

UNITED STATES BANKRUPTCY COURT Southern District of New York

PROOF OF CLAIM

Name of Debtor: Jennifer Convertibles, Inc.

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): Macon-Bibb County Tax Commissioner

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

Name and address where notices should be sent:

c/o Chris E. Miranda, Esq. Sell & Melton, LLP P. O. Box 229 Macon, GA 31202

Court Claim Number: (If known)

Telephone number: (478) 464-5345

RECEIVED

Filed on:

Name and address where payment should be sent (if different from above):

P. O. Box 4724 Macon, Georgia 31213

FEB 07 2011 BMC GROUP

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.

Telephone number:

1. Amount of Claim as of Date Case Filed: \$ 4,896.77

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.

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.

Specify the priority of the claim.

2. Basis for Claim: ad valorem taxes (See instruction #2 on reverse side.)

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

3. Last four digits of any number by which creditor identifies debtor:

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).

3a. Debtor may have scheduled account as: AshleyFurniture (See instruction #3a on reverse side.)

Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).

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.

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).

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: \$

Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

Other - Specify applicable paragraph of 11 U.S.C. §507 (a)().

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 definition of "redacted" on reverse side.)

Amount entitled to priority:

\$ 4,896.77

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

If the documents are not available, please explain:

Jennifer Convertibles 00372

Date: 01/27/2011

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.

Chris E. Miranda

Handwritten signature of Chris E. Miranda

FOR COURT USE ONLY

Handwritten date 01/31/2011 and U.S. Bankruptcy Court stamp

NAME: ASHLEY FURNITURE LOC: 3760 BLOOMFIELD VILLAGE DR M084-0104
 DUE-INT DATES: 10/17/2008 - 11/17/2008 11/17/2008 - 02/28/2009 BALANCES:
 MACON 1ST BIBB 1ST MACON 2ND BIBB 2ND 1ST HALF
 AMT BILLED 879.68 2746.65 879.68 2746.62 .00
 CUR TAXES .00 .00 806.09 2516.83 2ND HALF
 CUR INT .00 .00 217.64 679.54 4896.77
 CUR FIFA 20.50 20.50 MACON
 CUR PEN .00 .00 154.20 481.47 1198.43
 NSF/OTHER .00 .00 .00 BIBB
 BALANCE .00 .00 1198.43 3698.34 3698.34
 AMT TENDERED CASH: CHECK: OTH: COMBINED
 ACTION IND >> >> >> >> 4896.77
 AMT ALLOC
 NEW BALANCE

OVP ACCT AMT = .00 CHANGE = OLD:

COMMENT -
 CODES - APPEAL: HETYPE: 0 MORTGAGEE: AJND: 00 11 XFER: 4 JW_

F2 =MENU F3 =BACK F5 =INFO F9 =INTO OVP F10 =PAY FROM OVP F11 =REFUND F12 =HIST

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January 27, 2011

Clerk of the Court
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004-1408

RE: *Jennifer Convertibles, Inc., et al.*, Chapter 11, Southern District of New York,
Case Number 10-13779 (ALG), Jointly Administered
Sell & Melton File No. 01.0653.0392

Dear Sir or Madam:

Please find enclosed an original and one copy of a Proof of Claim for filing in the above-referenced bankruptcy case on behalf of the Tax Commissioner of Bibb County, Georgia. Please note the date and fact of filing on the copy and return same to me in the envelope provided for your convenience.

Thank you for your assistance in this matter.

With kindest regards, I am

Sincerely yours,



CHRIS E. MIRANDA

CEM/dp

enclosures

cc: Macon-Bibb County Tax Commissioner (with enc.)
Michael S. Fox, Esq. (with enc.)
Jordanna L. Nadritch, Esq. (with enc.)