

**UNITED STATES BANKRUPTCY COURT
THE SOUTHERN DISTRICT OF NEW YORK**

In re:) **Chapter 11**
) **Case No. 10-13779**
JENNIFER CONVERTIBLES, INC.¹, et)
al.,)
) **(Jointly Administered)**
Debtors.)

AFFIDAVIT OF SERVICE

I, Julie Jung, state as follows:

1. I am over eighteen years of age and I believe the statements contained herein are true based on my personal knowledge. I am employed by BMC Group, Inc., the Claims and Noticing Agent for the Debtors in the above captioned cases, whose business address is 444 North Nash Street, El Segundo, California 90245.

2. At the direction of Olshan Grundman, Frome Rosenzweig & Wolosky LLP, Counsel to Debtors in the above captioned cases, copies of the documents identified below by docket number were served on the parties as set forth below in Exhibits "A" and "B" at the addresses shown thereon and via the mode of service indicated thereon, on August 19, 2010:

Docket	ORDER PURSUANT TO BANKRUPTCY RULE 1007(c)
No. 178	FURTHER EXTENDING TIME TO FILE SCHEDULES OF ASSETS AND LIABILITIES, AND STATEMENTS OF FINANCIAL AFFAIRS [Re: Docket No. 177]

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if applicable, are: (i) Jennifer Convertibles, Inc. (4646); (ii) Jennifer Convertibles Boylston MA, Inc. (7904); (iii) Jennifer Chicago Ltd. (0505); (iv) Elegant Living Management, Ltd. (5049); (v) Hartsdale Convertibles, Inc. (1681); (vi) Jennifer Management III Corp. (3552); (vii) Jennifer Purchasing Corp. (7319); (viii) Jennifer Management II Corp. (9177); (ix) Jennifer Management V Ltd. (9876); (x) Jennifer Convertibles Natick, Inc. (2227); (xi) Nicole Convertibles, Inc. (5985); (xii) Washington Heights Convertibles, Inc. (0783).

Docket No. 180 AMENDED NOTICE OF CHAPTER 11 BANKRUPTCY CASE, MEETING OF CREDITORS AND DEADLINES [Re: Docket No. 138]

Exhibit "A" Those parties who have requested special notice, the Top Creditors and the Core Group Address List regarding Docket Nos. 178 and 180

Exhibit "B" The Creditor Matrix Address List regarding Docket No.180

DATED: August 20, 2010 El Segundo, California

Handwritten signature of Julie Jung with the name Julie Jung printed below it.

State of California)
County of Los Angeles)

On August 20, 2010 before me, James H. Myers, a Notary Public, personally appeared Julie Jung, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Handwritten signature of James H. Myers.

