Co., Inc. 606 S. Olive St., Ste. 20th FL Los Angeles, CA 90014	**Super Bell Jewelry Co., Inc. 606 S. Olive St., Ste. 20th FL Los Angeles, CA 90014**			**16,444.95**
United Bank 235 Griffin Street Zebulon, GA 30295	**United Bank 235 Griffin Street Zebulon, GA 30295**	**specific inventory, equipment and rental house owed by Josephine Morgan and personal guaranty of James E. Morgan and Jeff Morgan**		**17,312.45 (0.00 secured)**
United Bank 235 Griffin Street Zebulon, GA 30295	**United Bank 235 Griffin Street Zebulon, GA 30295**	**specific inventory, equipment and rental house owned by Josephine Morgan and personal guaranty of James E. Morgan and Jeff Morgan**		**239,739.66 (0.00 secured)**

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

B4 (Official Form 4) (12/07) - Cont.

In re **The Diamond and Jewelry Source, Inc.** Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1) *Name of creditor and complete mailing address including zip code*	(2) *Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted*	(3) *Nature of claim (trade debt, bank loan, government contract, etc.)*	(4) *Indicate if claim is contingent, unliquidated, disputed, or subject to setoff*	(5) *Amount of claim [if secured, also state value of security]*
VSM Gems, Inc. PO Box 955604 Duluth, GA 30095	**VSM Gems, Inc. PO Box 955604 Duluth, GA 30095**			**30,286.52**

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

I, the CFO 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 **October 5, 2011** Signature **/s/ James E. Morgan**
James E. Morgan
CFO

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.

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

B6A (Official Form 6A) (12/07)

.

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
None				

Sub-Total >	**0.00**	(Total of this page)
Total >	**0.00**	

0 continuation sheets attached to the Schedule of Real Property

(Report also on Summary of Schedules)

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

B6B (Official Form 6B) (12/07)

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

	Type of Property	NONE	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1.	Cash on hand	X			
2.	Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		**BB&T - Operating Account**	-	**303.10**
			BB&T Payroll Account	-	**570.45**
			BB&T Diamond Account	-	**945.18**
			BB&T Gold Account	-	**365.74**
			United Community - checking account	-	**38.66**
3.	Security deposits with public utilities, telephone companies, landlords, and others.	X			
4.	Household goods and furnishings, including audio, video, and computer equipment.		**Furniture, computer equipment, telephones, security equipment, tv**	-	**2,297.00**
5.	Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6.	Wearing apparel.	X			
7.	Furs and jewelry.	X			
8.	Firearms and sports, photographic, and other hobby equipment.	X			
9.	Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10.	Annuities. Itemize and name each issuer.	X			

Sub-Total > (Total of this page) **4,520.13**

2 continuation sheets attached to the Schedule of Personal Property

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	NONE	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.		**accounts receivable**	-	**72,824.00**
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			

Sub-Total > **72,824.00**
(Total of this page)

Sheet **1** of **2** continuation sheets attached to the Schedule of Personal Property

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	NONE	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.		**customer list**	-	**Unknown**
25. Automobiles, trucks, trailers, and other vehicles and accessories.		**2007 Toyota 4-Runner**	-	**18,000.00**
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.	X			
29. Machinery, fixtures, equipment, and supplies used in business.		**misc. machinery, equipment and supplies**	-	**23,650.00**
30. Inventory.		**misc. inventory**	-	**127,000.00**
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.	X			

Sub-Total > (Total of this page)	**168,650.00**
Total >	**245,994.13**

Sheet **2** of **2** continuation sheets attached to the Schedule of Personal Property

(Report also on Summary of Schedules)

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

B6D (Official Form 6D) (12/07)

