

UNITED STATES BANKRUPTCY COURT UNITED STATES BANKRUPTCY COURT PROOF OF CLAIM

Name of Debtor: JENNIFER CONVERTIBLES INC Case Number: 10-13779

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. § 505.

Name of Creditor (the person or other entity to whom the debtor owes money or property): Illinois Department of Employment Security RECEIVED MAR 22 2011 BMC GROUP

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

1. Amount of Claim as of Date Case Filed: \$ 0.00 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.

2. Basis for Claim: Unemployment Taxes (See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 4646 3a. Debtor may have scheduled account as: 4097200 (See instruction #3a on reverse side.)

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: \$ 0.00 Amount Unsecured: \$ 0.00

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.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(1). Amount entitled to priority: \$ 0.00 *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

Date: 03/14/2011 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. Ellis Beckman Jennifer Convertibles 00391