



UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK (MANHATTAN)		PROOF OF CLAIM	
In re: <p style="text-align: center;">Jennifer Convertibles, Inc.</p>		Case Number: <p style="text-align: center;">10-13779</p>	
NOTE: See Reverse for List of Debtors/Case Numbers/ important details. 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.		<input type="checkbox"/> 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. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
Name of Creditor and Address: the person or other entity to whom the debtor owes money or property  25239793000285 ROBINSON BROG LEINWAND GREENE GENOVESE & GLUCK (RE: RESTFUL FURNITURE CORP, NY) RUSSELL P MCRORY 875 THIRD AVE, 9TH FL NEW YORK, NY 10022		RECEIVED OCT 21 2010 BMC GROUP	
Creditor Telephone Number (212) 603-6300			
Name and address where payment should be sent (if different from above):		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Claim Number (if known): Filed on:	
Payment Telephone Number ()			
1. AMOUNT OF CLAIM AS OF DATE CASE FILED \$ <u>119,266.02</u> <small>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. If all or part of your claim qualifies as an administrative expense under 11 U.S.C. § 503(b)(9), complete item 6.</small> <input checked="" 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: Guaranty of lease obligations of co-debtor Hartsdale Convertibles, Inc. See attached.		3. LAST FOUR DIGITS OF ANY NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: 3a. Debtor may have scheduled account as:	
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 set off and provide the requested information Nature of property or right of setoff: Describe: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Property: \$ _____ Annual Interest Rate: _____ % if any: \$ _____ Basis for Perfection: _____ Secured Claim Amount: \$ _____ DO NOT include the priority portion of your claim here. Unsecured Claim Amount: \$ _____ Amount of arrearage and other charges <u>as of time case filed</u> included in secured claim,			
5. PRIORITY CLAIM <input type="checkbox"/> Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). Include ONLY the priority portion of your unsecured claim here. If any portion of your claim falls in one of the following categories, check the box and state the amount. Unsecured Priority Claim Amount: \$ _____ You MUST specify the priority of the claim: <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 \$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). <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) (_____). <small>* 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.</small>			
6. AMOUNT OF CLAIM THAT QUALIFIES AS AN ADMINISTRATIVE EXPENSE UNDER 11 U.S.C. § 503(b)(9): \$ _____ <small>See instruction #6 on reverse side</small>			
7. CREDITS: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.			
8. SUPPORTING DOCUMENTS: <u>Attach redacted copies of supporting documents</u> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of evidence of perfection of a security interest. (See instruction 8 and definition of "redacted" on reverse side.) If the documents are not available, please explain. DATE-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. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.			
The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Eastern Time on October 25, 2010 for Non-Governmental Claimants OR on or before 5:00 pm, prevailing Eastern Time on January 18, 2011 for Governmental Units. BY MAIL TO: BMC Group, Inc Attn: Jennifer Convertibles Claims Processing PO Box 3020 Chanhassen, MN 55317-3020		THIS SPACE FOR COURT USE ONLY Jennifer Convertibles  00247	
DATE <p style="text-align: center;">10/20/2010</p>	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. <p style="text-align: center;">Russell P. McRory, Attorney</p>		

Penalty for presenting fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 AND 3571

**SUMMARY OF PREPETITION
UNSECURED CLAIM OF
RESTFUL FURNITURE CORPORATION**

Guaranty by Debtor Jennifer Convertibles, Inc. dated March 7, 2008 of Rent and Additional Rent pursuant to Lease dated as of April 1, 2008 between Restful Furniture Corporation, as owner, and Debtor Hartsdale Convertibles, Inc., as tenant, as modified by Modification Agreements dated as of November 1, 2008 and November 1, 2009 for premises located at 700 Sunrise Highway, Patchogue, New York.

May, 2010 Base Rent	\$43,575.32
May, 2010 Additional Rent (Real Estate Taxes)	\$ 5,370.21
Less: Current Payment on Account	(10,000.00)
Late Charges ¹	200.00
Interest on Rent ²	1,177.97
June, 2010 Base Rent	\$43,575.32
June, 2010 Additional Rent (Real Estate Taxes)	5,370.21
Late Charges	\$150.00
Interest on Rent	815.29
July, 2010 ³ (Pro-rated 7/1/10 to Petition Date) ⁴	25,712.46
July Additional Rent (Pro-rated 7/1/10 to Petition Date) ⁵	3,118.14
Late Charges	100.00
Interest on Rent	<u>101.10</u>
Total Unsecured Pre-Petition Claim	<u>\$119,266.02</u>

¹ See ¶ 44 of the Lease.

² See ¶ 44 of the Lease.

³ Pursuant to Modification Agreement dated as of November 1, 2009, the monthly rent increased to \$44,282.59 beginning July 2010.

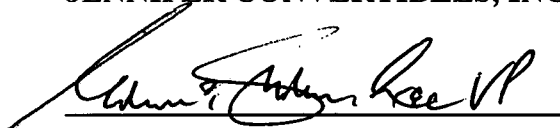
⁴ $\$44,282.59/31 = 1,428.47/\text{day} \times 18 \text{ days} = \$25,712.46$

⁵ $\$5,370.21/31 = 173.23/\text{day} \times 18 \text{ days} = \$3,118.14.$

GUARANTY OF LEASE

The undersigned Jennifer Convertibles, Inc. ("Guarantor") guarantees to Restful Furniture Corporation ("Owner"), and Owner's successors and assigns, the full performance and observance of all the agreements to be performed and observed by Hartsdale Convertibles, Inc., ("Tenant") pursuant to that certain Store Lease dated as of April 1, 2008 between Owner and Tenant, (the "Lease"), without requiring any notice to Guarantor of nonpayment, or nonperformance, or proof, or notice of demand, to hold the undersigned responsible under this guaranty, all of which the undersigned hereby expressly waives, and expressly agrees that the legality of this agreement and the agreements of the Guarantor under this agreement shall not be ended, or changed by reason of the claims to Owner against Tenant of any of the rights or remedies given to Owner as agreed in the attached Lease. The Guarantor further agrees that this guaranty shall remain and continue in full force and effect as to any renewal, change or extension of the Lease. As a further inducement to Owner to make the Lease, Owner and Guarantor agree that in any action or proceeding brought by either Owner or the Guarantor against the other on any matters concerning the Lease or this guaranty, that Owner and the undersigned shall and do waive trial by jury.

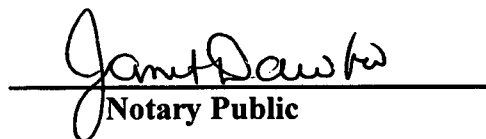
JENNIFER CONVERTIBLES, INC.



By: EDWARD B. SEIDNER EXEC V.P.

State of New York
County of Nassau

On this 7 day of March, 2008, before me personally came Edward B. Seidner, to me known, who being by me duly sworn, did depose and say that he resides in Jeniba m; that he is EJP of JENNIFER CONVERTIBLES, INC., the corporation described in and which executed the foregoing instrument, as Tenant; that he knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation, and that he signed his name thereto by like order.


Notary Public

JANET DAWBER
Notary Public, State Of New York
No. 01DA6083157
Qualified In Nassau County
Commission Expires November 12, 20 10