

UNITED STATES BANKRUPTCY COURT Southern District of New York	PROOF OF CLAIM
---	-----------------------

Name of Debtor: Jennifer Convertibles, Inc.	Case Number: 10-13779 (ALG)
---	---------------------------------------

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property): TOA Technologies, Inc.	<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: 2000 Auburn Drive, Suite 207 Beachwood, OH 44122 Attn: Bart Sauer, Corporate Counsel	Court Claim Number: _____ <i>(If known)</i>
Telephone number: (216) 925-5979	Filed on: _____

Name and address where payment should be sent (if different from above):	<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Telephone number:	<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ <u> 4,272.60 </u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.	5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim.
---	--

2. Basis for Claim: <u>Services performed</u> <i>(See instruction #2 on reverse side.)</i>	<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
--	---

3. Last four digits of any number by which creditor identifies debtor: <u>N845</u> 3a. Debtor may have scheduled account as: _____ <i>(See instruction #3a on reverse side.)</i>	<input type="checkbox"/> Wages, salaries, or commissions (up to \$11,725*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. §507 (a)(4).
--	---

4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____	<input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,600* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. – 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ _____
---	---

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:	*Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
--	---

Date: 08/16/2010	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. 	FOR COURT USE ONLY Jennifer Convertibles 00028
----------------------------	--	---



TECHNOLOGIES

TOA Technologies, Inc.

One Chagrin Highlands, Suite 207
2000 Auburn Drive
Beachwood, OH 44122
Ph: 1-216-360-8106
Email: ar@toatech.com

Sales Invoice

Invoice # : IN001191
Invoice Date : 05/31/2010
Due Date : 06/30/2010

Bill to :
Jennifer Convertibles, Inc.
Attn: Kevin Mattler
417 Crossways Park Drive
Woodbury, NY 11797
US

Ship to :
Jennifer Convertibles, Inc.
417 Crossways Park Drive
Woodbury, NY 11797
US

Reference # :

Terms : Net 30

Item	Description	Unit	Quantity	Unit Price	Amount
Transactions	Transactions/Stops	EA	2920	\$0.600000	\$1,752.00
SUBTOTAL					\$1,752.00
TOTAL (USD)					\$1,752.00

Usage for the month of May 2010

TOA

TECHNOLOGIES

TOA Technologies Inc

One Chagrin Highlands
2000 Auburn Drive, Suite 207
Beachwood, OH 44122
Ph: 1 216-360-8106
Email: ar@toatech.com

Sales Invoice

Invoice # : IN001233
Invoice Date : 06/30/2010
Due Date : 07/30/2010

Bill to :
Jennifer Convertibles, Inc.
Attn: Kevin Mattler
417 Crossways Park Drive
Woodbury, NY 11797
US

Ship to :
Jennifer Convertibles, Inc.
417 Crossways Park Drive
Woodbury, NY 11797
US

Reference # :

Terms : Net 30

Item	Description	Unit	Quantity	Unit Price	Amount
Transactions	Transactions/Stops	EA	4201	\$0.600000	\$2,520.60
SUBTOTAL					\$2,520.60
TOTAL (USD)					\$2,520.60

Usage for the month of June 2010



w toatech.com
T +1.216.360.8106

One Chagrin Highlands
2000 Auburn Drive Suite 207
Beachwood OH 44122

August 18, 2010

BMC Group Inc.
Attn: Jennifer Convertibles Claims Processing
PO Box 3020
Chanhassen, MN 55317-3020

Re: Jennifer Convertibles, Inc.
Case No. 10-13779 (ALG)

Ladies and Gentlemen:

In connection with the above-referenced matter, enclosed is the Proof of Claim of TOA Technologies, Inc., together with a copy of same. Please return a "Received" stamped copy in the self-addressed stamped envelope, also enclosed.

Very truly yours,

A handwritten signature in cursive script that reads "Bart Sauer".

M.H. (Bart) Sauer III
Corporate Counsel