

Form 7. AMENDED STATEMENT OF FINANCIAL AFFAIRS

UNITED STATES BANKRUPTCY COURT
Northern District of California
Oakland Division

In re: **WORLD OF SCIENCE, INC., Debtor-in-Possession.**

Case No. **00-46944-T-11**

AMENDED STATEMENT OF FINANCIAL AFFAIRS ^A

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs.

Questions 1-18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19-25. **If the answer to any applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within the **six years** immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or person in control of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and owner of 5% or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101(30).

^A World of Science, Inc. was purchased by Natural Wonders, Inc. ("NWI") on September 11, 2000, and on that date NWI and the Debtor announced their intent to merge, with NWI to be the surviving entity. NWI and the Debtor were in the process of finalizing the merger prior to their bankruptcy filings. NWI and the Debtor believe that as of the date of their bankruptcy filings, their operations had been consolidated into NWI, and such operations were subject to the management and control of NWI. Counsel for the Debtor and NWI is considering bringing a motion to substantively consolidate the Debtor's and NWI's bankruptcy cases. Parties are invited to review the Statement of Affairs and Schedules, and any amended versions thereof, filed in the NWI bankruptcy case (Case No. 00-46943 filed in the Northern District of California, Oakland Division) when reviewing this document. In addition, note that no previous management or other personnel (who might have knowledge or records to assist with the preparation of this document) are currently employed by the Debtor or NWI. Where this footnote is cited in a response within this document, unless a further explanation is also provided in such response, on available information and belief, NWI and the Debtor believe that there are no known and/or no applicable information or responses to that subject question. If such applicable information or responses becomes available, the Debtor will amend this Statement of Affairs accordingly.

1. Income from employment or operation of business

None

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

TIME PERIOD COVERED	AMOUNT	SOURCE (if more than one)
Fiscal Year 2000 1/30/00 – 12/17/00	\$40,288,027	Sales to customers from retail locations
Fiscal Year 1999 1/31/99 – 1/29/00	\$61,134,924	Sales (from 10-K dated 1/29/00)
Fiscal Year 1998 2/1/98 – 1/30/99	\$60,709,470	Sales (from 10-K dated 1/29/00)

2. Income other than from employment or operation of business

None

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

TIME PERIOD COVERED	AMOUNT	SOURCE (if more than one)
---------------------	--------	------------------------------

3. Payments to creditors

None

a. List all payments on loans, installment purchases of goods or services, and other debts, aggregating more than \$600 to any creditor, made within **90 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME & ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
----------------------------	----------------------	-------------	--------------------

NONE – SEE FOOTNOTE ‘A’ ON PAGE 1

**ALSO PLEASE SEE ANSWER TO QUESTION 3.a. FOR NATURAL WONDERS, INC., CASE NO. 00-46943.
ONLY NATURAL WONDERS, INC. MADE PAYMENTS AFTER 9/11/00.**

None

b. List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME & ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	TOTAL AMOUNT PAID	AMOUNT STILL OWING
Fred H. Klaucke 420 Lake Road Webster, NY 14580 <i>Former President and former Chairman of the Board</i>	9/11/00	\$394,615.38	Certain continuing benefits of de minimus amounts
Charles A. Callahan 247 London Road Webster, NY 14580 <i>Former President of Finance and former Chief Financial Officer</i>	9/11/00	\$129,230.77	Certain continuing benefits of de minimus amounts
Christine M. Luchi 6 Lawson Place P.O. Box 480 Conyngham, PA 18219 <i>Former President of Operations</i>	9/11/00	\$106,538.46	Certain continuing benefits of de minimus amounts

ALL ABOVE AMOUNTS WERE PAID BY NATURAL WONDERS, INC. PURSUANT TO THE TERMS OF THE 9/11/00 CLOSING. NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1.

4. Suits, administrative proceedings, executions, garnishments and attachments

None

a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

	CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
1.	<i>Ho-Chunk Nation, an Indian tribe of the United States Government, for an on behalf of Native American Arts, vs. World of Science, Inc.; Case No. 99-C-7481</i>	Violation of Indian Arts & Crafts Act of 1990	U.S. District Court; Northern District of Illinois, Eastern Division	Pending
2.	<i>New Plan Excel Realty Trust v. World of Science, Inc.; Case No. 001616-C021</i>	Breach of lease contract at Clearwater Mall in Florida	Circuit Court of the Sixth Judicial District, Pinellas County, Florida Civil Division	Countersuit filed by WOSI. Store vacated approx. 1/11/00.
3.	<i>Dah Yang Toy Industrial Co., Ltd. v. World of Science, Inc.; Case No. 00-Civ-1743</i>	Patent infringement	Southern District of New York	Settlement executed in which Plaintiff was paid approximately \$20,000 by third party
4.	Tony McVey	Infringement dispute	None	No response from Mr. McVey since his

	CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
				initial threat to sue.
5.	<i>Meade Instruments Corp. v. Natural Wonders, Inc., World of Science, Inc., et al;</i> Case No. 00-CC09788	Breach of contract	Superior Court of Orange County, California	Pending
6.	<i>Mary Falcetti v. World of Science v. Store Crafters, Inc. v. Richard Molyneaux,</i> Case No. 98-00417 and/or 98-170030	Personal injury	Commonwealth of Massachusetts	Pending
7.	<i>Bookstone Company, Inc., et al. v. Pyramid Company of Hadley, et al.;</i> Case Number: 96-CV-1215	RICO, violation of state deceptive practices statutes, common law fraud, breach of contract, conversion, etc.	United States District Court for the Northern District of New York	Pending

None

b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME & ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED

DATE OF SEIZURE

DESCRIPTION AND VALUE OF PROPERTY

NONE AFTER 9/11/00. NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

5. Repossessions, foreclosures and returns

None

List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME & ADDRESS OF CREDITOR OR SELLER

DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN

DESCRIPTION AND VALUE OF PROPERTY

NONE AFTER 9/11/00. NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

6. Assignments and receiverships

None

a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME & ADDRESS OF ASSIGNEE

DATE OF ASSIGNMENT

TERMS OF ASSIGNMENT OR SETTLEMENT

NONE AFTER 9/11/00. NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

None



b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME & ADDRESS OF CUSTODIAN	NAME & LOCATION OF COURT, CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
--------------------------------	--	------------------	--------------------------------------

NONE AFTER 9/11/00. NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

None



7. Gifts

List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME & ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
---	-----------------------------------	--------------	----------------------------------

NONE AFTER 9/11/00. NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

None



8. Losses

List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
---	--	-----------------

NONE AFTER 9/11/00. NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

9. Payments related to debt counseling or bankruptcy

None

List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF PAYEE	DATE OF PAYMENT	NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Sheppard Mullin Richter & Hampton LLP 4 Embarcadero Center, 17 th Floor San Francisco, CA 94111	12/15/00	Natural Wonders, Inc.	Amount paid for past debt counseling services \$61,571.00 Amount paid as legal services retainer \$278,598
Deloitte & Touche PC 50 Fremont Street San Francisco, CA 94105	12/15/00	Natural Wonders, Inc.	Amount paid for past debt counseling services \$11,731.00 Amount paid as professional services retainer \$171,244
Harris Beach & Wilcox LLP 130 East Main Street Rochester, NY 14604	12/15/00	Natural Wonders, Inc.	\$2,000 for past legal services

(ABOVE FIGURES SHOW TOTAL OF PAYMENTS RELATED TO DEBT COUNSELING OR BANKRUPTCY MADE ON BEHALF OF BOTH THE DEBTOR AND NATURAL WONDERS, INC. ALL SUCH PAYMENTS WERE MADE BY NATURAL WONDERS, INC. NO OTHERS ARE KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1)

10. Other transfers

None

a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME & ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
IBJ Whitehall Retail Finance IBJ Whitehall Retail Bank & Trust 45 Braintree Hill Office Park Suite 303 Braintree, MA 02184 (Debtor's lender)	3/21/00	Debtor granted such lender a security interest in all or substantially all of the Debtor's personal property. The Debtor does not believe that such lender perfected an interest in the Debtor's leasehold estate interests and the Debtor is reviewing other perfection issues as to other assets transferred. Value of such assets unknown
IBJ Whitehall Retail Finance IBJ Whitehall Retail Bank & Trust 45 Braintree Hill Office Park Suite 303 Braintree, MA 02184 (Debtor's lender)	9/11/00	Debtor granted such lender a security interest in all or substantially all of the Debtor's personal property. The Debtor does not believe that such lender perfected an interest in the Debtor's leasehold estate interests and the Debtor is reviewing other perfection issues as to other assets transferred. Value of such assets unknown

NAME & ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
Hilco Capital LLP One Northbrook Place 5 Revere Drive, Suite 202 Northbrook, IL 60062 <i>(Debtor's lender)</i>	9/11/00	Debtor granted such lender a security interest in all or substantially all of the Debtor's personal property. The Debtor does not believe that such lender perfected an interest in the Debtor's leasehold estate interests and the Debtor is reviewing other perfection issues as to other assets transferred.
Natural Wonders, Inc. 4209 Technology Drive Fremont, CA 94538 <i>(Parent corporation)</i>	9/11/00	Value of such assets unknown SEE FOOTNOTE 'A' ON PAGE 1 Value of such assets unknown