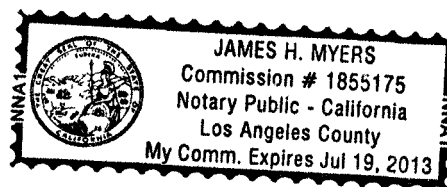


EXHIBIT A

Jennifer Convertibles

Total number of parties: 2136

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39533	111 REALTY COMPANY MAJESTIC MANAGEM, 60 CUTTER MILL ROAD -SUITE 303,, GREAT NECK, NY, 11021	US Mail (1st Class)
39533	301 EAST 66TH ST ASSOC LTD PTNSHP, ANTHONY BARRETT, (RE: COMMITTEE OF UNSECURED CREDITORS), C/O OSSA PROPERTIES INC, 301 EAST 66TH STREET, NEW YORK, NY, 10065	US Mail (1st Class)
39533	376 BOYLSTON ST. REALTY TRUST, 400 BOYLSTON ST., BOSTON, MA, 02116	US Mail (1st Class)
39533	83RD ST. INVESTORS LLC, C/O THE BROMLEY COMPANIES, 120 5TH AVENUE, 11TH FLOOR, NEW YORK, NY, 10011	US Mail (1st Class)
39533	ACCOUNTING DEPT, PO BOX 809, JEFFERSON CITY, MO, 65102-0809	US Mail (1st Class)
39533	ACCOUNTING OFFICE, PO BOX 30026, LANSING, MI, 48909-7526	US Mail (1st Class)
39533	ARIZONA DEPT OF ECONOMIC SECURITY, 2500 E COOLEY ST #410, SHOW LOW, AZ, 85901-5266	US Mail (1st Class)
39533	ASHLEY FURNITURE INDUSTRIES, INC., PO BOX 190, ARCADIA, WI, 54612	US Mail (1st Class)
39533	ASSESSMENT DEPT, 45 CALVERT ST FL 3, ANNAPOLIS, MD, 21401-1994	US Mail (1st Class)
39533	BALLARD SPAHR LLP, DAVID L POLLACK, JEFFREY MEYERS, (RE: FEDERAL REALTY INVESTMENT TRUST), 51ST FL - MELLON BANK CENTER, 1735 MARKET ST, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39533	BEAU BIDEN, CARVEL STATE OFFICE BLDG, 820 N. FRENCH STREET, WILMINGTON, DE, 19801	US Mail (1st Class)
39533	BELKIN BURDEN WENIG & GOLDMAN LLP, JOSHUA G LOSARDO ESQ, (RE: 902 ASSOCIATES), 270 MADISON AVE, NEW YORK, NY, 10016	US Mail (1st Class)
39533	BOSTON GLOBE, PO BOX 415071, BOSTON, MA, 02241-5071	US Mail (1st Class)
39533	BRENT ASSOCIATES, INC., CLAUDIA COSITORE, (RE: COMMITTEE OF UNSECURED CREDITORS), 931 B CONKLIN AVE, FARMINGDALE, NY, 11735	US Mail (1st Class)
39533	BROKER & ASSOCIATES PC, JEFFREY W BROKER, ESQ., (RE: B./J. ESCALLIER & GOODMAN FAMILY), 18191 VON KARMAN AVE, STE 470, IRVINE, CA, 92612-7114	US Mail (1st Class)
39533	CA ATTY GENERAL'S OFFICE, EDMUND G BROWN JR, CONSUMER LAW SECT ATTN BKRPTCY, 455 GOLDEN GATE AVE, #11000, SAN FRANCISCO, CA, 94102-7004	US Mail (1st Class)
39533	CA STATE BOARD OF EQUALIZATION, P.O. BOX 942879, SACRAMENTO, CA, 94279-8042	US Mail (1st Class)
39533	CAYE HOME FURNISHINGS LLC, R WAYNE STEWART, (RE: COMMITTEE OF UNSECURED CREDITORS), 1201 WEST BANKHEAD ST, NEW ALBANY, MS, 38652	US Mail (1st Class)
39533	CERTILMAN BALIN ADLER & HYMAN LLP, RICHARD J MCCORD, CAROL A GLICK, (RE: JACOB PEARLSTEIN LLC), 90 MERRICK AVE, EAST MEADOW, NY, 11554	US Mail (1st Class)
39533	COMMISSIONER OF REVENUE SERVICES, P.O. BOX 5030, HARTFORD, CT, 06102-5030	US Mail (1st Class)
