

UNITED STATES BANKRUPTCY COURT

PROOF OF CLAIM

Name of Debtor: JENNIFER CONVERTIBLES, INC

Case Number: 10-13779

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):

Check this box to indicate that this claim amends a previously filed claim.

Name and address where notices should be sent:

DIV OF UNEMPLOYMENT ASSISTANCE
BANKRUPTCY UNIT, 5TH FLOOR
19 STANIFORD STREET
BOSTON, MA 02114-2502
Attn: CHUCK HURST, BANKRUPTCY ANALYST
Telephone Number: (617) 626-5759

RECEIVED
SEP 13 2010
BMC GROUP

Court Claim Number: _____
(If known)

Filed on: _____

Name and address where payment should be sent (if different from above):

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.

Check this box if you are the debtor or trustee in this case.

Telephone number:

1. Amount of Claim as of Date Case Filed: \$ 3,151.52

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.

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

Wages, salaries, or commissions (up to \$10,950*) 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).

Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).

Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).

Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).

Other - Specify applicable paragraph of 11 U.S.C. §507 (a)().

Amount entitled to priority:

\$ 3,151.52

*Amount
4/1/10 a
respect
the date

Jennifer Convertibles



00082

FOR COURT USE ONLY

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.

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.

2. Basis for Claim: TAXES
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 2710

3a. Debtor may have scheduled account as: _____
(See instruction #3a on reverse side.)

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: Real Estate Motor Vehicle 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: \$ _____

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. (See definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date: 9/2/10

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.

Chuck Hurst
CHUCK HURST, BKR ANALYST



THE COMMONWEALTH OF MASSACHUSETTS
 EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT
 DEPARTMENT OF WORKFORCE DEVELOPMENT
 DIVISION OF UNEMPLOYMENT ASSISTANCE



1501113

JENNIFER CONVERTIBLES INC
 Attn:
 417 Crossways Park Dr
 Woodbury, NY 11797-2061

EAN: 82170380
 September 02, 2010

Bankruptcy Statement of Account

I hereby certify that an examination of the account of the above-named employer has been completed. By reason of its failure to make payment on UI contributions as required by Section 14 of Chapter 151A of the Massachusetts Unemployment Insurance law, for the transaction date(s) listed below. In accordance with the authority vested in me by Section 15(e) and Section 67 of Chapter 151A of the Massachusetts General Law, as amended, the following payments UI Contribution, interest or penalty debts due to the Division of Unemployment Assistance have been assessed:

UI Liability

MMM or QTR/YYYY	Debts	Interest	Balance
Q2/2010	\$2,904.43	\$0.00	\$2,904.43
SUB-TOTAL			\$2,904.43

UHI Liability

MMM or QTR/YYYY	Debts	Interest	Balance
Q1/2010	\$19.85	\$0.52	\$20.37
Q2/2010	\$177.37	\$0.00	\$177.37
SUB-TOTAL			\$197.74

WTF Liability

MMM or QTR/YYYY	Debts	Interest	Balance
Q1/2010	\$4.98	\$0.03	\$5.01
Q2/2010	\$44.34	\$0.00	\$44.34
SUB-TOTAL			\$49.35

PROOF OF CLAIM TOTAL AMOUNT: \$3,151.52

Interest shown is calculated through: 7/18/2010

No Employment and Wage detail reports have been received for the following quarters

Respectfully submitted,

Commonwealth of Massachusetts



THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT
DEPARTMENT OF WORKFORCE DEVELOPMENT
DIVISION OF UNEMPLOYMENT ASSISTANCE



1501112

United States Bankruptcy Court
Clerk of Court
U.S. Bankruptcy Court
One Bowling Green, 6th Floor
New York, NY 10004

EAN: 82170380
September 02, 2010

Re: Case No. 10-13779
Chapter: Chapter 11
Debtor: Jennifer Convertibles Inc.

Dear Clerk of Court:

Enclosed please find Proof of Claim for Unemployment Insurance Contributions to be filed in the above referenced proceeding.

Unemployment contributions and any surcharges and interest are due under the provisions of Massachusetts Unemployment Insurance Law, Chapter 151A, the Employment and Training Law and are entitled to priority under 11 U.S.C. §507 (a)(8).

Please acknowledge receipt of this proof of claim by date-stamping copy provided and returning it in the enclosed envelope.

Respectfully Submitted

A handwritten signature in cursive script, appearing to read "Chuck Hunter".

Bankruptcy Analyst
Revenue Enforcement Administration
617-626-5759