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor" ,include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No. **xxxxxxxxxx-x0001** **BB&T** **295 Bullsboro Drive** **Newnan, GA 30263-1019**	X	-	**UCC Financing Statement** **personal residence of James E and Angela Morgan** Value $ **0.00**				**55,609.63**	**55,609.63**
Account No. **xx1046** **Community & Southern Bank** **PO Box 280** **Carrollton, GA 30112**		-	**8/2008** **2007 Toyota 4-Runner** Value $ **18,000.00**				**10,384.59**	**0.00**
Account No. **Community & Southern Bank** **PO Box 280** **Carrollton, GA 30112**		-	**UCC Financing Statement** **Accounts receivable, fixtures, equipment, inventory and intangibles** Value $ **0.00**				**9,251.61**	**9,251.61**
Account No. **xxx1282** **United Bank** **235 Griffin Street** **Zebulon, GA 30295**	X	-	**UCC Financing Statement** **specific inventory, equipment and rental house owed by Josephine Morgan and personal guaranty of James E. Morgan and Jeff Morgan** Value $ **0.00**				**17,312.45**	**17,312.45**
			Subtotal (Total of this page)				**92,558.28**	**82,173.69**

1 continuation sheets attached

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No. **xxx3196** **United Bank** **235 Griffin Street** **Zebulon, GA 30295**	**X**	**-**	**UCC Financing Statement** **specific inventory, equipment and rental house owned by Josephine Morgan and personal guaranty of James E. Morgan and Jeff Morgan** Value $ **0.00**				**239,739.66**	**239,739.66**
Account No. Value $								
Account No. Value $								
Account No. Value $								
Account No. Value $								

Sheet **1** of **1** continuation sheets attached to Schedule of Creditors Holding Secured Claims

Subtotal (Total of this page)	**239,739.66**	**239,739.66**
Total (Report on Summary of Schedules)	**332,297.94**	**321,913.35**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

B6E (Official Form 6E) (4/10)

.

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

☐ **Domestic support obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

☐ **Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

☐ **Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to $11,725* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

☐ **Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

☐ **Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to $5,775* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

☐ **Deposits by individuals**

Claims of individuals up to $2,600* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

■ **Taxes and certain other debts owed to governmental units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

☐ **Commitments to maintain the capital of an insured depository institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507 (a)(9).

☐ **Claims for death or personal injury while debtor was intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* *Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.*

1 continuation sheets attached

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)

Taxes and Certain Other Debts Owed to Governmental Units

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY / AMOUNT ENTITLED TO PRIORITY
Account No. **xxx5882** **Georgia Dept. of Revenue** **Processing Center** **PO Box 740387** **Atlanta, GA 30374-0327**		-	**payroll state withholding tax**				**5,034.70**	**0.00** / **5,034.70**
Account No. **xxx-x6575** **Georgia Dept. of Revenue** **Sales & Use Tax Divison** **PO Box 105409** **Atlanta, GA 30348-5408**		-	**sales tax**				**60,227.33**	**0.00** / **60,227.33**
Account No. **Internal Revenue Service** **Federal Bldg., Room 361** **600 E. 1st St.,** **Rome, GA 30161-3149**		-	**Payroll taxes**				**16,110.17**	**0.00** / **16,110.17**
Account No.								
Account No.								

Sheet **1** of **1** continuation sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal (Total of this page)	**81,372.20**	**0.00** / **81,372.20**
Total (Report on Summary of Schedules)	**81,372.20**	**0.00** / **81,372.20**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

B6F (Official Form 6F) (12/07)

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **92.5 The Bear PO Box 925 Senoia, GA 30276**		-	**advertising**				**Unknown**
Account No. **Ace Hardware 77 Turkey Creek Road Newnan, GA 30263**		-					**Unknown**
Account No. **Angela C. Morgan 366 Newnan Crossing Blvd. Newnan, GA 30265**		-	**Personal Loan**				**30,000.00**
Account No. **Banner Life Insurance 1701 Research Blvd. Rockville, MD 20850**		-	**life insurance (Angie)**				**Unknown**
						Subtotal (Total of this page)	**30,000.00**