39533	COMPTRROLLER, 201 STATE HOUSE, SPRINGFIELD, IL, 62706-0001	US Mail (1st Class)
39533	COMPTRROLLER, S SWAN ST FL 6, ALBANY, NY, 12236-0001	US Mail (1st Class)
39533	COMPTRROLLER OF THE TREASURY, 110 CARROLL ST # 1, ANNAPOLIS, MD, 21411-0001	US Mail (1st Class)
39533	COMPTRROLLER OFFICE, 55 ELM ST, HARTFORD, CT, 06106-1746	US Mail (1st Class)
39533	COMPTRROLLER OFFICE, 1 ASHBURTON PL # 900, BOSTON, MA, 02108-1518	US Mail (1st Class)
39533	COMPTRROLLER OPERATIONS, 207 FINANCE BUILDING, HARRISBURG, PA, 17120-0018	US Mail (1st Class)
39533	CONNOLLY BOVE LODGE & HUTZ LLP, KAREN BIFFERATO, CHRISTINA THOMPSON, (RE: INLAND AMERICAN RETAIL MGMT LLC), THE NEMOURS BUILDING, PO BOX 2207, WILMINGTON, DE, 19899	US Mail (1st Class)
39533	CONTROLLER OFFICE, 101 N CARSON ST # 5, CARSON CITY, NV, 89701-4786	US Mail (1st Class)
39533	CONTROLLER OFFICE, 616 OBERLIN RD, RALEIGH, NC, 27605-1127	US Mail (1st Class)
39533	CONTROLLER OFFICE, 325 N SALISBURY ST # 914, RALEIGH, NC, 27603-1388	US Mail (1st Class)
39533	CREATIVE TELEVISION MARKETING, RICHARD STORRS, (RE: COMMITTEE OF UNSECURED CREDITORS), 2550 NORTH HOLLYWOOD WAY, STE 100, BURBANK, CA, 91505	US Mail (1st Class)
39533	DAILY NEWS, LP, 125 THEODORE CONRAD DR., JERSEY CITY, NJ, 07305-4698	US Mail (1st Class)
39533	DC TREASURER, PO BOX 96384, WASHINGTON, DC, 20090-6384	US Mail (1st Class)
39533	DEPARTMENT OF REVENUE SERVICES, 25 SIGOURNEY ST, HARTFORD, CT, 06106-5001	US Mail (1st Class)
39533	DIVISION OF REVENUE, CARVEL STATE OFFICE BLDG, 820 N. FRENCH ST., 4TH F, WILMINGTON, DE, 19801	US Mail (1st Class)
39533	DOBBIN CORNER, LLC, C/O GDR GROUP, LLC, P O BOX 800, BELTSVILLE, MD, 20704	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39533	DOUGLAS F GANSLER, OFFICE OF THE ATTY GENERAL, 200 ST PAUL PLACE, BALTIMORE, MD, 21202-2202	US Mail (1st Class)
39533	DUNN LEE & KEARY, GRANT C KEARY ESQ, (RE: MJD INVESTMENT CO), 26000 TOWNE CENTRE DR, STE 200, FOOTHILL RANCH, CA, 92610	US Mail (1st Class)
39533	EDWARD E FINCH AND CO. INC., 1400 OLD COUNTRY RD # 420, WESTBURY, NY, 11590	US Mail (1st Class)
39533	FATA EQUITIES, LLC, GENE FATA, (RE: COMMITTEE OF UNSECURED CREDITORS), 360 WEST 125TH ST, SUITE 10, NEW YORK, NY, 10027	US Mail (1st Class)
39533	FINANCIAL SERVICES DIV, 530 W ALLEGAN ST, LANSING, MI, 48933-1521	US Mail (1st Class)
39533	FLORIDA DEPARTMENT OF REVENUE, M.STRANBURG ESQ - GEN COUNSEL, 204 CARLTON BUILDING, PO BOX 6668, TALLAHASSEE, FL, 32314-6668	US Mail (1st Class)
39533	FRANCHISE TAX BOARD, BE BK MS-A-345, PO BOX 2952, SACRAMENTO, CA, 95812-2952	US Mail (1st Class)
39533	FRANCHISE TAX BOARD, BE BK MS-A-345 PO BOX 2952, SACRAMENTO, CA, 95812-2952	US Mail (1st Class)
