

United States Bankruptcy Court


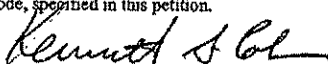
Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Boscov's Finance Company, Inc.		Name of Joint Debtor (Spouse) (Last, First, Middle):	
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): See Schedule 1 Attached		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): 23-3026389		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. & Street, City, State & Zip Code): 2751 Centerville Road Suite 3191 Wilmington, Delaware		Street Address of Joint Debtor (No. & Street, City, State & Zip Code):	
ZIP CODE 19808		ZIP CODE	
County of Residence or of the Principal Place of Business: New Castle County		County of Residence or of the Principal Place of Business:	
Mailing Address of Debtor (if different from street address): 4500 Perkiomen Avenue Reading, Pennsylvania		Mailing Address of Debtor (if different from street address):	
ZIP CODE 19606		ZIP CODE	
Location of Principal Assets of Business Debtor (if different from street address above): See Schedule 1 Attached			
ZIP CODE			

<p>Type of Debtor (Form of Organization) (Check one box.)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and provide the information requested below.)</p>	<p>Nature of Business (Check one box.)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input checked="" type="checkbox"/> Other Retail Merchandise Dept. Store</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code.)</p>	<p>Chapter of Bankruptcy Code Under Which The Petition is Filed (Check one box)</p> <p><input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <p><input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13</p>
<p>Nature of Debts (Check one box)</p> <p><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 191(8) as "incurred by an individual primarily responsible for a Personal, family, or household purpose."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p>		

<p>Filing Fee (Check one box)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached.</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.</p>	<p>Chapter 11 Debtors</p> <p>Check one box:</p> <p><input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p>Check if:</p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190.00.</p> <hr/> <p>Check all applicable boxes:</p> <p><input type="checkbox"/> A plan is being filed with this Petition.</p> <p><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126 (b).</p>
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<p>Statistical/Administrative Information</p> <p><input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p> <p>Estimated Number of Creditors (on a consolidated basis)</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td> </tr> <tr> <td>1-49</td><td>50-99</td><td>100-199</td><td>200-999</td><td>1,000-5,000</td><td>5,001-10,000</td><td>10,001-25,000</td><td>25,001-50,000</td><td>50,001-100,000</td><td>Over 100,000</td> </tr> </table> <p>Estimated Assets (on a consolidated basis)</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td> </tr> <tr> <td>\$0 to \$50,000</td><td>\$50,001 to \$100,000</td><td>\$100,001 to \$500,000</td><td>\$500,001 to \$1 million</td><td>\$1,000,001 to \$10 million</td><td>\$10,000,001 to \$50 million</td><td>\$50,000,001 to \$100 million</td><td>\$100,000,001 to \$500 million</td><td>\$500,000,001 to \$1 billion</td><td>More than \$1 billion</td> </tr> </table> <p>Estimated Liabilities (on a consolidated basis)</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td> </tr> <tr> <td>\$0 to \$50,000</td><td>\$50,001 to \$100,000</td><td>\$100,001 to \$500,000</td><td>\$500,001 to \$1 million</td><td>\$1,000,001 to \$10 million</td><td>\$10,000,001 to \$50 million</td><td>\$50,000,001 to \$100 million</td><td>\$100,000,001 to \$500 million</td><td>\$500,000,001 to \$1 billion</td><td>More than \$1 billion</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$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	<p>THIS SPACE IS FOR COURT USE ONLY</p>
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B.1 (Official Form 1) (1/08)		FORM B1, Page 3
Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Boscov's Finance Company, Inc.
Signatures		
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct.</p> <p>[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.</p> <p>[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).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>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.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by § 1515 of title 11 are attached.</p> <p><input type="checkbox"/> 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.</p> <p>X _____ (Signature of Foreign Representative)</p> <p>_____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>	
<p style="text-align: center;">Signature of Attorney</p> <p>X  Signature of Attorney for Debtor</p> <p>David G. Helman Jones Day 901 Lakeside, North Point Cleveland, Ohio 44114 Tel: (216) 586-3939 Fax: (216) 579-0212</p> <p>Brad B. Erens Jones Day 77 West Wacker Chicago, Illinois 60601 Tel: (312) 782-3939 Fax: (312) 782-8585</p> <p>Daniel J. DeFranceschi Richards, Layton & Finger, P.A. One Rodney Square 920 North King St. Wilmington, DE 19801 Tel: (302) 651-7700 Fax: (302) 651-7701</p> <p><u>August 4, 2008</u> Date</p> <p><small>*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.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>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.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social Security number (If the bankruptcy 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.)</p> <p>_____ Address</p> <p>X _____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.</p> <p>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:</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><i>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).</i></p>	
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>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.</p> <p>The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X  Signature of Authorized Individual</p> <p>Kenneth S. Lakin Printed Name of Authorized Individual</p> <p>President Title of Authorized Individual</p> <p><u>August 4, 2008</u> Date</p>		