NO OTHERS KNOWN – SEE FOOTNOTE 'A' ON PAGE 1

11. Closed financial accounts

None

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME & ADDRESS OF INSTITUTION	TYPE AND NUMBER OF ACCOUNT AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
-------------------------------	--	------------------------------------

PLEASE SEE EXHIBIT 1 -- ATTACHED "SOFA-11" FOR ACCOUNTS CLOSED AFTER 9/11/00

NO OTHERS KNOWN – SEE FOOTNOTE 'A' ON PAGE 1

12. Safe deposit boxes

None

List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME & ADDRESS OF BANK OR OTHER DEPOSITORY	NAME & ADDRESS OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
--	--	-------------------------	---------------------------------------

NONE AFTER 9/11/00. NO OTHERS KNOWN – SEE FOOTNOTE 'A' ON PAGE 1

13. Setoffs

None

List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are

separated and a joint petition is not filed.)

NAME & ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
-------------------------------	-------------------	---------------------

NONE AFTER 9/11/00. NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

14. Property held for another person

None



List all property owned by another person that the debtor holds or controls.

NAME & ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
----------------------------	--------------------------------------	----------------------

NONE KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

15. Prior address of debtor

None



If the debtor has moved within the **two years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
(Corporate Offices) 4209 Technology Drive Fremont, CA 94538	World of Science, Inc.	9/11/00-Present
(Offices and Jefferson Warehouse) 900 Jefferson Road, Building 4 Rochester, NY 14623	World of Science, Inc.	12/18/98 – Present
(World of Science, Inc. Distribution Center) 200 Mushroom Boulevard Rochester, NY 14623	World of Science, Inc.	12/18/98 – Present

NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

16. Spouses and Former Spouses

None



a. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the **six-year period** immediately preceding the commencement of this case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

17. Environmental Information

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or materials.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

None



a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
World of Science, Inc. Distribution Center 200 Mushroom Boulevard Rochester, NY 14623	No governmental unit notification. Non-governmental third-party notification	Unknown	"Estes rockets and rocket fuel" cannot be transported by trucking industry without hazardous material warning.

NO OTHERS KNOWN – SEE FOOTNOTE 'A' ON PAGE 1

None



b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
-----------------------	---------------------------------------	----------------	-------------------

NONE AFTER 9/11/00. NO OTHERS KNOWN – SEE FOOTNOTE 'A' ON PAGE 1

None



c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
--	------------------	-----------------------

NONE AFTER 9/11/00. NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

18. Nature, location and name of business

None



a. If the debtor is an individual, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partnership, sole proprietorship, or was a self-employed professional within the **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within the **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within the **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within the **six years** immediately preceding the commencement of this case.

NAME	TAXPAYER I.D. NUMBER	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
WOSI On The Web, Inc., a NY corp.	16-1565744	4209 Technology Drive Fremont, CA 94583	Online retailer selling same products as Debtor	4/17/99 – Present

None



b. Identify any business listed in response to subdivision a. above that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS
------	---------

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within the **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or otherwise self-employed.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within the six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

19. Books, records and financial statements

None

a. List all bookkeepers and accountants who within the **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME & ADDRESS	DATES SERVICES RENDERED
Peter G. Hanelt Responsible Individual World of Science, Inc. 4209 Technology Drive Fremont, CA 94538	9/11/00-Present
Cathy Klein Controller of Natural Wonders, Inc. 4209 Technology Drive Fremont, CA 94538	9/11/00-1/05/01
Charles A. Callahan Former President of Finance and former Chief Financial Officer World of Science, Inc. 247 London Road Webster, NY 14580	1/18/98 – 9/10/00

None

b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account or records, or prepared a financial statement of the debtor.

NAME & ADDRESS	DATES SERVICES RENDERED
KPMG, LLP 600 Clinton Square Rochester, NY 14604	Year Ending 1/29/00 Year Ending 1/30/99

None

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books and records are not available, explain.

NAME & ADDRESS

Cathy Klein, Controller
Natural Wonders, Inc.
4209 Technology Drive
Fremont, CA 94538

None

d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued within the **two years** immediately preceding the commencement of this case by the debtor.