39533	GEORGIA DEPARTMENT OF REVENUE, 630 NORTH AVE # B, MACON, GA, 31211-3125	US Mail (1st Class)
39533	GEORGIA DEPT OF REVENUE, PO BOX 1079, LITHIA SPRINGS, GA, 30122-7079	US Mail (1st Class)
39533	GEORGIA'S ATTORNEY GENERAL, THURBERT E BAKER, 40 CAPITOL SQUARE, SW, ATLANTA, GA, 30334-1300	US Mail (1st Class)
39533	HAINING MENGNU GROUP CO. LTD., ECONOMIC DEVELOPMENT ZONE, 101 LONGXING ROAD, HAINING, ZHEJIANG, 314400 CHINA	US Mail (1st Class)
39533	HAMBURGER MAXSON ET AL, LANE T MAXSON, WILLIAM P CAFFREY JR, (RE: 415 CROSSWAYS PK DR LLC ET AL), 225 BROADHOLLOW RD, SUITE 301E, MELVILLE, NY, 11747	US Mail (1st Class)
39533	HARRIS & RUBLE, ALAN HARRIS, (RE: CLASS ACTION LITIGATION), CASE NO.: C-09-3242-SI, 6424 SANTA MONICA BLVD., LOS ANGELES, CA, 90038	US Mail (1st Class)
39533	HARRIS & RUBLE, AYISHA COMBS, (RE: COMMITTEE OF UNSECURED CREDITORS), 6424 SANTA MONICA BLVD, LOS ANGELES, CA, 90038	US Mail (1st Class)
39533	ILLINOIS ATTORNEY GENERAL, LISA MADIGAN, SPRINGFIELD MAIN OFFICE, 500 SOUTH SECOND STREET, SPRINGFIELD, IL, 62706	US Mail (1st Class)
39533	ILLINOIS REVENUE DEPT, 9511 HARRISON ST, DES PLAINES, IL, 60016-1563	US Mail (1st Class)
39533	ILLINOIS REVENUE DEPT, 245 W ROOSEVELT RD # 28, WEST CHICAGO, IL, 60185-4806	US Mail (1st Class)
39533	INDIANA ATTORNEY GENERAL, GREG ZOELLER, INDIANA GOV'T CENTER SOUTH, 302 W WASHINGTON ST 5TH FL, INDIANAPOLIS, IN, 46204	US Mail (1st Class)
39533	INDIANA REVENUE DEPT, 5800 FAIRFIELD AVE # 200, FORT WAYNE, IN, 46807-3417	US Mail (1st Class)
39533	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATION, 11601 ROOSEVELT BL MAIL DRP PT N781, PHILADELPHIA, PA, 19154	US Mail (1st Class)
39533	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATION, PO BOX 21126, PHILADELPHIA, PA, 19114	US Mail (1st Class)
39533	JARA ENTERPRISES, INC., C/O WARNER & SCHEUERMAN, 6 WEST 18TH ST - 10TH FL, NEW YORK, NY, 10011	US Mail (1st Class)
39533	KATTEN MUCHIN ROSENMAN LLP, T LEANSE, D BRANCH, B HUBEN, (RE: WEST VALLEY PROPERTIES), 2029 CENTURY PARK EAST, STE 2600, LOS ANGELES, CA, 90067-3012	US Mail (1st Class)
39533	KAUSSNER FURNITURE INDUSTRIES INC, KIM COCKERHAM, (RE: COMMITTEE OF UNSECURED CREDITORS), PO DRAWER 220, ASHEBORO, NC, 27205	US Mail (1st Class)
39533	KELLEY DRYE & WARREN LLP, JAMES CARR ERIC WILSON JASON ADAMS, (RE: PROPOSED COUNSEL TO UCC), 101 PARK AVE, NEW YORK, NY, 10178	US Mail (1st Class)
39533	KENNETH T. CUCCINELLI, OFFICE OF THE ATTORNEY GENERAL, 900 EAST MAIN STREET, RICHMOND, VA, 23219	US Mail (1st Class)
39533	KING & WOOD, JAMES JIANG, (RE: HAINING MENGNU GROUP CO. LTD.), 444 MADISON AVE 42D FLOOR, NEW YORK, NY, 10022	US Mail (1st Class)
39533	KLAUSSNER FURNITURE INDUSTRIES, 405 LEWALLEN ST, PO BOX 220, ASHEBORO, NC, 27205	US Mail (1st Class)
