

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ROME DIVISION

IN RE:	:	CHAPTER 7
	:	
GALEY & LORD, INC., <i>et al.</i> ,	:	JUDGE DIEHL
	:	
Debtors.	:	CASE NOS. 04-43097 - 04-43106
	:	(Substantively Consolidated Under
	:	Case No. 04-43098)

TRUSTEE’S MOTION FOR APPROVAL OF INTERIM DISTRIBUTION TO CREDITORS, OF ESTABLISHMENT OF RESERVE, AND OF PROCEDURE FOR PAYMENT OF ALLOWED SECURED CLAIMS

COMES NOW S. Gregory Hays, the Chapter 7 trustee (the “Trustee”) appointed for Galey & Lord, Inc., and its affiliates, the debtors in the above-captioned substantively consolidated case (collectively, the “Debtors”), and files the “Trustee’s Motion for Approval of Interim Distribution to Creditors, of Establishment of Reserve, and of Procedure for Payment of Allowed Secured Claims” (the “Motion”). In support of the Motion, the Trustee shows the Court as follows:

JURISDICTION

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue of this case and this Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

FACTUAL BACKGROUND

2. On August 19, 2004 (the “Petition Date”), the Debtors filed separate voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”). By order entered on August 19, 2004, the Court ordered the Debtors’ bankruptcy cases jointly-administered.

3. On October 27, 2004, the Court entered two orders authorizing the sale of substantially all of the Debtors' assets.

4. On November 10, 2004, the Debtors filed a motion requesting that their cases be converted to Chapter 7 proceedings. By order entered November 29, 2004, the Court converted the Debtors' cases to cases under Chapter 7, and on November 30, 2004, the Court appointed the Trustee as Chapter 7 Trustee.

5. On August 14, 2006, the Court entered an order substantively consolidating the Debtors' estates.

6. By notice of the Clerk dated December 22, 2004, the Bar Date in the Debtors' cases for filing non-governmental claims was established as April 13, 2005, and for filing governmental claims was established as June 20, 2005.

RELIEF REQUESTED

7. The Trustee is nearing completion of the administration of the Debtors' substantively consolidated case. Substantially all assets of the Debtors have been liquidated. Additionally, the claims reconciliation and objection process is close to completion. The Trustee has filed two omnibus objections to claims and numerous other individual objections to specific claims. Substantially all of the objections filed by the Trustee have been resolved, and there remain only a limited number of claims to which the Trustee must still file objections. These claims, along with the claims filed by certain entities that are the subject of avoidance actions, are the only claims which remain unresolved in the Debtors' substantively consolidated case.

8. In connection with the administration of the case and in order to make an interim distribution, the Trustee has determined which claims are allowed claims against the Debtors' consolidated estate entitled to a distribution and which claims are currently unresolved (as

discussed above) for which a reserve needs to be made until such claims are resolved.¹ Attached hereto as **Exhibits “A-E”**, and incorporated herein by reference, are schedules which identify all allowed claims and all disputed claims for which a reserve is needed.² Specifically, attached hereto are the following exhibits which identify the following claims:³

- a. **Exhibit “A”** - all disputed secured and priority claims for which a reserve is being made;
- b. **Exhibit “B”** - all allowed secured and priority claims;
- c. **Exhibit “C”** - all allowed general, unsecured trade claims;
- d. **Exhibit “D”** - all allowed general, unsecured employee claims; and
- e. **Exhibit “E”** - all disputed general, unsecured trade and employee claims for which a reserve is being made.

9. In connection with this Motion, the Trustee has calculated the proposed distribution as set forth on the Trustee’s Interim Distribution Chart attached hereto as **Exhibit “1”** and incorporated herein by reference. As of August 1, 2007, the Trustee had approximately \$7,906,282 in cash. After reserves for costs of administration, contingencies, taxes and expenses

¹ With respect to any claim for which the Trustee intends to make a reservation for which a duplicate claim or duplicate claims were filed, only one reservation will be made. The Trustee reserves the right to object to any claim for which the Trustee is reserving on any grounds regardless of the fact that a reserve is being made with respect to such claim.

²The Trustee proposes to reserve for each claim in the amount it was filed or, to the extent it has been reduced and/or reclassified by order of the Court, in the amount so reduced and/or reclassified except for the claim of The City of New York (“CNY”), Claim No. 59 filed in the case of Swift Textile, Inc. in the priority amount of \$389,702.00. The Trustee has been working to resolve this claim with CNY without the filing of an objection. Based on preliminary discussion regarding the claim with CNY, CNY’s counsel has agreed to the following reserves with respect to Claim No. 59: a reserve for a priority, unsecured claim in the amount of \$22,149.50, and a reserve for a general, unsecured claim in the amount of \$187,485.88. The applicable exhibits attached hereto reflect such reserve amounts.

³ Because the exhibits list claims based on their priority, any proof of claim filed by a creditor which includes more than one priority of claim (e.g. a claim which was filed a partially general, unsecured and partially priority, unsecured) will be listed on each applicable exhibit with the applicable portion of claim thereon.

to be incurred in connection with the distributions, and disputed priority and secured claims⁴ (all as detailed on Exhibit “1”), the Trustee has determined that he can prudently distribute approximately \$5,024,022 as an interim distribution to creditors in the Debtors’ case at this time.

10. All allowed secured and priority claims will be paid in full.⁵ After payment of such claims and based on the amount of allowed general unsecured trade claims,⁶ allowed general unsecured employee claims,⁷ a reserve for disputed unsecured trade and employee claims,⁸ and the claim of the Term Lenders (who have previously received a payment and for which the Trustee makes an adjustment in Exhibit “1”), the Trustee estimates that the distribution to allowed general, unsecured creditors will equal approximately 11.06420% of their claims.⁹ Based on this percentage, the specific amount of the proposed distribution/reserve for each creditor’s general, unsecured claim is listed on Exhibit C, D or E.¹⁰

11. Except for employee payroll taxes that may arise upon payment of the distribution, which the Trustee requests a reserve of \$50,000 including costs of payroll processing and preparation of all applicable returns, no claims other than those claims listed on Exhibit “A” through Exhibit “E” are considered by the Trustee to be allowed claims or claims that may become allowed claims. Accordingly, any claim that was filed in any of the Debtors’ cases which is not listed on Exhibit “A” through Exhibit “E” will not receive a distribution in the case as a result of this Motion and will not receive any distribution in the future.

⁴ See Exhibit A. Such claims total approximately \$332,260.00.

⁵ See Exhibit B. Such claims total approximately \$3,828.00.

⁶ See Exhibit C. Such claims total approximately \$4,145,858.00.

⁷ See Exhibit D. Such claims total approximately \$1,159,424.00.

⁸ See Exhibit E. Such claims total approximately \$1,844,027.00.

⁹ Similarly, reserves for disputed general unsecured creditors will be established at this same percentage.

¹⁰ All allowed employee claims will be subject to the various applicable state and federal withholdings such that each employee will not receive a check in the amount listed on Exhibit “D” but will receive such amount minus the applicable withholdings.

12. The Trustee reserves the right to withhold any proposed distribution amount listed on Exhibit “B”, Exhibit “C” or Exhibit “D” based on the ground that the claim is disallowable under Section 502(d) of the Bankruptcy Code because an avoidable transfer is recoverable from the claimant.

Procedure for Payment of Allowed Secured Claims

13. As set forth above, allowed secured claims in the Debtors’ case will be paid in full. Pursuant to 11 U.S.C. § 506(a), allowed secured claims are entitled to interest in the Debtors’ case. The amount of interest owing with respect to each allowed secured claim will likely vary depending on the applicable contract, the policy of the secured creditor, etc. Accordingly, the Trustee requests authority to pay allowed secured claims (and disputed secured claims that become allowed), along with interest thereon, upon agreement between the Trustee and the secured creditor on the amount of interest due, without further notice or order of the Court. As set forth on Exhibits “A” and “B”, there are only five secured claims remaining in the Debtors’ case, one allowed and four disputed, which in the aggregate are less than \$33,000. Thus, the Trustee asserts that such a procedure with respect to payment of allowed secured claims and interest thereon is reasonable and will promote efficiency with respect to resolution and payment of secured claims.

Relief Requested

14. By this Motion, the Trustee seeks entry of an Order of the Court approving Exhibit “B”, Exhibit “C” and Exhibit “D” which list all allowed claims on which the Trustee will make distributions and the proposed distribution amount, and approving Exhibit “A” and Exhibit “E” which list all disputed claims for which a reserve is being made and the amount of the reservation. Because the Debtors’ cases have been pending for several years, and because the

claims review and reconciliation process has been lengthy and potentially confusing for creditors due to the multiple Debtors and the potential for filing duplicative claims, the Trustee believes it is prudent for all claimants and parties in interest to have an opportunity to review the lists of allowed claims and the lists of claims for which a reserve is being made and for the Court to approve such lists and amounts thereon for purposes of the interim distributions.

15. The Trustee further requests that the Court approve the procedure set forth herein with respect to payment of allowed secured claims and interest thereon.

Notice

16. The Trustee will request that the Court enter an order and notice that will provide notice of this Motion to all claimants, creditors, and parties in interest in this case and the opportunity to object to the distribution. This Motion and the Exhibits attached hereto will also be available on the web at www.haysconsulting.net.

WHEREFORE, the Trustee respectfully requests that the Court:

- (a) grant this Motion;
- (b) approve the distribution to creditors as described herein;
- (c) approve the procedure for payment of allowed secured claims with interest as described herein;
- (d) approve the reserve for claims as described herein; and

(e) grant such other and further relief as is just and proper.

Dated: August 3, 2007
Atlanta, Georgia

LAMBERTH, CIFELLI, STOKES
ELLIS & NASON, P.A.
Counsel for the Trustee

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By: /s/ Gregory D. Ellis
Gregory D. Ellis
Georgia Bar No. 245310
Sharon K. Kacmarcik
Georgia Bar No. 405717

EXHIBIT "1" FOLLOWS

Exhibit 1 - Galey Interim Distribution Summary August 2007

		Notes
I. Total Cash 8-1-07	7,906,282	Amount will increase for Additional Interest
II. Reserves for Items other than Disputed Unsecured Claims		
A. Estimated Chapter 7 Administrative Costs	2,400,000	
B. Contingency	100,000	
C. Estimated Employer Portion of Payroll Taxes and Cost of Payroll Processing, W-2's etc., on Allowed Employee Claims	50,000	
D. Reserve for all Disputed Secured and Priority Claims	<u>\$ 332,260</u>	See Exhibit A
III. Funds Available for Distribution After Reserves other than Reserves for Disputed Unsecured Claims	<i>I-II</i> 5,024,022	
IV. Payments to Allowed Priority and Secured Claims		
A. Allowed Secured Claims	1,571	See Exhibit B
B. Allowed Non-Employee Priority Claims	2,257	See Exhibit B
C. Allowed Employee Priority Claims	-	None
V. Funds Available for Distribution to Unsecured Claims Before Adjustment for Prior Distribution to the Term Lenders	<i>III-IV</i> 5,020,195	
VI. Adjustment for Prior Distribution on Term Lenders Unsecured Claim	8,250,000	
VII. Funds Available for Calculation of Unsecured Distribution and Reserves	<i>V+VI</i> 13,270,195	
VIII. Calculation of Interim Distribution and Reserve for Unsecured Claims		
A. Allowed Unsecured Trade Claims	\$ 4,145,858	See Exhibit C
B. Allowed Unsecured Employee Claims	\$ 1,159,424	See Exhibit D
C. Disputed Unsecured Trade and Employee Claims	\$ 1,844,027	See Exhibit E
D. Allowed Term Lender Unsecured Claim	<u>112,788,854</u>	Per Settlement
Total Potential Unsecured Claims	<u>\$ 119,938,163</u>	