12 continuation sheets attached

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **Banner Life Insurance** **1701 Research Blvd.** **Rockville, MD 20850**		-	**life insurance (Jim)**				**0.00**
Account No. **DJSI** **Bartlett & Barnett CPA, PC** **PO Box 1214** **Newnan, GA 30264**		-	**tax preparation**				**4,744.01**
Account No. **BB&T Intern. Processing Ctr.** **PO Box 580050** **Charlotte, NC 28258**		-					**0.00**
Account No. **BDC, Inc.** **36 West 47th Street, Suite 705** **New York, NY 10035**		-					**49,964.04**
Account No. **Bob Rosser Hand Engraving, Inc** **Attn: Bob Rosser** **2809 Crescent Ave.** **Birmingham, AL 35209**		-					**0.00**

Sheet no. **1** of **12** sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **54,708.05**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **Bulova Corporation** **Bulova Ave.** **Woodside, NY 11377-7874**		-					**3,135.19**
Account No. **xx6000** **C Beyond** **PO Box 405815** **Atlanta, GA 30384-6815**		-	**Phone bill**				**593.98**
Account No. **Cas-Ker Co.** **PO Box 631425** **Cincinnati, OH 45263**		-					**0.00**
Account No. **Charmilla** **530 North 3rd Street, Suite 40** **Minneapolis, MN 55401**		-					**0.00**
Account No. **Citizen Watch Company** **1000 West 1109th Street** **Torrance, CA 90502**		-					**0.00**

Sheet no. **2** of **12** sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **3,729.17**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **Color Merchants, Inc.** **6 E. 45th Street** **New York, NY 10017**		-					**0.00**
Account No. **Connoisseur Collection** **152 Prospect Street** **Alpharetta, GA 30006**		-					**0.00**
Account No. **Coserv** **PO Box 100879** **Atlanta, GA 30384**		-					**0.00**
Account No. **xxxxxx0000** **Coventry Dental** **Attn: Accounts Receivable** **PO Box 7247-7341** **Philadelphia, PA 19170-7341**		-	**dental insurance**				**266.93**
Account No. **xxxxxx0001** **Coventry Dental** **Attn: Accounts Receivable** **PO Box 7247-7341** **Philadelphia, PA 19170-7341**		-					**1,966.44**

Sheet no. **3** of **12** sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **2,233.37**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **Coventry Healthcare of Georgia** **PO Box 6502, Suite 108** **Naperville, IL 60563**		-					**0.00**
Account No. **xxxxxx2902** **Coweta-Fayette EMC** **807 Collinsworth Road** **Palmetto, GA 30268**		-	**Utility bill**				**53.00**
Account No. **Darling Imports, Inc.** **PO Box 554** **Hampton, GA 30228**		-					**12,011.68**
Account No. **Direct Source** **629 Hill Streeet, Suite 200** **Los Angeles, CA 90014**		-					**4,257.00**
Account No. **Dish Network** **Dept. 0063** **Palatine, IL 60055-0063**		-	**Utility bill**				**131.35**

Sheet no. **4** of **12** sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **16,453.03**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

B6F (Official Form 6F) (12/07) - Cont.

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **Frederick Goldman, Inc.** **154 West 14th Street** **New York, NY 10011**		-					**0.00**
Account No. **Gemstone Corporation** **25 West 45th Sstreet, Suite 12** **New York, NY 10036**		-					**21,395.19**
Account No. **Global Jewelry Solutions** **45 West 45th Street, Suite 802** **New York, NY 10036**		-					**8,493.06**
Account No. **Greison Storage** **827 Greison Trail** **Newnan, GA 30263**		-					**0.00**
Account No. **James E. Morgan** **366 Newnan Crossing Blvd.** **Newnan, GA 30265**		-					**5,003.09**

