UNITED STATES BANKRUPTCY COURT
DISTRICT OF IDAHO

U.S. COURTS
01 FEB 26 PM 1:12
CLERK
IDAHO

In Re:	)	
HARWARD, PAUL REES	)	Case No. 97-02754
HARWARD, JANET LOUISE	)	Chapter 7
DBA P. R. HARWARD CONSTRUCTION	)	FINAL ACCOUNT &
	)	REQUEST FOR COMPENSATION
	)	AND EXPENSES
Debtor(s)	)	**DOF:** 09/08/97

The Trustee certifies that the balance in the trust account held for this estate is $41,299.89 which account is held at **THE CHASE MANHATTAN BANK**, as account number 312755959366. This account includes all earned interest and is the sole source for all future distributions which will be made to claimants.

All property of the estate, except that claimed exempt by the debtor(s), without objection, or determined by the Court as exempt, has been inventoried, collected, liquidated, abandoned or will be abandoned with the closure of this case.

All claims have been examined and any objections to claims [redacted]

and other professional fees and expenses are $21,089.11.

8. The net estate upon which the Trustee's compensation has been computed is **$344,149.47**. This does not include any exemptions paid to the debtor(s) and/or any refunds to be made to the debtor(s).

COMPUTATION OF COMPENSATION

Total receipts, other than paid or payable to the debtor are: **$344,149.47**.

Pursuant to 11 U.S.C. Section 326, Trustee compensation is computed as follows:

a. On the first five thousand dollars of eligible receipts (not to exceed 25% or $1,250.00, whichever is less) $ **1,250.00**

b. On the next forty five thousand dollars of eligible receipts (not to exceed 10% or $4,500.00, whichever is less) $ **4,500.00**

c. Any amount in excess of fifty thousand but less than one million in eligible receipts (not to exceed 5%) $ **14,707.47**

d. Any amount in excess of one million (not to exceed 3%) $ **0.00**

e. **TOTAL COMPENSATION REQUESTED** $ **20,457.47**
(If over $5,000.00, attach detailed justification)

TRUSTEE'S EXPENSES

Prorata premium on Trustee bond	$ **0.00**
Travel (121 miles @32.0 cents/mile)	$ 38.72
Copies(3,050 @15.0 cents/copy)	$ **457.50**
Telephone (long distance calls only)	$ **0.00**
Postage	$ **135.42**
Supplies/Stationery	$ **0.00**
Storage/Safeguarding estate property	$
Professional	$ **0.00**
Other:	$ **0.00**
TOTAL EXPENSES REQUESTED TO BE ALLOWED	$ **631.64**

The undersigned Trustee certifies under penalty of perjury that this Final Account and attached schedules are true and correct to the best of the Trustee's knowledge. The Trustee further requests that the United States Trustee approve this Final Accounting and that the Court give notice to creditors of this request pursuant to Bankruptcy Rule 2002. Finally the Trustee requests that the compensation and expenses requested in this Final Accounting be allowed by the Court.

The Trustee states that no payments have been made or promised to him for services rendered or to be rendered in any capacity in this case. No agreement or understanding exists between applicant and any other person for sharing compensation received or to be received.

The undersigned trustee of the estate of the above-named Debtor(s), certifies to the Court and the United States Trustee, that the trustee has faithfully and properly fulfilled the duties of the office of the trustee, that the trustee has examined all proofs of claims as appropriate under the proposed distribution, and that the proposed distribution, attached hereto, is proper, and consistent with the law and rules of court.

Therefore, the trustee requests that the final accounting be accepted.

Dated: 02/14/2001

Trustee

Trustee name: JOHN H. KROMMENHOEK
Trustee address: Bankruptcy Trustee
P.O. BOX 8358
BOISE, ID 83707-
Telephone: (208) 375-1288

REVIEW BY UNITED STATES TRUSTEE

I have reviewed the Trustee's Final Accounting.

2/23/01

United States Trustee

BY:

Form 2

Cash Receipts And Disbursements Record

Case Number: 97-02754 ACH
Case Name: HARWARD, PAUL REES
HARWARD, JANET LOUISE
Taxpayer ID #: 82-6085497
Period Ending: 02/13/01

Trustee: JOHN H. KROMMENHOEK (320010)
Bank Name: THE CHASE MANHATTAN BANK
Account: 312-7559593-65 - MONEY MARKET ACCOUNT
Blanket Bond: $2,000,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 Receipts $	6 Disbursements $	7 Money Market Account Balance
10/31/97	{1}	PIONEER TITLE	PREFERENCE--WADE	3,000.00		3,000.00
11/13/97		To Account #312755959366	TRANSFER OF FUNDS TO CHECKING ACCOUNT		195.94	2,804.06
11/14/97	{23}	LINDA MARSHALL REAL ESTATE	AGREEMENT TO VOID EARNEST MONEY AGREEMENT	500.00		3,304.06
11/14/97	{18}	PREMATIC SERVICE CORPORATION	REFUND ON CANCELLATION OF INSURANCE	109.29		3,413.35
11/14/97	{9}	JARROD WILSON	RENT FOR OCTOBER, 1997	375.00		3,788.35
11/14/97	{9}	JARROD WILSON	RENT FOR NOVEMBER, 1997	375.00		4,163.35
11/28/97	Int	CHEMICAL BANK	Interest posting at 2.6%	6.49		4,169.84
12/08/97	101	INTERMOUNTAIN GAS CO	UTILITIES BIRCH LANE		17.94	4,151.90
12/08/97	102	INTERMOUNTAIN GAS CO	UTILITIES-STONEHEDGE		15.50	4,136.40
12/08/97	103	IDAHO POWER	UTILITES/BIRCH LANE		19.77	4,116.63
12/18/97	{4}	PIONEER TITLE CO.	SALE OF BAY MEADOWS--Property No. 7; Gross Amount is: 53,000.93	7,000.00		11,116.63
		Franklin Building	-4,993.54			11,116.63
		Manweiler, Bevis, et al	Payment on Claim -2,008.89			11,116.63
		First Security Bank	Payment of Note/Deed of Trust -30,490.43			11,116.63
		Shilo Plumbing	Payment on Lien -1,588.85			11,116.63
		Gem State Truss	Payment on Lien -2,156.30			11,116.63
		R & M Builders	Payment of Lien -2,610.26			11,116.63
		Metropolitan Real Estate	Realtors fees -1,590.00			11,116.63
		Pioneer Title Co.	Payment of closing costs, escrow fees, etc -540.00			11,116.63
		Canyon Co. Treasurer	Payment of pro rata taxes -22.66			11,116.63
12/29/97	{19}	PIONEER TITLE COMPANY	DUES 150; FRANKLIN BLDG 22,353.21; PROPERTY TAXES 300.00; LIEN PAYOFFS	21,085.75		32,202.38
			Subtotals :	**$32,451.53**	**$249.15**	

{} Asset reference(s)

Form 2

Cash Receipts And Disbursements Record

Case Number: 97-02754 ACH
Case Name: HARWARD, PAUL REES
HARWARD, JANET LOUISE
Taxpayer ID #: 82-6085497
Period Ending: 02/13/01

Trustee: JOHN H. KROMMENHOEK (320010)
Bank Name: THE CHASE MANHATTAN BANK
Account: 312-7559593-65 - MONEY MARKET ACCOUNT
Blanket Bond: $2,000,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction		5 Receipts $	6 Disbursements $	7 Money Market Account Balance
			$51,635.50				
			Gross Amount is:	150,505.03			
		Metropolitan Real Estate	Realtor Fees	-9,030.00			32,202.38
		Washington Mutual	Payoff on Loan	-44,979.57			32,202.38
		Dues	Dues	-150.00			32,202.38
		Franklin Building Supply	Payoff on Lien	-22,353.21			32,202.38
		Goldsmith Charter	Payoff	-11,518.20			32,202.38
		Brown & Edwards- Gem State Trus	Payoff	-9,206.53			32,202.38
		David Wishney Lows Ready Mix	Payoff	-5,192.74			32,202.38
		David Wishney- K. Luekenga	Payoff	-889.18			32,202.38
		Intermountain West insulation	Payoff	-2,931.00			32,202.38
		David K. Ingraham	Payoff	-9,133.00			32,202.38
		Meulman & Miller- Ashley Glass	Payoff	-5,903.47			32,202.38
		John Ward	Payoff	-6,861.38			32,202.38
		Ada Co. Treasurer	Property Taxes	-300.00			32,202.38
		Pioneer Title Co.	Closing Costs	-971.00			32,202.38
12/31/97	Int	CHEMICAL BANK	Interest posting at 2.5%		13.19		32,215.57
01/13/98		To Account #312755959366	TO COVER UTILITY BILLS			123.36	32,092.21
01/27/98	104	NORTH AMERICAN MORTGAGE	CLOSING COSTS			350.00	31,742.21
01/29/98	{19}	PIONEER TITLE CO	REFUND OF PROPERTY TAX		37.60		31,779.81
01/30/98	Int	CHEMICAL BANK	Interest posting at 2.5%		66.87		31,846.68
02/13/98		To Account #312755959366	TRANSFER TO PAY UTILITIES			116.52	31,730.16
02/25/98	{20}	PIONEER TITLE CO	SALE OF PROPERTY: $115,350.00 REALTOR 6,900.00;TAXES 3,729.16; ESCROW FEES AND COSTS 525.00; APPRAISAL 350.00; TITLE INS		6,619.17		38,349.33
				Subtotals :	**$6,736.83**	**$589.88**	

{} Asset reference(s)

Form 2

Cash Receipts And Disbursements Record

Case Number: 97-02754 ACH
Case Name: HARWARD, PAUL REES
HARWARD, JANET LOUISE
Taxpayer ID #: 82-6085497
Period Ending: 02/13/01

