

Fill in this information to identify the case:

United States Bankruptcy Court for the:
 _____ District of Delaware
(State)
 Case number (if known): _____ Chapter _____

Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/16

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. **Debtor's name** Samuels Jewelers, Inc.

2. **All other names debtor used in the last 8 years** Schubach, Samuels, Rogers, Samuels Fine Jewelry, Andrews, Samuels Diamonds

 Include any assumed names, trade names, and *doing business* as names

3. **Debtor's federal Employer Identification Number (EIN)** 9 5 - 3 7 4 6 3 1 6

4. Debtor's address	Principal place of business	Mailing address, if different from principal place of business
	<u>2914</u> <u>Montopolis Drive, Suite 200</u> Number Street	_____ Number Street
	<u>Austin</u> <u>Texas</u> <u>78741</u> City State ZIP Code	_____ P.O. Box
	<u>Travis</u> County	_____ City State ZIP Code
		Location of principal assets, if different from principal place of business
		_____ Number Street
		_____ City State ZIP Code

5. **Debtor's website (URL)** www.samuelsjewelers.com

6. **Type of debtor**
 Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
 Partnership (excluding LLP)
 Other. Specify: _____

Debtor Samuels Jewelers, Inc.
Name

Case number (if known) _____

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply:

- Tax-exempt entity (as described in 26 U.S.C. § 501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
- Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

4 4 8 3

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9
- Chapter 11. Check all that apply:
 - Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,566,050 (amount subject to adjustment on 4/01/19 and every 3 years after that).
 - The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
 - 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).
 - The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
 - The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.
- Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

No

- Yes. District _____ When _____ Case number _____
MM / DD / YYYY
- District _____ When _____ Case number _____
MM / DD / YYYY

If more than 2 cases, attach a separate list.

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

No

- Yes. Debtor _____ Relationship _____
District _____ When _____
MM / DD / YYYY
- Case number, if known _____

List all cases. If more than 1, attach a separate list.

Debtor Samuels Jewelers, Inc.
Name

Case number (if known) _____

11. Why is the case filed in this district?

Check all that apply:

- Debtor has had its domicile, 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.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

- No
- Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
What is the hazard? _____
- It needs to be physically secured or protected from the weather.
- It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- Other _____

Where is the property?

Number _____ Street _____

City _____ State _____ ZIP Code _____

Is the property insured?

- No
- Yes. Insurance agency _____
Contact name _____
Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- Funds will be available for distribution to unsecured creditors.
- After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

14. Estimated number of creditors

- | | | |
|---|--|--|
| <input type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5,001-10,000 | <input type="checkbox"/> 50,001-100,000 |
| <input type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input checked="" type="checkbox"/> 200-999 | | |

15. Estimated assets

- | | | |
|--|---|--|
| <input type="checkbox"/> \$0-\$50,000 | <input type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input checked="" type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Debtor Samuels Jewelers, Inc. Case number (if known) _____
Name

16. Estimated liabilities
- | | | |
|--|---|--|
| <input type="checkbox"/> \$0-\$50,000 | <input type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input checked="" type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

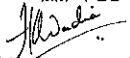
Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor
- The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.
 - I have been authorized to file this petition on behalf of the debtor.
 - I have examined the information in this petition and have a reasonable belief that the information is true and correct.

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

Executed on 08/07/2018
MM / DD / YYYY

x 
Digitally signed by Farhad K. Wadia
 DN: cn=Farhad K. Wadia, o=Samuels Jewelers Inc, ou=email@farhadwadia@gmail.com, c=US
 Date: 2018.08.06 12:40:35 -05'00'
 Signature of authorized representative of debtor

FARHAD K. WADIA
 Printed name

Title CEO

18. Signature of attorney x  Date 08/07/2018
Signature of attorney for debtor MM / DD / YYYY

Daniel J. DeFranceschi
 Printed name
Richards, Layton & Finger, PA
 Firm name
920 North King Street
 Number Street
Wilmington
 City DE 19801
State ZIP Code
302.651.7816
 Contact phone defranceschi@rlf.com
 Email address
2732
 Bar number DE
 State

SAMUELS JEWELERS, INC.