Sheet no. **5** of **12** sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **34,891.34**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **xx5535** **Jeweler's Mutual Insurance Co.** **24 Jeweler's Park Drive** **Neenah, WI 54957-0468**		-	**Jeweler's block**				**1,408.26**
Account No. **Jewelry Innovations, Inc.** **615 W. 9400 S., Suite 105** **Sandy, UT 84070**		-					**1,436.00**
Account No. **Kenyon** **5755 North Point Pkwy. Ste. 93** **Alpharetta, GA 30022**		-					**6,892.40**
Account No. **Kim International** **14840 Landmark Blvd., Ste 200** **Dallas, TX 75254-7033**		-					**6,625.98**
Account No. **Lashbrook Designs** **8659 S. Sandy Pkwy.** **Sandy, UT 84070**		-					**5,410.39**

Sheet no. **6** of **12** sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **21,773.03**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **M&M Closeouts** **103 W. 4th Street** **Wentzville, MO 63385**		-					**0.00**
Account No. **Metro Watch Repair** **PO Box 560460** **Dallas, TX 75355-0460**		-					**0.00**
Account No. **7645** **Mid South Security** **1732 Sands Place** **Marietta, GA 30067**		-	**security system**				**99.00**
Account No. **Movado** **PO Box 1810** **Chicago, IL 60695-1810**		-					**10,298.97**
Account No. **Namdar & Sons** **105 Great Neck Rd., Suite 304** **Great Neck, NY 11021**		-					**4,272.00**

Sheet no. **7** of **12** sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **14,669.97**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **xxxxxx-xx2295** **Newnan Utilities** **PO Box 23055** **Columbus, GA 31902-2055**		-	**Utility bill**				**1,068.19**
Account No. **Ofc. of the Secretary of State** **PO Box 93028** **Columbus, GA 31902-3038**		-					**0.00**
Account No. **Parcel Pro** **PO Box 898** **Torrance, CA 90508**		-					**0.00**
Account No. **Praxair Distribution, Inc.** **42 Wertz Industrial Blvd.** **Newnan, GA 30263**		-					**0.00**
Account No. **Professional Consultants, Inc.** **401 Westpark Court, Ste. 200** **Peachtree City, GA 30269**		-					**0.00**

Sheet no. **8** of **12** sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **1,068.19**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **Quality Gold** **500 Quality Blvd.** **Fairfield, OH 45014**		-					**0.00**
Account No. **Quick As A Wink** **31 Bledsoe Road** **Newnan, GA 30263**		-					**0.00**
Account No. **R. Klein Jewelry Company, Inc.** **88728 Expedite Way** **Chicago, IL 60695-1700**		-					**5,320.53**
Account No. **Rembrandt Charms** **370 S. Youngs Rd.** **Buffalo, NY 14221**		-					**0.00**
Account No. **x9419** **Rhonda D. McLendon & Associate** **9 West Broad Streeet** **Newnan, GA 30263**		-	**accountingant services**				**4,075.00**

Sheet no. **9** of **12** sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **9,395.53**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **S&I Diamond Drilling, Inc.** **15 West 47th Street, Suite 207** **New York, NY 10035**		-					**0.00**
Account No. **Sady Thompson** **234 Seagrass Manor Dr.** **Newnan, GA 30263**		-					**0.00**
Account No. **SB&T Imports, LP** **7500 San Felipe, Suite 560** **Houston, TX 77063**		-					**7,810.92**
Account No. **Seiko Corporation of America** **PO Box 100167** **Atlanta, GA 30384-0167**		-					**5,415.65**
Account No. **Signature Engraving** **120 Whiting Farms Road** **Holyoke, MA 01040**		-					**0.00**

Sheet no. **10** of **12** sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **13,226.57**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **Silverman** **503 Wando Park Blvd., Ste 205** **Mount Pleasant, SC 29464**		-					**101,954.62**
Account No. **Southern Crescent Solutions** **4046 Hwy. 154, Suite 102** **Newnan, GA 30265**		-					**0.00**
Account No. **Speidel** **1425 Cranston Street** **Cranston, RI 02920**		-					**0.00**
Account No. **Stuffer** **PO Box 87777** **Lafayette, LA 70598**		-					**0.00**
Account No. **Super Bell Jewelry Co., Inc.** **606 S. Olive St., Ste. 20th FL** **Los Angeles, CA 90014**		-					**16,444.95**

