

UNITED STATES BANKRUPTCY COURT Southern District of New York

PROOF OF CLAIM

Name of Debtor: Jennifer Management III Corp

Case Number: 10-13784

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): Ohio Department of Taxation

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

Name and address where notices should be sent: Ohio Department of Taxation, Bankruptcy Division, P.O. Box 530, Columbus, OH 43216

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Court Claim Number: (If known) Filed on:

Name and address where payment should be sent (if different from above): Ohio Attorney General, Collections Enforcement, 150 E. Gay St., 21st Floor, Columbus, OH 43215

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.

1. Amount of Claim as of Date Case Filed: \$ 6,409.19

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.

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.

2. Basis for Claim: Ohio Taxes (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:

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:

- Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). 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). Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). 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). 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)().

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 instruction 7 and definition of "redacted" on reverse side.)

Amount entitled to priority: \$ 5,754.83

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

If the documents are not available, please explain:

Date: 11/15/2010

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.

/s/Rebecca L. Daum #0046728, Attorney-Bankruptcy Division

FOR COURT USE ONLY

Jennifer Convertibles



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U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
AT MANHATTAN

PROOF OF CLAIM - OHIO DEPARTMENT OF TAXATION

IN RE: JENNIFER MANAGEMENT III CORP
417 CROSSWAYS PARK DRIVE
WOODBURY, NY 11797

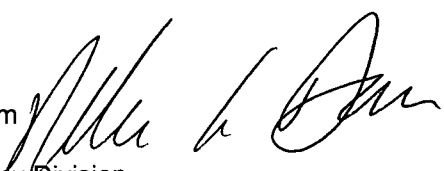
Case No.: 10-13784
Chapter: 11
Claim Date: 11/15/2010

1. The undersigned, whose office address is at 30 East Broad Street, Columbus, Ohio 43215, is the duly appointed agent of the Tax Commissioner of the State of Ohio and is authorized to make this Proof of Claim on behalf of the claimant.
2. The debtor is now indebted to the State of Ohio in the amount set forth below, as follows:

1 Use Tax Assessment XXXXX3552	Priority
1. Tax Due For 10/1/2001 through 7/31/2008	
2. Total Amount of Tax Due	\$4,362.40
3. Total Amount of Interest Due	\$1,392.43
4. Total Amount of Penalty Due <u>Gen. Unsecured</u>	<u>\$654.36</u>
5. Total Amount of Assessment	\$6,409.19
Total Amount of Priority Claim	\$5,754.83
Total Amount of General Unsecured	\$654.36
Total Amount of Secured Claim	\$0.00

TOTAL AMOUNT DUE	\$6,409.19
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3. No judgments have been rendered except as set out in Paragraph 2 above.
4. The amount of all payments have been credited and deducted for the purpose of making this Proof of Claim.
5. No security interest is held for this claim except to the extent that the judgment set out in Paragraph 2 above has attached to real estate owned by the debtor.
6. The tax and interest claims listed above are entitled to priority in accordance with 11 U.S.C. Section 507 (a)(8) except as specifically set forth as a Non-Priority, general unsecured claim. Any penalty is a general unsecured claim not otherwise entitled to priority.
7. Leave is requested to amend this Proof of Claim at a later date should any increased tax deficiency be disclosed or discovered.

/s/Rebecca L Daum 
#0046728
Attorney-Bankruptcy Division
Ohio Department of Taxation
PO Box 530, Columbus, OH 43216-0530

11/15/2010

Contact Information: #614-752-6864 / Fax#614-995-0164 / Email: rebecca_daum@tax.state.oh.us

NOTICE

All checks in payment of this claim should be made payable and forwarded to the Attorney General of the State of Ohio, Collection Enforcement, 150 E. Gay Street, 21st Floor, Columbus, Ohio 43215

All Notices, pleadings and filings relating to this claim should also be forwarded to the Attorney General's office, at the above address and copied to the Ohio Department of Taxation , C/O Rebecca Daum at the undersigned address.



Bankruptcy Division
30 E. Broad Street, 23rd floor
Columbus, Ohio 43215
(614) 752-6864 Fax (614) 995-0164
www.state.oh.us/tax/

November 15, 2010

**BMC Group Inc.
Attn: Jennifer Convertibles Claims Processing
18750 Lake Drive East
Chanhassen, MN 55317**

To whom it may concern:

Find enclosed Proofs of Claim to be filed on behalf of the Tax Commissioner of Ohio in the following case:

**JENNIFER CONVERTIBLES INC.
JENNIFER MANAGEMENT III CORP.**

**Case #10-13779
Case #10-13784**

Please stamp the copy, with the received date and the bankruptcy claim number and return in the self addressed stamped envelope to this office.

Sincerely,

A handwritten signature in black ink, appearing to read 'Rebecca L. Daum', is written over the word 'Sincerely,'.

Rebecca L. Daum
Attorney - Bankruptcy Division