Unanimous Consent of the Board of Directors

August 7, 2018

Pursuant to the provisions of Section 141(f) of the General Corporation Law of the State of Delaware, the undersigned, being all of the members of the Board of Directors (the "Board") of Samuels Jewelers, Inc., a Delaware corporation (the "Company"), do hereby waive notice of a meeting of the Board and, pursuant to Section 2.8 of Article II and Section 7.4 of Article VII of the Amended and Restated Bylaws of the Company, consent to, authorize and approve the following resolutions with the same force and effect as if adopted by a unanimous vote at a duly called meeting of the Board:

RESOLVED, that the Company shall be, and it hereby is, authorized to file a voluntary petition (the "Petition") for relief under chapter 11 of 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 Company 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 the reasonableness, advisability, expedience, convenience, appropriateness or necessity thereof;

FURTHER RESOLVED, that the chief executive officer, chief financial officer, chief merchandising officer or secretary of the Company or any other person designated and so authorized to act (collectively, the "Designated Officers") shall be, and each of them, acting alone, hereby is, authorized and empowered on behalf of, and in the name of, the Company, 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 Company's chapter 11 bankruptcy 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 and empowered to retain, on behalf of, and in the name of, the Company: (a) Jones Day; (b) Richards, Layton & Finger, PA; (c) Berkeley Research Group, LLC; (d) Prime Clerk LLC; and (e) such additional professionals, including attorneys, accountants, financial advisors, investment bankers, actuaries, consultants or brokers, in each case as in any such Designated Officer's judgment may be necessary or desirable in connection with the Company's chapter 11 bankruptcy 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 and desirability thereof;

FURTHER RESOLVED, that the law firms of Jones Day and Richards, Layton & Finger, PA and any additional special or other counsel selected by the Designated Officers, if any, shall be, and hereby are, authorized and empowered to represent the Company, as debtor and debtor in possession, in connection with a chapter 11 bankruptcy case commenced by or against it under the Bankruptcy Code;

FURTHER RESOLVED, that the Company, 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 substantially consistent with those presented to the Board on or prior to the date hereof and as may be further approved, modified or amended 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 Company; and (b) pay related fees and grant security interests in and liens upon some, all or substantially all of the Company's assets, in such 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 and empowered in the name of, and on behalf of, the Company, 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 any of the Designated Officers may deem necessary or appropriate to facilitate the Financing Transactions (collectively, the "Financing Documents"); (b) the Financing Documents containing such provisions, terms, conditions, covenants,

warranties and representations as may be deemed necessary or desirable by any of the Designated Officers are hereby approved; and (c) the actions of any Designated Officer taken pursuant to this resolution, including the execution, acknowledgment, delivery and verification of all agreements, certificates, instruments, guaranties, notices and other documents, shall be conclusive evidence of such Designated Officer's approval thereof and the necessity or desirability thereof;

FURTHER RESOLVED, that the Designated Officers shall be, and each of them, acting alone, hereby is, authorized and empowered on behalf of, and in the name of, the Company in connection with a chapter 11 bankruptcy case of the Company, to enter into one or more sale or other restructuring transactions (collectively, the "Sale and Restructuring Transactions");

FURTHER RESOLVED, that the Designated Officers shall be, and each of them, acting alone, hereby is, authorized and empowered on behalf of, and in the name of, the Company, to take actions and negotiate or cause to be prepared and negotiated and to execute, deliver, perform and cause the performance of any agreements, certificates, instruments, receipts, petitions, motions or other papers or documents in furtherance of the Sale and Restructuring Transactions to which the Company is or will be a party, including, but not limited to, any term sheet, agency agreement, management agreement, consulting agreement, support agreement, chapter 11 plan, disclosure statement, asset purchase agreement and all exhibits and/or ancillary documents related thereto;

FURTHER RESOLVED, that the Designated Officers shall be, and each of them, acting alone, hereby is, authorized and empowered on behalf of, and in the name of, the Company, in connection with a chapter 11 bankruptcy case of the Company, to implement a store closure and store liquidation plan; and that such officers be, and they hereby are, authorized and empowered to retain such advisors, liquidation firms and other agents and representatives in connection with the implementation of such plan as any such officer deems necessary or advisable, and to pay the fees and expenses of such advisors, firms, agents and representatives in connection therewith;

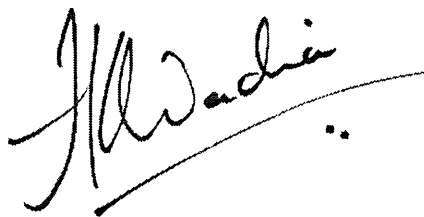
FURTHER RESOLVED, that, in addition to the specific authorizations heretofore conferred upon the Designated Officers, each of the officers of the Company or their designees shall be, and each of them, acting alone, hereby is, authorized and empowered, in the name of, and on behalf of, the Company to 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 Company in connection with any of the foregoing matters in all respects are hereby ratified, confirmed and approved;

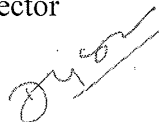
FURTHER RESOLVED, that any Designated Officer shall be, and each of them, acting alone, hereby is, authorized to certify and deliver, to any person to whom such certification and delivery may be deemed necessary or appropriate in the opinion of such Designated Officer, a true copy of the foregoing resolutions.