Effective Distribution Percentage *VII/VIII* **11.06420%**

<i>Cash Dividend/Reserve (based upon relative claims)</i>	<i>Total Distribution to Be Received</i>	<i>Less Prior Payments</i>	<i>Current Payment - Reserve</i>
A. Allowed Unsecured Trade Claims	458,706	-	458,706
B. Allowed Unsecured Employee Claims	128,281	-	128,281
C. Reserve for Disputed Unsecured Trade and Employee Claims	\$ 204,027	\$ -	204,027
D. Allowed Term Lender Unsecured Claim	12,479,181	8,250,000	4,229,181
Total	<u>\$ 13,270,195</u>	<u>\$ 8,250,000</u>	<u>\$ 5,020,195</u>

EXHIBIT "A" FOLLOWS

EXHIBIT A
RESERVE FOR ALL DISPUTED SECURED AND PRIORITY CLAIMS

Creditor Name	Address	Claim Amount	Case	Claim No.	Status	Proposed Reserve Amount
COX, PARKER ROSS		\$ 81,924.00	Galey & Lord, Inc.	78	Employee Reserve Priority	\$ 81,924.00
DOWELL, JACKIE J		10,000.00	Swift Textiles	24	Employee Reserve Priority	10,000.00
Total Employee Priority Reserve						\$ 91,924.00
SOYSTER, CYNTHIA		19,790.66	Galey & Lord, Inc.	467	Employee Reserve Secured	\$ 19,790.66
Total Employee Secured Reserve						\$ 19,790.66
AVAYA INC	C/O D&B RMS BKR SVCS 307 INTERNATIONAL CIR, STE 270 HUNT VALLEY MD 21030-	8,007.49	Galey & Lord, Inc.	357	Reserve Priority	\$ 8,007.49
BEARING DISTRIBUTORS INC	PO BOX 887 COLUMBIA SC 29202-0887	8,144.88	Galey & Lord, Inc.	451	Reserve Priority	8,144.88
CITY OF NEW YORK	DEPT OF FINANCE BKR & ASSIGN UNIT 345 ADAMS ST 10TH FL BROOKLYN NY 11201-0000	389,702.00	Swift Textiles	59	Reserve Priority	22,149.50
NETVIZ CORPORATION	12 SOUTH SUMMIT AVE STE 300 GAITHERSBURG MD 20877-2093	1,032.00	Galey & Lord, Inc.	266	Reserve Priority	1,032.00
NEW YORK STATE DEPT OF TAXATION	BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205-0300	23.97	Galey & Lord, Inc.	51	Reserve Priority	23.97
NEW YORK STATE DEPT OF TAXATION	BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205-0300	35,696.97	Galey & Lord, Inc.	530	Reserve Priority	35,696.97
STAPLE COTTON COOPERATIVE ASS'N	BRUNININ GRATHAM GOVWER & HEWES PO DRAWER 119 JACKSON MS 39205-0119	134,699.26	Galey & Lord, Inc.	495	Reserve Priority	134,699.26
Total Priority Reserve						\$ 209,754.07

EXHIBIT A
RESERVE FOR ALL DISPUTED SECURED AND PRIORITY CLAIMS

Creditor Name	Address	Claim Amount	Case	Claim No.	Status	Proposed Reserve Amount
GUILFORD COUNTY TAX COLLECTOR	PO BOX 3427 GREENSBORO NC 27402-0000	8,096.14	Galey & Lord Industries	92	Reserve Secured	\$ 8,096.14
MARLIN LEASING CORPORATION	300 FELLOWSHIP ROAD MT LAUREL NJ 08054-	2,000.00	Galey & Lord, Inc.	308	Reserve Secured	2,000.00
PSNC ENERGY	DAVID B WHEELER MOORE & VAN ALLEN PLLC PO BOX 22828 CHARLESTON SC 29413-2828	694.82	Galey & Lord, Inc.	374	Reserve Secured	694.82
		<u>\$ 699,812.19</u>	Total Secured Reserve			\$ 10,790.96

Reserve for All Disputed Secured and Priority Claims **\$ 332,259.69**

EXHIBIT "B" FOLLOWS

EXHIBIT B
ALLOWED SECURED CLAIMS AND ALLOWED NON-EMPLOYEE PRIORITY CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
FULTON COUNTY TAX COMMISSIONER	141 PRYOR ST SW ROOM 1113 ATLANTA, GA 30303	Galey & Lord, Inc.	336	Allowed Secured	\$ 1,570.66	100.00%	\$ 1,570.66
Total Allowed Secured					\$ 1,570.66		\$ 1,570.66
COUNTY OF RUTHERFORD	PO BOX 143 RUTHERFORDTON NC 28139	Galey & Lord, Inc.	257	Allowed Priority	\$ 2,256.82	100.00%	\$ 2,256.82
Total Allowed Priority					\$ 2,256.82		\$ 2,256.82
Total Allowed Secured and Priority Claims					\$3,827.48		\$3,827.48

EXHIBIT "C" FOLLOWS

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
1099 PRO INC	23901 CALABASAS RD STE 2080 CALABASAS CA 91302-4104	Galey & Lord, Inc.	378	Allowed Unsecured	\$ 492.53	11.06420%	\$ 54.49
ABX LOGISTICS (USA) INC	PO BOX 7247-7644 PHILADELPHIA PA 19170-7644	Galey & Lord, Inc.	301	Allowed Unsecured	27,218.18	11.06420%	3,011.47
ACCOUNTING SOLUTIONS	222 W LAS COLINAS BLVD STE 1250 E IRVING TX 75039-0000	Galey & Lord, Inc.	41	Allowed Unsecured	2,686.23	11.06420%	297.21
ACCUGRAPHICS	PO BOX 3575 ROCK HILL SC 29732-5575	Galey & Lord, Inc.	265	Allowed Unsecured	2,500.70	11.06420%	276.68
ADVANCED LABELWORX INC	2800 WEST WHITNER ST ANDERSON SC 29626-0000	Society Hill Finishing	11	Allowed Unsecured	6,306.89	11.06420%	697.81
AEROFUND FINANCIAL INC	PERMA FLEX PO BOX 2389 SALISBURY NC 28145-0000	Galey & Lord, Inc.	286	Allowed Unsecured	11,936.95	11.06420%	1,320.73
AIRGAS SOUTH INC	PO BOX 532609 ATLANTA GA 30353-2609	Galey & Lord, Inc.	439	Allowed Unsecured	734.38	11.06420%	81.25
ALLIED INDUSTRIAL SUPPLY INC	PO BOX 3525 HICKORY NC 28603-3525	Galey & Lord, Inc.	129	Allowed Unsecured	1,834.76	11.06420%	203.00
ALLIED MATERIALS HANDLING	4370 SHALLOWFORD IND PKWY MARIETTA GA 30066-1134	Galey & Lord, Inc.	329	Allowed Unsecured	802.50	11.06420%	88.79
ALLTEL	BANKRUPTCY DEPT 1269 B5F03-B 1 ALLIED DRIVE LITTLE ROCK AR 72202-9918	Galey & Lord, Inc.	21	Allowed Unsecured	111.51	11.06420%	12.34
ALTORIA SOLUTIONS LLC	55 MERCHANT ST CINCINNATI OH 45246-0000	Swift Denim Properties	19	Allowed Unsecured	165.85	11.06420%	18.35
AMERICAN & EFIRD INC	PO BOX 507 MT HOLLY NC 28120-0000	Galey & Lord, Inc.	60	Allowed Unsecured	5,144.37	11.06420%	569.18
AMERICAN EXPRESS TRAVEL RELATED SVCS	S. O'HARA, BECKETT & LEE LLP PO BOX 3001 MALVERN PA 19355-0701	Galey & Lord, Inc.	440	Allowed Unsecured	2,269.86	11.06420%	251.14
AMERICAN EXPRESS TRAVEL RELATED SVCS	S. O'HARA, BECKETT & LEE LLP PO BOX 3001 MALVERN PA 19355-0701	Galey & Lord, Inc.	5	Allowed Unsecured	6,297.42	11.06420%	696.76
AMERICAN EXPRESS TRAVEL RELATED SVCS	S. O'HARA, BECKETT & LEE LLP PO BOX 3001 MALVERN PA 19355-0701	Galey & Lord, Inc.	547	Allowed Unsecured	10,497.50	11.06420%	1,161.46
AMERICAN STAINLESS & SUPPLY	4241 HWY 9 W WALLACE SC 29596-8663	Galey & Lord Industries, Inc.	33	Allowed Unsecured	1,573.21	11.06420%	174.06
AMERICAN SUESSEN CORP	SHUMAKER LOOP & KENDRICK 128 SOUTH TRYON ST STE 1800 CHARLOTTE NC 28202-0000	Swift Textiles	38	Allowed Unsecured	2,422.77	11.06420%	268.06
AMERICAN SUESSEN CORP	SHUMAKER LOOP & KENDRICK 128 SOUTH TRYON ST STE 1800 CHARLOTTE NC 28202-0000	Galey & Lord, Inc.	434	Allowed Unsecured	91.15	11.06420%	10.09
ANDERSON PLUMBING & IRRIGATION INC	1337 SWIFT CREEK ROAD PO BOX 748 HARTSVILLE SC 29551-	Galey & Lord, Inc.	120	Allowed Unsecured	800.00	11.06420%	88.51
ANSON MECHANICAL PIPING	BELINDA W NAPIER PO BOX 249 POLKTON NC 28135-0249	Galey & Lord Industries, Inc.	15	Allowed Unsecured	8,895.00	11.06420%	984.16
AON CONSULTING	1100 REYNOLDS BLVD WINSTON SALEM NC 27105-	Galey & Lord, Inc.	300	Allowed Unsecured	1,733.50	11.06420%	191.80

