



<b>UNITED STATES BANKRUPTCY COURT    Southern District of New York</b>		<b>PROOF OF CLAIM</b>
Name of Debtor: <b>JENNIFER CONVERTIBLES, INC.</b>		Case Number: <b>10-13779 (ALG)</b>
NOTE: <i>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.</i>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <b>MACOMB MALL, LLC</b>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent:  David M. Blau, Esq. Kupelian Ormond & Magy, P.C., 25800 Northwestern Hwy., Ste. 950, Southfield, MI 48075		Court Claim Number: _____ (If known)
Telephone number: (248) 357-0000		Filed on: _____
Name and address where payment should be sent (if different from above):  <div style="text-align: center;"><b>RECEIVED</b> <b>SEP 20 2010</b> <b>BMC GROUP</b></div>		<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>40,451.08</u>		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.
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.		
2. Basis for Claim: <b>PREPETITION AND POST-PETITION RENT AND OTHER CHARGES</b> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: _____		
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: <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"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).  <input type="checkbox"/> 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).  <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5).  <input type="checkbox"/> 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).  <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)(____).
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		Amount entitled to priority:  \$ _____  <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
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 instruction 7 and 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: 09/16/2010	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.   David M. Blau, Attorney/Authorized Agent	
		FOR COURT USE ONLY  Jennifer Convertibles  00091

Supporting Schedule

**JENNIFER CONVERTIBLES, INC.  
Chapter 11  
Case No. Case No. 10-13779 (ALG)  
United States Bankruptcy Court  
Southern District of New York**

Landlord: Macomb Mall, LLC  
Location: 32233 Gratiot Ave., Space #470, Roseville, MI 48066  
Lease Rejection Date: 9/14/2010<sup>1</sup>  
Lease Ending Date: 1/31/2013

**ACTUAL DAMAGES UNDER APPLICABLE STATE LAW**

Rent unpaid as of Petition Date:	\$8,051.08
Balance of rent reserved from <u>Lease Rejection Date</u> through <u>Lease Ending Date</u> :	\$75,600.00
Default Damages Under Lease	\$5,000.00
 Total:	 \$88,651.08

**CALCULATION OF DAMAGE CAP PURSUANT TO 11 U.S.C. § 502(B)(6)<sup>2</sup>**

Rent reserved for one year:	\$32,400.00
 15% of the rent reserved under the remaining lease term following the Petition Date:	 \$83,700.00
	<u>          x      15%</u>
	\$12,555.00 <sup>3</sup>
 Total allowed damages for remaining rent reserved:	 \$32,400.00

**PRE-PETITION INDEBTEDNESS**

Rent unpaid as of the Petition Date:	\$8,051.08
 Total Allowed Unsecured Claim:	 \$40,451.08

Supporting Schedule (continued)

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<sup>1</sup> *Explanation of determination of Rejection Date* [NOTICE OF PROPOSED REJECTION OF UNEXPIRED LEASES FILED SEPTEMBER 1, 2010 ] (Docket 211); Effective Date of Rejection was September 14, 2010.

<sup>2</sup> Landlord's actual lease rejection damages are the greater of one year's rent (\$32,400.00) or 15% of the balance of the lease term not to exceed three years (\$12,555.00), plus unpaid pre-petition rent (\$8,051.08), and is subject to the statutory cap under 11 U.S.C. § 502(b)(6)(A) and (B).

<sup>3</sup> Does not exceed three year's rent (\$97,200.00).