[Remainder of Page Intentionally Left Blank]

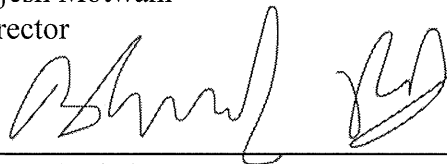
IN WITNESS WHEREOF, the undersigned have caused this certificate to be executed
as of this 7th day of August, 2018.



Farhad K. Wadia
Director



Rajesh Motwani
Director



Bhavesh Shah
Director

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

<p>In re</p> <p>SAMUELS JEWELERS, INC.,¹</p> <p style="text-align: center;">Debtor.</p>	<p>:</p> <p>:</p> <p>:</p> <p>:</p> <p>:</p> <p>:</p> <p>:</p>	<p>Chapter 11</p> <p>Case No. 18-____(__)</p>
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**CERTIFICATION OF LIST OF CREDITORS WHO
HAVE THE 20 LARGEST UNSECURED CLAIMS AND ARE NOT INSIDERS**

The above-captioned debtor (the "Debtor") hereby certifies that the List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (the "Top 20 List") submitted herewith contains the names and addresses of the Debtor's top 20 unsecured creditors. To the best of the Debtor's knowledge, the Top 20 List is complete, correct, and consistent with the Debtor's books and records as of the date hereof.

The information contained in the Top 20 List is based upon a review of the Debtor's books and records as of August 6, 2018. However, no comprehensive legal or factual investigations with regard to possible defenses to any claims set forth in the Top 20 List have been completed. Therefore, the listing does not, and should not, be deemed to constitute: (1) a waiver of any defense to any listed claim; (2) an acknowledgement of the allowability of any listed claim; or (3) a waiver of any other right or legal position of the Debtor.

¹ The last four digits of the Debtor's taxpayer identification number are 6316 and its address is 2914 Montopolis Drive, Suite 200, Austin, Texas 78741.

Fill in this information to identify the case and this filing:Debtor Name Samuels Jewelers, Inc.United States Bankruptcy Court for the: District of Delaware

Case Number (if known): _____

 Check if this is an amended filing**Official Form 204****Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders¹**

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	Exclusive Design Direct Inc. 31650 Dequindre Rd., Ste. 530 Sterling Heights, MI 48310	Attn: President Or General Counsel Tel: 586-693-5890	Trade				\$9,093,323.54
2	Taipinyang Trading Ltd. 22/F, No. 280 Portland Street Hunghom, Kowloon	Attn: President Or General Counsel	Trade				\$6,070,890.26
3	GoGreen Diamonds Inc. 62 West 47th Street Suite #902-A New York, NY 10036	Attn: Sehal Moody Tel: 212-768-2714 Email: sales@GoGreenDiamonds.com	Trade				\$5,466,902.25
4	Jewel Evolution Inc. 50 West 47th Street Suite 1710 New York, NY 10036	Attn: Surya Vempati Tel: 212-398-3891	Trade				\$2,379,449.25
5	Voyager Brands, Inc. 6201 E. Oltorf Street, Suite 700 Austin, TX 78741	Attn: President Or General Counsel Tel: 512-599-8049 Tel: 800-432-1234 Email: cs@voyagerbrands.com	Trade				\$973,952.51

¹ This list does not include intercompany claims with affiliated entities.

Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
6 National Electronics Warranty Company d/b/a N.E.W. Customer Service Company 22660 Executive Drive Suite #122 Sterling, VA 20166	Attn: Fredrick D. Schaufeld Tel: 703-318-7700 Fax: 703-810-8884	Trade				\$647,135.08
7 Kiran Jewels, Inc. 521 Fifth Avenue 8th Floor Suite 820 New York, NY 10175	Attn: President Or General Counsel Tel: 212-819-0215 Fax: 212-819-0443	Trade				\$595,137.35
8 M. Geller Ltd. 29 East Madison, Suite #1805 Chicago, IL 60602	Attn: President Or General Counsel Tel: 312-984-1041 Fax: 312-553-0646 Email: customerservice@mgellerdiamonds.com	Trade				\$446,304.64
9 Frederick Goldman, Inc. 55 Hartz Way Secaucus, NJ 07094	Attn: Richard Goldman Tel: 212-924-6767 Fax: 212-332-9344 Email: B2BSupport@FGoldman.com	Trade				\$404,123.46
10 RDI Diamonds 2300 W. Ridge Road 4th Floor Rochester, NY 14626	Attn: Michael Indelicato Tel: 585-225-3390 Fax: 585-225-0415	Trade				\$342,304.92
11 One Touch Point Southwest, Corp. d/b/a One Touch Point - Ginny's P.O. Box 143924 Austin, TX 78714-3924	Attn: Christopher Illman Tel: 512-454-6874 Fax: 630-586-9032	Trade				\$340,563.44
12 Simon Property Group, Inc. 225 W. Washington St. Indianapolis, IN 46204-3438	Attn: David Simon Tel: 317-636-1600 Email: dsimon@simon.com	Trade				\$326,044.55
13 Verona LLC 2346 South Lynhurst Drive Suite #C101 Indianapolis, IN 46241	Attn: President Or General Counsel Tel: 317-248-9888 Fax: 317-481-8650	Trade				\$275,818.45
14 Macerich Company 401 Wilshire Blvd., Ste. 700 Santa Monica, CA 90401-1452	Attn: Arthur M. Coppola Tel: 310-394-6000 Fax: 310-394-7692	Trade				\$232,930.65