SCHEDULE 1

A. All Other Names Used by the Debtor in the last 8 years (including trade names)

None

B. Location of Principal Assets of Business Debtor (if different from street address):

4500 Perkiomen Avenue
Reading, Pennsylvania 19606

C. Pending Bankruptcy Cases Filed by Affiliates of the Debtor:

On the date hereof, each of the affiliated entities listed below, including the debtor in this chapter 11 case (collectively, the "Debtors"), filed a petition in this Court for relief under chapter 11 of title 11 of the United States Code. Contemporaneously with the filing of their petitions, the Debtors filed a motion requesting that the Court consolidate their chapter 11 cases for administrative purposes only.

1. Boscov's, Inc.
2. Boscov's Department Store, LLC
3. Boscov's Finance Company, Inc.
4. Boscov's Investment Company
5. Boscov's PSI Inc.
6. Boscov's Transportation Company LLC
7. Retail Construction & Development, Inc.
8. SDS. Inc.

BOSCOV'S FINANCE COMPANY, INC.

(a Delaware corporation)

CERTIFICATE OF RESOLUTIONS

I, Kenneth S. Lakin, the President of Boscov's Finance Company, Inc. a Delaware corporation (the "Corporation"), do hereby certify that: (a) I am the duly elected, qualified and acting President of the Corporation; (b) the following resolutions were duly adopted by the Board of Directors of the Corporation, as of August 3, 2008, in accordance with the requirements of applicable law; and (c) said resolutions have not been amended, modified or rescinded and are in full force and effect as of the date hereof:

"WHEREAS, the Board of Directors of the Corporation has evaluated the Corporation's alternatives in connection with a possible restructuring and has determined that the filing of a voluntary petition for relief under chapter 11 of title 11 of the United States Code is in the best interest of the Corporation and its stakeholders;

"RESOLVED, that the Corporation shall be, and it hereby is, authorized to file a voluntary petition (the "Petition") for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), in the United States Bankruptcy Court for the District of Delaware or such other court as the appropriate officer or officers of the Corporation shall determine to be appropriate (the "Bankruptcy Court") and perform any and all such acts as are reasonable, advisable, expedient, convenient, proper or necessary to effect any of the foregoing and the performance of such acts to constitute conclusive evidence of the reasonableness, advisability, expedience, convenience, appropriateness, or necessity thereof;

"FURTHER RESOLVED, that the chief executive officer, chief financial officer, president, any vice president, the secretary and the treasurer of the Corporation (collectively, the "Designated Officers") shall be, and each of them, acting alone, hereby is, authorized, directed and empowered on behalf of, and in the name of, the Corporation to: (a) execute, acknowledge, deliver and verify the Petition and all other ancillary documents, and cause the Petition to be filed with the Bankruptcy Court and make or cause to be made prior to execution thereof any modifications to the Petition or ancillary documents as any such Designated Officer, in such officer's discretion, deems necessary or desirable to carry out the intent and accomplish the purposes of these resolutions (b) execute, acknowledge, deliver, verify and file or cause to be filed all petitions, schedules, statements, lists, motions,

applications and other papers or documents necessary or desirable in connection with the foregoing; (c) execute, acknowledge, deliver and verify any and all other documents necessary or appropriate in connection therewith or to administer the Corporation's chapter 11 case in such form or forms as any such Designated Officer may approve; and (d) the actions of any Designated Officer taken pursuant to this resolution, including, the execution, acknowledgment, delivery and verification of the Petition and all ancillary documents and all other agreements, certificates, instruments, guaranties, notices and other documents, shall be conclusive evidence of such Designated Officer's approval and the necessity or desirability thereof;

