PARKS CORP

PREFERENCE ANALYSIS - 14 DAY ORDINARY COURSE SCENARIO AND NEW VALUE DETAIL REPORT - (revised)

PAYMENTS MADE/ NEW VALUE RECEIVED WITHIN 90 DAYS PRIOR TO FILING

PAYLESS CASHWAYS, INC., 01-42643-3-11-ABF

PREFERENCE ID	AP VENDOR CODE	ACTION DATE*	TRANS TYPE	# OF DAYS TO PAY**	INVC NO.	INVC DATE	GOODS RCVD DATE	CHECK NO.	PRESUMED CHECK DATE	BANK CLEAR DATE	NEW VALUE AMT	PAID AMT	PREF RUNNING SUM
4509	PARKS CORP					**Average # of days to pay in prior 9 month period:**	35						
	949927	5/20/2001	Pymt Made	53	629694	3/28/2001		35113682	5/20/2001	5/29/2001		$18.18	$18.18

TOTAL NEW VALUE DEDUCTIONS	**$0.00**	*NET PREFERENCE AFTER APPLIED DEFENSES***:*	**$18.18**
TOTAL ORDINARY COURSE DEDUCTIONS	**$0.00**	*TOTAL GROSS PAYMENTS:*	**$18.18**
TOTAL PRE PAYMENTS	**$0.00**	*TOTAL RETURNED GOODS AND OTHER CREDITS:*	**$0.00**
		TOTAL PREFERENCE PERIOD TRANSFERS:	**$18.18**

Prepared by Bankruptcy Management Corporation on: 4/18/2003

**Used for calculating chronological placement of new value offset: Action Date is Invoice Date for New Value and presumed date of receipt of check for Payment.*

Ordinary Course Exclusion is applied to invoices paid between + or - 14 days from the average number of days to pay an invoice in the prior 9 month period

*** Average # of days to pay, calculated from days elapsed between invoice date and check date in prior 9 month period, # of days to pay calculation for preference invoices based on days elapsed between invoice date and presumed date of receipt of check (check mailed date + 3) due to widespread holding of checks*

****Net Preference After Applied Defenses = Total Preference Period Transfers less Total New Value Deductions, Total Ordinary Course Deductions and Total Pre Payments.*