

**United States Bankruptcy Court  
District of NY (NEW YORK)**

**PROOF OF CLAIM**

In re (Name of Debtor)  
**JENNIFER CONVERTIBLES INCORPORATED**

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)  
**INDIANA DEPARTMENT OF REVENUE**

Name and Address Where Notices Should be Sent  
**INDIANA DEPARTMENT OF REVENUE  
BANKRUPTCY SECTION, N-240  
100 NORTH SENATE AVENUE  
INDIANAPOLIS, IN 46204**

Telephone No. (317) 232-2289

Check 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 box if you have never received any notices from the bankruptcy court in this case.

Check box if the address differs from the address on the envelope sent to you by the court.

**THIS SPACE IS FOR  
COURT USE ONLY**

Account Or Other Number By Which Creditor Identifies Debtor  
**4646**

Check here if this claim  replaces  amends a previously filed claim dated

1. BASIS FOR CLAIM  
 Goods sold  
 Services performed  
 Money loaned  
 Personal injury / wrongful death  
 Taxes  
 Other (Describe briefly)

**RECEIVED  
SEP 24 2010  
BMC GROUP**

Retiree benefits as defined by U.S.C. 1114(a)  
 Wages, salaries, and compensation (Fill out below)  
 Your social security number \_\_\_\_\_  
 Unpaid compensation for services performed  
 From \_\_\_\_\_ to \_\_\_\_\_  
 (date) (date)

2. DATE DEBT WAS INCURRED  
SEE ATTACHMENT

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM. Under the Bankruptcy Code all claims are classified as one or more of the following: (1) Unsecured Nonpriority, (2) Unsecured Priority, (3) Secured. It is possible for part of a claim to be in one category and part in another. CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM AT TIME CASE FILED.

SECURED CLAIM \$0.00  
 Attach evidence of perfection of security interest  
 Brief description of Collateral:  
 Real Estate  Motor Vehicle  Other (Describe briefly)

Amount of arrearage and other charges at time case filed included in secured claim above, if any \$

UNSECURED NONPRIORITY CLAIM \$11,466.89  
 A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.

UNSECURED PRIORITY CLAIM \$1,793.89  
 Specify the priority of the claim.

Wages, salaries, or commissions (up to \$4000) earned not more than 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. 507(a)(3)  
 Contributions to an employee benefit plan - 11 U.S.C. 507(a)(4)  
 Up to \$1950 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. 507(a)(6)  
 Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. 507(a)(7)  
 Taxes or other penalties of governmental units - 11 U.S.C. 507(a)(8)  
 Other - Specify applicable paragraph of 11 U.S.C. 507(a) \_\_\_\_\_  
\*Amounts are subject to adjustment on 4/11/98 and every 3 years thereafter with respect to cases commenced after the date of adjustment.

5. TOTAL AMOUNT OF CLAIM AT THE TIME CASE FILED:	\$11,466.89 (Unsecured)	\$0.00 (Secured)	\$1,793.89 (Priority)	\$13,260.78 (TOTAL)
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Check this box if claim includes charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.

6. CREDITS AND SETOFF: The amount of all payments on this claim has been credited and deducted for the purposes of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

7. SUPPORTING DOCUMENTS: Attach copies of supporting documents such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. TIME STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

**THIS SPACE IS FOR  
COURT USE ONLY**

Jennifer Convertibles  
  
 00101

Date:  
**09/20/2010**

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)  
 /s/ CAROL LUSHELL, Tax Analyst *Carol Lushell*



September 21, 2010

BMC Group, Inc.  
Jennifer Convertibles Claims Processing  
P.O. Box 3020  
Chanhassen, MN 55317-3020

RE: Jennifer Convertibles Inc.  
CASE NO: 10-13779 (ALG)

Dear Sir or Madame:

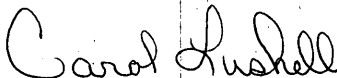
Enclosed are the original and copies of proof of priority claim of the Indiana Department of Revenue for filing in the above referenced case.

Please return a filed-stamped copy for our files to:

Bankruptcy Section, MS #108  
Indiana Department of Revenue  
100 N Senate Avenue, Room N-240  
Indianapolis, IN 46204

Thank you for your courtesy in this matter.

Sincerely,



Carol Lushell  
Bankruptcy Tax Analyst  
Indiana Department of Revenue  
(317) 232-2190