"FURTHER RESOLVED, that the Designated Officers shall be, and each of them hereby is, authorized, directed and empowered to retain, on behalf of, and in the name of, the Corporation: (a) Jones Day; (b) Richards, Layton & Finger, P.A.; (c) Capstone Advisory Group; (d) Lehman Brothers Inc.; and (e) such additional professionals, including attorneys, accountants, financial advisors, investment bankers, actuaries, consultants or brokers, in each case as in such Designated Officers' judgment may be necessary or desirable in connection with the Corporation's chapter 11 case and other related matters, on such terms as such officer or officers shall approve and such Designated Officer's retention thereof to constitute conclusive evidence of such Designated Officer's approval and the necessity or desirability thereof;

"FURTHER RESOLVED, that the law firm Jones Day and any additional special or local counsel selected by the Designated Officers, if any, shall be, and hereby are, authorized, empowered and directed to represent the Corporation, as debtor and debtor in possession, in connection with any chapter 11 case commenced by or against it under the Bankruptcy Code;

"FURTHER RESOLVED, that the Corporation, as debtor and debtor in possession under chapter 11 of the Bankruptcy Code, shall be, and it hereby is, authorized to: (a) enter into a new debtor in possession financing facility and any associated documents and consummate the transactions contemplated therein (collectively, the "Financing Transactions") with such lenders and on such terms as may be approved by any one or more of the Designated Officers, as may be reasonably necessary or desirable for the continuing conduct of the affairs of the Corporation; and (b) pay related fees and grant security interests in and liens upon some, all or substantially all of the Corporation's assets in each case as may be deemed necessary or desirable by any one or more of the

Designated Officers in connection with the Financing Transactions;

"FURTHER RESOLVED, that: (a) the Designated Officers shall be, and each of them, acting alone, hereby is, authorized, directed and empowered in the name of, and on behalf of, the Corporation, as debtor and debtor in possession, to take such actions and execute, acknowledge, deliver and verify such agreements, certificates, instruments, guaranties, notices and any and all other documents as the Designated Officers may deem necessary or appropriate to facilitate the Financing Transactions (collectively, the "Financing Documents"); (b) Financing Documents containing such provisions, terms, conditions, covenants, warranties and representations as may be deemed necessary or desirable by the Designated Officers are approved; and (c) the actions of any Designated Officer taken pursuant to this resolution, including the execution, acknowledgement, delivery and verification of all agreements, certificates, instruments, guaranties, notices and other documents, shall be conclusive evidence of such Designated Officer's approval and the necessity or desirability thereof;

"FURTHER RESOLVED, that, in addition to the specific authorizations heretofore conferred upon the Designated Officers, each of the officers of the Corporation or their designees shall be, and each of them, acting alone, hereby is, authorized, directed and empowered, in the name of, and on behalf of, the Corporation, to take or cause to be taken any and all such further actions, to execute and deliver any and all such agreements, certificates, instruments, amendments and other documents and to pay all expenses, including filing fees, in each case as in such officer's or officers' judgment shall be necessary or desirable in order fully to carry out the intent and accomplish the purposes of the resolutions adopted herein;

"FURTHER RESOLVED, that all acts lawfully done or actions lawfully taken or to be taken by any officer or officers of the Corporation in connection with the implementation of these resolutions in all respects are hereby ratified, confirmed and approved; and

"FURTHER RESOLVED, that any Designated Officer shall be, and each of them, acting alone, is authorized to certify and deliver, to any person to whom such certification and delivery may be deemed necessary or appropriate in the opinion of such Designated Officer, a true copy of the foregoing resolutions."

IN WITNESS WHEREOF, the undersigned has caused this certificate to be executed as of this 4th day of August, 2008.

A handwritten signature in cursive script, appearing to read "Kenneth S. Lakin", is written over a horizontal line.