Trustee: JOHN H. KROMMENHOEK (320010)
Bank Name: THE CHASE MANHATTAN BANK
Account: 312-7559593-65 - MONEY MARKET ACCOUNT
Blanket Bond: $2,000,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction		5 Receipts $	6 Disbursements $	7 Money Market Account Balance
			635.00;PAYOFF 93,307.67				
			Gross Amount is:	115,350.00			
		Metrolpolitan and Group One	Realtor Fees	-6,900.00			38,349.33
		Canyon County Treasurer	Property Taxes	-3,729.16			38,349.33
		Pioneer Title Co.	Escrow and Title Fees	-525.00			38,349.33
		North American Mortgage	Appraisal Fee	-350.00			38,349.33
		Givens, Pursley et al	Payoff on Loan	-93,307.67			38,349.33
		Vista Construction	Payment on Lien	-3,284.00			38,349.33
		Pioneer Title	Title Insurance	-635.00			38,349.33
02/27/98	Int	CHEMICAL BANK	Interest posting at 2.5%		61.26		38,410.59
03/05/98	{20}	PIONEER TITLE	OVERPAYMENT TO GIVENS, PURSLEY		927.17		39,337.76
03/10/98		To Account #312755959366	TO COVER UTILITIES BILLS			79.75	39,258.01
03/20/98	105	U. S. BANK	FOR APPRAISAL FEE			350.00	38,908.01
03/30/98	106	JED W. MANWARING	PER COURT ORDER DATED 3/25/98			9,119.00	29,789.01
03/30/98	107	JED W. MANWARING	PER COURT ORDER DATED 3/25/98			708.99	29,080.02
03/31/98	Int	CHEMICAL BANK	Interest posting at 2.4%		79.36		29,159.38
04/01/98	{17}	RICK MUSICK	PROCEEDS OF AUCTION OF PERSONAL PROPERTY		619.00		29,778.38
04/09/98	{20}	PIONEER TITLE COMPANY	REFUND OF TITLE FEES		18.00		29,796.38
04/17/98	{12}	PAUL HARWARD	PURCHASE OF NON-EXEMPT ITEMS		1,160.00		30,956.38
04/17/98		To Account #312755959366	TRANSFER FUNDS TO PAY UTILITY BILLS			57.54	30,898.84
04/30/98	Int	CHEMICAL BANK	Interest posting at 2.4%		60.99		30,959.83
05/05/98		To Account #312755959366	TO PAY EXPENSES			375.00	30,584.83
05/12/98	{21}	METROPOLITAN REAL ESTATE	EARNEST MONEY RELEASED TO SELLER AFTER BUYERS WITHDREW OFFER		500.00		31,084.83
			Subtotals :		**$3,425.78**	**$10,690.28**	

{} Asset reference(s)

Form 2

Cash Receipts And Disbursements Record

Case Number: 97-02754 ACH
Case Name: HARWARD, PAUL REES
HARWARD, JANET LOUISE
Taxpayer ID #: 82-6085497
Period Ending: 02/13/01

Trustee: JOHN H. KROMMENHOEK (320010)
Bank Name: THE CHASE MANHATTAN BANK
Account: 312-7559593-65 - MONEY MARKET ACCOUNT
Blanket Bond: $2,000,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 Receipts $	6 Disbursements $	7 Money Market Account Balance
05/15/98	108	IDAHO POWER	UTILITIES STONEHEDGE FINAL BILL		7.26	31,077.57
05/29/98	Int	CHEMICAL BANK	Interest posting at 2.37%	62.40		31,139.97
06/30/98	Int	CHEMICAL BANK	Interest posting at 2.37%	60.72		31,200.69
07/27/98	{22}	FIRST SECURITY BANK	BALANCE OF ACCOUNT NO. 00080011034	87.75		31,288.44
07/31/98	Int	CHEMICAL BANK	Interest posting at 2.37%	62.87		31,351.31
08/06/98	{19}	PIONEER TITLE CO.	RETURN OF FUNDS HELD ON LIENS	9,792.38		41,143.69
08/31/98	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.23%	72.37		41,216.06
09/30/98	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.23%	75.61		41,291.67
10/30/98	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.0%	75.15		41,366.82
11/30/98	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.0%	68.05		41,434.87
12/31/98	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.0%	70.44		41,505.31
01/29/99	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.0000%	70.56		41,575.87
2/26/99	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.0000%	63.83		41,639.70
03/31/99	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.0000%	70.79		41,710.49
04/01/99	109	JOHN WARD	K & L DEVELOPMENT		2,000.00	39,710.49
04/30/99	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.0000%	66.54		39,777.03
05/28/99	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.0000%	67.62		39,844.65
06/29/99	110	JED W. MANWARING	Per Court Order dated 6/28/99		7,119.50	32,725.15
06/29/99	111	JED W. MANWARING	Per Court dated 6/28/99		681.12	32,044.03
06/30/99	Int	THE CHASE MANHATTAN BANK	Interest posting at 1.9000%	64.57		32,108.60
07/30/99	Int	THE CHASE MANHATTAN BANK	Interest posting at 1.9000%	52.26		32,160.86
08/31/99	Int	THE CHASE MANHATTAN BANK	Interest posting at 1.9000%	51.94		32,212.80
09/30/99	Int	THE CHASE MANHATTAN BANK	Interest posting at 1.9000%	50.34		32,263.14
10/29/99	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.0000%	53.25		32,316.39
11/16/99	{24}	RESIDENTIAL WARRANTY	LETTER OF CREDIT	15,000.00		47,316.39
			Subtotals :	**$26,039.44**	**$9,807.88**	

{} Asset reference(s)

Form 2

Cash Receipts And Disbursements Record

Case Number: 97-02754 ACH
Case Name: HARWARD, PAUL REES
HARWARD, JANET LOUISE
Taxpayer ID #: 82-6085497
Period Ending: 02/13/01

Trustee: JOHN H. KROMMENHOEK (320010)
Bank Name: THE CHASE MANHATTAN BANK
Account: 312-7559593-65 - MONEY MARKET ACCOUNT
Blanket Bond: $2,000,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 Receipts $	6 Disbursements $	7 Money Market Account Balance
		CORPORATION				
11/30/99	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.0000%	63.84		47,380.23
12/31/99	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.0000%	80.55		47,460.78
01/31/00	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.0000%	80.46		47,541.24
02/17/00	112	JED W. MANWARING	Per Court Order dated 2-16-00		858.00	46,683.24
02/17/00	113	JED W. MANWARING	Per Court Order dated 2-16-00		167.50	46,515.74
02/29/00	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.1000%	75.06		46,590.80
03/31/00	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.1000%	78.99		46,669.79
04/28/00	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.2000%	81.68		46,751.47
05/31/00	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.3000%	87.45		46,838.92
06/30/00	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.3000%	88.38		46,927.30
07/31/00	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.3000%	91.50		47,018.80
8/31/00	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.3000%	91.68		47,110.48
09/29/00	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.3000%	88.90		47,199.38
10/31/00	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.3000%	92.04		47,291.42
11/28/00		To Account #312755959366	Transfer funds to pay fiduciary taxes		1,638.00	45,653.42
11/30/00	Int	THE CHASE MANHATTAN BANK	Interest posting at 2.3000%	88.93		45,742.35
12/18/00	Int	Interest Posting	Current Interest Rate is 2.1500%	47.77		45,790.12
12/18/00		To Account #312755959366	To close MMA		45,790.12	0.00
			ACCOUNT TOTALS	**69,790.81**	**69,790.81**	**$0.00**
			Less: Bank Transfers	0.00	48,376.23	
			Subtotal	**69,790.81**	**21,414.58**	
			Less: Payments to Debtors		0.00	
			NET Receipts / Disbursements	**$69,790.81**	**$21,414.58**	

{} Asset reference(s)

Form 2

Cash Receipts And Disbursements Record

Case Number: 97-02754 ACH
Case Name: HARWARD, PAUL REES
HARWARD, JANET LOUISE
Taxpayer ID #: 82-6085497
Period Ending: 02/13/01

Trustee: JOHN H. KROMMENHOEK (320010)
Bank Name: THE CHASE MANHATTAN BANK
Account: 312-7559593-66 - CHECKING ACCOUNT
Blanket Bond: $2,000,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 Receipts $	6 Disbursements $	7 Checking Account Balance
11/13/97		From Account #312755959365	TRANSFER OF FUNDS TO CHECKING ACCOUNT	195.94		195.94
11/13/97	1	INTERMOUNTAIN GAS CO	UTILITIES 7607 BIRCH LANE ACCT # 371 13144 1 3		17.94	178.00
11/13/97	2	IDAHO POWER	UTILITIES 7607 BIRCH LANE ACCT # 0232-034950-2		15.00	163.00
11/13/97	3	IDAHO POWER	UTILITIES 2306 STONEHEDGE DR ACCT # 1032-036253-1		15.00	148.00
11/13/97	4	JUDE GARY	WINTERIZE SPRINKLERS AT 7607 BIRCH LANE $24.00 2306 STONEHEDGE 24.00		48.00	100.00
11/13/97	5	JUDE GARY	REIMBURSE FOR PAYMENT TO TOM HAUSCH FOR MOWING WEEDS ON REDWOOD		100.00	0.00
01/13/98		From Account #312755959365	TO COVER UTILITY BILLS	123.36		123.36
01/13/98	6	INTERMOUNTAIN GAS CO	7607 BIRCH LANE		59.79	63.57
01/13/98	7	IDAHO POWER	7607 BIRCH LANE		9.10	54.47
01/13/98	8	IDAHO POWER	2306 STONEHEDGE DRIVE		10.48	43.99
01/13/98	9	INTERMOUNTAIN GAS CO	2306 STONEHEDGE		43.99	0.00
02/13/98		From Account #312755959365	TRANSFER TO PAY UTILITIES	116.52		116.52
02/13/98	10	IDAHO POWER	2306 STONEHEDGE DRIVE		14.51	102.01
02/13/98	11	IDAHO POWER	7607 BIRCH LANE, BOISE, ID		10.93	91.08
02/13/98	12	INTERMOUNTAIN GAS CO	2306 STONEHEDGE		45.32	45.76
02/13/98	13	INTERMOUNTAIN GAS CO	7607 BIRCH LANE, BOISE		45.76	0.00
03/10/98		From Account #312755959365	TO COVER UTILITIES BILLS	79.75		79.75
03/10/98	14	INTERMOUNTAIN GAS CO	7607 BIRCH LANE ACCOUNT NO. 371 13144 1 3		28.01	51.74
03/10/98	15	IDAHO POWER	7607 BIRCH LANE, NAMPA, ID		11.03	40.71
03/10/98	16	IDAHO POWER	2306 STONEHEDGE, NAMPA, ID 1032-036253		7.82	32.89
			Subtotals :	**$515.57**	**$482.68**	