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
APOLLO CHEMICAL CORPORATION	TUGGLE DUGGINS & MESCHAN PA PO BOX 2888 GREENSBORO NC 27402-0000	Swift Textiles	75	Allowed Unsecured	69,128.00	11.06420%	7,648.46
APPLIED INDUSTRIAL TECH - DIXIE INC	BETH ARVAI EAST 36TH ST & EUCLID AVE CLEVELAND OH 44115-5056	Galey & Lord, Inc.	506	Allowed Unsecured	16,163.60	11.06420%	1,788.37
APPLIED INDUSTRIAL TECH - DIXIE INC	BETH ARVAI EAST 36TH ST & EUCLID AVE CLEVELAND OH 44115-5056	Swift Textiles	73	Allowed Unsecured	10,142.93	11.06420%	1,122.23
ASHEVILLE CITIZEN TIMES	PO BOX 2090 ASHEVILLE NC 28802-2090	Galey & Lord, Inc.	158	Allowed Unsecured	124.72	11.06420%	13.80
ATCO MANUFACTURING	2136 KINGSTON COURT MARIETTA GA 30067-0000	Galey & Lord, Inc.	70	Allowed Unsecured	337.18	11.06420%	37.31
ATLAS SALES COMPANY INC	PO BOX 5351 FLORENCE SC 29502-5351	Galey & Lord, Inc.	175	Allowed Unsecured	3,465.84	11.06420%	383.47
AUTOMATION PARTNERS INC	364 BLODGETT ST STE B COTATI CA 94931-8701	Galey & Lord, Inc.	324	Allowed Unsecured	209.00	11.06420%	23.12
AVERITT EXPRESS INC	PO BOX 3166 COOKEVILLE TN 38502-3166	Galey & Lord, Inc.	465	Allowed Unsecured	299.64	11.06420%	33.15
AVID SOLUTIONS INC	PO BOX 12819 WINSTON SALEM NC 27117-2819	Galey & Lord, Inc.	393	Allowed Unsecured	8,042.86	11.06420%	889.88
AXCHEM SOLUTIONS INC	WAYNE EMERINE / RICK JOY 1325 N SECOND AVE SILER CITY NC 27344-	Galey & Lord, Inc.	153	Allowed Unsecured	15,286.82	11.06420%	1,691.36
B&D MARINE AND INDUSTRIAL BOILERS INC	VP PO BOX 71687 CHARLESTON SC 29415-1687	Galey & Lord, Inc.	42	Allowed Unsecured	3,905.38	11.06420%	432.10
B&P TEMPORARY SERVICES DBA MANPOWER	PO BOX 2395 MYRTLE BEACH SC 29578-2395	Galey & Lord, Inc.	401	Allowed Unsecured	5,841.03	11.06420%	646.26
BASF CORPORATION	PO BOX 40212 ATLANTA GA 31192-0212	Galey & Lord, Inc.	227	Allowed Unsecured	10,300.19	11.06420%	1,139.63
BAY VIEW FUNDING	2121 S EL CAMINO REAL STE B 100 SAN MATEO CA 94403-0000	Galey & Lord Industries, Inc.	60	Allowed Unsecured	79.90	11.06420%	8.84
BB&T FACTORS CORP	PO BOX 310 HIGH POINT NC 27261-0000	Galey & Lord, Inc.	77	Allowed Unsecured	420.16	11.06420%	46.49
BBF PRINTING SERVICES	PO BOX 48031 NEWARK NJ 07101-4831	Galey & Lord, Inc.	218	Allowed Unsecured	514.16	11.06420%	56.89
BEARINGS & DRIVES INC	PO BOX 116733 ATLANTA GA 30368-6733	Galey & Lord, Inc.	469	Allowed Unsecured	3,203.43	11.06420%	354.43
BELLSOUTH TELECOMMUNICATIONS INC	REGIONAL BANKRUPTCY CTR 29EF1- 301 W BAY ST JACKSONVILLE FL 32202-0000	Galey & Lord, Inc.	2	Allowed Unsecured	309.72	11.06420%	34.27
BEST ACCESS SYSTEMS	DEPT CH14210 PALATINE IL 60055-4210	Galey & Lord, Inc.	251	Allowed Unsecured	324.72	11.06420%	35.93
BGV INC	PO BOX 7725 CHARLOTTE NC 28241-7725	Galey & Lord, Inc.	100	Allowed Unsecured	721.50	11.06420%	79.83
BI-STATE PAPER & JANITORIAL SUPPLY	PO BOX 1774 FORTSON GA 31808-0000	Swift Textiles	48	Allowed Unsecured	3,523.09	11.06420%	389.80
BLACK SHEEP PROMOTIONS	5 S MILL ST MANNING SC 29102-3167	Galey & Lord, Inc.	430	Allowed Unsecured	3,338.04	11.06420%	369.33
BOC GASES	575 MOUNTAIN AVE MURRAY HILL NJ 07974-0000	Galey & Lord, Inc.	61	Allowed Unsecured	20,330.20	11.06420%	2,249.37

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
BOILER SUPPLY CO OF GA	PO BOX 40225 NASHVILLE TN 37204-0225	Swift Textiles	67	Allowed Unsecured	11,827.05	11.06420%	1,308.57
BRUSKE PRODUCTS	PO BOX 669 FINLEY PARK IL 60477-0669	Galey & Lord, Inc.	137	Allowed Unsecured	233.31	11.06420%	25.81
BUCKNER PLUMBING	1240 HWY 70 W MARION NC 28752-	Galey & Lord, Inc.	345	Allowed Unsecured	18.99	11.06420%	2.10
BURRIS INC	BRENDA HENDRIX PO DRAWER 5068 SPARTANBURG SC 29304-5068	Galey & Lord, Inc.	237	Allowed Unsecured	883.06	11.06420%	97.70
BW ALLEN CO	PO BOX 220218 CHARLOTTE NC 28222-0218	Galey & Lord, Inc.	146	Allowed Unsecured	514.16	11.06420%	56.89
BW CLARK INC	PO BOX 41 COLUMBIA SC 29202-0041	Galey & Lord Industries, Inc.	71	Allowed Unsecured	2,283.65	11.06420%	252.67
C R MILES TEXTILE PARTS	720 N MOREHEAD ST GASTONIA NC 28054-2599	Galey & Lord, Inc.	243	Allowed Unsecured	659.10	11.06420%	72.92
CALL COVERAGE	3705 B WEST MARKET STREET GREENSBORO NC 27403-1372	Galey & Lord, Inc.	121	Allowed Unsecured	500.00	11.06420%	55.32
CARGILL INC	15407 MCGINTY RD W MAIL STOP 126 WAYZATA MN 55391-0000	Galey & Lord, Inc.	277	Allowed Unsecured	25,566.53	11.06420%	2,828.73
CAROLINA BRUSH COMPANY INC	TREASURER PO BOX 2469 GASTONIA NC 28053-2469	Galey & Lord Industries, Inc.	57	Allowed Unsecured	553.98	11.06420%	61.29
CAROLINA CONTAINER CO	DRAWER 2166 HIGH POINT NC 27261-2166	Galey & Lord, Inc.	355	Allowed Unsecured	3,090.00	11.06420%	341.88
CAROLINA CONTROLS CO	PO BOX 7748 CHARLOTTE NC 28241-7748	Galey & Lord, Inc.	186	Allowed Unsecured	5,936.86	11.06420%	656.87
CAROLINA COTTON GROWERS COOP	101 SIGMA DRIVE GARNER NC 27529-0000	Swift Textiles	35	Allowed Unsecured	27,151.04	11.06420%	3,004.05
CAROLINA INDUSTRIAL SUPPLY	PO BOX 787 PAW CREEK NC 28130-0787	Galey & Lord, Inc.	156	Allowed Unsecured	2,224.96	11.06420%	246.17
CAROLINA ROLLER & SUPPLY CO INC	214 N ASPEN ST LINCOLNTON NC 28092-	Galey & Lord, Inc.	498	Allowed Unsecured	536.19	11.06420%	59.33
CAROLINAS ELECTRIC MOTOR SERVICE	128 DURKEE LANE PO BOX 461 DALLAS NC 28034-0000	Galey & Lord, Inc.	180	Allowed Unsecured	4,143.55	11.06420%	458.45
CARRIER CORPORATION	PO BOX 4808 BLDG TR 5 SYRACUSE NY 12332-0000	Galey & Lord, Inc.	89	Allowed Unsecured	1,177.63	11.06420%	130.30
CC DICKSON CO	456 LAKESHORE PARKWAY ROCKHILL SC 29731-3501	Swift Textiles	66	Allowed Unsecured	68.06	11.06420%	7.53
CC DICKSON CO	456 LAKESHORE PARKWAY ROCKHILL SC 29731-3501	McDowell Weaving, LLC	24	Allowed Unsecured	123.10	11.06420%	13.62
CCC LEE COUNTY HAULING	1431 SUMTER HWY PO BOX 544 BISHOPVILLE SC 29010-0544	Galey & Lord Industries, Inc.	45	Allowed Unsecured	9,963.76	11.06420%	1,102.41
CELANESE LTD	1601 W LBJ FREEWAY DALLAS TX 72345-	Galey & Lord, Inc.	71	Allowed Unsecured	53,212.36	11.06420%	5,887.52
CHAMPION SUPPLY INC	17 PINEY PARK RD ASHEVILLE NC 28880-6	Galey & Lord Industries, Inc.	75	Allowed Unsecured	430.92	11.06420%	47.68
CHEM-AQUA INC	2727 CHEMSEARCH BLVD IRVING TX 75061-0000	Galey & Lord, Inc.	326	Allowed Unsecured	16,925.46	11.06420%	1,872.67

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
CHURCH HOUSE	PO BOX 5963 COLUMBUS GA 31906-0963	Galey & Lord, Inc.	178	Allowed Unsecured	2,170.00	11.06420%	240.09
CINGULAR WIRELESS	C/O CREDITORS BANKRUPTCY SVC PO BOX 740933 DALLAS TX 75374-	Galey & Lord, Inc.	380	Allowed Unsecured	1,449.52	11.06420%	160.38
CINGULAR WIRELESS	C/O CREDITORS BANKRUPTCY SVC PO BOX 740933 DALLAS TX 75374-	Galey & Lord, Inc.	76	Allowed Unsecured	197.65	11.06420%	21.87
CINTAS CORP #223	9-B NATIONAL AVE FLETCHER NC 28732-8655	Galey & Lord, Inc.	485	Allowed Unsecured	746.68	11.06420%	82.61
CITY OF GASTONIA	ASSISTANT CITY ATTORNEY PO BOX 1748 GASTONIA NC 28053-1748	Flint Spinning, LLC	11	Allowed Unsecured	22,408.96	11.06420%	2,479.37
CITY OF GREENSBORO, NC	PO BOX 3136 GREENSBORO NC 27402-3136	Galey & Lord, Inc.	364	Allowed Unsecured	334.83	11.06420%	37.05
CITY OF MARION	VAN WINKLE BUCK STARNES & DAVIS PO BOX 7376 ASHEVILLE NC 28802-0000	Galey & Lord Industries, Inc.	56	Allowed Unsecured	8,873.15	11.06420%	981.74
CLASSIC AUTOMATION - MARULA LLC	NATIONAL REGISTERED AGENTS 5201 COUNTY LINE ROAD WEBSTER NY 14580-	Swift Textiles	57	Allowed Unsecured	1,010.00	11.06420%	111.75
COFACE NORTH AMERICA INC	AGENT FOR STRICKLAND PAPER CO PO BOX 2102 CRANBURY NJ 08512-0000	Galey & Lord, Inc.	370	Allowed Unsecured	940.00	11.06420%	104.00
COLE-PARMER INSTRUMENT CO	FINANCE MGR 625 E BUNKER CT VERNON HILLS FL 60061-0000	Galey & Lord, Inc.	50	Allowed Unsecured	356.01	11.06420%	39.39
COLUMBUS ELECTRIC MOTOR SVC	PO BOX 4171 COLUMBUS GA 31914-0171	Galey & Lord, Inc.	298	Allowed Unsecured	1,918.45	11.06420%	212.26
COLUMBUS FIRE & SAFETY EQUIP CO	3101 2ND AVE COLUMBUS GA 31904-0000	Swift Textiles	32	Allowed Unsecured	35,862.11	11.06420%	3,967.86
COLUMBUS WATER WORKS	PO BOX 1600 COLUMBUS GA 31902-0000	Swift Textiles	14	Allowed Unsecured	220,873.40	11.06420%	24,437.87
COMMERCIAL DISTRIBUTORS CO INC	DBA CAROLINA DISTRIBUTORS CO 6990 MONTGOMERY RD CLOVER SC 29710-0000	Swift Textiles	51	Allowed Unsecured	6,232.00	11.06420%	689.52
COMMERCIAL DISTRIBUTORS CO INC	DBA CAROLINA DISTRIBUTORS CO 6990 MONTGOMERY RD CLOVER SC 29710-0000	Swift Textiles	50	Allowed Unsecured	200.00	11.06420%	22.13
COMMERCIAL DISTRIBUTORS CO INC	DBA CAROLINA DISTRIBUTORS CO 6990 MONTGOMERY RD CLOVER SC 29710-0000	Galey & Lord, Inc.	200	Allowed Unsecured	5,882.00	11.06420%	650.80
COMMERCIAL DISTRIBUTORS CO INC	DBA CAROLINA DISTRIBUTORS CO 6990 MONTGOMERY RD CLOVER SC 29710-0000	Galey & Lord, Inc.	199	Allowed Unsecured	1,000.00	11.06420%	110.64
COMPUFORCE INC	1603 W PALMETTO ST FLORENCE SC 29501-4133	Galey & Lord, Inc.	466	Allowed Unsecured	753.67	11.06420%	83.39