Name: Kenneth S. Lakin
Title: Chairman and President

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

-----X
 :
 In re : Chapter 11
 :
 Boscov's Finance Company, Inc., : Case No. 08- _____ (____)
 :
 Debtor. :
 :
 -----X

**CONSOLIDATED LIST OF CREDITORS
HOLDING 40 LARGEST UNSECURED CLAIMS**

The debtor in this chapter 11 case and certain affiliated entities (collectively, the "Debtors") each filed a petition in this Court on the date hereof for relief under chapter 11 of title 11 of the United States Code. This consolidated list of the 40 largest unsecured creditors of the Debtors (the "Top 40 List") is based on the Debtors' books and records as of approximately July 29, 2008¹ and was prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure for filing in the Debtors' chapter 11 cases. The Top 40 List does not include: (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101(31); or (2) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 40 largest unsecured claims. The information presented in the Top 40 List shall not constitute an admission by, nor is it binding on, the Debtors.

Name of Creditor	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Contact name, telephone number, facsimile and email address of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim	Amount of claim (if secured, also state value of security)
Jones Apparel Group Inc	250 Ritten House Circle Bristol, PA 19007-0000	Lisa Dixon Facsimile: 212-642-3780	Trade Debt	\$3,110,015.13
Kellwood	600 Kellwood Parkway Chesterfield, MO 63017	Facsimile: 866-279-4886 kimberly_parker@kellwood.com	Trade Debt	\$2,600,364.01
VF1	P.O. Box 21488 Greensboro, NC 27420-1488	Attn: Credit Dept. P.O. Box 21488 Greensboro, NC 27420-1488 Facsimile: 731-738-5900	Trade Debt	\$1,332,266.66
Dunner	1411 Broadway, 36 th Floor New York, NY 10018	Facsimile: 221-221-4518	Trade Debt	\$1,262,788.88

¹ Amounts owed to H&R Real Estate Investment Trust accrued after July 29, 2008.

Name of Creditor	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Contact name, telephone number, facsimile and email address of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim	Amount of claim (if secured, also state value of security)
GMAC Commercial Credit LLCc	Commercial Services Div. Credit Dept 1290 Avenue of the Americas 3 rd Floor New York, NY 10104	Facsimile: 212-884-7985 rsurace@gmaccf.com	Trade Debt	\$1,199,846.99
Hanes	P.O. Box 1413 Winston-Salem, NC 27102	Facsimile: 336-519-2061 eleanor.logan@slhnet.com	Trade Debt	\$1,151,218.57
PVH	P.O. Box 6960 Bridgewater, NJ 08807	Facsimile: 908-704-8045 dianecorrado@pvh.com	Trade Debt	\$1,077,054.93
Adidas	5675 N. Blackstock Road Spartanburg, SC 29303	Facsimile: 864-587-3824	Trade Debt	\$1,030,328.30
H&R Real Estate Investment Trust	3625 Dufferin Street Suite 500 Downsview, Ontario M3K1N4 Canada	3625 Dufferin Street Suite 500 Downsview, Ontario M3K1N4 Canada	Rent Payable	\$1,023,727.24
Kellermeyer Building Services, LLC	1575 Henthorne Drive Maumee, OH 43537	Facsimile: 800-537-1375	Trade Debt	\$939,762.95
Philadelphia Newspapers LLC	Monthly Advertising P.O. Box 822063 Philadelphia, PA 19182-2063	Facsimile: 215-244-9447	Trade Debt	\$930,047.74
Capital Business Credit LLC	1700 Broadway, 19 th Floor New York, NY 10019	Facsimile: 212-887-7968	Trade Debt	\$839,394.06
Levi Strauss & Co.	1411 Broadway, 11 th Floor New York, NY 10018	Jacque Jaeger 1411 Broadway New York, NY 10018 Facsimile: 212-704-3277	Trade Debt	\$834,285.64
Polo	4100 Beechwood Drive Greensboro, NC 27410	Facsimile: 336-632-5476 james.urquhart@poloralphlauren.com	Trade Debt	\$781,988.13
La-Z-Boy Incorporated	22835 Network Place Chicago, IL 60673-1228	Facsimile: 734-241-4151	Trade Debt	\$768,094.50
Whirlpool Corporation	520 Fellowship Road, A-115 Mt. Laurel, NJ 08058-0000	Christi Cannon P.O. Box 88129 Chicago, IL 60695-1129 Facsimile: 269-923-4610 shawn.makin.kforce@whirlpool.com	Trade Debt	\$716,532.15
Graphic Communications	P.O. Box 933233 Atlanta, GA 31193-3233	Facsimile: 949-389-7788	Trade Debt	\$692,672.84
Cornell-Mayo Associates, Inc.	600 Lanidex Plaza, 1 st Floor Parsippany, NJ 07054-2711	Facsimile: 973-887-0383	Trade Debt	\$672,348.16
Milberg Factors, Inc.	99 Park Avenue New York, NY 10016	Facsimile: 212-697-4866 info@milbergfactors.com	Trade Debt	\$670,894.04
Serta Mattress Co. National Bedding Co.	18 Prestige Lane Lancaster, PA 17603	12706 Collections Center Drive Chicago, IL 60693 Facsimile: 717-392-6154 kbosschart@sertanational.com	Trade Debt	\$669,258.54
R & M Richards, Inc.	1400 Broadway, Lobby 2 New York, NY 10018-5201	Facsimile: 212-398-1813	Trade Debt	\$658,877.96
Harmelin Media	525 Righters Ferry Rd. Bala Cynwyd, PA 19004	Facsimile: 610-668-7900	Trade Debt	\$641,913.11
Rafaella Apparel Group, Inc.	1411 Broadway, 2 nd Floor New York, NY 10018	Beth Marchello 1411 Broadway, 2d Floor	Trade Debt	\$625,405.34

