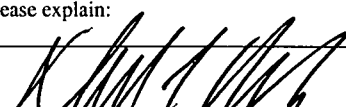



<b>UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK</b>		<b>AMENDED PROOF OF CLAIM</b>
Name of Debtor <b>JENNIFER CONVERTIBLES, INC.</b>		Case Number <b>10-13779</b>
THIS SPACE IS FOR COURT USE ONLY		
NOTE: <i>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503</i>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <b>Federal Realty Investment Trust, owner/agent of Mercer Mall, Lawrenceville, NJ</b>		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent.  <b>David L. Pollack, Esq. c/o Ballard Spahr, LLP 1735 Market Street, 51<sup>st</sup> Floor Philadelphia, PA 19103</b>		<b>RECEIVED</b>  <b>FEB 25 2011</b>  <b>BMC GROUP</b>
Telephone No. <b>215-864-8325</b>		Court Claim Number: _____ <i>(if known)</i>
Name and address where payment should be sent (if different from above):		Filed on: approx 10/2010
Telephone No. _____		<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.
<b>1. Amount of Claim as of Date Case Filed: \$145,588.14</b>		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
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.		<b>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.</b>
If all or part of your claim is entitled to priority, complete item 5.		Specify the priority of the claim.
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or charges.		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
<b>2. Basis for Claim: RENT DUE – SHOPPING CENTER LEASE</b> (See instruction #3a on reverse side.)		<input type="checkbox"/> Wages, salaries, or commission (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, which ever is earlier -- 11 U.S.C. § 507(a)(4).
<b>3. Last four digits of any number by which creditor identifies debtor: _____</b>		<input type="checkbox"/> Contributions to an employee benefit plan -- 11 U.S.C. §507(a)(5).
<b>3a. Debtor may have scheduled account as: _____</b> (See instruction #3a on reverse side.)		<input type="checkbox"/> 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).
<b>4. Secured Claim</b> (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.		<input type="checkbox"/> Taxes or penalties owed to governmental units -- 11 U.S.C. § 507(a)(8).
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other		<input type="checkbox"/> Other -- Specify applicable paragraph of 11 U.S.C. § 507(a)(____)
Describe: _____		<b>Amount entitled to priority:</b> \$ _____
Value of Property: \$ _____ Annual Interest Rate: _____ %		<i>* Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with response to cases commenced on or after the date of adjustment.</i>
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: \$ _____		
<b>6. Credits:</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
<b>7. Documents:</b> 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.)		
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENT MAY BE DESTROYED AFTER SCANNING.		
If the documents are not available, please explain:		
Date: <b>2/24/2011</b>	 DAVID L. POLLACK, ESQ.	<b>FOR COURT USE ONLY</b>
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.		 00377

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

Schedule "A" to Amended Proof of Claim of  
Federal Realty Investment Trust  
(Mercer Mall, Lawrenceville, NJ)

**1. UNSECURED CLAIM [§502]**

Rentals owed up through  
the petition date (7/18/2010).  
See statement attached as  
Exhibit A.

\$ 35,713.72

Rejection damages limited as  
per 502(b)(6). See statement  
attached as Exhibit A.

\$109,874.42

**TOTAL UNSECURED CLAIM**

**\$145,588.14**

CLAIMANT RESERVES THE RIGHT TO AMEND THIS CLAIM.

Jennifer Convertibles, Inc.  
Mercer Mall, Lawrenceville, New Jersey  
Date: December 13, 2010  
Chapter 11 File Date: July 18, 2010  
Lease Expiration Date: February 28, 2014  
Rejection Date: January 11, 2011

**Pre-petition**

2/1/2009 Balance of Minimum Rent	974.45
4/1/2010 Minimum Rent	7,467.50
4/1/2010 Monthly RE Taxes	872.50
4/1/2010 Monthly CAM	574.00
5/1/2010 Minimum Rent	7,467.50
5/1/2010 Monthly RE Taxes	872.50
5/1/2010 Monthly CAM	574.00
5/21/2010 Late Fees	1,000.00
5/25/2010 Monthly CAM Adjustment (January - May)	173.65
5/25/2010 2009 CAM Year End Adjustment	416.79
6/1/2010 Minimum Rent	7,467.50
6/1/2010 Monthly RE Taxes	872.50
6/1/2010 Monthly CAM	608.73
6/21/2010 Late Fees	1,020.00
7/1/2010 Minimum Rent (7/1 - 7/17/2010)	4,095.08
7/1/2010 Monthly CAM (7/1 - 7/17/2010)	333.82
7/1/2010 Monthly RE Taxes (7/1 - 7/17/2010)	478.47
11/16/2010 2010 RE Tax Year End Adjustment	444.73
Total:	<hr/> 35,713.72

Jennifer Convertibles, Inc.  
Mercer Mall, Lawrenceville, New Jersey  
Date: December 13, 2010  
Chapter 11 File Date: July 18, 2010  
Lease Expiration Date: February 28, 2014  
Lease Rejection Date: January 11, 2011

**Damages Pursuant to 11 U.S.C. Section 502(b)(6):**

One year of charges:

19 days of Minimum Rent at currently monthly rate of \$7,467.50	4,729.42
1 Month Minimum Rent at currently monthly rate of \$7,467.50	7,467.50
10 Months Minimum Rent at monthly rate of \$7,692.50	76,925.00
12 days of Minimum Rent at monthly rate of \$7,692.50	2,977.74
12 Months RE Taxes at current monthly rate of \$872.50	10,470.00
12 Months of CAM at current monthly rate of \$608.73	7,304.76
<b>TOTAL</b>	<b>109,874.42</b>

**OR**

15% of the remaining lease term, whichever is greater

19 days of Minimum Rent at currently monthly rate of \$7,467.50	4,576.85
1 Month of Minimum Rent at currently monthly rate of \$7,467.50	7,467.50
12 Months Minimum Rent at monthly rate of \$7,692.50	92,311.08
12 Months Minimum Rent at monthly rate of \$7,922.50	7,922.50
12 Months Minimum Rent at monthly rate of \$8,160.00	97,920.00
19 days of RE Taxes at current monthly rate of \$872.50	534.76
37 Months RE Taxes at current monthly rate of \$872.50	32,282.50
19 days of CAM at currently monthly rate of \$608.73	373.09
37 Months of CAM at current monthly rate of \$608.73	22,523.01
	253,866.94
	0.15
<b>TOTAL</b>	<b>38,080.04</b>

# Ballard Spahr LLP

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1735 Market Street, 51st Floor  
Philadelphia, PA 19103-7599  
TEL 215.665.8500  
FAX 215.864.8999  
www.ballardspahr.com

February 24, 2011

*By Federal Express*

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


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Re: Jennifer Convertibles, Inc.

Dear Sir/Madam:

With regard to the above-captioned matter, enclosed for filing are an amended proof of claim and administrative claim on behalf of our client. We would appreciate you docketing the originals and returning to us a time stamped copies. If you have any questions, please give me a call

Very truly yours,

  
Tammy C. Loughery  
Paralegal

TCL/jb

DMEAST #13017006 v2