Sheet no. **11** of **12** sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **118,399.57**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **Utek International, Inc.** **PO Box 21786** **Chattanooga, TN 37424**		-					**0.00**
Account No. **VSM Gems, Inc.** **PO Box 955604** **Duluth, GA 30095**		-					**30,286.52**
Account No. **Wells Fargo Dealer Services** **PO Box 25341** **Santa Ana, CA 92799-5341**		-					**0.00**
Account No. **Williams and James** **Attn: Leda Cloonen** **PO Box 6928** **Providence, RI 02940-6928**		-					**4,787.17**
Account No.							

Sheet no. **12** of **12** sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **35,073.69**

Total (Report on Summary of Schedules) **355,621.51**

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

B6G (Official Form 6G) (12/07)

.

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☐ Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
Atlanta Fitness Newnan Crossing Bypass Newnan, GA 30265	**Executive health club**
Banner Life	**life insurance (15 year and 10 year)**
Hartford	**life insurance**

0 _____ continuation sheets attached to Schedule of Executory Contracts and Unexpired Leases

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

B6H (Official Form 6H) (12/07)

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☐ Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
Angela C. Morgan	**BB&T** **295 Bullsboro Drive** **Newnan, GA 30263-1019**
James E. Morgan **366 Newnan Crossing Bypass** **Newnan, GA 30265**	**BB&T** **295 Bullsboro Drive** **Newnan, GA 30263-1019**
James E. Morgan	**United Bank** **235 Griffin Street** **Zebulon, GA 30295**
James E. Morgan	**United Bank** **235 Griffin Street** **Zebulon, GA 30295**
Jeff Morgan	**United Bank** **235 Griffin Street** **Zebulon, GA 30295**
Jeff Morgan	**United Bank** **235 Griffin Street** **Zebulon, GA 30295**

0 _____ continuation sheets attached to Schedule of Codebtors

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

United States Bankruptcy Court
Northern District of Georgia

In re **The Diamond and Jewelry Source, Inc.** Debtor(s)

Case No.

Chapter **11**

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept	$	**10,000.00**
Prior to the filing of this statement I have received	$	**10,000.00**
Balance Due	$	**0.00**

2. The source of the compensation paid to me was:

■ Debtor ☐ Other (specify):

3. The source of compensation to be paid to me is:

■ Debtor ☐ Other (specify):

4. ■ I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

☐ I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
d. Representation of the debtor in adversary proceedings and other contested bankruptcy matters;
e. [Other provisions as needed]

6. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

Dated: **October 5, 2011**

/s/ H. Matthew Horne
H. Matthew Horne 367451
Rosenzweig, Jones, Horne & Griffis, PC
Post Office Box 220
32 S. Court Square
Newnan, GA 30264
770-253-3282 Fax: 770-251-7262

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

B6 Summary (Official Form 6 - Summary) (12/07)

United States Bankruptcy Court
Northern District of Georgia

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

Chapter **11**

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	3	245,994.13		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	2		332,297.94	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	2		81,372.20	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	13		355,621.51	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		23			
		Total Assets	245,994.13		
			Total Liabilities	769,291.65	

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

Form 6 - Statistical Summary (12/07)

United States Bankruptcy Court
Northern District of Georgia

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

Chapter **11**

STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C.§ 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

☐ Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

This information is for statistical purposes only under 28 U.S.C. § 159.

Summarize the following types of liabilities, as reported in the Schedules, and total them.

Type of Liability	**Amount**
Domestic Support Obligations (from Schedule E)	
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	
Student Loan Obligations (from Schedule F)	
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	
TOTAL	

State the following:

Average Income (from Schedule I, Line 16)	
Average Expenses (from Schedule J, Line 18)	
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column		
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column		
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column		
4. Total from Schedule F		
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)		

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com

B6 Declaration (Official Form 6 - Declaration). (12/07)

United States Bankruptcy Court
Northern District of Georgia

In re **The Diamond and Jewelry Source, Inc.** Debtor(s)

Case No.