39533	KLEHR HARRISON HARVEY BRANZBURG LLP, JEFFREY KURTZMAN ESQ, (RE: HUDSON MALL ASSOCIATES), 1835 MARKET ST, STE 1400, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39533	KUPELLIAN ORMOND & MAGY PC, DAVID M BLAU, PAUL S MAGY, (RE: MACOMB MALL LLC), 25800 NORTHWESTERN HWY, STE 950, SOUTHFIELD, MI, 48075	US Mail (1st Class)
39533	LAMONICA HERBST & MANISCALCO LLP, SALVATORE LAMONICA, JACQULYN GIUNTA, (RE: METROVEST), 3305 JERUSALEM AVE, WANTAGH, NY, 11793	US Mail (1st Class)
39533	LANDSBERG & ASSOCIATES PC, IAN S LANDSBERG ESQ, (RE: GGF HUNTINGTON LLC), 16030 VENTURA BLVD, STE 470, ENCINO, CA, 91436	US Mail (1st Class)
39533	LAWRENCE A. DARBY, III, 410 PARK AVENUE, SUITE 1530, NEW YORK, NY, 10022	US Mail (1st Class)
39533	LOS ANGELES TIMES, FILE 54221, A/C # 026729006, LOS ANGELES, CA, 90074-4221	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39533	MARTHA COAKLEY, MA ATTORNEY GENERAL BOSTON OFFC, 1 ASHBURTON PLACE, BOSTON, MA, 02108-1698	US Mail (1st Class)
39533	MARYLAND COMPTROLLER OF TREASURER,, PO BOX 17405, BALTIMORE, MD, 21297-1405	US Mail (1st Class)
39533	MASSACHUSETTS DEPARTMENT OF REVENUE, PO BOX 7010, BOSTON, MA, 02204	US Mail (1st Class)
39533	MIAMI-DADE COUNTY TAX COLLECTOR, PRISCILLA A WINDLEY, MIAMI-DADE BANKRUPTCY UNIT, 140 W FLAGLER ST; STE 1403, MIAMI, FL, 33130-1575	US Mail (1st Class)
39533	MICHAEL A DELANEY, NEW HAMPSHIRE ATTY GENERAL, 33 CAPITOL STREET, CONCORD, NH, 03301-6397	US Mail (1st Class)
39533	MICHIGAN ATTY GENERAL, MIKE COX, G MENNEN WILLIAMS BLDG, 7TH FL, 525 W OTTAWA ST, PO BOX 30212, LANSING, MI, 48909-0212	US Mail (1st Class)
39533	MISSOURI ATTORNEY GENERAL, CHRIS KOSTER, SUPREME COURT BLDG, 207 W HIGH ST, PO BOX 899, JEFFERSON CITY, MO, 65102	US Mail (1st Class)
39533	MISSOURI DEPARTMENT OF REVENUE, STEVE A GINTHER, BANKRUPTCY UNIT, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
39533	MISSOURI SALES TAX, PO BOX 629, JEFFERSON CITY, MO, 65105-0629	US Mail (1st Class)
39533	MISSOURI TAX CLEARANCE, PO BOX 3666, JEFFERSON CITY, MO, 65105-3666	US Mail (1st Class)
39533	MORGAN LEWIS & BOCKIUS LLP, NEIL E HERMAN ESQ, (RE: KIMCO REALTY CORPORATION), 101 PARK AVE, NEW YORK, NY, 10178-0600	US Mail (1st Class)
39533	NAM WON PAEK OR SOON M PAEK, 9217 BEECH HILL DRIVE, BETHESDA, MD, 20817	US Mail (1st Class)
39533	NBC UNIVERSAL, PO BOX 402971, ATLANTA, GA, 30384-2971	US Mail (1st Class)
39533	NEIGER LLP, EDWARD E NEIGER, DINA GIELCHINSKY, (RE: HAINING MENGNU GROUP CO LTD), 317 MADISON AVE, 21ST FL, NEW YORK, NY, 10017	US Mail (1st Class)
39533	NEVADA ATTORNEY GENERAL, CATHERINE CORTEZ MASTO, OLD SUPREME COURT BLDG, 100 N CARSON ST, CARSON CITY, NV, 89701	US Mail (1st Class)