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
CONSOLIDATED EDISON CO OF NY	BANKRUPTCY GROUP 4 IRVING PLACE RM 1875S NEW YORK NY 10003-0000	Galey & Lord, Inc.	532	Allowed Unsecured	6,605.83	11.06420%	730.88
CONSTANGY BROOKS & SMITH LLC	STE 2400 230 PEACHTREE ST NW ATLANTA GA 30303-1557	Galey & Lord, Inc.	408	Allowed Unsecured	1,394.00	11.06420%	154.23
CONSTANGY BROOKS & SMITH LLC	STE 2400 230 PEACHTREE ST NW ATLANTA GA 30303-1557	Swift Textiles	20	Allowed Unsecured	8,209.97	11.06420%	908.37
CONTROL INDUSTRIES INC	1901 TELEDYNE ROAD MONROE NC 28110-9013	Galey & Lord, Inc.	149	Allowed Unsecured	1,121.35	11.06420%	124.07
CON-WAY TRANSPORTATION	5555 RUFÉ SNOW DR STE 5515 NORTH RICHLAND HILLS TX 76180	Galey & Lord, Inc.	30	Allowed Unsecured	1,160.47	11.06420%	128.40
CORPORATE EXPRESS	300 WESTLAKE PKWY ATLANTA GA 30336-	Galey & Lord, Inc.	256	Allowed Unsecured	10,592.67	11.06420%	1,171.99
CORPORATION SERVICE COMPANY	2711 CENTERVILLE ROAD STE 400 WILMINGTON DE 19808-	Galey & Lord, Inc.	473	Allowed Unsecured	3,628.80	11.06420%	401.50
COTE COLOR CORP	PO BOX 3584 SPARTANBURG SC 29304-3584	Galey & Lord, Inc.	134	Allowed Unsecured	758.50	11.06420%	83.92
CREATIVE FENCE DESIGNS INC	4322 MACON RD COLUMBUS GA 31907-0000	Swift Textiles	18	Allowed Unsecured	3,180.00	11.06420%	351.84
CREFORM CORP FKA TEXTUBE CORP	PO BOX 830 GREER SC 29652-0830	Galey & Lord, Inc.	426	Allowed Unsecured	12,621.28	11.06420%	1,396.44
CROWLEY LINER SVCS INC	PO BOX 2110 JACKSONVILLE FL 32202-2110	Galey & Lord, Inc.	319	Allowed Unsecured	334.00	11.06420%	36.95
CUTTING SEWING ROOM EQUIP CO	1816 BRIARWOOD IND CT NE ATLANTA GA 30329-1642	Galey & Lord, Inc.	239	Allowed Unsecured	178.51	11.06420%	19.75
DAIKIN AMERICA INC	WALSTON WELLS ANDERSON & BAINS LLP 1819 5TH AVE N STE 1100 BIRMINGHAM AL 35203-	Galey & Lord, Inc.	102	Allowed Unsecured	421,515.00	11.06420%	46,637.26
DAK FIBERS LLC	5925 CARNEGIE BLVD STE 500 CHARLOTTE NC 28209-0000	Galey & Lord, Inc.	35	Allowed Unsecured	26,137.70	11.06420%	2,891.93
DATA CONNECT ENTERPRISES INC	M.L. WEBB / VP OPERATIONS 3405 OLANDWOOD CT OLNEY MO 20832-0000	Galey & Lord Industries, Inc.	29	Allowed Unsecured	990.00	11.06420%	109.54
DAVIS & BROWN	PO BOX 15038 QUINBY SC 29506-0000	Galey & Lord, Inc.	398	Allowed Unsecured	6,952.00	11.06420%	769.18
DEBT ACQUISITION CO OF AMER	101 WEST BROADWAY STE. 1460 SAN DIEGO CA 92101-	Galey & Lord, Inc.	34	Allowed Unsecured	56,917.17	11.06420%	6,297.43
DEBT ACQUISITION CO OF AMER	101 WEST BROADWAY STE. 1460 SAN DIEGO CA 92101-	Galey & Lord, Inc.	32	Allowed Unsecured	252.97	11.06420%	27.99
DEBT ACQUISITION CO OF AMER	101 WEST BROADWAY STE. 1460 SAN DIEGO CA 92101-	Galey & Lord, Inc.	33	Allowed Unsecured	678.67	11.06420%	75.09
DILLON SUPPLY	PO BOX 2979 RALEIGH NC 27602-2979	Galey & Lord, Inc.	207	Allowed Unsecured	863.95	11.06420%	95.59
DILLON YARN CORPORATION	53 E 34TH ST PATERSON NJ 07514-0000	Galey & Lord, Inc.	396	Allowed Unsecured	36,099.96	11.06420%	3,994.17

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
E C VOCATIONAL CENTER INC	PO BOX 1686 GREENVILLE NC 27835-1686	Galey & Lord, Inc.	342	Allowed Unsecured	259.92	11.06420%	28.76
EASTERN IND SUPPLIES INC	PO BOX 75106 CHARLOTTE NC 28275-0106	Galey & Lord, Inc.	119	Allowed Unsecured	494.68	11.06420%	54.73
ECC CARD CLOTHING INC	2902 GRANDVIEW DRIVE SIMPSONVILLE SC 29680-	Galey & Lord, Inc.	122	Allowed Unsecured	52,155.99	11.06420%	5,770.64
EDDA TEXTILE MACHINES INC	PO BOX 65 TAYLORS SC 29687-0002	Galey & Lord, Inc.	312	Allowed Unsecured	233.14	11.06420%	25.80
EDMAC COMPRESSOR COMPANY	PO BOX 10489 WINSTON-SALEM NC 27108-	Society Hill Finishing	12	Allowed Unsecured	559.45	11.06420%	61.90
EDWARDS MEDICAL SUPPLY	DEPT 77-3432 CHICAGO IL 60678-0000	Galey & Lord, Inc.	211	Allowed Unsecured	523.73	11.06420%	57.95
ELECTRICAL EQUIPMENT CO	PO BOX 37339 RALEIGH NC 27627-7339	Galey & Lord, Inc.	292	Allowed Unsecured	40.91	11.06420%	4.53
ELECTRICAL SOUTH	PO BOX 49239 GREENSBORO NC 27419-0000	Swift Denim Properties	15	Allowed Unsecured	971.36	11.06420%	107.47
ELEVATOR SERVICE CO	1807 FIRST AVE COLUMBUS GA 31901-0000	Galey & Lord, Inc.	64	Allowed Unsecured	1,360.44	11.06420%	150.52
ELLIOT METAL WORKS	JUNIOR HOLLOWAY PO BOX 8675 GREENVILLE SC 29604-0000	Galey & Lord, Inc.	202	Allowed Unsecured	10,752.28	11.06420%	1,189.65
EPES TRANSPORT SYSTEM INC	PO BOX 35605 GREENSBORO NC 27425-0000	Galey & Lord Industries, Inc.	17	Allowed Unsecured	9,839.89	11.06420%	1,088.71
ERM-SOUTHEAST INC	7106 CROSSROADS BLVD STE 221 BRENTWOOD TN 37027-0000	Galey & Lord, Inc.	135	Allowed Unsecured	6,058.59	11.06420%	670.33
ERNST & YOUNG LLP	3200 BEACHLEAF CT. STE. 700 RALEIGH NC 27604-	Galey & Lord, Inc.	448	Allowed Unsecured	219,446.00	11.06420%	24,279.94
ERNST FLOW INDUSTRIES	PO BOX 925 FARMINGDALE NJ 07727-0925	Galey & Lord, Inc.	213	Allowed Unsecured	133.36	11.06420%	14.76
EXPERT DIE INC	855 CAVENDER RP DALTON GA 30721-5027	Galey & Lord, Inc.	445	Allowed Unsecured	590.00	11.06420%	65.28
FEDERAL EXPRESS CORPORATION	ATTN REVENUE RECOVERY BKR 2005 CORPORATE AVE 2ND FL MEMPHIS TN 38132-0000	Galey & Lord, Inc.	28	Allowed Unsecured	12,783.11	11.06420%	1,414.35
FEDERAL EXPRESS CORPORATION	ATTN REVENUE RECOVERY BKR 2005 CORPORATE AVE 2ND FL MEMPHIS TN 38132-0000	Galey & Lord, Inc.	26	Allowed Unsecured	122.85	11.06420%	13.59
FEDERAL EXPRESS CORPORATION	ATTN REVENUE RECOVERY BKR 2005 CORPORATE AVE 2ND FL MEMPHIS TN 38132-0000	Galey & Lord, Inc.	29	Allowed Unsecured	10,417.21	11.06420%	1,152.58
FEDERAL EXPRESS CORPORATION	ATTN REVENUE RECOVERY BKR 2005 CORPORATE AVE 2ND FL MEMPHIS TN 38132-0000	Galey & Lord, Inc.	27	Allowed Unsecured	5,795.04	11.06420%	641.17
FISHER SCIENTIFIC	REGIONAL CREDIT MGR 2000 PARK LANE PITTSBURGH PA 15275-0000	Galey & Lord, Inc.	23	Allowed Unsecured	5,547.51	11.06420%	613.79
FLORENCE SEWING & VACUUM CENTER	2027 WEST EVAN ST FLORENCE SC 29501-3356	Galey & Lord, Inc.	248	Allowed Unsecured	498.00	11.06420%	55.10