{} Asset reference(s)

Form 2

Cash Receipts And Disbursements Record

Case Number: 97-02754 ACH
Case Name: HARWARD, PAUL REES
HARWARD, JANET LOUISE
Taxpayer ID #: 82-6085497
Period Ending: 02/13/01

Trustee: JOHN H. KROMMENHOEK (320010)
Bank Name: THE CHASE MANHATTAN BANK
Account: 312-7559593-66 - CHECKING ACCOUNT
Blanket Bond: $2,000,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 Receipts $	6 Disbursements $	7 Checking Account Balance
03/10/98	17	INTERMOUNTAIN GAS CO	2306 STONEHEDGE NAMPA, ID 371 16112 1 4		32.89	0.00
04/17/98		From Account #312755959365	TRANSFER FUNDS TO PAY UTILITY BILLS	57.54		57.54
04/22/98	18	INTERMOUNTAIN GAS CO	UTILITIES FOR 2306 STONEHEDGE		48.87	8.67
04/22/98	19	IDAHO POWER	UTILITIES ON 2306 STONEHEDGE DRIVE		8.67	0.00
05/05/98		From Account #312755959365	TO PAY EXPENSES	375.00		375.00
05/05/98	20	INTERMOUNTAIN GAS CO	2306 STONE HEDGE ACCT#371 16112		40.39	334.61
05/05/98	21	MUSICK & SONS	PER COURT ORDER		237.50	97.11
05/05/98	22	MUSICK & SONS	PER COURT ORDER		92.10	5.01
11/28/00		From Account #312755959365	Transfer funds to pay fiduciary taxes	1,638.00		1,643.01
11/29/00	23	INTERNAL REVENUE SERVICE	97 Fiduciary Tax		785.00	858.01
11/29/00	24	IDAHO STATE TAX COMMISSION	97 fiduciary Tax		34.00	824.01
11/29/00	25	INTERNAL REVENUE SERVICE	97 Tax		785.00	39.01
11/29/00	26	IDAHO STATE TAX COMMISSION	97 Tax		34.00	5.01
12/18/00		From Account #312755959365	To close MMA	45,790.12		45,795.13
12/20/00	27	C. DEAN GRAHAM	Per Court Order		3,301.25	42,493.88
12/20/00	28	C. DEAN GRAHAM	Per Court Order		114.75	42,379.13
02/13/01	29	INTERNAL REVENUE SERVICE	Payment of Penalty & Interest on 97 Tax Return		539.62	41,839.51
02/13/01	30	INTERNAL REVENUE SERVICE	Payment of Penalty & Interest on 97 Tax Returns		539.62	41,299.89
			ACCOUNT TOTALS	**48,376.23**	**7,076.34**	**$41,299.89**
			Less: Bank Transfers	48,376.23	0.00	
			Subtotal	**0.00**	**7,076.34**	
			Less: Payments to Debtors		0.00	
			NET Receipts / Disbursements	**$0.00**	**$7,076.34**	

{} Asset reference(s)

Form 2

Cash Receipts And Disbursements Record

Case Number: 97-02754 ACH
Case Name: HARWARD, PAUL REES
HARWARD, JANET LOUISE
Taxpayer ID #: 82-6085497
Period Ending: 02/13/01

Trustee: JOHN H. KROMMENHOEK (320010)
Bank Name: THE CHASE MANHATTAN BANK
Account: 312-7559593-66 - CHECKING ACCOUNT
Blanket Bond: $2,000,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 Receipts $	6 Disbursements $	7 Checking Account Balance

TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
MMA # 312-7559593-65	69,790.81	21,414.58	0.00
Checking # 312-7559593-66	0.00	7,076.34	41,299.89
	$69,790.81	$28,490.92	$41,299.89

{} Asset reference(s)

District of Idaho
CLAIMS REGISTER

06/12/98 Last Date to File Claims: 02/08/98 97-02754 Page 1
Last Date to File Claims for Governmental Unit: 03/12/98
Janet Louise Harward
Paul Rees Harward

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 1 Filed: 10/10/97 C&J Excavation Cory Kesler POB 873 Meridian ID 83680	Filed Amt: 9,707.09 sec	Obj.
No: 2 Filed: 10/14/97 Baker Concrete Construction 1964 Hervey St. Boise, ID 83705	Filed Amt: 1,632.00 sec	Obj.
No: 3 Filed: 10/16/97 Pro Excavation Lynn Kesler 8523 Foothill Rd Middleton ID 83644	Filed Amt: 3,368.12 sec	Obj.
No: 4 Filed: 10/20/97 R/M Builders 419 W Orchard Ave Nampa ID 83651	Filed Amt: 6,612.50 sec	Obj.
No: 5 Filed: 10/27/97 Leisure Time of Boise Inc 9710 Fairview Boise, ID 83704	Filed Amt: 8,600.00 uns	#2363 8,600.
No: 6 ✓ Filed: 11/12/97 Low's Ready Mix Inc c/o David E Wishney POB 837 Boise ID 83701	Filed Amt: 28,146.48 sec 5,831.60 uns 33,978.08 Total 0	Obj. amended by 57
No: 7 ✓ Filed: 11/12/97 Kevin Luekenga c/o David E Wishney POB 837 Boise ID 83701	Filed Amt: 9,490.00 sec 2,810.00 uns 12,300.00 Total 0	Obj. amended by 58

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 8 Filed: 11/13/97 Intermountain West Insulation POB 4063 Boise ID 83711	Filed Amt: 2,931.00 uns Obj no Doc.	
No: 9 Filed: 11/14/97 Heritage Hardwood Floor Co Inc 1520 Pioneer Ave. Emmett, ID 83617	Filed Amt: 525.00 uns 525.00	re 7495 Newbrook Dr, Sunset Oaks
No: 10 Filed: 11/14/97 Northwest Sales & Distribution, Inc. 3828 E. Flamingto Ave. Nampa ID 83687	Filed Amt: 436.08 uns 436.08	
No: 11 Filed: 11/17/97 Idaho Power POB 70 Boise ID 83706	Filed Amt: 447.77 uns 447.77	#2133-021840-1
No: 12 Filed: 11/17/97 Mike Woods Construction 3369 Littlerock Rd. Emmett, ID 83617	Filed Amt: 1,500.00 pri	
No: 13 Filed: 11/18/97 Knute Drafting & Design 1550 C. Fairview Meridian, ID 83642	Filed Amt: 619.46 uns 619.46	
No: 14 Filed: 11/18/97 Hubble Engineering 9550 Bethel Court Boise, ID 83709	Filed Amt: 605.00 uns 605.00	

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 22 Filed: 11/26/97 Washington Mutual c/o Elaine Wilcox 1191 2nd Ave SAS 0765 Seattle WA 98101	Filed Amt: 87,361.60 sec	Obj to Sec.
No: 23 Filed: 11/26/97 Washington Mutual c/o Elaine Wilcox 1191 2nd Ave SAS 0765 Seattle WA 98101	Filed Amt: 44,018.86 sec	Obj. #48173810578
No: 24 Filed: 11/28/97 Parker Construction Douglas J Parker 820 Sunny Ln Nampa ID 83651	Filed Amt: 1,576.00 sec	Obj to Sec. #97005
No: 25 Filed: 12/01/97 Charles D. Wade 7509 Edgebrook Dr Nampa, ID 83687	Filed Amt: 3,000.00 sec O amended by 64	Obj. to Sec.
No: 26 Filed: 12/03/97 Weston Masonry Dan Weston 4801 Hillside Ave Boise ID 83703	Filed Amt: 6490 ~~3,490.~~00 ~~uns~~ prior 3,000.00 3,400.00 uns.	Obj
No: 27 Filed: 12/05/97 Monroc, Inc. By: Weston Masonry Dan Weston 4801 Hillside Ave Boise ID 83703	Filed Amt: 7,887.92 sec 490.84 uns 8,378.76 Total	Obj. #70293
No: 28 Filed: 12/08/97 Superior Wall Designs 5980 Kootenai Boise, ID 83705	Filed Amt: 2,137.00 uns 2,137.00	#1022, 1016, 1003, 1002

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 29 Filed: 12/12/97 JW Ward Plumbing John W Ward POB 492 Nampa ID 83653	Filed Amt: 6,448.00 sec	Obj to Secured
No: 30 Filed: 12/12/97 Larry Thompson 4163 N La Fortuna Boise ID 83702	Filed Amt: 120.00 pri 0	amended
No: 31 Filed: 12/12/97 Larry Thompson 4163 N La Fortuna Boise ID 83702	Filed Amt: 860.00 pri 0	amended by 63
No: 32 Filed: 12/12/97 Larry Thompson 4163 N La Fortuna Boise ID 83702	Filed Amt: 878.86 pri 0	amended by 63
No: 33 Filed: 12/17/97 Kurt & Christina Miller 3725 Ringneck Dr Nampa ID 83686	Filed Amt: 500.00 pri	
No: 34 Filed: 12/19/97 Juanita Danner 2503 Sandgate Ave Nampa ID 83686	Filed Amt: 43,664.19 uns 43,664.19	
No: 35 Filed: 12/24/97 Citibank (SD) NA Exception Pmt Processing - MS 118 POB 6005 Sioux Falls SD 57117-6005	Filed Amt: 1,213.03 uns 1213.03	#4128003249931836

