

**TRADEMARK ASSIGNMENT**

Electronic Version v1.1  
 Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT
NATURE OF CONVEYANCE:	MERGER
EFFECTIVE DATE:	10/12/2006

**CONVEYING PARTY DATA**

Name	Formerly	Execution Date	Entity Type
Friedman's Management Corp.		10/12/2006	CORPORATION: GEORGIA

**RECEIVING PARTY DATA**

Name:	Friedman's Inc.
Street Address:	4550 Excel Parkway
Internal Address:	Suite 100
City:	Addison
State/Country:	TEXAS
Postal Code:	75001
Entity Type:	CORPORATION: DELAWARE

**PROPERTY NUMBERS Total: 2**

Property Type	Number	Word Mark
Serial Number:	76451227	THE VALUE LEADER SINCE 1920
Serial Number:	74472580	FRIEDMAN'S JEWELERS

**CORRESPONDENCE DATA**

Fax Number: (312)460-7942  
*Correspondence will be sent via US Mail when the fax attempt is unsuccessful.*  
 Phone: (312) 460-5000  
 Email: klynch@seyfarth.com  
 Correspondent Name: Seyfarth Shaw LLP  
 Address Line 1: 131 South Dearborn Street  
 Address Line 2: Suite 2400  
 Address Line 4: Chicago, ILLINOIS 60603

NAME OF SUBMITTER:	Kelley A. Lynch
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**CH \$65.00 76451227**

Signature:

/kelley a. lynch/

Date:

03/21/2007

Total Attachments: 4

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To the Assignment Division:

The attached Notice of Restructuring Transaction from the United States Bankruptcy Court for the Southern District of Georgia, Savannah Division, indicates that the conveying party, Friedman's Management Corp., and the receiving party, Friedman's Inc., entered into a restructuring transaction in Bankruptcy Court whereby Friedman's Management Corp. was merged into Friedman's Inc.

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF GEORGIA  
SAVANNAH DIVISION

FILED

2006 OCT 12 P 4: 27

In re: ) Case No. 05-40129  
FRIEDMAN'S, INC., et al., ) Jointly Administered  
Debtors. ) Chapter 11  
) Hon. Lamar W. Davis, Jr.  
)

U.S. BANKRUPTCY COURT  
SAVANNAH, GA.

**NOTICE OF RESTRUCTURING TRANSACTION**

Please take notice that pursuant to Section 7.3 and Plan Exhibit E of the First Amended Joint Plan of Reorganization of Friedman's, Inc. and Certain Affiliates, Debtors and Debtors-in-Possession, as Modified, the Reorganized Debtors have consummated a restructuring Transaction. A description of the transaction is attached hereto as Exhibit 1.

This 12 day of October, 2006.



Kathleen Horne (Ga. Bar No. 367456)  
INGLESBY, FALLIGANT, HORNE,  
COURINGTON & CHISHOLM,  
A Professional Corporation  
17 West McDonough Street, P.O. Box 1368  
Savannah, Georgia 31402-1368  
(912) 232-7000