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
15	Quality Gold Of Cincinnati 500 Quality Blvd. Fairfield, OH 45014	Attn: President Or General Counsel Tel: 513-942-7659 Fax: 513-682-1100 Email: info@QGold.	Trade			\$191,564.70	
16	Seiko Corporation of America P.O. Box #100167 Atlanta, GA 30384-0167	Attn: President Or General Counsel Tel: 201-529-3316 Fax: 201-529-4525 Email: custserv@seikousa.com	Trade			\$182,482.01	
17	Shahar Diamonds LLC 15 West 47th Street Suite #1205 New York, NY 10036	Attn: President Or General Counsel Tel: 212-840-9292 Fax: 212-840-9514	Trade			\$153,075.30	
18	Absolute Brilliance, Inc. 581 Fifth Avenue 5th Floor New York, NY 10017	Attn: President Or General Counsel Tel: 212-768-4747 Fax: 212-869-9078	Trade			\$149,208.66	
19	GGP Inc. 350 North Orleans, Ste. 300 Chicago, IL 60654-1607	Attn: Keven Berry Tel: 312-960-5529 Email: kevin.berry@ggp.com	Trade			\$117,406.29	
20	HEB Grocery Company, LP 646 S Flores St. San Antonio, TX, 78204-1219	Attn: Charles C. Butt Tel: 210-938-8357 Fax: 210-938-7788	Trade			\$111,265.00	

Fill in this information to identify the case and this filing:

Debtor Name Samuels Jewelers, Inc.
United States Bankruptcy Court for the: _____ District of Delaware
(State)
Case number (If known): _____

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
- Schedule H: Codebtors (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)
- Amended Schedule _____
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- Other document that requires a declaration _____

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

Executed on 08/07/2018
MM / DD / YYYY

X /s/ Farhad Wadia
Signature of individual signing on behalf of debtor

Farhad Wadia
Printed name

Chief Executive Officer
Position or relationship to debtor

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

<p>In re</p> <p>SAMUELS JEWELERS, INC.,¹</p> <p>a Delaware corporation,</p> <p style="text-align: center;">Debtor.</p>	<p>:</p> <p>:</p> <p>:</p> <p>:</p> <p>:</p> <p>:</p> <p>:</p>	<p>Chapter 11</p> <p>Case No. 18-____(__)</p>
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STATEMENT OF CORPORATE OWNERSHIP

Following is the list of entities that directly or indirectly own 10% or more of any class of Samuels Jewelers, Inc. equity interests. This list is prepared in accordance with Fed. R. Bankr. P. 1007(a)(1) and Fed. R. Bankr. P. 7007.1, for filing in this case.

Gitanjali Gems Limited
Mehul C. Choksi²

LIST OF EQUITY SECURITY HOLDERS

Following is a list of debtor Samuels Jewelers, Inc.'s equity security holders. This list has been prepared in accordance with Fed. R. Bankr. P. 1007(a)(3) for filing in this chapter 11 case.

Gitanjali Gems Limited
A-1, 7th Floor, Laxmi Tower, Bandra - Kurla Complex
Bandra (East), Mumbai - 400051, India
(100%)

¹ The last four digits of the Debtor's taxpayer identification number are 6316 and its address is 2914 Montopolis Drive, Suite 200, Austin, Texas 78741.

² Based on information current as of December 31, 2017.

Fill in this information to identify the case and this filing:

Debtor Name Samuels Jewelers, Inc.
United States Bankruptcy Court for the: _____ District of Delaware
(State)
Case number (if known): _____

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

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An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule _____
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration Statement of Corporate Ownership and List of Equity Holders

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

Executed on 08/07/2018
MM / DD / YYYY

X /s/ Farhad Wadia
Signature of individual signing on behalf of debtor

Farad Wadia
Printed name

Chief Executive Officer
Position or relationship to debtor