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 36 Filed: 12/30/97 Home Federal S&L POB 102 Nampa ID 83653-0102	Filed Amt: 1,044.58 uns 1,044.58	#90005349
No: 37 Filed: 12/30/97 Home Federal S&L POB 102 Nampa ID 83653-0102	Filed Amt: 136.34 uns 136.34	#09-30004323
No: 38 Filed: 12/31/97 Kurt & Susan Douglass 2619 N 31st Boise ID 83703	Filed Amt: 52,918.19 uns 52,918.19	
No: 39 Filed: 01/09/98 Gem State Truss Co Inc 2204 E Lanark St Meridian ID 83642-5916	Filed Amt: 41,631.70 sec	Obj to secured
No: 40 Filed: 01/09/98 Charles & Delores Valentine 16390 Coral Dr Nampa ID 83687	Filed Amt: 36,571.20 uns 36,571.20 u/p.	
No: 41 Filed: 01/23/98 Keely's Drywall Inc c/o Eismann Law Offices 3016 Caldwell Blvd. Nampa ID 83651-6416	Filed Amt: 28,306.00 sec 21,683.00 uns 49,989.00 Total 0	Obj to secured Amended by 61
No: 42 Filed: 01/28/98 Appliance Distributing Inc c/o JR Gillespie POB 2337 Boise ID 83701	Filed Amt: 7,421.40 sec 9,360.00 uns 16,781.40 Total 0	Amended by 56

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 43 Filed: 01/29/98 Gale-Spraytech c/o Mark Clark POB 846 Nampa ID 83653	Filed Amt: 20,168.00 sec 8,363.00 uns 28,531.00 Total 0	Obj to Secured + Split Amended Obj 63
No: 44 Filed: 02/02/98 Baker Concrete Construction 1964 Hervey St. Boise, ID 83705	Filed Amt: 1,632.00 sec	Obj to secured
No: 45 Filed: 02/02/98 Sherrie Shamblin By: Shamblin 517 Chestnut Nampa, ID 83686	Filed Amt: 625.00 uns 625.00	
No: 46 Filed: 02/04/98 Shilo Pluming & Mechancial c/o Henry E Houst Jr POB 2794 Boise ID 83701	Filed Amt: 23,488.56 sec 0	Obj to secured Amended Obj 65
No: 47 Filed: 02/04/98 First American Title Ins Co ATTN Michael K Ferrin POB 580 Blackfoot ID 83221	Filed Amt: 433,862.74 sec	Obj to Secured
No: 48 Filed: 02/05/98 K&L Development LLC c/o Jon S Gorski POB 829 Boise ID 83701	Filed Amt: 76,793.17 sec	#17-583 Objection to Secured
No: 49 Filed: 02/06/98 Wholesale Distributing Co 11700 Franklin Rd. Boise, ID 83709	Filed Amt: 1,966.73 sec 5,406.98 uns 7,373.71 Total 0	Obj s.c. to secured no B/u Amended Obj 60

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 50 Filed: 02/06/98 Frankling Bldg Supply Co 11700 Franklin Rd Boise, ID 83709	Filed Amt: 128,109.13 sec 19,149.55 uns 147,258.68 Total 0	Object - amended by 59
No: 51 Filed: 02/06/98 First Security Bank POB 7069 Boise ID 83707	Filed Amt: 129,206.79 sec	Object to Secured
No: 52 Filed: 02/06/98 Kim Walker 1712 E. Oak Caldwell, ID 83605	Filed Amt: 1,777.80 pri	Object to Priority
No: 53 Filed: 02/06/98 WCT Enterprises 124 NW 10th St #101 Meridian, ID 83642	Filed Amt: 13,168.83 sec	Obj to secured
No: 54 Filed: 02/09/98 Woodcraft & Trim 124 NW 10th St #101 Meridian ID 83642	Filed Amt: 3,477.70 sec	Obj to Secured
No: 55 Filed: 05/05/98 Briggs Engineering Inc 1800 W Overland Boise ID 83705	Filed Amt: 192.00 uns 192.00 u/p	#970877
No: 56 Filed: 06/12/98 Appliance Distributing Inc c/o JR Gillespie POB 2337 Boise ID 83701	Filed Amt: 3,271.96 uns 3,271.96 u/p	Amendment of 42

57	Low's Ready Mix Inc c/o David E Wishney POB 837 Boise ID 83701 **Amendment of: 6**	03/13/2000	$11,533.79 uns **$11,533.79** :Total Claim	
58	No Image Kevin Luekenga c/o David E Wishney POB 837 Boise ID 83701 **Amendment of: 7**	03/13/2000	$8,210.74 uns **$8,210.74** :Total Claim	
59	No Image Frankling Bldg Supply Co 11700 Franklin Rd Boise, ID 83709 **Amendment of: 50**	03/14/2000	$20,848.95 uns **$20,848.95** :Total Claim	
60	No Image Boise Supply Wholesale Distributing Co 11700 Franklin Rd Boise, Idaho 83709 **Amendment of: 49**	03/14/2000	$7,373.70 uns **$7,373.70** :Total Claim	
61	No Image Keely's Drywall Inc c/o Eismann Law Offices 3016 Caldwell Blvd. Nampa ID 83651-6416 **Amendment of: 41**	03/20/2000	$49,989.00 uns **$49,989.00** :Total Claim	
62	No Image Gale-Spraytech c/o Mark Clark POB 846 Nampa ID 83653 **Amendment of: 43**	03/21/2000	$11,060.00 uns **$11,060.00** :Total Claim	
	No Image			

63	Larry Thompson 4163 N La Fortuna Boise ID 83702 **Amendment of: 31**	03/21/2000	$1,738.86 uns **$1,738.86** :Total Claim	Amends Claims 31 & 32
64	No Image Charles D. Wade 7509 Edgebrook Dr Nampa, ID 83687 **Amendment of: 25**	03/23/2000	$3,000.00 uns **$3,000.00** :Total Claim	
65	No Image Shilo Pluming & Mechancial c/o Henry E Houst Jr POB 2794 Boise ID 83701 **Amendment of: 46**	03/23/2000	$10,556.00 uns **$10,556.00** :Total Claim	

SCHEDULE "D"

PROPOSED DISTRIBUTION AND ABANDONMENT OF ASSETS

1. **ADMINISTRATIVE EXPENSES**

			PAID
a.	Trustee Compensation:	$ 20,457.47	
b.	Trustee Expenses:	$ 631.64	
c.	Trustee's Attorney:	$ 0.00	$ 18,564.11
d.	Debtor's Attorney:	$ 0.00	
e.	Trustee's Accountant:	$ 0.00	3,416.00
f.	Trustee's Realtor:	$ 0.00	17,520.00
g.	Trustee's Auctioneer:	$ 0.00	329.60
h.	Court Fees:	$ 0.00	
i.	Advertising	$	
j.	Trustee expenses incurred to date:	$	
	Property Taxes		4,051.82
	Closing Costs		2,671.00
	Pay-Offs on liens		259,408.22
	Association Dues		150.00
	Utilities		525.97
	Settlement on Adversary		2,000.00
	Misc: Appraisals & cleaning		1,198.00
	Fiduciary taxes: IRS		2,649.24
	State of Idaho		68.00
k.	Post-Petition funds returned to debtor prior to Final	$ 0.00	
l.	Post-Petition or excess funds to be returned to debtor	$ 0.00	
m.	Other (list by claim):	$ 0.00	
	TOTAL:	$ 21,089.11	$312,641.96

2. **SECURED CLAIMS**

CLAIM NUMBER	NAME OF CLAIMANT	AMOUNT OF CLAIM	AMOUNT TO BE PAID
	TOTAL>	$ 0.00	$ 0.00

3. PRIORITY CLAIMS

CLAIM NUMBER	NAME OF CLAIMANT	AMOUNT OF CLAIM	AMOUNT TO BE PAID
33	Kurt & Christina Miller	500.00	500.00
	TOTAL>	$ 500.00	$ 500.00

4. UNSECURED CLAIMS

Prorata percentage used if less than 100%: 1.36%

CLAIM NUMBER	NAME OF CLAIMANT	AMOUNT OF CLAIM	AMOUNT TO BE PAID
1	C&J Excavation	9,707.09	132.27
2	Baker Concrete Construction	1,632.00	22.24
3	Pro Excavation	3,368.12	45.90
4	R/M Builders	6,612.50	90.10
5	Leisure Time of Boise Inc	8,600.00	117.19
8	Intermountain West Insulation	2,931.00	39.94
9	Heritage Hardwood Floor Co Inc	525.00	7.15
10	Northwest Sales &	436.08	5.94
11	Idaho Power	447.77	6.10
12	Mike Woods Construction	1,500.00	20.44
13	Knute Drafting	619.46	8.44
14	Hubble Engineering	605.00	8.25
15	Stonecreek Turf & Supply	3,658.00	49.84
16	Cedar Pro Inc	2,504.20	34.13
17	Lloyd Lumber	15,862.38	216.14
18	Texano HVAC & Elec	32,116.84	437.64
19	Stor-Mor Systems Inc	1,107.75	15.09
20	First Security Bank	143,371.56	1,953.63

21	Washington Mutual	75,105.68	1,023.42
22	Washington Mutual	87,361.60	1,190.42
23	Washington Mutual	44,018.86	599.81
24	Parker Construction	1,576.00	21.48
26	Weston Masonry	3,490.00	47.55
27	Monroc, Inc.	8,378.76	114.17
28	Superior Wall Designs	2,137.00	29.12
29	JW Ward Plumbing	6,448.00	87.87
30	Larry Thompson	120.00	1.63
34	Juanita Danner	43,664.19	594.99
35	Citibank (SD) NA	1,213.03	16.52
36	Home Federal S&L	1,044.58	14.24
37	Home Federal S&L	136.34	1.86
38	Kurt & Susan Douglass	52,918.19	721.08
39	Gem State Truss Co Inc	41,631.70	567.28
40	Charles & Delores Valentine	36,571.20	498.34
42	Appliance Distributing Inc	16,781.40	228.67
44	Baker Concrete Construction	1,632.00	22.23
45	Sherrie Shamblin	625.00	8.52
47	First American Title Ins Co	433,862.74	5,911.96
48	K&L Development LLC	76,793.17	1,046.41
51	First Security Bank	129,206.79	1,760.62
52	Kim Walker	1,777.80	24.22
53	WCT Enterprises	13,168.83	179.45
54	Woodcraft & Trim	3,477.70	47.38

