

UNITED STATES BANKRUPTCY COURT
Southern District of New York

PROOF OF CLAIM

In re (Name of Debtor)
Jennifer Convertibles, Inc.,

Case No. 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)
The Irvine Company LLC

- 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 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.

Name and Address Where Notices Should be Sent
The Irvine Company LLC RECEIVED
 c/o Ernie Zachary Park
 Bewley, Lassleben & Miller
 13215 E. Penn St., Suite 510
 Whittier, CA 90602
 Telephone No. (562) 698-9771
 OCT 19 2010
 BMC GROUP

THIS SPACE IS FOR COURT USE ONLY

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIED DEBTOR

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)
leasehold consideration

- Retired benefits as defined in 11 U.S.C. § 1114(a)
- Wages, salaries, and compensation (Fill out below)
Your social security number _____
Unpaid compensation for services performed
from _____ to _____ (Date)

2. DATE DEBT WAS INCURRED

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 \$ _____
Attach evidence of perfection of security interest
Brief Description of Collateral:
 Real Estate Motor Other (Describe briefly)

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

UNSECURED NONPRIORITY CLAIM \$ _____
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 \$ _____
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. § 57(a)(4)
- Up to \$1800 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(5)
- Taxes or penalties of governmental units - 11 U.S.C. § 507(a)(7)
- Other - Specify applicable paragraph of 11 U.S.C. § 507(a) _____

5. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED: \$ _____ (Unsecured) \$ _____ (Secured) \$ _____ (Priority) \$ _____ (Total)

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 SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose 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 acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

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Date: October 17, 2010

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim

Ernie Zachary Park, Attorney/Agent for Creditor

Jennifer Convertibles



00232

*SEE ATTACHED

ATTACHMENT

This claim arises out of a lease wherein the debtor was the tenant and creditor was the lessor.

The total sum due on this claim is \$26,790.13. Said amount consists of the following:

1. Pre-petition arrearage in the sum of \$26,790.13;
2. Post-petition damages in the sum of \$--0--; and

Claimant reserves the right to amend this claim in the event of a subsequent rejection of the subject matter lease.

Jennifer Convertibles
The Market Place
Account Reconciliation

October 6, 2010

Account History												
	Minimum Rent	Promo Charge	Advertising	CAM	Assessment Dist Tax	Demised Tax	Late Fees/ Interest	Late Sales Service Chrg	Misc	Total Due	Paid	Balance Forward
2009												
January	8,129.79	387.63	250.00	1,726.96	139.32	223.89		100.00		10,957.59	(10,857.59)	100.00
February	8,129.79	387.63	250.00	1,726.96	139.32	223.89				10,857.59	(10,857.59)	100.00
Remodel Non-Compliance Insurance Cert Service Chrg									2,400.00	2,400.00		2,500.00
March	8,129.79	387.63	250.00	1,726.96	139.32	223.89		200.00	900.00	900.00	(14,157.59)	3,400.00
April	8,129.79	387.63	250.00	1,726.96	139.32	223.89	1.34			10,858.93	(10,857.59)	301.34
May	8,129.79	387.63	250.00	1,726.96	139.32	223.89	1.30	100.00		10,958.89	(10,857.59)	402.30
June	8,129.79	387.63	250.00	1,726.96	139.32	223.89	1.80			10,859.39	(10,857.59)	404.44
July	8,129.79	407.01	250.00	2,335.98	129.62	257.76	1.75			11,511.91	(11,510.16)	406.19
August	8,129.79	407.01	250.00	2,335.98	129.62	257.76	1.81			11,511.97	(11,510.16)	408.00
September	8,129.79	407.01	250.00	2,335.98	129.62	257.76	1.76	100.00		11,611.92	(11,510.16)	509.76
October	8,129.79	407.01	250.00	2,335.98	129.62	257.76	2.20			11,512.36	(11,510.16)	511.96
November	8,372.70	407.01	250.00	2,335.98	129.62	257.76				11,753.07	(11,753.07)	511.96
07/08-06/09 Reconciliation				754.48	(709.82)	399.00				443.66		955.62
December	8,372.70	407.01	250.00	2,335.98	129.62	257.76	2.21			11,755.28	(12,196.73)	514.17
2010												
January	8,372.70	407.01	250.00	2,335.98	129.62	257.76	2.29			11,755.36	(11,753.07)	516.46
February	8,372.70	407.01	250.00	2,335.98	129.62	257.76	53.95	300.00		12,107.02	(11,753.07)	870.41
March	8,372.70	407.01	250.00	2,335.98	129.62	257.76	3.51	100.00		11,856.58	(11,753.07)	973.92
April	8,372.70	407.01	250.00	2,335.98	129.62	257.76	4.34	200.00		11,957.41	(11,753.07)	1,178.26
May	8,372.70	407.01	250.00	2,335.98	129.62	257.76	755.08			12,508.15	(11,753.07)	1,933.34
June	8,372.70	407.01	250.00	2,335.98	129.62	257.76	758.62			12,511.69	(11,753.07)	14,445.03
July	8,372.70	427.36	250.00	2,127.23	88.90	266.58	812.33			12,345.10		26,790.13
August	8,372.70	427.36	250.00	2,127.23	88.90	266.58				11,532.77	(11,532.77)	26,790.13
September	8,372.70	427.36	250.00	2,127.23	88.90	266.58				11,532.77	(11,532.77)	26,790.13
October	8,372.70	427.36	250.00	2,127.23	88.90	266.58				11,532.77	(11,532.77)	26,790.13
	696,183.20	16,741.92	5,500.00	149,001.33	2,037.14	9,948.05	2,404.29	1,100.00	3,300.00	916,973.24	(901,179.20)	26,790.13

Account Balance: 26,790.13

BEWLEY, LASSLEBEN & MILLER, LLP

ATTORNEYS AT LAW

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October 18, 2010

OF COUNSEL

SUZANNE R. KRAMER-MORTON

J. TERRENCE MOOSCHEKIAN
CERTIFIED SPECIALIST, TAXATION LAW
THE STATE BAR OF CALIFORNIA
CALIFORNIA BOARD OF SPECIALIZATION

WRITER'S DIRECT DIAL NUMBER
(562)907-2026

WRITER'S DIRECT FAX NUMBER
(562)696-6357

VIA FEDERAL EXPRESS

BMC Group, Inc.

Attn: Jennifer Convertibles Claims Processing

18750 Lake Drive East

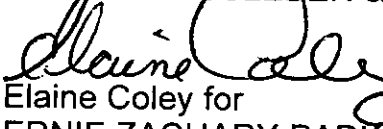
Chanhassen, MN 55317

Re: In Re Jennifer Convertibles, Inc.
Bankruptcy Case No. 10-13779-alg

To Whom it May Concern:

I enclose herewith, in connection with the above-referenced matter, an original and two photocopies of creditor's Proof of Claim. Please process and return to us a conformed photocopy in the self-address stamped envelope provide. Thank you.

Very truly yours,
BEWLEY LASSLEBEN & MILLER LLP


Elaine Coley for
ERNIE ZACHARY PARK

enclosures

cc: Karol Reedy
Louis Raymond