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
FLR AND ASSOCIATES	8181 RIVER ROAD COLUMBUS GA 31904-2013	Galey & Lord, Inc.	269	Allowed Unsecured	2,634.12	11.06420%	291.44
FLUID AIR	PO BOX 11534 COLUMBIA SC 29211-1534	Galey & Lord, Inc.	307	Allowed Unsecured	3,362.43	11.06420%	372.03
FRED'S TIRE CENTER	1900 2ND AVE COLUMBUS GA 31901-1015	Galey & Lord, Inc.	112	Allowed Unsecured	140.74	11.06420%	15.57
GARBAGE DISPOSAL SERV INC	PO BOX 1097 CONOVER NC 28613-	Galey & Lord, Inc.	410	Allowed Unsecured	845.56	11.06420%	93.55
GAS HEAT & CONTROLS INC	PO BOX 1237 INDIAN TRAIL NC 28079-1237	Galey & Lord, Inc.	190	Allowed Unsecured	687.13	11.06420%	76.03
GASTEX LLC	3051 ABERDEEN BLVD PO BOX 3806 GASTONIA NC 28054-0020	Galey & Lord, Inc.	241	Allowed Unsecured	1,717.73	11.06420%	190.05
GASTON COUNTY DYEING & MACHINE	PO BOX 890691 CHARLOTTE NC 28289-0691	Galey & Lord, Inc.	230	Allowed Unsecured	109.93	11.06420%	12.16
GDS OF MORGANTON	PO BOX 1097 CONOVER NC 28613-0000	Galey & Lord Industries, Inc.	32	Allowed Unsecured	845.56	11.06420%	93.55
GESSNER INDUSTRIES INC	384 FAGGART AVE CONCORD NC 28027-6069	Galey & Lord, Inc.	185	Allowed Unsecured	954.40	11.06420%	105.60
GETRONICS	VP FINANCE 836 NORTH ST M/S 027-215 TEWKSBURY MA 01876-0000	Galey & Lord, Inc.	22	Allowed Unsecured	10,561.35	11.06420%	1,168.53
GILREATH INTERNATIONAL	PO BOX 160036 BOILING SPRINGS SC 29316-0000	Swift Denim Properties	18	Allowed Unsecured	59.77	11.06420%	6.61
GK SERVICES	PO BOX 43085 ATLANTA GA 30336-0805	Galey & Lord, Inc.	321	Allowed Unsecured	122.05	11.06420%	13.50
GLEN RAVEN TRANSPORTATION INC	2564 HIGHWAY 87 NORTH ELON NC 27244-	Galey & Lord, Inc.	107	Allowed Unsecured	1,581.95	11.06420%	175.03
GLENEAGLE TEXTILES	PO BOX 24222 GREENVILLE SC 29616-4222	Galey & Lord, Inc.	453	Allowed Unsecured	2,075.47	11.06420%	229.63
GRAINGER, INC.	DEPT 285 - 813999398 PALATINE IL 60039-0001	Galey & Lord, Inc.	54	Allowed Unsecured	9,689.28	11.06420%	1,072.04
GREENWOOD MILLS INC	300 MORGAN AVE GREENWOOD SC 29646-4552	Galey & Lord, Inc.	352	Allowed Unsecured	350,258.81	11.06420%	38,753.34
GROB LLC	PO BOX 7423 CHARLOTTE NC 28241-0000	McDowell Weaving, LLC	12	Allowed Unsecured	218.63	11.06420%	24.19
GROB LLC	PO BOX 7423 CHARLOTTE NC 28241-0000	Swift Denim Properties	17	Allowed Unsecured	10,161.75	11.06420%	1,124.32
HAJOCA CORP	528 COLLINS ST KANNAPOLIS NC 28083-0000	Galey & Lord, Inc.	348	Allowed Unsecured	118.49	11.06420%	13.11
HARBORLITE CORPORATION	CHARLES BURKHOFF 130 CASTILIAN DR SANTA BARBARA CA 93117-3028	Galey & Lord, Inc.	456	Allowed Unsecured	6,377.90	11.06420%	705.66
HARTSVILLE CMS	PO BOX 2602 HARTSVILLE SC 29551-2602	Galey & Lord, Inc.	115	Allowed Unsecured	31,834.78	11.06420%	3,522.26
HAY GROUP INC	PO BOX 828352 PHILADELPHIA PA 19182-8352	Galey & Lord, Inc.	391	Allowed Unsecured	1,000.00	11.06420%	110.64
HILL MANUFACTURING CO INC	1500 JONESBORO ROAD SE ATLANTA GA 30315-4085	Galey & Lord, Inc.	166	Allowed Unsecured	293.43	11.06420%	32.47

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
HOLLADAY SURGICAL SUPPLY	2551 LANDMARK DRIVE WINSTON SALEM NC 27103-6717	Galey & Lord, Inc.	209	Allowed Unsecured	75.02	11.06420%	8.30
HOLLY OAK CHEMICAL INC	PO BOX 266 FOUNTAIN INN SC 29644-0266	Galey & Lord Industries, Inc.	41	Allowed Unsecured	9,450.00	11.06420%	1,045.57
HUBTEX OF NORTH AMERICA INC	PO BOX 751678 CHARLOTTE NC 28275-0000	Galey & Lord, Inc.	525	Allowed Unsecured	182.06	11.06420%	20.14
HUNT & CO INC	1121 WILLOWBROOK DRIVE GREENSBORO NC 27403-2078	Galey & Lord, Inc.	193	Allowed Unsecured	969.95	11.06420%	107.32
HYDRAULIC & PNEUMATIC SALES INC	PO BOX 410587 CHARLOTTE NC 28241-0000	Galey & Lord, Inc.	63	Allowed Unsecured	317.06	11.06420%	35.08
IMPRESSIONS	814 THIRD AVE COLUMBUS GA 31901-0000	Swift Textiles	72	Allowed Unsecured	254.13	11.06420%	28.12
IMPRINT ENTERPRISES	75 REMITTANCE DR STE 1212 CHICAGO IL 60675-1212	Galey & Lord, Inc.	425	Allowed Unsecured	260.60	11.06420%	28.83
INDUSTRIAL FUEL COMPANY	118 5TH AVE NW HICKORY NC 28601-	Galey & Lord, Inc.	372	Allowed Unsecured	34,393.58	11.06420%	3,805.37
INDUSTRIAL METAL FABRICATORS INC	PO BOX 7066 COLUMBUS GA 31808-0000	Swift Textiles	17	Allowed Unsecured	41,622.00	11.06420%	4,605.14
INVISTA S.a.r.l. fka DUPONT INTERIORS & TEXTILES	4123 E 37TH ST N WICHITA KS 67220-3203	Galey & Lord, Inc.	411	Allowed Unsecured	369,703.58	11.06420%	40,904.74
J A BROOKS & COMPANY	PO BOX 86 DALLAS NC 28034-0000	Galey & Lord, Inc.	431	Allowed Unsecured	595.21	11.06420%	65.86
J&P ENTERPRISES INC	PO BOX 977 GASTONIA NC 28053-0977	Galey & Lord, Inc.	454	Allowed Unsecured	14,690.59	11.06420%	1,625.40
JACKSON OIL COMPANY	PO BOX 968 CHERAW SC 29520-0000	Galey & Lord Industries, Inc.	21	Allowed Unsecured	2,866.77	11.06420%	317.19
JIM MAUNEY INC	PO BOX 12783 GASTONIA NC 28052-0039	Galey & Lord, Inc.	399	Allowed Unsecured	8,857.05	11.06420%	979.96
JMS SOUTHEAST INC	105 TEMPERATURE LANE STATESVILLE NC 28677-0000	Galey & Lord, Inc.	419	Allowed Unsecured	454.63	11.06420%	50.30
JORDAN TEW & ASSOCIATES PA	PO BOX 249 DUNN NC 28335-0000	Swift Textiles	42	Allowed Unsecured	4,036.70	11.06420%	446.63
JULIUS KRAFT CO INC	7 PULASKI ST AUBURN NY 13021-0918	Galey & Lord, Inc.	208	Allowed Unsecured	1,527.41	11.06420%	169.00
KELLER AND ASSOCIATES INC	PO BOX 14865 GREENVILLE SC 29610-4865	Galey & Lord, Inc.	196	Allowed Unsecured	11,598.00	11.06420%	1,283.23
K-PATENTS	1804 CENTRE POINT CIRCLE NAPERVILLE IL 60563-1440	Galey & Lord, Inc.	338	Allowed Unsecured	2,489.54	11.06420%	275.45
LAB SAFETY SUPPLY	PO BOX 5004 JANESVILLE WI 53547-5004	Galey & Lord, Inc.	250	Allowed Unsecured	267.04	11.06420%	29.55
LINDE GAS LLC	PO BOX 94737 CLEVELAND OH 44101-4737	Galey & Lord, Inc.	62	Allowed Unsecured	1,115.68	11.06420%	123.44
LORCH LLC	PO BOX 2239 ALBEMARLE NC 28002-2239	Galey & Lord, Inc.	194	Allowed Unsecured	2,951.00	11.06420%	326.50
LOUIS P BATSON INCORPORATED	PO BOX 3978 GREENVILLE SC 29608-3978	Galey & Lord Industries, Inc.	22	Allowed Unsecured	111.08	11.06420%	12.29

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
LP GAS INDUSTRIAL EQUIPMENT CO	SELL & MELTON LLP PO BOX 229 MACON GA 31202-0229	Swift Textiles	36	Allowed Unsecured	50,368.00	11.06420%	5,572.82
LUBRICATION ENGINEERS INC	PO BOX 16447 WICHITA KS 67216-0000	Galey & Lord, Inc.	40	Allowed Unsecured	92.15	11.06420%	10.20
LUWA BAHNSON INC	PO BOX 60074 CHARLOTTE NC 28260-0074	Galey & Lord, Inc.	204	Allowed Unsecured	10,760.02	11.06420%	1,190.51
MATT MARSHALL & CO	PO BOX 77357 GREENSBORO NC 27417-7357	Galey & Lord, Inc.	133	Allowed Unsecured	2,045.28	11.06420%	226.29
MAXWELL COTTON CO	JAMES LEAR PO BOX 129 INVERNESS MS 38753-0129	Galey & Lord, Inc.	105	Allowed Unsecured	27,851.79	11.06420%	3,081.58
MCLEOD BELTING CO	910 SCOTT AVE GREENSBORO NC 27403-0000	Galey & Lord Industries, Inc.	48	Allowed Unsecured	599.03	11.06420%	66.28
MECHANICAL EQUIPMENT CO	PO BOX 689 MATTHEWS NC 28106-0689	Galey & Lord, Inc.	170	Allowed Unsecured	16,016.57	11.06420%	1,772.11
MEC-TRIC CONTROL CO	PO BOX 221918 CHARLOTTE NC 28222-1918	Galey & Lord, Inc.	131	Allowed Unsecured	1,152.93	11.06420%	127.56
MELTON IND TRUCK SALES & SVC	PO BOX 1926 BURLINGTON NC 27216-1926	Galey & Lord, Inc.	139	Allowed Unsecured	3,413.11	11.06420%	377.63
MONTAGUE INDUSTRIAL INC	1236A WILSON HALL RD SUMTER SC 29150-	Galey & Lord, Inc.	337	Allowed Unsecured	3,427.18	11.06420%	379.19
MORGANTON ELECTRIC SERVICE INC	PRESIDENT 2372 LAIL RD MORGANTON NC 38655-	Galey & Lord, Inc.	409	Allowed Unsecured	1,398.71	11.06420%	154.76
MORRISSETTE PAPER CO INC	PO BOX 651591 CHARLOTTE NC 28265-1591	Galey & Lord, Inc.	322	Allowed Unsecured	622.56	11.06420%	68.88
MORRISON BERKSHIRE INC	PO BOX 958 NORTH ADAMS MA 01247-0000	Swift Textiles	60	Allowed Unsecured	1,104.21	11.06420%	122.17
MSC INDUSTRIAL SUPPLY CO	75 MAXESS ROAD MALVILLE NY 11747-0000	Galey & Lord, Inc.	55	Allowed Unsecured	2,270.78	11.06420%	251.24
N SCHLUMBERGER USA INC	1299 SCHLUMBERGER DR FORT MILL SC 29715-8958	Galey & Lord, Inc.	421	Allowed Unsecured	4,666.27	11.06420%	516.29
NATIONAL AIR FILTERS INC	1109 NEW HOPE ROAD RALEIGH NC 27610-1415	Galey & Lord, Inc.	141	Allowed Unsecured	180.35	11.06420%	19.95
NDC INFRARED ENG INC	5314 N IRWINDALE AVE IRWINDALE CA 91706-	Galey & Lord, Inc.	236	Allowed Unsecured	1,440.00	11.06420%	159.32
NEFF RENTAL	1716 E PALMETTO ST FLORENCE SC 29506-	Galey & Lord, Inc.	254	Allowed Unsecured	750.54	11.06420%	83.04
NEUENHAUSER INC	PO BOX 1340 GREEN SC 29652-1340	Galey & Lord, Inc.	205	Allowed Unsecured	1,073.66	11.06420%	118.79
NEXTEL PARTNERS INC	AWA COLLECTIONS PO BOX 6605 ORANGE CA 92863-6605	Swift Denim Properties	2	Allowed Unsecured	786.45	11.06420%	87.01
O.C. TANNER RECOGNITION CO	RAY QUINNEY & NEBEKER PC . 36 S STATE ST STE 1400 SALT LAKE CITY UT 84145-0385	Galey & Lord Industries, Inc.	93	Allowed Unsecured	10,500.00	11.06420%	1,161.74
ODELL MILL SUPPLY CO	PO BOX 6588 GREENVILLE SC 29606-6588	Galey & Lord, Inc.	412	Allowed Unsecured	573.63	11.06420%	63.47