55	Briggs Engineering Inc	192.00	2.62
56	Appliance Distributing Inc	3,271.96	44.59
57	Low's Ready Mix Inc	11,533.79	157.16
58	Kevin Luekenga	8,210.74	111.88
59	Frankling Bldg Supply Co	20,848.95	284.10
60	Boise Supply	7,373.70	100.47
61	Keely's Drywall Inc	49,989.00	681.17
62	Gale-Spraytech	11,060.00	150.71
63	Larry Thompson	1,738.86	23.69
64	Charles D. Wade	3,000.00	40.88
65	Shilo Pluming & Mechancial	10,556.00	143.84
	TOTAL>	$1,446,520.31	$ 19,710.78

5. THE FOLLOWING PROPERTY OF THE ESTATE WILL BE ABANDONED BY THE TRUSTEE PURSUANT TO 11 USC 554 AT THE TIME THIS FINAL ACCOUNTING IS APPROVED AND THE CASE CLOSED.

Residence located at 1818 E. Glenloch, Meridian, ID
All pending construction or homes not sold by the estate which had no value to estate as follows:

Lot 31, Blk 9, Sunset Oaks
Lot 20, Blk 11, Sunset Oaks
Lot 32, Blk 9, Sunset Oaks
Lot 13, Blk 3, Lonesome Dove
lot 1, Blk 6, Silverbow
Lot 18, Blk 7, silver bow
lot 7, Blk 1, Briar Crest
Stonehedge Property
Household goods
Miscellaneous Clothing
Miscellaneous Receivable on Homes to be sold
90 Mazda
91 chevy Suburban 4x4
96 Chevy Pickup, Leased

Claims Distribution Register

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
Claim Type: Secured							
Priority: 100		**Percent Paid:** 100.00000					
6	11/12/97	Low's Ready Mix Inc c/o David E Wishney POB 837 Boise, ID 83701 Amended by Claim No. 57 **Category:** SECURED	33,978.08	0.00 *	0.00	0.00	0.00
7	11/12/97	Kevin Luekenga c/o David E Wishney POB 837 Boise, ID 83701 Amended by Claim No. 58 **Category:** SECURED	12,300.00	0.00 *	0.00	0.00	0.00
41	01/23/98	Keely's Drywall Inc c/o Eismann Law Offices 3016 Caldwell Blvd. Nampa, ID 83651-6416 Amended by Claim No. 61 **Category:** SECURED	49,989.00	0.00 *	0.00	0.00	0.00
43	01/29/98	Gale-Spraytech c/o Mark Clark POB 846 Nampa, ID 83653 Amended by Claim No. 62 **Category:** SECURED	28,531.00	0.00 *	0.00	0.00	0.00
46	02/04/98	Shilo Pluming & Mechancial c/o Henry E Houst Jr POB 2794 Boise, ID 83701 Amended by Claim No. 65 **Category:** SECURED	23,488.56	0.00 *	0.00	0.00	0.00

(*) Denotes objection to Amount Filed

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
49	02/06/98	Boise Supply 11700 Franklin Rd Boise, Idaho 83709 Wholesale Distributing, CO Amended by Claims No. 60 **Category:** SECURED	7,373.71	0.00 *	0.00	0.00	0.00
50	02/06/98	Frankling Bldg Supply Co 11700 Franklin Rd Boise, ID 83709 Amended by Claim No. 59 **Category:** SECURED	147,258.68	0.00 *	0.00	0.00	0.00
		Total for Priority 100 :	**$302,919.03**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
		Total for Type Secured :	**$302,919.03**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Claim Type: Admin Ch. 7

Priority: 200 **Percent Paid:** 100.00000

09/08/97	JOHN H. KROMMENHOEK P.O. BOX 8358 BOISE, ID 83707 **Category:** FEES-TRUSTEE (CH7)	20,457.47	20,457.47	0.00	20,457.47	20,457.47
09/08/97	JOHN H. KROMMENHOEK P.O. BOX 8358 BOISE, ID 83707 **Category:** EXP.-TRUSTEE (CH7)	631.64	631.64	0.00	631.64	631.64
11/13/97	INTERMOUNTAIN GAS CO POB 64 BOISE, ID 83732 UTILITIES/7607 BIRCH LANE **Category:** MISCELLANEOUS EXPENSES	169.44	169.44	169.44	0.00	0.00
11/13/97	IDAHO POWER POB 30 BOISE, ID 83721 UTILITIES/ 7607 BIRCH LANE **Category:** MISCELLANEOUS EXPENSES	65.83	65.83	65.83	0.00	0.00

(*) Denotes objection to Amount Filed

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
	11/21/97	IDAHO POWER POB 30 BOISE, ID 83707 UTILITIES/ 2306 STONEHEDGE DR **Category:** MISCELLANEOUS EXPENSES	63.74	63.74	63.74	0.00	0.00
	11/12/97	JUDE GARY METROPOLITAN REAL ESTATE 7080 SORESON BOISE, ID 83709 MAINTENANCE **Category:** MISCELLANEOUS EXPENSES	48.00	48.00	48.00	0.00	0.00
	10/27/97	JUDE GARY METROPOLITAN REAL ESTATE 7080 SORESON BOISE, ID 83709 MAINTENENCE ON REDWOOD CREEK SUB **Category:** MISCELLANEOUS EXPENSES	100.00	100.00	100.00	0.00	0.00
	09/09/97	INTERMOUNTAIN GAS CO POB 64 BOISE, ID 83732 UTILITIES-2306 STONEHEDGE **Category:** MISCELLANEOUS EXPENSES	226.96	226.96	226.96	0.00	0.00
	09/09/97	NORTH AMERICAN MORTGAGE CLOSING 7607 BIRCH **Category:** MISCELLANEOUS EXPENSES	350.00	350.00	350.00	0.00	0.00
	03/20/98	U. S. BANK **Category:** MISCELLANEOUS EXPENSES	350.00	350.00	350.00	0.00	0.00
	03/25/98	JED W. MANWARING EVANS, KEANE LLP P.O.BOX 959 BOISE, ID 83701-0959 **Category:** FEES-TRUSTEE'S ATTY (CH7)	17,096.50	17,096.50	17,096.50	0.00	0.00

(*) Denotes objection to Amount Filed

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
	03/25/98	JED W. MANWARING EVANS, KEANE LLP P.O.BOX 959 BOISE, ID 83701-0959 **Category:** EXP.-TRUSTEE'S ATTY (CH7)	1,557.61	1,557.61	1,557.61	0.00	0.00
	04/21/98	MUSICK & SONS 1445 E. STATE ST EAGLE, ID 83616 **Category:** EXP.-AUCTIONEER (CH 7)	237.50	237.50	237.50	0.00	0.00
	04/21/98	MUSICK & SONS 1445 E. STATE ST EAGLE, ID 83616 **Category:** FEES-AUCTIONEER (CH 7)	92.10	92.10	92.10	0.00	0.00
	09/08/97	JOHN WARD MOFFAT THOMAS BARRETT ROCK POB 829 BOISE, ID 83701 Per Court Order and compromise **Category:** MISCELLANEOUS EXPENSES	2,000.00	2,000.00	2,000.00	0.00	0.00
	09/08/97	INTERNAL REVENUE SERVICE SPECIAL PROCEDURES 550 W FORT ST., MSC 041 BOISE, ID 83724 97 Fiduciary Tax Returns **Category:** INCOME TAXES - IRS (CH 7)	1,324.62	1,324.62	1,324.62	0.00	0.00
	09/08/97	IDAHO STATE TAX COMMISSION POB 36 BOISE, ID 83722 97 Fiduciary Tax Returns **Category:** OTHER STATE/LOCAL INCOME/BUS.TAXES (CH7)	34.00	34.00	34.00	0.00	0.00
	09/08/97	INTERNAL REVENUE SERVICE SPECIAL PROCEDURES 550 W FORT ST., MSC 041 BOISE, ID 83724 97 fiduciary Tax /Janet Harward **Category:** INCOME TAXES - IRS (CH 7)	1,324.62	1,324.62	1,324.62	0.00	0.00

(*) Denotes objection to Amount Filed

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
	09/08/97	IDAHO STATE TAX COMMISSION POB 36 BOISE, ID 83722 97 Fiduciary Tax/Janet Harward **Category:** OTHER STATE/LOCAL INCOME/BUS.TAXES (CH7)	34.00	34.00	34.00	0.00	0.00
	12/20/00	C. DEAN GRAHAM POB 309 EAGLE, ID 83616 Per Court Order **Category:** EXP.-TRUSTEE'S ACCTANT (CH7)	114.75	114.75	114.75	0.00	0.00
	09/08/97	C. DEAN GRAHAM POB 309 EAGLE, ID 83616 Per Court Order **Category:** FEES-TRUSTEE'S ACCTANT (CH7)	3,301.25	3,301.25	3,301.25	0.00	0.00
		Total for Priority 200 :	**$49,580.03**	**$49,580.03**	**$28,490.92**	**$21,089.11**	**$21,089.11**
		Total for Type Admin Ch. 7 :	**$49,580.03**	**$49,580.03**	**$28,490.92**	**$21,089.11**	**$21,089.11**

Claim Type: Priority

Priority: 550 **Percent Paid:** 100.00000

33	12/17/97	Kurt & Christina Miller 3725 Ringneck Dr Nampa, ID 83686 **Category:** PRIOR. CONSUMER DEPOSIT	500.00	500.00	0.00	500.00	500.00