Chapter **11**

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the CFO of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of **25** sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date **October 5, 2011**

Signature **/s/ James E. Morgan**
James E. Morgan
CFO

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.

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

United States Bankruptcy Court
Northern District of Georgia

In re **The Diamond and Jewelry Source, Inc.**, Debtor

Case No. _____

Chapter **11**

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
None			

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the CFO of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **October 5, 2011**

Signature **/s/ James E. Morgan**
James E. Morgan
CFO

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.

0 continuation sheets attached to List of Equity Security Holders

Software Copyright (c) 1996-2011 - CCH INCORPORATED - www.bestcase.com Best Case Bankruptcy

United States Bankruptcy Court
Northern District of Georgia

In re **The Diamond and Jewelry Source, Inc.** Debtor(s)

Case No.

Chapter **11**

VERIFICATION OF CREDITOR MATRIX

I, the CFO of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **October 5, 2011**

/s/ James E. Morgan
James E. Morgan/CFO
Signer/Title

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com

92.5 The Bear
PO Box 925
Senoia, GA 30276

Ace Hardware
77 Turkey Creek Road
Newnan, GA 30263

Angela C. Morgan
366 Newnan Crossing Blvd.
Newnan, GA 30265

Atlanta Fitness
Newnan Crossing Bypass
Newnan, GA 30265

Banner Life

Banner Life Insurance
1701 Research Blvd.
Rockville, MD 20850

Bartlett & Barnett CPA, PC
PO Box 1214
Newnan, GA 30264

BB&T
295 Bullsboro Drive
Newnan, GA 30263-1019

BB&T Intern. Processing Ctr.
PO Box 580050
Charlotte, NC 28258

BDC, Inc.
36 West 47th Street, Suite 705
New York, NY 10035

Bob Rosser Hand Engraving, Inc
Attn: Bob Rosser
2809 Crescent Ave.
Birmingham, AL 35209

Bulova Corporation
Bulova Ave.
Woodside, NY 11377-7874

C Beyond
PO Box 405815
Atlanta, GA 30384-6815

Cas-Ker Co.
PO Box 631425
Cincinnati, OH 45263

Charmilla
530 North 3rd Street, Suite 40
Minneapolis, MN 55401

Citizen Watch Company
1000 West 1109th Street
Torrance, CA 90502

Color Merchants, Inc.
6 E. 45th Street
New York, NY 10017

Community & Southern Bank
PO Box 280
Carrollton, GA 30112

Connoisseur Collection
152 Prospect Street
Alpharetta, GA 30006

Coserv
PO Box 100879
Atlanta, GA 30384

Coventry Dental
Attn: Accounts Receivable
PO Box 7247-7341
Philadelphia, PA 19170-7341

Coventry Healthcare of Georgia
PO Box 6502, Suite 108
Naperville, IL 60563

Coweta-Fayette EMC
807 Collinsworth Road
Palmetto, GA 30268

Darling Imports, Inc.
PO Box 554
Hampton, GA 30228

Direct Source
629 Hill Streeet, Suite 200
Los Angeles, CA 90014

Dish Network
Dept. 0063
Palatine, IL 60055-0063

Frederick Goldman, Inc.
154 West 14th Street
New York, NY 10011

Gemstone Corporation
25 West 45th Sstreet, Suite 12
New York, NY 10036

Georgia Dept. of Revenue
Processing Center
PO Box 740387
Atlanta, GA 30374-0327

Georgia Dept. of Revenue
Sales & Use Tax Divison
PO Box 105409
Atlanta, GA 30348-5408

Global Jewelry Solutions
45 West 45th Street, Suite 802
New York, NY 10036

Greison Storage
827 Greison Trail
Newnan, GA 30263

Hartford

Internal Revenue Service
Federal Bldg., Room 361
600 E. 1st St.,
Rome, GA 30161-3149

