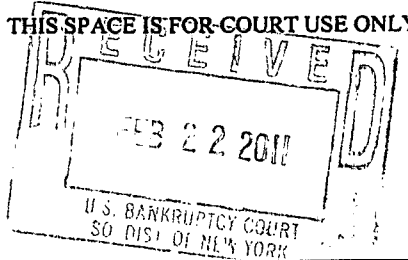


United States Bankruptcy Court _____ District of New York Debtor: Jennifer Convertibles		PROOF OF CLAIM Bankruptcy #10-13779 (ALG)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. 503.		THIS SPACE IS FOR COURT USE ONLY
Name of Creditor (The person or entity to whom the debtor owes money or property): La Opinion	<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 box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> 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: SLATER, TENAGLIA, FRITZ & HUNT, P.A. 301 Third Street Ocean City, NJ 08226 Telephone number: 609-399-9960		
Account or other number by which creditor identified debtor: NL001806	Check here <input type="checkbox"/> replaces <input type="checkbox"/> amends A previously filed claim, dated: _____	
1. Basis for Claim <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal death <input type="checkbox"/> _____		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)
2. Date debt was incurred: December 28, 2008		3. If court judgment, date obtained: Judgment amount: \$0.00 Docketed Judgment number :
4. Total amount of Claim Case Filed: \$14,744.00 If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <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 additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right or setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any \$ _____	6. Unsecured Priority Claim. Check this box if you have unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim <input type="checkbox"/> Wage, salaries, or commissions (up to \$4000), *earned within 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). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507 (a)(4). <input type="checkbox"/> Up to \$1,800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed in a spouse, former spouse, or child - 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)(____). *Amounts are subject to adjustment on 4/1/98 and every 3 years thereafter with respect to case commenced on or after the date of adjustment.	
7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 9. 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.		THIS SPACE IS FOR COURT USE ONLY 

Jennifer Convertibles

 00379

Date <u>2-2-2011</u>	Sign and print the name and title, if any of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):	
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.		

POWER OF ATTORNEY

To: SLATER, TENAGLIA, FRITZ & HUNT, P.A., 301 Third Street, Ocean City, NJ 08226

GENERAL POWER OF ATTORNEY

The undersigned claimant hereby authorizes you, or any one of you, as attorney in fact for the undersigned and with full full power of substitution, to vote on any question that may be lawfully submitted to creditors of the debtor in the above entitled case, to vote for a trustee of the estate of the debtor and for a committee of creditors; to receive dividends; and in general to perform any act not constituting the practice of law for the undersigned in all matters arising in this case.

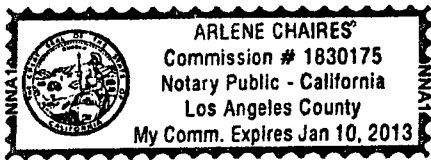
Dated: 2-2-2011

Signed: Tina Cortez
 By: TINA CORTEZ
 as: Credit Manager
 Address: 700 S Flower Street Suite
 Los Angeles CA

ACKNOWLEDGMENT

STATE OF CALIFORNIA
 COUNTY OF LOS ANGELES

Acknowledged before me on FEB. 2, 2011 by TINA CORTEZ
Arlene Chaires



Our File No.: NL001806
 (Return SC: 15E)

SLATER, TENAGLIA, FRITZ &
HUNT, P.A.

NEW
YORK
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10169
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BRANCH

2300 New
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102
Northfield,
New Jersey
08225
Phone:
(609)383-8222

**Please
Direct All
Mail and
Checks to
Our Main**

February 16, 2011

Clerk, Bankruptcy Court
Southern District
One Bowling Green, 6th Fl.
New York, NY 10004-1408

RE: La Opinion
VS: Jennifer Convertibles
BANKRUPTCY NO.: 10-13779 (ALG)
OUR FILE NO.: NL001806

Dear Sir/Madame:

Enclosed herein please find the Executed Proof of claim/Power of Attorney form. Kindly file same and return a filed copy to this office. We have enclosed a self-addressed, stamped envelope for your convenience.

Very truly yours,

SLATER, TENAGLIA, FRITZ & HUNT, P.A.


Nicole M. D. Wiggins
For the Firm

NMW/mt
Enclosure
(sc:120)