Priority: 570 **Percent Paid:** 100.00000

25	12/01/97	Charles D. Wade 7509 Edgebrook Dr Nampa, ID 83687 Amended by Claim No. 64 **Category:** PRIOR. OTHER	3,000.00	0.00 *	0.00	0.00	0.00
31	12/12/97	Larry Thompson 4163 N La Fortuna Boise, ID 83702 Amended by Claim no. 63 **Category:** PRIOR. OTHER	860.00	0.00 *	0.00	0.00	0.00

(*) Denotes objection to Amount Filed

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
32	12/12/97	Larry Thompson 4163 N La Fortuna Boise, ID 83702 Amended by Claim No. 63 **Category:** PRIOR. OTHER	878.86	0.00 *	0.00	0.00	0.00
		Total for Priority 570 :	**$4,738.86**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
		Total for Type Priority :	**$5,238.86**	**$500.00**	**$0.00**	**$500.00**	**$500.00**

Claim Type: Unsecured

Priority: 610 **Percent Paid:** 1.36263

1	10/10/97	C&J Excavation Cory Kesler POB 873 Meridian, ID 83680 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	9,707.09	9,707.09 *	0.00	9,707.09	132.27
2	10/14/97	Baker Concrete Construction 1964 Hervey St. Boise, ID 83705 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	1,632.00	1,632.00 *	0.00	1,632.00	22.24
3	10/16/97	Pro Excavation Lynn Kesler 8523 Foothill Rd Middleton, ID 83644 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	3,368.12	3,368.12 *	0.00	3,368.12	45.90
4	10/20/97	R/M Builders 419 W Orchard Ave Nampa, ID 83651 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	6,612.50	6,612.50 *	0.00	6,612.50	90.10

(*) Denotes objection to Amount Filed

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
5	10/27/97	Leisure Time of Boise Inc 9710 Fairview Boise, ID 83704 **Category:** UNSEC. TIMELY FILED CLAIMS	8,600.00	8,600.00	0.00	8,600.00	117.19
8	11/13/97	Intermountain West Insulation POB 4063 Boise, ID 83711 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	2,931.00	2,931.00 *	0.00	2,931.00	39.94
9	11/14/97	Heritage Hardwood Floor Co Inc 1520 Pioneer Ave. Emmett, ID 83617 **Category:** UNSEC. TIMELY FILED CLAIMS	525.00	525.00	0.00	525.00	7.15
10	11/14/97	Northwest Sales & Distribution, Inc. 3828 E. Flamingto Ave. Nampa, ID 83687 **Category:** UNSEC. TIMELY FILED CLAIMS	436.08	436.08	0.00	436.08	5.94
11	11/17/97	Idaho Power POB 70 Boise, ID 83706 **Category:** UNSEC. TIMELY FILED CLAIMS	447.77	447.77	0.00	447.77	6.10
12	11/17/97	Mike Woods Construction 3369 Littlerock Rd. Emmett, ID 83617 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	1,500.00	1,500.00 *	0.00	1,500.00	20.44
13	11/18/97	Knute Drafting & Design 1550 C. Fairview Meridian, ID 83642 **Category:** UNSEC. TIMELY FILED CLAIMS	619.46	619.46	0.00	619.46	8.44
14	11/18/97	Hubble Engineering 9550 Bethel Court Boise, ID 83709 **Category:** UNSEC. TIMELY FILED CLAIMS	605.00	605.00	0.00	605.00	8.25

(*) Denotes objection to Amount Filed

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
15	11/18/97	Stonecreek Turf & Supply 11955 W. Mesquite Boise, ID 83704 **Category:** UNSEC. TIMELY FILED CLAIMS	3,658.00	3,658.00	0.00	3,658.00	49.84
16	11/19/97	Cedar Pro Inc 4020 Dearborn St. Caldwell, ID 83605 **Category:** UNSEC. TIMELY FILED CLAIMS	2,504.20	2,504.20	0.00	2,504.20	34.13
17	11/21/97	Lloyd Lumber P.O. Box 398 Nampa, ID 83653 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	15,862.38	15,862.38 *	0.00	15,862.38	216.14
18	11/24/97	Texano HVAC & Elec 575 Central Midland Blvd Nampa, ID 83651 **Category:** UNSEC. TIMELY FILED CLAIMS	32,116.84	32,116.84	0.00	32,116.84	437.64
19	11/24/97	Stor-Mor Systems Inc 1301 S Teare Ave Meridian, ID 83642 **Category:** UNSEC. TIMELY FILED CLAIMS	1,107.75	1,107.75	0.00	1,107.75	15.09
20	11/24/97	First Security Bank POB 7069 Boise, ID 83707 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	143,371.56	143,371.56 *	0.00	143,371.56	1,953.63
21	11/26/97	Washington Mutual c/o Elaine Wilcox 1191 2nd Ave SAS 0765 Seattle, WA 98101 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	75,105.68	75,105.68 *	0.00	75,105.68	1,023.42
22	11/26/97	Washington Mutual c/o Elaine Wilcox 1191 2nd Ave SAS 0765 Seattle, WA 98101 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	87,361.60	87,361.60 *	0.00	87,361.60	1,190.42

(*) Denotes objection to Amount Filed

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
23	11/26/97	Washington Mutual c/o Elaine Wilcox 1191 2nd Ave SAS 0765 Seattle, WA 98101 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	44,018.86	44,018.86 *	0.00	44,018.86	599.81
24	11/28/97	Parker Construction Douglas J Parker 820 Sunny Ln Nampa, ID 83651 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	1,576.00	1,576.00 *	0.00	1,576.00	21.48
26	12/03/97	Weston Masonry Dan Weston 4801 Hillside Ave Boise, ID 83703 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	3,490.00	3,490.00 *	0.00	3,490.00	47.55
27	12/05/97	Monroc, Inc. P.O. Box 789 Eagle, ID 83616 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	8,378.76	8,378.76 *	0.00	8,378.76	114.17
28	12/08/97	Superior Wall Designs 5980 Kootenai Boise, ID 83705 **Category:** UNSEC. TIMELY FILED CLAIMS	2,137.00	2,137.00	0.00	2,137.00	29.12
29	12/12/97	JW Ward Plumbing John W Ward POB 492 Nampa, ID 83653 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	6,448.00	6,448.00 *	0.00	6,448.00	87.87

(*) Denotes objection to Amount Filed

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
30	12/12/97	Larry Thompson 4163 N La Fortuna Boise, ID 83702 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	120.00	120.00 *	0.00	120.00	1.63
34	12/19/97	Juanita Danner 2503 Sandgate Ave Nampa, ID 83686 **Category:** UNSEC. TIMELY FILED CLAIMS	43,664.19	43,664.19	0.00	43,664.19	594.99
35	12/24/97	Citibank (SD) NA Exception Pmt Processing - MS 1186 POB 6005 Sioux Falls, SD 57117-6005 **Category:** UNSEC. TIMELY FILED CLAIMS	1,213.03	1,213.03	0.00	1,213.03	16.52
36	12/30/97	Home Federal S&L POB 102 Nampa, ID 83653-0102 **Category:** UNSEC. TIMELY FILED CLAIMS	1,044.58	1,044.58	0.00	1,044.58	14.24
37	12/30/97	Home Federal S&L POB 102 Nampa, ID 83653-0102 **Category:** UNSEC. TIMELY FILED CLAIMS	136.34	136.34	0.00	136.34	1.86
38	12/31/97	Kurt & Susan Douglass 2619 N 31st Boise, ID 83703 **Category:** UNSEC. TIMELY FILED CLAIMS	52,918.19	52,918.19	0.00	52,918.19	721.08
39	01/09/98	Gem State Truss Co Inc 2204 E Lanark St Meridian, ID 83642-5916 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	41,631.70	41,631.70 *	0.00	41,631.70	567.28
40	01/09/98	Charles & Delores Valentine 16390 Coral Dr Nampa, ID 83687 **Category:** UNSEC. TIMELY FILED CLAIMS	36,571.20	36,571.20	0.00	36,571.20	498.34

(*) Denotes objection to Amount Filed

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
42	01/28/98	Appliance Distributing Inc c/o JR Gillespie POB 2337 Boise, ID 83701 **Category:** UNSEC. TIMELY FILED CLAIMS	16,781.40	16,781.40	0.00	16,781.40	228.67
44	02/02/98	Baker Concrete Construction 1964 Hervey St. Boise, ID 83705 Allowed as Unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	1,632.00	1,632.00 *	0.00	1,632.00	22.23
45	02/02/98	Sherrie Shamblin 2423 Stonehedge Dr Nampa, ID 83686 **Category:** UNSEC. TIMELY FILED CLAIMS	625.00	625.00	0.00	625.00	8.52
47	02/04/98	First American Title Ins Co ATTN Michael K Ferrin POB 580 Blackfoot, ID 83221 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	433,862.74	433,862.74 *	0.00	433,862.74	5,911.96
48	02/05/98	K&L Development LLC c/o Jon S Gorski POB 829 Boise, ID 83701 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	76,793.17	76,793.17 *	0.00	76,793.17	1,046.41
51	02/06/98	First Security Bank POB 7069 Boise, ID 83707 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	129,206.79	129,206.79 *	0.00	129,206.79	1,760.62
52	02/06/98	Kim Walker 1712 E. Oak Caldwell, ID 83605 Allowed as Unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	1,777.80	1,777.80 *	0.00	1,777.80	24.22