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
OLIN CORP CHLOR ALKALI DIV	HUSCH & EPPENBERGER LLC 736 GEORGIA AVE STE 300 CHATANOOGA TN 37402-0000	Galey & Lord, Inc.	20	Allowed Unsecured	37,358.30	11.06420%	4,133.40
PACKAGING RECEIVABLES CO	PACKAGING CREDIT CO LLC 900 E DIEHL ROAD STE 131 NAPERVILLE IL 60563-	Galey & Lord, Inc.	508	Allowed Unsecured	3,125.89	11.06420%	345.85
PEAK TECHNOLOGIES	MICHAEL ELLIOTT 3075 HIGHLAND PKWY DOWNERS GROVE IL 60515-0000	Galey & Lord, Inc.	500	Allowed Unsecured	3,360.00	11.06420%	371.76
PIEDMONT CHEMICAL INDUSTRIES	PO BOX 2728 HIGH POINT NC 27261-2726	Swift Textiles	37	Allowed Unsecured	138,523.50	11.06420%	15,326.52
PNEUMAFIL CORPORATION	PO BOX 16348 CHARLOTTE NC 28297-8804	Galey & Lord, Inc.	297	Allowed Unsecured	1,509.73	11.06420%	167.04
POWER SYSTEMS GROUP INC	GARY M CAMPBELL PO BOX 11586 ATLANTA GA 30355-1586	Swift Textiles	52	Allowed Unsecured	3,161.36	11.06420%	349.78
PRECISION COMPONENTS & SERVICE	PO BOX 98 PATRICK SC 29584-0098	Galey & Lord, Inc.	188	Allowed Unsecured	4,898.00	11.06420%	541.92
PRISM LABORATORIES INC	PO BOX 240543 CHARLOTTE NC 28224-0543	Galey & Lord, Inc.	392	Allowed Unsecured	281.00	11.06420%	31.09
PROBITY PRODUCTS	232-C INDUSTRIAL WAY DRIVE KERNERSVILLE NC 27284-0000	Galey & Lord, Inc.	407	Allowed Unsecured	5,428.99	11.06420%	600.67
PROCESS CONTROL GROUP	PO BOX 17129 CHARLOTTE NC 28227-0099	Galey & Lord, Inc.	283	Allowed Unsecured	3,521.56	11.06420%	389.63
PROCESS TECHNICAL SALES INC	PO BOX 25069 GREENVILLE SC 29616-0069	Galey & Lord, Inc.	291	Allowed Unsecured	436.76	11.06420%	48.32
PTC INC	PO BOX 1716 CALHOUN GA 30703-1716	Galey & Lord, Inc.	346	Allowed Unsecured	17,860.94	11.06420%	1,976.17
PUMPING SYSTEMS INC.	PO BOX 116673 ATLANTA GA 30368-6673	Swift Denim Properties	14	Allowed Unsecured	2,824.79	11.06420%	312.54
RADIO WHOLESALE	3132 MERCURY DRIVE COLUMBUS GA 31906-0000	Galey & Lord, Inc.	169	Allowed Unsecured	169.68	11.06420%	18.77
RAMTEX	PO BOX 307 1259 FOUSHEE RD RAMSEUR NC 27316-9463	Galey & Lord, Inc.	548	Allowed Unsecured	90,000.00	11.06420%	9,957.78
RAMTEX	PO BOX 307 1259 FOUSHEE RD RAMSEUR NC 27316-9463	Galey & Lord, Inc.	316	Allowed Unsecured	264,482.90	11.06420%	29,262.92
RAY RENTS INC	REGISTERED AGENT 5310 VETERANS PARKWAY COLUMBUS GA 31904-	Swift Denim Properties	36	Allowed Unsecured	141.39	11.06420%	15.64
REAMES BF AUTOMOTIVE	PO BOX 295 COLUMBUS GA 31902-0295	Galey & Lord, Inc.	270	Allowed Unsecured	1,728.95	11.06420%	191.29
RENTAL SERVICE CORPORATION	JORDAN LAW OFFICES PA 8015 CREEDMOOR RD STE 201 RALEIGH NC 27613-0000	Galey & Lord, Inc.	278	Allowed Unsecured	1,859.42	11.06420%	205.73
REXEL-ESCO	C/O THE BRANCH GROUP INC T/A REXEL PO BOX 2389 ASHEVILLE NC 28802-0000	Galey & Lord, Inc.	437	Allowed Unsecured	1,412.64	11.06420%	156.30
RMS COMMUNICATIONS	9200 WARREN STREET SILVER SPRING MD 20910-1269	Galey & Lord, Inc.	356	Allowed Unsecured	517.00	11.06420%	57.20

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
ROADWAY EXPRESS	C/O D&B/RMS BKR SVCS PO BOX 5126 TIMONIUM MD 21094-0000	Swift Textiles	13	Allowed Unsecured	2,326.23	11.06420%	257.38
ROBERT E MASON & ASSOC	PO BOX 33424 CHARLOTTE NC 28233-0000	Galey & Lord, Inc.	489	Allowed Unsecured	2,628.53	11.06420%	290.83
ROBERT S HUDGINS CO	PO BOX 3418 MATTHEWS NC 28106-3418	Galey & Lord, Inc.	150	Allowed Unsecured	630.44	11.06420%	69.75
ROME ELECTRIC MOTOR WORKS INC	36 WESTSIDE IND BLVD ROME GA 30165-2082	Galey & Lord, Inc.	144	Allowed Unsecured	216.08	11.06420%	23.91
ROYAL CUP INC	PO BOX 170971 BIRMINGHAM AL 35217-0971	Galey & Lord, Inc.	295	Allowed Unsecured	2,376.55	11.06420%	262.95
S D MYERS INC	180 SOUTH AVE TALLMADGE OH 44278-0000	Galey & Lord, Inc.	293	Allowed Unsecured	1,815.00	11.06420%	200.82
SACO LOWELL PARTS LLC	PO BOX 307 EASLEY SC 29641-	Galey & Lord, Inc.	388	Allowed Unsecured	8,066.62	11.06420%	892.51
SAFECO INC	DEPT 888102 KNOXVILLE TN 37995-8102	Galey & Lord, Inc.	268	Allowed Unsecured	253.99	11.06420%	28.10
SALEM SALES ASSOCIATES	PO BOX 9323 CHARLOTTE NC 28299-9323	Galey & Lord, Inc.	290	Allowed Unsecured	64.59	11.06420%	7.15
SASH & DOOR INC	PO BOX 476 CHERAW SC 29520-0476	Galey & Lord, Inc.	444	Allowed Unsecured	610.72	11.06420%	67.57
SAUNDERS THREAD CO	PO BOX 4016 GASTONIA NC 28054-0020	Galey & Lord, Inc.	113	Allowed Unsecured	816.55	11.06420%	90.34
SAURER INC	PO BOX 240828 CHARLOTTE NC 28224-0000	Galey & Lord Industries, Inc.	64	Allowed Unsecured	1,814.81	11.06420%	200.79
SAURER INC	PO BOX 240828 CHARLOTTE NC 28224-0000	Swift Textiles	55	Allowed Unsecured	23,330.77	11.06420%	2,581.36
SBC COMMUNICATIONS NKA AT&T	SOUTHWESTERN BELL PO BOX 981268 WEST SACRAMENTO CA 95798-0000	Galey & Lord, Inc.	25	Allowed Unsecured	415.44	11.06420%	45.97
SCALE SYSTEM INC	PO BOX 116733 ATLANTA GA 30368-6733	Galey & Lord, Inc.	468	Allowed Unsecured	2,401.21	11.06420%	265.67
SCHMIDT GROUP	I-385 AT ROPER MTN ROAD PO BOX 25189 GREENVILLE SC 29616-0187	Galey & Lord, Inc.	138	Allowed Unsecured	220.10	11.06420%	24.35
SCOTT LOGISTICS CORP	PO BOX 391 ROME GA 30162-0391	Galey & Lord, Inc.	168	Allowed Unsecured	5,781.60	11.06420%	639.69
SEALES PEST CONTROL	PO BOX 1476 BENNETTSVILLE SC 29512-1476	Galey & Lord, Inc.	224	Allowed Unsecured	740.32	11.06420%	81.91
SECURITAS SECURITY SVCS USA	ATTN: MATTHEW DORMAN 2 CAMPUS DRIVE PARSIPPANY NJ 07054-0000	Galey & Lord, Inc.	37	Allowed Unsecured	31,213.86	11.06420%	3,453.56
SERVICE STATION EQUIP REPAIR INC	3911 FISHER DRIVE COLUMBUS GA 31907-3810	Galey & Lord, Inc.	136	Allowed Unsecured	48.15	11.06420%	5.33
SERVICE TRANSPORT INC	PO BOX 2749 COOKEVILLE TN 38502-2744	Galey & Lord, Inc.	74	Allowed Unsecured	281.88	11.06420%	31.19
SIMCO TECHNOLOGIES INC	PO BOX 1797 NORCROSS GA 30091-1797	Swift Textiles	63	Allowed Unsecured	10,330.43	11.06420%	1,142.98