James E. Morgan
366 Newnan Crossing Blvd.
Newnan, GA 30265

James E. Morgan
366 Newnan Crossing Bypass
Newnan, GA 30265

Jeweler's Mutual Insurance Co.
24 Jeweler's Park Drive
Neenah, WI 54957-0468

Jewelry Innovations, Inc.
615 W. 9400 S., Suite 105
Sandy, UT 84070

Kenyon
5755 North Point Pkwy. Ste. 93
Alpharetta, GA 30022

Kim International
14840 Landmark Blvd., Ste 200
Dallas, TX 75254-7033

Lashbrook Designs
8659 S. Sandy Pkwy.
Sandy, UT 84070

M&M Closeouts
103 W. 4th Street
Wentzville, MO 63385

Metro Watch Repair
PO Box 560460
Dallas, TX 75355-0460

Mid South Security
1732 Sands Place
Marietta, GA 30067

Movado
PO Box 1810
Chicago, IL 60695-1810

Namdar & Sons
105 Great Neck Rd., Suite 304
Great Neck, NY 11021

Newnan Utilities
PO Box 23055
Columbus, GA 31902-2055

Ofc. of the Secretary of State
PO Box 93028
Columbus, GA 31902-3038

Parcel Pro
PO Box 898
Torrance, CA 90508

Praxair Distribution, Inc.
42 Wertz Industrial Blvd.
Newnan, GA 30263

Professional Consultants, Inc.
401 Westpark Court, Ste. 200
Peachtree City, GA 30269

Quality Gold
500 Quality Blvd.
Fairfield, OH 45014

Quick As A Wink
31 Bledsoe Road
Newnan, GA 30263

R. Klein Jewelry Company, Inc.
88728 Expedite Way
Chicago, IL 60695-1700

Rembrandt Charms
370 S. Youngs Rd.
Buffalo, NY 14221

Rhonda D. McLendon & Associate
9 West Broad Streeet
Newnan, GA 30263

S&I Diamond Drilling, Inc.
15 West 47th Street, Suite 207
New York, NY 10035

Sady Thompson
234 Seagrass Manor Dr.
Newnan, GA 30263

SB&T Imports, LP
7500 San Felipe, Suite 560
Houston, TX 77063

Seiko Corporation of America
PO Box 100167
Atlanta, GA 30384-0167

Signature Engraving
120 Whiting Farms Road
Holyoke, MA 01040

Silverman
503 Wando Park Blvd., Ste 205
Mount Pleasant, SC 29464

Southern Crescent Solutions
4046 Hwy. 154, Suite 102
Newnan, GA 30265

Speidel
1425 Cranston Street
Cranston, RI 02920

Stuffer
PO Box 87777
Lafayette, LA 70598

Super Bell Jewelry Co., Inc.
606 S. Olive St., Ste. 20th FL
Los Angeles, CA 90014

The Simpson Law Firm
PO Box 550105
Atlanta, GA 30355-2505

United Bank
235 Griffin Street
Zebulon, GA 30295

Utek International, Inc.
PO Box 21786
Chattanooga, TN 37424

VSM Gems, Inc.
PO Box 955604
Duluth, GA 30095

Wells Fargo Dealer Services
PO Box 25341
Santa Ana, CA 92799-5341

Williams and James
Attn: Leda Cloonen
PO Box 6928
Providence, RI 02940-6928

United States Bankruptcy Court
Northern District of Georgia

In re **The Diamond and Jewelry Source, Inc.** Debtor(s)

Case No.

Chapter **11**

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **The Diamond and Jewelry Source, Inc.** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

■ None [*Check if applicable*]

October 5, 2011
Date

/s/ H. Matthew Horne
H. Matthew Horne 367451
Signature of Attorney or Litigant
Counsel for **The Diamond and Jewelry Source, Inc.**

Rosenzweig, Jones, Horne & Griffis, PC
Post Office Box 220
32 S. Court Square
Newnan, GA 30264
770-253-3282 Fax:770-251-7262

Software Copyright (c) 1996-2011 CCH INCORPORATED - www.bestcase.com Best Case Bankruptcy