(*) Denotes objection to Amount Filed

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
53	02/06/98	WCT Enterprises 124 NW 10th St #101 Meridian, ID 83642 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	13,168.83	13,168.83 *	0.00	13,168.83	179.45
54	02/09/98	Woodcraft & Trim 124 NW 10th St #101 Meridian, ID 83642 Allowed as unsecured **Category:** UNSEC. TIMELY FILED CLAIMS	3,477.70	3,477.70 *	0.00	3,477.70	47.38
55	05/05/98	Briggs Engineering Inc 1800 W Overland Boise, ID 83705 **Category:** UNSEC. TIMELY FILED CLAIMS	192.00	192.00	0.00	192.00	2.62
56	06/12/98	Appliance Distributing Inc c/o JR Gillespie POB 2337 Boise, ID 83701 **Category:** UNSEC. TIMELY FILED CLAIMS	3,271.96	3,271.96	0.00	3,271.96	44.59
57	03/13/00	Low's Ready Mix Inc c/o David E Wishney POB 837 Boise, ID 83701 **Category:** UNSEC. TIMELY FILED CLAIMS	11,533.79	11,533.79	0.00	11,533.79	157.16
58	03/13/00	Kevin Luekenga c/o David E Wishney POB 837 Boise, ID 83701 **Category:** UNSEC. TIMELY FILED CLAIMS	8,210.74	8,210.74	0.00	8,210.74	111.88
59	03/14/00	Frankling Bldg Supply Co 11700 Franklin Rd Boise, ID 83709 **Category:** UNSEC. TIMELY FILED CLAIMS	20,848.95	20,848.95	0.00	20,848.95	284.10

(*) Denotes objection to Amount Filed

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 - HARWARD, PAUL REES

Claim #	Date	Claimant	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
60	03/14/00	Boise Supply 11700 Franklin Rd Boise, Idaho 83709 Wholesale Distributing, CO **Category:** UNSEC. TIMELY FILED CLAIMS	7,373.70	7,373.70	0.00	7,373.70	100.47
61	03/20/00	Keely's Drywall Inc c/o Eismann Law Offices 3016 Caldwell Blvd. Nampa, ID 83651-6416 **Category:** UNSEC. TIMELY FILED CLAIMS	49,989.00	49,989.00	0.00	49,989.00	681.17
62	03/21/00	Gale-Spraytech c/o Mark Clark POB 846 Nampa, ID 83653 **Category:** UNSEC. TIMELY FILED CLAIMS	11,060.00	11,060.00	0.00	11,060.00	150.71
63	03/21/00	Larry Thompson 4163 N La Fortuna Boise, ID 83702 **Category:** UNSEC. TIMELY FILED CLAIMS	1,738.86	1,738.86	0.00	1,738.86	23.69
64	03/23/00	Charles D. Wade 7509 Edgebrook Dr Nampa, ID 83687 **Category:** UNSEC. TIMELY FILED CLAIMS	3,000.00	3,000.00	0.00	3,000.00	40.88
65	03/23/00	Shilo Pluming & Mechancial c/o Henry E Houst Jr POB 2794 Boise, ID 83701 **Category:** UNSEC. TIMELY FILED CLAIMS	10,556.00	10,556.00	0.00	10,556.00	143.84
		Total for Priority 610 :	**$1,446,520.31**	**$1,446,520.31**	**$0.00**	**$1,446,520.31**	**$19,710.78**
		Total for Type Unsecured :	**$1,446,520.31**	**$1,446,520.31**	**$0.00**	**$1,446,520.31**	**$19,710.78**
		Total for Case :	**$1,804,258.23**	**$1,496,600.34**	**$28,490.92**	**$1,468,109.42**	**$41,299.89**

(*) Denotes objection to Amount Filed

Claims Proposed Distribution

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 HARWARD, PAUL REES

Case Balance: $41,299.89 **Total Proposed Payment:** $41,299.89 **Remaining Balance:** $0.00

Claim #	Claimant Name	Type	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment	Remaining Funds
6	Low's Ready Mix Inc	Secured	33,978.08	0.00*	0.00	0.00	0.00	41,299.89
7	Kevin Luekenga	Secured	12,300.00	0.00*	0.00	0.00	0.00	41,299.89
41	Keely's Drywall Inc	Secured	49,989.00	0.00*	0.00	0.00	0.00	41,299.89
43	Gale-Spraytech	Secured	28,531.00	0.00*	0.00	0.00	0.00	41,299.89
46	Shilo Pluming & Mechancial	Secured	23,488.56	0.00*	0.00	0.00	0.00	41,299.89
49	Boise Supply	Secured	7,373.71	0.00*	0.00	0.00	0.00	41,299.89
50	Frankling Bldg Supply Co	Secured	147,258.68	0.00*	0.00	0.00	0.00	41,299.89
	JOHN H. KROMMENHOEK FEES-TRUSTEE (CH7)	Admin Ch. 7	20,457.47	20,457.47	0.00	20,457.47	20,457.47	20,842.42
	JOHN H. KROMMENHOEK EXP.-TRUSTEE (CH7)	Admin Ch. 7	631.64	631.64	0.00	631.64	631.64	20,210.78
	INTERMOUNTAIN GAS CO MISCELLANEOUS EXPENSES	Admin Ch. 7	169.44	169.44	169.44	0.00	0.00	20,210.78
	IDAHO POWER MISCELLANEOUS EXPENSES	Admin Ch. 7	65.83	65.83	65.83	0.00	0.00	20,210.78
	IDAHO POWER MISCELLANEOUS EXPENSES	Admin Ch. 7	63.74	63.74	63.74	0.00	0.00	20,210.78
	JUDE GARY MISCELLANEOUS EXPENSES	Admin Ch. 7	48.00	48.00	48.00	0.00	0.00	20,210.78
	JUDE GARY MISCELLANEOUS EXPENSES	Admin Ch. 7	100.00	100.00	100.00	0.00	0.00	20,210.78
	INTERMOUNTAIN GAS CO MISCELLANEOUS EXPENSES	Admin Ch. 7	226.96	226.96	226.96	0.00	0.00	20,210.78
	NORTH AMERICAN MORTGAGE MISCELLANEOUS EXPENSES	Admin Ch. 7	350.00	350.00	350.00	0.00	0.00	20,210.78
	U. S. BANK MISCELLANEOUS EXPENSES	Admin Ch. 7	350.00	350.00	350.00	0.00	0.00	20,210.78
	JED W. MANWARING FEES-TRUSTEE'S ATTY (CH7)	Admin Ch. 7	17,096.50	17,096.50	17,096.50	0.00	0.00	20,210.78
	JED W. MANWARING EXP.-TRUSTEE'S ATTY (CH7)	Admin Ch. 7	1,557.61	1,557.61	1,557.61	0.00	0.00	20,210.78
	MUSICK & SONS EXP.-AUCTIONEER (CH 7)	Admin Ch. 7	237.50	237.50	237.50	0.00	0.00	20,210.78
	MUSICK & SONS FEES-AUCTIONEER (CH 7)	Admin Ch. 7	92.10	92.10	92.10	0.00	0.00	20,210.78

(*) Denotes objection to Amount Filed

Claims Proposed Distribution

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 HARWARD, PAUL REES

Case Balance: $41,299.89 **Total Proposed Payment:** $41,299.89 **Remaining Balance:** $0.00

Claim #	Claimant Name	Type	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment	Remaining Funds
	JOHN WARD MISCELLANEOUS EXPENSES	Admin Ch. 7	2,000.00	2,000.00	2,000.00	0.00	0.00	20,210.78
	INTERNAL REVENUE SERVICE INCOME TAXES - IRS (CH 7)	Admin Ch. 7	1,324.62	1,324.62	1,324.62	0.00	0.00	20,210.78
	IDAHO STATE TAX COMMISSION OTHER STATE/LOCAL INCOME/BUS.TAXES (CH7)	Admin Ch. 7	34.00	34.00	34.00	0.00	0.00	20,210.78
	INTERNAL REVENUE SERVICE INCOME TAXES - IRS (CH 7)	Admin Ch. 7	1,324.62	1,324.62	1,324.62	0.00	0.00	20,210.78
	IDAHO STATE TAX COMMISSION OTHER STATE/LOCAL INCOME/BUS.TAXES (CH7)	Admin Ch. 7	34.00	34.00	34.00	0.00	0.00	20,210.78
	C. DEAN GRAHAM EXP.-TRUSTEE'S ACCTANT (CH7)	Admin Ch. 7	114.75	114.75	114.75	0.00	0.00	20,210.78
	C. DEAN GRAHAM FEES-TRUSTEE'S ACCTANT (CH7)	Admin Ch. 7	3,301.25	3,301.25	3,301.25	0.00	0.00	20,210.78
33	Kurt & Christina Miller	Priority	500.00	500.00	0.00	500.00	500.00	19,710.78
25	Charles D. Wade	Priority	3,000.00	0.00*	0.00	0.00	0.00	19,710.78
31	Larry Thompson	Priority	860.00	0.00*	0.00	0.00	0.00	19,710.78
32	Larry Thompson	Priority	878.86	0.00*	0.00	0.00	0.00	19,710.78
1	C&J Excavation	Unsecured	9,707.09	9,707.09*	0.00	9,707.09	132.27	19,578.51
2	Baker Concrete Construction	Unsecured	1,632.00	1,632.00*	0.00	1,632.00	22.24	19,556.27
3	Pro Excavation	Unsecured	3,368.12	3,368.12*	0.00	3,368.12	45.90	19,510.37
4	R/M Builders	Unsecured	6,612.50	6,612.50*	0.00	6,612.50	90.10	19,420.27
5	Leisure Time of Boise Inc	Unsecured	8,600.00	8,600.00	0.00	8,600.00	117.19	19,303.08
8	Intermountain West Insulation	Unsecured	2,931.00	2,931.00*	0.00	2,931.00	39.94	19,263.14
9	Heritage Hardwood Floor Co Inc	Unsecured	525.00	525.00	0.00	525.00	7.15	19,255.99
10	Northwest Sales &	Unsecured	436.08	436.08	0.00	436.08	5.94	19,250.05
11	Idaho Power	Unsecured	447.77	447.77	0.00	447.77	6.10	19,243.95
12	Mike Woods Construction	Unsecured	1,500.00	1,500.00*	0.00	1,500.00	20.44	19,223.51
13	Knute Drafting	Unsecured	619.46	619.46	0.00	619.46	8.44	19,215.07
14	Hubble Engineering	Unsecured	605.00	605.00	0.00	605.00	8.25	19,206.82