Name of Creditor	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Contact name, telephone number, facsimile and email address of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim	Amount of claim (if secured, also state value of security)
		New York, NY 10018 Facsimile: 212-768-2056		
Rosenthal & Rosenthal, Inc.	1370 Broadway New York, NY 10018	Facsimile: 212-356-0949	Trade Debt	\$624,954.88
Toshiba America Cons. Prod. L.L.C.	82 Totowa Rd Wayne, NJ 07470-3114	Facsimile: 973-628-0949 sally_laguerra@tacp.com	Trade Debt	\$597,300.22
Excelled Sheepskin & Leather Coat Co	485 7 th Ave. Messanine New York, NY 10018	350 Fifth Ave. New York, NY 10001-0000 Facsimile: 414-908-1601 sshields@excelled.com	Trade Debt	\$564,463.57
Warner's	P.O. Box 7247-8206 Philadelphia, PA 19170-0000	Facsimile: 203-301-7976 ycosten@warnaco.com	Trade Debt	\$555,269.52
Travelcenter Inc.	Vendors Trip 4500 Perkiomen Ave Reading, PA 19606	Facsimile: 610-370-3737	Trade Debt	\$555,069.94
Liz	One Claiborne Ave North Bergen, NJ 07074	Facsimile: 201-295-7959	Trade Debt	\$548,855.07
Hoover Inc.	Ken Fittro 1 Dependability Square Newtown, IA 50208	Facsimile: 724-514-6660	Trade Debt	\$511,965.27
Columbia Sportswear Company	485 7 th Ave., 16 th Floor New York, NY 10018	Ivan Pinkus 485 7 th Ave., 16 th Floor New York, NY 10018 Facsimile: 212-244-2171	Trade Debt	\$481,088.75
Outlook Eyewear Company	412 Downs Dr Cherry Hill, NY 08003-0000	Pat Lawler 12360 East 46 th Avenue Denver, CO 80239 Facsimile: 856-427-6514	Trade Debt	\$466,989.29
Jeno Neuman & Int'l Inc	704 Miner Road Orinda, CA 94563	F. Beth Marchello 1411 Broadway, 2 nd Floor New York, NY 10018 Facsimile: 212-768-2056	Trade Debt	\$463,248.05
Quebecor World (USA) Inc.	612 Saint-Jacques St. Montreal, Quebec H3C 4M8 CANADA	Facsimile: 514-954-0052	Trade Debt	\$449,743.60
U. S. Vision	1 Harmon Drive Glen Oaks Industrial Park Glendora, NJ 08029	Laurel Mall Hazleton, PA 18201 Facsimile: 856-232-1848	Trade Debt	\$447,272.03
Skechers USA, Inc.	228 Manhattan Beach Blvd. Suite 200 Manhattan Beach, CA 90266-0000	Bob Manley 38 Griswold Dr. W. Hartford, CT 06119 Facsimile: 860-371-2459	Trade Debt	\$440,811.40
Panasonic Consumer Electronics Co.	Panasonic Philadelphia 2221 Cabot Blvd. W., #C Langhorne, PA 19047-1806	Deductions Management Dept 5201 Tollview Road Rolling Meadows, IL 60008 Facsimile: 847-637-4536 calderonetina@us.panasonic.com	Trade Debt	\$436,953.84
Sauder Woodworking Co.	502 Middle St. Archbold, OH 43502-0000	Facsimile: 419-446-3696	Trade Debt	\$424,722.77
Ritz Camera Center	6711 Ritz Way Beltsville, MD 20705	Facsimile: 877-552-2244 949-442-0210	Trade Debt	\$418,690.43
Gold Toe Moretz	661 Plaid Street Burlington, NC 27215-0000	Facsimile: 336-229-3710	Trade Debt	\$404,217.05