Attorney for Reorganized Debtor



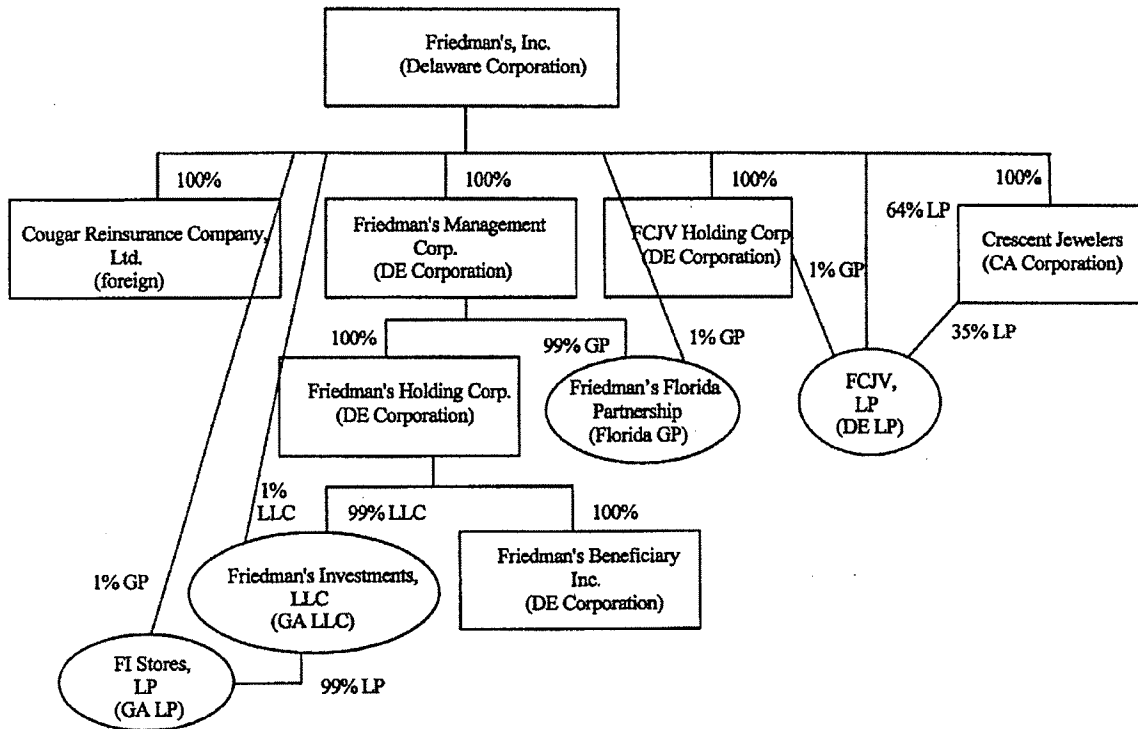
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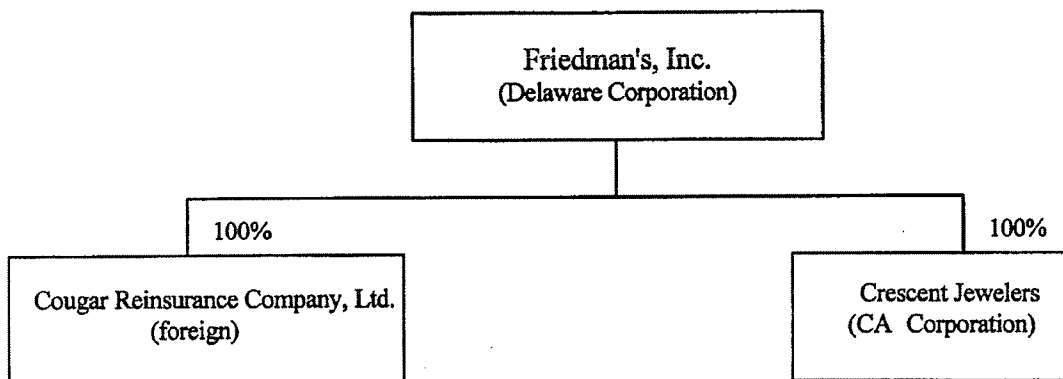
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**RESTRUCTURING TRANSACTIONS**

**Corporate Structure Prior to Restructuring Transactions**



**Corporate Structure Following Restructuring Transactions**



**Description of Restructuring Transactions**

Effective September 29, 2006 (after close of business)

<b>Sequence</b>	<b>Action</b>	<b>Implementation</b>
1	<ul style="list-style-type: none"><li>• Liquidate Friedman's Beneficiary, Inc. ("FBI")</li></ul>	Merge FBI into Friedman's Holding Corp. ("FHC"), with FHC surviving.
2	<ul style="list-style-type: none"><li>• Dissolve FI Stores, LP ("FIS")</li></ul>	Dissolution Agreement by Friedman's Investments LLC (99% LP) and FI (1% GP) to dissolve the partnership and distribute the assets in accordance with interests
3	<ul style="list-style-type: none"><li>• Dissolve Friedman's Investments, LLC ("FILLC")</li></ul>	Dissolution Agreement by Friedman's Holding Corp. (99% LLC) and FI (1% LLC) to dissolve the limited liability company and distribute the assets in accordance with interests
4	<ul style="list-style-type: none"><li>• Terminate Friedman's Florida Partnership</li></ul>	Agreement by Friedman's Management Corp. (99% GP) and FI (1% GP) to dissolve the partnership and distribute the assets in accordance with interests
5	<ul style="list-style-type: none"><li>• Liquidate FCJV Holding Corp. into Friedman's Inc.</li></ul>	Merge FCJV Holding Corp. into FI, with FI surviving
6	<ul style="list-style-type: none"><li>• Dissolve FCJV, LP</li></ul>	Dissolution Agreement by FI (1% GP, 64% LP) and Crescent Jewelers (35%) to dissolve partnership and distribute assets in accordance with interests
7	<ul style="list-style-type: none"><li>• Liquidate Friedman's Management Corp. ("FMC")</li></ul>	Merge FMC into FI, with FI surviving
8	<ul style="list-style-type: none"><li>• Liquidate Friedman's Holding Corp. ("FHC")</li></ul>	Merge FHC into FI, with FI surviving

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