NAME & ADDRESS	DATE ISSUED
Debtor's former bank (<i>before 3/21/00; name of bank unknown; See Footnote 'A' ON PAGE 1</i>)	Actual issuance of, and if so date(s) thereof, unknown (for loan from period – 12/18/98 – 3/21/00)
IBJ Whitehall Retail Finance IBJ Whitehall Retail Bank & Trust 45 Braintree Hill Office Park, Suite 303 Braintree, MA 02184	2/00 (and most likely monthly thereafter until 9/00) (for Loan – 3/21/00-9/10/00)
	7/00 (and monthly thereafter) (for Loan – 9/11/00 – Present)
Hilco Capital LLP One Northbrook Place 5 Revere Drive, Suite 202 Northbrook, IL 60062	7/00 (and monthly thereafter) (for Loan – 9/11/00 – Present)
Natural Wonders, Inc. 4209 Technology Drive Fremont, CA 94538	6/00 (due diligence related to purchase and merger)
Renaissance Captial Group, Inc. 70 West Madison Street, Suite 670 Chicago, IL 60602	6/00 (due diligence for purchase and merger)
Raymond James & Associates, Inc. c/o Thomas Mullins, Sr. V.P. 880 Carillon Parkway St. Petersburg, FL 33716	6/00 (due diligence for purchase and merger)
Various Other Public Documents 10-K's and 10-Q's	Various

20. Inventories

None

List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
Year Ending 1/29/00	Charles A. Callahan 247 London Road Webster, NY 14580	\$11,804,385 (cost) (<i>from 10-K dated 1/29/00</i>)
Year Ending 1/31/99	Charles A. Callahan 247 London Road Webster, NY 14580	\$10,224,528 (cost) (<i>from 10-K dated 1/31/99</i>)

None b. List the name and address of the person having possession of the records of each of the two inventories reported in a. above.

DATE OF INVENTORY	NAME & ADDRESS OF CUSTODIAN OF INVENTORY RECORDS
Year Ending 1/29/00	Unknown
Year Ending 1/31/99	Unknown

UNKNOWN – PLEASE SEE FOOTNOTE ‘A’ ON PAGE 1

21. Current partners, officers, directors and shareholders

None a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME & ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
----------------	--------------------	------------------------

None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME & ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
Peter G. Hanelt World of Science, Inc. 4209 Technology Drive Fremont, CA 94538	Chief Executive Officer Chief Financial Officer	0%
William J. Soncini 2000 Walnut Avenue #3304 Fremont, CA 4538	Senior Vice President Secretary Director	0%
Natural Wonders, Inc. Attn: Peter G. Hanelt Responsible Individual 4209 Technology Drive Fremont, CA 94538	Parent Corporation	100%

22. Former partners, officers, directors and shareholders

None a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of the case.

NAME & ADDRESS	TITLE	DATE OF WITHDRAWAL
----------------	-------	--------------------

None b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of the case.

NAME & ADDRESS	TITLE	DATE OF TERMINATION
----------------	-------	------------------------

NAME & ADDRESS	TITLE	DATE OF TERMINATION
Fred H. Klaucke 420 Lake Street Webster, NY 14580	Chairman of the Board President and CEO	9/10/00
Charles A. Callahan 247 London Road Webster, NY 14580	President of Finance, Assistant Secretary and CFO	9/10/00
Christine M. Luchi PO Box 470 Conygham, PA 18219	Vice President of Operations	9/10/00
Richard B. Callen 505 Clayborne Road Rochester, NY 14618	Director	9/10/00
Patrick J. Fulfore 505 Pickwick Drive Rochester, NY 14618	Director	9/10/00
Thomas A. James c/o Raymond James & Associates 880 Carillon Parkway St. Petersburg, FL 33716	Director	9/10/00

23. Withdrawals from a partnership or distributions by a corporation

None

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
---	-----------------------------------	--

SEE RESPONSE TO ITEM 3.b. NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

24. Tax Consolidation Group

None

If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within the **six-year period** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER
Natural Wonders, Inc. 4209 Technology Drive Fremont, CA 94538	77-0141610

NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

25. Pension Funds

None

If the debtor not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within the **six-year period** immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER
IDENTIFICATION NUMBER

NONE AFTER 9/11/00. NO OTHERS KNOWN – SEE FOOTNOTE ‘A’ ON PAGE 1

**DECLARATION CONCERNING
AMENDED STATEMENT OF FINANCIAL AFFAIRS**

I, PETER G. HANELT, the Responsible Individual of WORLD OF SCIENCE, INC., the debtor-in-possession herein, declare under penalty of perjury under the laws of the United States of America that I have read the answers contained in the foregoing **Amended Statement of Financial Affairs** and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date: April _____, 2001

PETER G. HANELT, Responsible Individual
WORLD OF SCIENCE, INC.

Two (2) continuation sheets attached

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571