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

-----X	
In re	: Chapter 11
Boscov's Finance Company, Inc.,	: Case No. 08-____ ()
Debtor.	:
-----X	

**DECLARATION REGARDING CONSOLIDATED LIST OF
CREDITORS HOLDING 40 LARGEST UNSECURED CLAIMS**

I, Kenneth S. Lakin, President of the above-captioned debtor, declare under penalty of perjury that I have reviewed the foregoing "Consolidated List of Creditors Holding 40 Largest Unsecured Claims" and that it is true and correct to the best of my knowledge, information and belief.

Date: August 4, 2008

Signature 
Kenneth S. Lakin
President

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.

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

-----X
 :
 In re : Chapter 11
 :
 Boscov's Finance Company, Inc., : Case No. 08-____ ()
 :
 Debtor. :
 :
 -----X

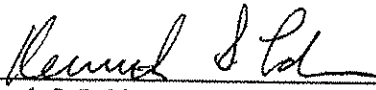
DECLARATION CONCERNING CONSOLIDATED MASTER CREDITOR LIST

I, Kenneth S. Lakin, President of the above-captioned debtor (The "Debtor" and together with certain affiliated entities that have filed petitions in this Court on the date hereof for relief under chapter 11 of title 11 of the United States Code, the "Debtors") declare under penalty and perjury that I have reviewed the master creditors list, electronically filed contemporaneously herewith, as best as could be ascertained after diligent inquiry, is a full and complete list of all creditors and parties with whom the Debtors conduct business, including their mailing addresses (the "Master Creditors List"). The Debtors will update the Master Creditors List as more information becomes available. To the extent practicable, the Master Creditors List complies with Local Rule 1007-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware.

The information contained herein is based upon a review of the Debtors' books and records. However, no comprehensive legal or factual investigation with regard to possible defenses to any claims set forth in this document have been completed. Therefore, this listing does not and should not be deemed to constitute: (1) a waiver of any defense to any below-listed claim; (2) an acknowledgement of the allowability of any below-listed claim; or (3) a waiver of any other right or legal position of the Debtors.

I declare under penalty of perjury that the foregoing is true and correct.

Date: August 4, 2008

Signature 
Kenneth S. Lakin
President

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.

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

-----X	
In re	: Chapter 11
Boscov's Finance Company, Inc.,	: Case No. 08-_____ ()
Debtor.	:
-----X	

**LIST OF EQUITY SECURITY HOLDERS AND
STATEMENT OF CORPORATE OWNERSHIP**

Boscov's, Inc.
4500 Perkiomen Avenue
Reading, Pennsylvania 19606

100% Ownership Interest

[The remainder of this page is intentionally blank.]

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

-----X
 In re : Chapter 11
 :
 Boscov's Finance Company, Inc., : Case No. 08-____ ()
 :
 Debtor. :
 :
 -----X

**DECLARATION REGARDING LIST OF EQUITY SECURITY
HOLDERS AND STATEMENT OF CORPORATE OWNERSHIP**

I, Kenneth S. Lakin, President of the above-captioned debtor, declare under penalty of perjury that I have reviewed the foregoing "List of Equity Security Holders and Statement of Corporate Ownership" and that it is true and correct to the best of my knowledge, information and belief.

Date: August 4, 2008

Signature *Kenneth S. Lakin*
 Kenneth S. Lakin
 President