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
SONOCO PRODUCTS CO	HAYNSWORTH SINKLER BOYD PA PO BOX 11889 COLUMBIA SC 29211-1889	Galey & Lord Industries, Inc.	44	Allowed Unsecured	14,033.86	11.06420%	1,552.73
SOUTHEASTERN FIRE CONTROL	2745 WHITEHALL PARK DRIVE CHARLOTTE NC 28273-0000	Galey & Lord Industries, Inc.	78	Allowed Unsecured	834.30	11.06420%	92.31
SOUTHERN ELEVATOR COMPANY INC	PO BOX 36006 GREENSBORO NC 27416-0000	Galey & Lord, Inc.	400	Allowed Unsecured	2,063.00	11.06420%	228.25
SOUTHERN REWINDING AND SALES INC	PO BOX 398 FORTSON GA 31808-0398	Galey & Lord, Inc.	327	Allowed Unsecured	39,230.50	11.06420%	4,340.54
SOUTHERN RUBBER CO INC	PO BOX 7039 GREENSBORO NC 27417-0000	Galey & Lord Industries, Inc.	43	Allowed Unsecured	542.40	11.06420%	60.01
SPEC FAB SERVICES INC	PO BOX 5429 GREENVILLE SC 29606-0000	Galey & Lord Industries, Inc.	28	Allowed Unsecured	4,192.29	11.06420%	463.84
SPENCER'S HARDWARE	1612 RUTHERFORD ROAD MARION NC 28752-0000	Galey & Lord Industries, Inc.	51	Allowed Unsecured	666.22	11.06420%	73.71
SPW INDUSTRIES INC	1880 JOY LAKE ROAD LAKE CITY GA 30260-0000	Swift Denim Properties	33	Allowed Unsecured	3,990.50	11.06420%	441.52
STANDARD SCIENTIFIC SUPPLY CO	PO BOX 484 BETHLEHEM PA 18016-0484	Galey & Lord, Inc.	281	Allowed Unsecured	67.00	11.06420%	7.41
STANDGUARD	640 MAGAZINE ST NEW ORLEANS LA 70130-0000	Galey & Lord, Inc.	44	Allowed Unsecured	129.03	11.06420%	14.28
STE INC	PO BOX 1463 EASLEY SC 26941-1463	Galey & Lord, Inc.	386	Allowed Unsecured	5,113.05	11.06420%	565.72
STOWE - WOODWARD COMPANY	1 TECHNOLOGY DRIVE WESTBOROUGH MA 01581-0000	Galey & Lord, Inc.	435	Allowed Unsecured	1,522.00	11.06420%	168.40
SUNBELT RENTALS	ATTN APRIL 1215 N CASHUA DR FLORENCE SC 29501-6937	Galey & Lord, Inc.	152	Allowed Unsecured	150.55	11.06420%	16.66
SUNBELT SOLUTIONS DBA THE FIRST FINISH	11126 WRIGHT RD LYNWOOD CA 90262-	Galey & Lord, Inc.	130	Allowed Unsecured	2,160.00	11.06420%	238.99
SUPER CHUCK COMPANY INC	14 FULTON STREET PATTERSON NJ 07501-1064	Galey & Lord, Inc.	225	Allowed Unsecured	599.29	11.06420%	66.31
SUPERIOR MACHINE CO OF SC INC	PO BOX 37986 CHARLOTTE NC 28237-7986	Galey & Lord, Inc.	116	Allowed Unsecured	450.00	11.06420%	49.79
SWIFT SPINNING INC	PO BOX 8767 COLUMBUS GA 31908-8767	Galey & Lord, Inc.	362	Allowed Unsecured	395,403.58	11.06420%	43,748.24
SYMTECH INC	PO BOX 751033 CHARLOTTE NC 28275-1033	Galey & Lord, Inc.	294	Allowed Unsecured	2,525.53	11.06420%	279.43
SYNTHETICS FINISHING	1400 WELSH ROAD NORTH WALLS PA 19454-0000	Galey & Lord, Inc.	228	Allowed Unsecured	5,163.57	11.06420%	571.31
TARHEEL PAPER & SUPPLY CO	3200 CENTRE PARK BLVD WINSTON SALEM NC 27107-0000	Swift Textiles	25	Allowed Unsecured	830.12	11.06420%	91.85
TCI MOBILITY INC	PO BOX 939 GASTONIA NC 28053-	Galey & Lord Industries, Inc.	37	Allowed Unsecured	251.50	11.06420%	27.83
TECHNICAL AUTOMATION SVC CO	PRESIDENT PO BOX 1265 PELHAM AL 35124-0000	Swift Textiles	31	Allowed Unsecured	3,080.00	11.06420%	340.78
TECHNOS CORPORATION	7016 FM 3009 SCHERTZ TX 78154-0000	Galey & Lord, Inc.	487	Allowed Unsecured	16,942.19	11.06420%	1,874.52

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
TEKMATEX INC	3601 PERFORMANCE ROAD PO BOX 667429 CHARLOTTE NC 28266-0000	Swift Textiles	40	Allowed Unsecured	12,926.66	11.06420%	1,430.23
TESSNER FORKLIFT INC	PO BOX 697 OLD FORT NC 28762-0697	Galey & Lord, Inc.	157	Allowed Unsecured	406.80	11.06420%	45.01
TEXTILE DESIGNED MACHINE CO	1320 SHEARERS RD MOORESVILLE NC 28115-7778	Galey & Lord, Inc.	143	Allowed Unsecured	5,199.90	11.06420%	575.33
THE RELIZON COMPANY	PO BOX 1397 DAYTON OH 45410-1397	Swift Denim Properties	13	Allowed Unsecured	5,685.23	11.06420%	629.03
TLH TEXTILE REPAIR	TERRY LEE HALL SR, PRES. PO BOX 12728 GASTONIA NC 28052-0014	Galey & Lord, Inc.	226	Allowed Unsecured	459.55	11.06420%	50.85
TOLEDO CAROLINA CO	PO 12366 FLORENCE SC 29504-2366	Galey & Lord, Inc.	499	Allowed Unsecured	4,020.90	11.06420%	444.88
TRANE COMPANY	2677 BUFORD HWY NE ATLANTA GA 30324-3239	Galey & Lord, Inc.	420	Allowed Unsecured	959.00	11.06420%	106.11
TRANSWORTH LOGISTICS INC	PO BOX 1657 FORTSON GA 31808-	Galey & Lord, Inc.	520	Allowed Unsecured	1,035.50	11.06420%	114.57
TRANSWORTH LOGISTICS INC	PO BOX 1657 FORTSON GA 31808-	Swift Textiles	79	Allowed Unsecured	26,246.92	11.06420%	2,904.01
TRIGON ENGINEERING CONSULTANTS INC	PO BOX 18846 GREENSBORO NC 27409-8846	Galey & Lord, Inc.	371	Allowed Unsecured	5,900.00	11.06420%	652.79
TRUPAR AMERICA INC	160 WILSON ROAD BENTLEYVILLE PA 15314-1028	Galey & Lord, Inc.	232	Allowed Unsecured	2,641.08	11.06420%	292.21
TUBES N' HOSES COLUMBUS LLC	3402 6TH AVE COLUMBUS GA 31904-0000	Swift Textiles	58	Allowed Unsecured	2,385.62	11.06420%	263.95
ULTRA CHEM INDUSTRIES	PO BOX 3506 FORT MILL SC 29708-0000	Galey & Lord, Inc.	267	Allowed Unsecured	21,240.00	11.06420%	2,350.04
UNITED ANILINE CHEMICAL CO	BOX 367 NORWOOD MA 02062-0367	Galey & Lord, Inc.	317	Allowed Unsecured	1,811.00	11.06420%	200.37
UNITED PARCEL SERVICE	C/O D&B/RMS BKR SVCS PO BOX 4396 TIMONIUM MD 21094-0000	Swift Denim Properties	26	Allowed Unsecured	2,377.32	11.06420%	263.03
UNITED PARCEL SERVICE	C/O D&B/RMS BKR SVCS PO BOX 4396 TIMONIUM MD 21094-0000	Galey & Lord, Inc.	458	Allowed Unsecured	8,395.65	11.06420%	928.91
UNITED PARCEL SERVICE	C/O D&B/RMS BKR SVCS PO BOX 4396 TIMONIUM MD 21094-0000	Swift Textiles	44	Allowed Unsecured	6,252.65	11.06420%	691.81
UNITED STATES TRUSTEE	33 WHITEHALL STREET 21ST FL NEW YORK NY 10004-0000	Galey & Lord, Inc.	518	Allowed Unsecured	69,200.00	11.06420%	7,656.43
UPDATE INCORPORATED	2801 NORTH TRYON ST CHARLOTTE NC 28206-0000	Galey & Lord Industries, Inc.	63	Allowed Unsecured	800.00	11.06420%	88.51

EXHIBIT C
ALLOWED UNSECURED TRADE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
US SUPPLY CO INC	PO BOX 668945 2651 BAGBY LANE CHARLOTTE NC 28266-8945	Galey & Lord, Inc.	203	Allowed Unsecured	7,232.00	11.06420%	800.16
VAST INDUSTRIAL SUPPLY	PO BOX 33 ROME GA 30162-0033	Galey & Lord, Inc.	101	Allowed Unsecured	84.40	11.06420%	9.34
VESPER LUBRICATION GROUP	BURR LUBRICATING DIVISION PO BOX 74727 CLEVELAND OH 44194-0810	Galey & Lord, Inc.	323	Allowed Unsecured	73.88	11.06420%	8.17
W L JONES PIV SERVICE	PO BOX 202 STANLEY NC 28164-0202	Galey & Lord, Inc.	192	Allowed Unsecured	145.87	11.06420%	16.14
WEFT INC	792 SOUTH WASHINGTON AVE GREENVILLE SC 29611-7070	Galey & Lord, Inc.	155	Allowed Unsecured	422.59	11.06420%	46.76
WESTERN CAROLINA FORKLIFT INC	PO BOX 890314 CHARLOTTE NC 28289-0314	Galey & Lord, Inc.	377	Allowed Unsecured	212.10	11.06420%	23.47
WILLIAMSON AND COMPANY INC	9 SHELTER DR GREER SC 29650-0000	Galey & Lord, Inc.	311	Allowed Unsecured	301.55	11.06420%	33.36
WORKPLACE HYGIENE INC	7343 G WEST FRIENDLY AVE GREENSBORO NC 27410-6209	Galey & Lord, Inc.	353	Allowed Unsecured	2,192.01	11.06420%	242.53
YELLOW TRANSPORTATION	C/O D&B RMS BKR SVCS PO BOX 5126 TIMONIUM MD 21094-0000	Galey & Lord Industreis, Inc.	12	Allowed Unsecured	1,748.97	11.06420%	193.51
YELLOW TRANSPORTATION	C/O D&B RMS BKR SVCS PO BOX 5126 TIMONIUM MD 21094-0000	Swift Textiles	12	Allowed Unsecured	849.50	11.06420%	93.99
ZAPI INCORPORATED	210 JAMES JACKSON AVE CARY NC 27513-3165	Galey & Lord, Inc.	275	Allowed Unsecured	611.76	11.06420%	67.69
ZIM AMERICAN INTEGRATED SHIPPING CO	METROGROUP 61 BROADWAY STE 1410 NEW YORK NY 10006-0000	Galey & Lord Industries, Inc.	68	Allowed Unsecured	1,000.00	11.06420%	110.64
ZIMA CORP	BOX 6010 SPARTANBURG SC 29304-6010	Galey & Lord, Inc.	274	Allowed Unsecured	43.41	11.06420%	4.80