(*) Denotes objection to Amount Filed

Claims Proposed Distribution

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 HARWARD, PAUL REES

Case Balance: $41,299.89 **Total Proposed Payment:** $41,299.89 **Remaining Balance:** $0.00

Claim #	Claimant Name	Type	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment	Remaining Funds
15	Stonecreek Turf & Supply	Unsecured	3,658.00	3,658.00	0.00	3,658.00	49.84	19,156.98
16	Cedar Pro Inc	Unsecured	2,504.20	2,504.20	0.00	2,504.20	34.13	19,122.85
17	Lloyd Lumber	Unsecured	15,862.38	15,862.38*	0.00	15,862.38	216.14	18,906.71
18	Texano HVAC & Elec	Unsecured	32,116.84	32,116.84	0.00	32,116.84	437.64	18,469.07
19	Stor-Mor Systems Inc	Unsecured	1,107.75	1,107.75	0.00	1,107.75	15.09	18,453.98
20	First Security Bank	Unsecured	143,371.56	143,371.56*	0.00	143,371.56	1,953.63	16,500.35
21	Washington Mutual	Unsecured	75,105.68	75,105.68*	0.00	75,105.68	1,023.42	15,476.93
22	Washington Mutual	Unsecured	87,361.60	87,361.60*	0.00	87,361.60	1,190.42	14,286.51
23	Washington Mutual	Unsecured	44,018.86	44,018.86*	0.00	44,018.86	599.81	13,686.70
24	Parker Construction	Unsecured	1,576.00	1,576.00*	0.00	1,576.00	21.48	13,665.22
26	Weston Masonry	Unsecured	3,490.00	3,490.00*	0.00	3,490.00	47.55	13,617.67
27	Monroc, Inc.	Unsecured	8,378.76	8,378.76*	0.00	8,378.76	114.17	13,503.50
28	Superior Wall Designs	Unsecured	2,137.00	2,137.00	0.00	2,137.00	29.12	13,474.38
29	JW Ward Plumbing	Unsecured	6,448.00	6,448.00*	0.00	6,448.00	87.87	13,386.51
30	Larry Thompson	Unsecured	120.00	120.00*	0.00	120.00	1.63	13,384.88
34	Juanita Danner	Unsecured	43,664.19	43,664.19	0.00	43,664.19	594.99	12,789.89
35	Citibank (SD) NA	Unsecured	1,213.03	1,213.03	0.00	1,213.03	16.52	12,773.37
36	Home Federal S&L	Unsecured	1,044.58	1,044.58	0.00	1,044.58	14.24	12,759.13
37	Home Federal S&L	Unsecured	136.34	136.34	0.00	136.34	1.86	12,757.27
38	Kurt & Susan Douglass	Unsecured	52,918.19	52,918.19	0.00	52,918.19	721.08	12,036.19
39	Gem State Truss Co Inc	Unsecured	41,631.70	41,631.70*	0.00	41,631.70	567.28	11,468.91
40	Charles & Delores Valentine	Unsecured	36,571.20	36,571.20	0.00	36,571.20	498.34	10,970.57
42	Appliance Distributing Inc	Unsecured	16,781.40	16,781.40	0.00	16,781.40	228.67	10,741.90
44	Baker Concrete Construction	Unsecured	1,632.00	1,632.00*	0.00	1,632.00	22.23	10,719.67
45	Sherrie Shamblin	Unsecured	625.00	625.00	0.00	625.00	8.52	10,711.15
47	First American Title Ins Co	Unsecured	433,862.74	433,862.74*	0.00	433,862.74	5,911.96	4,799.19
48	K&L Development LLC	Unsecured	76,793.17	76,793.17*	0.00	76,793.17	1,046.41	3,752.78
51	First Security Bank	Unsecured	129,206.79	129,206.79*	0.00	129,206.79	1,760.62	1,992.16
52	Kim Walker	Unsecured	1,777.80	1,777.80*	0.00	1,777.80	24.22	1,967.94
53	WCT Enterprises	Unsecured	13,168.83	13,168.83*	0.00	13,168.83	179.45	1,788.49
54	Woodcraft & Trim	Unsecured	3,477.70	3,477.70*	0.00	3,477.70	47.38	1,741.11
55	Briggs Engineering Inc	Unsecured	192.00	192.00	0.00	192.00	2.62	1,738.49

(*) Denotes objection to Amount Filed

Claims Proposed Distribution

Trustee: JOHN H. KROMMENHOEK (320010)

Case: 97-02754 HARWARD, PAUL REES

Case Balance: $41,299.89 **Total Proposed Payment:** $41,299.89 **Remaining Balance:** $0.00

Claim #	Claimant Name	Type	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment	Remaining Funds
56	Appliance Distributing Inc	Unsecured	3,271.96	3,271.96	0.00	3,271.96	44.59	1,693.90
57	Low's Ready Mix Inc	Unsecured	11,533.79	11,533.79	0.00	11,533.79	157.16	1,536.74
58	Kevin Luekenga	Unsecured	8,210.74	8,210.74	0.00	8,210.74	111.88	1,424.86
59	Frankling Bldg Supply Co	Unsecured	20,848.95	20,848.95	0.00	20,848.95	284.10	1,140.76
60	Boise Supply	Unsecured	7,373.70	7,373.70	0.00	7,373.70	100.47	1,040.29
61	Keely's Drywall Inc	Unsecured	49,989.00	49,989.00	0.00	49,989.00	681.17	359.12
62	Gale-Spraytech	Unsecured	11,060.00	11,060.00	0.00	11,060.00	150.71	208.41
63	Larry Thompson	Unsecured	1,738.86	1,738.86	0.00	1,738.86	23.69	184.72
64	Charles D. Wade	Unsecured	3,000.00	3,000.00	0.00	3,000.00	40.88	143.84
65	Shilo Pluming & Mechancial	Unsecured	10,556.00	10,556.00	0.00	10,556.00	143.84	0.00
	Total for Case 97-02754 :		**$1,804,258.23**	**$1,496,600.34**	**$28,490.92**	**$1,468,109.42**	**$41,299.89**	**$0.00**

CASE SUMMARY

	Amount Filed	Amount Allowed	Paid to Date	Proposed Payment
Total Administrative Claims :	$49,580.03	$49,580.03	$28,490.92	$21,089.11
Total Priority Claims :	$5,238.86	$500.00	$0.00	$500.00
Total Secured Claims :	$302,919.03	$0.00	$0.00	$0.00
Total Unsecured Claims :	$1,446,520.31	$1,446,520.31	$0.00	$19,710.78

(*) Denotes objection to Amount Filed

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 97-02754 ACH
Case Name: HARWARD, PAUL REES
HARWARD, JANET LOUISE
Period Ending: 12/20/00

Trustee: (320010) JOHN H. KROMMENHOEK
Filed (f) or Converted (c): 09/08/97 (f)
§341(a) Meeting Date: 11/07/97
Claims Bar Date: 02/10/98

Ref. #	1 Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=§554(a) abandon. DA=§554(c) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
19	515 SIERRA VIEW, BOISE, IDAHO (u)	150,505.03	150,505.03		160,335.01	FA
20	7607 BIRCH LANE-LOT 6, BLOCK 5 (u)	0.00	115,000.00		116,295.17	FA
21	STONEHEDGE PROPERTY (u) WASHINGTON MUTUAL LIFTED STAY - SALE WITHDRAWN BY BUYER ASSET FORECLOSED	96,500.00	18,600.00		500.00	FA
22	BALANCE OF ACCOUNT AT FSB (u)	87.75	87.75		87.75	FA
23	VOIDED EARNEST MONEY AGREEMENT	500.00	500.00		500.00	FA
24	LETTER OF CREDIT (u)	15,000.00	15,000.00		15,000.00	FA
25	96 CHEVY PICKUP Leased vehicle; repossed by Seafirst Bank	16,000.00	0.00		0.00	0.00
26	Prop #9; Lot 7, Blk 1, Briar Crest This property was purchased by the Salinas for Mr. Harward to build a home on. The lot was not paid for and no loan had been arranged. No value to estate. Several liens were filed by subcontractors who partially framed home	Unknown	Unknown	DA	0.00	FA
Int	INTEREST (u)	Unknown	N/A		2,584.70	Unknown
26	**Assets** **Totals** (Excluding unknown values)	**$1,180,369.57**	**$460,270.09**		**$353,941.85**	**$0.00**

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 97-02754 ACH
Case Name: HARWARD, PAUL REES
HARWARD, JANET LOUISE
Period Ending: 12/20/00

Trustee: (320010) JOHN H. KROMMENHOEK
Filed (f) or Converted (c): 09/08/97 (f)
§341(a) Meeting Date: 11/07/97
Claims Bar Date: 02/10/98

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=§554(a) abandon. DA=§554(c) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets

Major Activities Affecting Case Closing:

Initial Projected Date Of Final Report (TFR): December 31, 1999

Current Projected Date Of Final Report (TFR): December 31, 2000

CHASE

January 1 - January 31, 2001

312-00312-E000-00312- H -113-9-03-W B - N -

97-02754 HARWARD PAUL REES
HARWARD JANET LOUISE
#320010 JOHN H KROMMENHOEK TTEE
BRANCH 312 450 W 33RD STREET 8TH FLOOR
NEW YORK NY 10001-

The Small Business Team at Chase Statement

Customer Service
Nationwide 800 #: 1-800-634-5273
Nationwide Fax #: 1-800-457-3510

Primary Account Number: 312-7559593-66
Number of Checks Enclosed: 0

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 312-7559593-66	42,379.13	0.00	0.00	42,379.13
Bankruptcy MMA 312-7559593-65	0.00	0.00	0.00	0.00
Total	**42,379.13**	**0.00**	**0.00**	**42,379.13**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

2-12-01