Total Allowed Unsecured Trade Claims **\$ 4,145,857.91**

\$ 458,706.01

EXHIBIT "D" FOLLOWS

EXHIBIT D
ALLOWED UNSECURED EMPLOYEE CLAIMS

Creditor Name	Case	Claim No.	Status	Allowed Claim Amount	Interim Distribution Percentage	Interim Distribution Amount
BIRD, GARY M	Galey & Lord, Inc.	481	Employee Unsecured	\$ 11,304.29	11.06420%	\$ 1,250.73
BLALOCK, CHARLES A	Galey & Lord, Inc.	510	Employee Unsecured	277,717.90	11.06420%	30,727.26
BLALOCK, CHARLES A	Galey & Lord Industries, Inc.	77	Employee Unsecured	290,000.00	11.06420%	32,086.18
BOWMAN, TERRENCE L	Galey & Lord, Inc.	81	Employee Unsecured	177,631.07	11.06420%	19,653.46
CALLAWAY, ROBERT	Galey & Lord, Inc.	477	Employee Unsecured	4,500.00	11.06420%	497.89
CHRISTENSEN, WILLIAM D	Galey & Lord, Inc.	483	Employee Unsecured	8,810.92	11.06420%	974.86
COBLE, JAMES PERRY	Brighton Weaving	13	Employee Unsecured	7,400.00	11.06420%	818.75
DELFOE III, EDWARD F	Galey & Lord, Inc.	519	Employee Unsecured	4,322.11	11.06420%	478.21
FAULK, B.J.	Galey & Lord, Inc.	479	Employee Unsecured	7,552.22	11.06420%	835.59
FORMAN, ANTHONY J	Galey & Lord, Inc.	512	Employee Unsecured	8,792.23	11.06420%	972.79
FORMAN, ANTHONY J	Galey & Lord, Inc.	511	Employee Unsecured	171,204.00	11.06420%	18,942.35
GRUNWALD, RICHARD A	Galey & Lord, Inc.	490	Employee Unsecured	5,662.93	11.06420%	626.56
HOOD, NICHOLAS	Galey & Lord, Inc.	114	Employee Unsecured	10,125.00	11.06420%	1,120.25
LANDRETH JR, BENJAMIN L	Galey & Lord, Inc.	492	Employee Unsecured	11,328.33	11.06420%	1,253.39
ODALEN, WILLIAM J	Galey & Lord, Inc.	91	Employee Unsecured	49,545.00	11.06420%	5,481.76
SNUGGS JR, GEORGE B	Galey & Lord, Inc.	92	Employee Unsecured	28,842.00	11.06420%	3,191.14
THOMAS, ROBERT B	Galey & Lord, Inc.	486	Employee Unsecured	7,552.22	11.06420%	835.59
VAN TINE, CAROL M	Galey & Lord, Inc.	80	Employee Unsecured	16,119.00	11.06420%	1,783.44
WHITEMAN, RICHARD W	Galey & Lord, Inc.	507	Employee Unsecured	10,230.74	11.06420%	1,131.95
WILSON, DEBORAH B	Galey & Lord, Inc.	75	Employee Unsecured	50,784.00	11.06420%	5,618.84

Total Allowed Unsecured Employee Claims: \$ 1,159,423.96

\$ 128,280.99

EXHIBIT "E" FOLLOWS

EXHIBIT E

RESERVE FOR DISPUTED UNSECURED TRADE AND EMPLOYEE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Disputed Claim Amount	Reserve Percentage	Reserve Amount
AIR FILTERS & EQUIPMENT INC	PO BOX 10347 ROCK HILL SC 29731-	N/A	N/A	Reserve	\$ 8,000.00	11.06420%	885.14
AVAYA INC	C/O D&B RMS BKR SVCS 307 INTERNATIONAL CIR STE 270 HUNT VALLEY MD 21030-	Galey & Lord, Inc.	85	Reserve	3,484.02	11.06420%	385.48
BRUCE CHEMICAL CORPORATION	PO BOX 7343 MACON GA 31209-7343	Galey & Lord Industries	49	Reserve	30,672.94	11.06420%	3,393.72
CARAUSTAR IND & CONS PROD GRP	PO BOX 115 AUSTELL GA 30168-0115	Galey & Lord, Inc.	47	Reserve	14,031.41	11.06420%	1,552.46
CARAUSTAR IND & CONS PROD GRP	PO BOX 115 AUSTELL GA 30168-0115	Galey & Lord, Inc.	48	Reserve	4,078.86	11.06420%	451.29
CITY OF NEW YORK	DEPT OF FINANCE BKR & ASSIGN UNIT 345 ADAMS ST 10TH FL BROOKLYN NY 11201-0000	Swift Textiles	59	Reserve	187,485.88	11.06420%	20,743.81
DESERT PLASTICS DBA DP MISSISSIPPI LLC	8861E PERSHING AVE SCOTTSDALE AZ 85260-7609	Galey & Lord, Inc.	379	Reserve	6,706.80	11.06420%	742.05
DHL EXPRESS (USA) INC	515 W GREENS RD STE 100 HOUSTON TX 77067-	Galey & Lord, Inc.	406	Reserve	7,156.09	11.06420%	791.76
ELBIT VISION SYSTEMS (EVS US INC)	319 GARRINGTON RD STE B4 GREENVILLE SC 29615-0000	Galey & Lord Industries	52	Reserve	4,697.00	11.06420%	519.69
FLOURNOY PROPERTIES INC	PO BOX 2641 COLUMBUS GA 31902-	Galey & Lord, Inc.	66	Reserve	305,355.96	11.06420%	33,785.19
GTP GREENVILLE	PO BOX 1867 GREENVILLE SC 29602-0000	McDowell Weaving	14	Reserve	61,711.80	11.06420%	6,827.92
GTP GREENVILLE	PO BOX 1867 GREENVILLE SC 29602-0000	Swift Denim Properties	23	Reserve	78,535.69	11.06420%	8,689.35
HERALD OFFICE SUPPLY INC	PO BOX 1288 DILLON SC 29536-1288	Galey & Lord, Inc.	140	Reserve	12,940.00	11.06420%	1,431.71
INTERSTATE ELECTRICAL SUPPLY INC	PO BOX 1460 COLUMBUS GA 31902-1460	Galey & Lord, Inc.	238	Reserve	30,632.07	11.06420%	3,389.19
LIBERTY PROPERTY TRUST	W MASSIE FLIPPIN JR CCIM 4100 MENDENHALL OAKS PKWY STE 300 HIGH POINT NC 27265-0000	Galey & Lord, Inc.	450	Reserve	411,601.47	11.06420%	45,540.41
LIFT SYSTEMS OF GEORGIA	3185 MORELAND AVE CONLEY GA 30288-1117	Galey & Lord, Inc.	309	Reserve	3,903.15	11.06420%	431.85
MARLIN LEASING CORPORATION	300 FELLOWSHIP ROAD MT LAUREL NJ 08054-	Galey & Lord, Inc.	308	Reserve	13,809.38	11.06420%	1,527.90
MONTGOMERY INDUSTRIES INC	WOMBLE CARLYLE SANDRIDGE & RICE PL PO BOX 10208 GREENVILLE SC 29603-0000	Galey & Lord, Inc.	524	Reserve	126,062.80	11.06420%	13,947.84

EXHIBIT E

RESERVE FOR DISPUTED UNSECURED TRADE AND EMPLOYEE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Disputed Claim Amount	Reserve Percentage	Reserve Amount
MTS INDUSTRIES INC	PO BOX 7 CLOVER SC 29710-0007	Galey & Lord, Inc.	320	Reserve	2,164.32	11.06420%	239.46
NEW BEDFORD THREAD CO INC	30 CORNELL STREET NEW BEDFORD MA 02740-	Galey & Lord, Inc.	159	Reserve	4,300.00	11.06420%	475.76
NEW BEDFORD THREAD CO INC	30 CORNELL STREET NEW BEDFORD MA 02740-	Galey & Lord, Inc.	161	Reserve	4,962.76	11.06420%	549.09
NEW BEDFORD THREAD CO INC	30 CORNELL STREET NEW BEDFORD MA 02740-	Galey & Lord, Inc.	162	Reserve	40,045.60	11.06420%	4,430.73
NEW BEDFORD THREAD CO INC	30 CORNELL STREET NEW BEDFORD MA 02740-	Swift Denim Properties	21	Reserve	7,912.82	11.06420%	875.49
NEW YORK STATE DEPT OF TAXATION	BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205-0300	Galey & Lord, Inc.	51	Reserve	549.46	11.06420%	60.79
NEW YORK STATE DEPT OF TAXATION	BANKRUPTCY SECTION PO BOX 5300 ALBANY NY 12205-0300	Galey & Lord, Inc.	530	Reserve	3,065.46	11.06420%	339.17
RAGAR INTERNATIONAL LTD	PO BOX 6955 LAREDO TX 78042-6955	Galey & Lord, Inc.	385	Reserve	20,174.52	11.06420%	2,232.15
SEYDEL-WOOLLEY & CO INC	2500 MARQUIS TWO TOWER 285 PEACHTREE CTR AVE NE ATLANTA GA 30303-0000	Galey & Lord Industries	39	Reserve	55,466.73	11.06420%	6,136.95
SEYDEL-WOOLLEY & CO INC	2500 MARQUIS TWO TOWER 285 PEACHTREE CTR AVE NE ATLANTA GA 30303-0000	Swift Textiles	33	Reserve	20,164.01	11.06420%	2,230.99
SMITH GRAY ELECTRIC	PO BOX 1379 COLUMBUS GA 31902-1379	Galey & Lord, Inc.	344	Reserve	24,254.96	11.06420%	2,683.62
SOUTHEASTERN LABORATORIES INC	PO BOX 10189 GOLDSBORO NC 27532-0189	Galey & Lord, Inc.	516	Reserve	19,009.90	11.06420%	2,103.29
STAPLE COTTON COOPERATIVE ASS'N	BRUNININ GRATHAM GOVWER & HEWES PO DRAWER 119 JACKSON MS 39205-0119	Galey & Lord, Inc.	495	Reserve	82,532.20	11.06420%	9,131.53
STAUBLI CORPORATION	PO BOX 751607 CHARLOTTE NC 28275-1607	Galey & Lord, Inc.	242	Reserve	11,602.45	11.06420%	1,283.72
STROOCK & STROOCK & LAVAN	180 MAIDEN LANE NEW YORK NY 10038-4982	Galey & Lord, Inc.	522	Reserve	52,965.79	11.06420%	5,860.24
THE SANDMAN INC	ELIZABETH NOLAN 4900 WARM SPRINGS ROAD COLUMBUS GA 31904-0000	Galey & Lord, Inc.	167	Reserve	4,401.20	11.06420%	486.96
UNIFI MANUFACTURING INC	7201 W FRIENDLY AVE GREENSBORO NC 27410-0000	Galey & Lord, Inc.	521	Reserve	12,519.45	11.06420%	1,385.18

EXHIBIT E

RESERVE FOR DISPUTED UNSECURED TRADE AND EMPLOYEE CLAIMS

Creditor Name	Address	Case	Claim No.	Status	Disputed Claim Amount	Reserve Percentage	Reserve Amount
UNITED STATES TRUSTEE	33 WHITEHALL STREET 21ST FL NEW YORK NY 10004-0000	Galey & Lord, Inc.	518	Reserve	69,200.00	11.06420%	7,656.43
WEST POINT FOUNDRY & MACHINE CO	PO BOX 589 WEST POINT GA 31833-	Swift Textiles	16	Reserve	2,185.63	11.06420%	241.82
WOODRUFF COAL COMPANY	PO BOX 50190 KALAMAZOO MI 49005-0000	Galey & Lord, Inc.	46	Reserve	77,184.62	11.06420%	8,539.86
Total Unsecured Reserve					\$ 1,825,527.20	11.06420%	201,979.98
DOWELL, JACKIE J		Swift Textiles	24	Employee Reserve Unsecured	18,500.00	11.06420%	2,046.88
Total Employee Unsecured Reserve					\$ 18,500.00		2,046.88
Reserve for Disputed Unsecured Trade and Employee Claims:					\$ 1,844,027.20		\$204,026.86