39533	NEVADA DEPT OF TAXATION, PO BOX 52609, PHOENIX, AZ, 85072-2609	US Mail (1st Class)
39533	NEW JERSEY SALES TAX, PO BOX 281, TRENTON, NJ, 08695-0281	US Mail (1st Class)
39533	NEW YORK STATE COMPTROLLER OFC, SWAN ST, ALBANY, NY, 12236-0001	US Mail (1st Class)
39533	NEWSDAY INC., 235 PINELAWN RD, MELVILLE, NY, 11747	US Mail (1st Class)
39533	NORDMAN CORMANY HAIR & COMPTON LLP, WILLIAM E WINFIELD, (RE: CREATIVE TELEVISION MARKETING), PO BOX 9100, OXNARD, CA, 93031	US Mail (1st Class)
39533	NY ATTORNEY GENERAL, ANDREW CUOMO, DEPT OF LAW, THE CAPITOL 2ND FLOOR, ALBANY, NY, 12224	US Mail (1st Class)
39533	NY STATE COMPTROLLER-MUNICIPAL, 22 COMPUTER DR W, ALBANY, NY, 12205-1695	US Mail (1st Class)
39533	NYC DEPARTMENT OF FINANCE, CORRESPONDENCE UNIT, 66 JOHN STREET, 3RD FLOOR, NEW YORK, NY, 10038-3735	US Mail (1st Class)
39533	NYS DIVISION TREASURY DEPT TAX & FI, PO BOX 22119, ALBANY, NY, 12201-2119	US Mail (1st Class)
39533	NYS SALES TAX, RECIPROCAL TAX AGREEMENT, P.O. BOX, NEW YORK, NY, 12212-5173	US Mail (1st Class)
39533	NYS SALES TAX, PO BOX 15172, ALBANY, NY, 12212-5172	US Mail (1st Class)
39533	OFFICE OF ATTORNEY GENERAL, ARABELLA W TEAL, ONE JUDICIARY SQUARE, 441 4TH ST, NW SUITE 1145S, WASHINGTON, DC, 20001	US Mail (1st Class)
39533	OFFICE OF ATTORNEY GENERAL, BILL MCCOLLUM, STATE OF FLORIDA, THE CAPITOL PL-01, TALLAHASSEE, FL, 32399-1050	US Mail (1st Class)
39533	OFFICE OF TAX AND REVENUE, 941 NORTH CAPITOL STREET, NE, WASHINGTON, DC, 20002	US Mail (1st Class)
39533	OFFICE OF THE ATTORNEY GENERAL, PETER NICKLES, ONE JUDICIARY SQUARE, 441 4TH STREET NW SUITE 1145S, WASHINGTON, DC, 20001	US Mail (1st Class)
39533	OFFICE OF THE ATTY GENERAL, EDMUND G BROWN JR, 1300 I STREET, SACRAMENTO, CA, 95814-2919	US Mail (1st Class)
39533	OFFICE OF THE SECRETARY OF STATE, 401 FEDERAL ST., SUITE 3, DOVER, DE, 19901	US Mail (1st Class)
39533	OHIO ATTORNEY GENRAL, RICHARD CORDRAY, STATE OFFICE TOWER, 30 E BROAD ST 17TH FLOOR, COLUMBUS, OH, 43215	US Mail (1st Class)
39533	OLSHAN GRUNDMAN FROME, ET AL., ANDREA FISCHER, (RE: COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	US Mail (1st Class)
39533	OLSHAN GRUNDMAN FROME, ET AL., JORDANNA L NADRITCH, (RE: COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	US Mail (1st Class)
39533	OLSHAN GRUNDMAN FROME, ET AL., MICHAEL S FOX, (RE: COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	US Mail (1st Class)
39533	PA DEPARTMENT OF REVENUE, PO BOX 280905, HARRISBURG, PA, 17128-0905	US Mail (1st Class)
39533	PAULA T DOW, RICHARD J HUGHES JUSTICE COMPLEX, 25 MARKET ST, PO BOX 080, TRENTON, NJ, 08625	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39533	PIC MGMT GROUP DBA PIC MEDIA GROUP, DAVID HANSFIELD, (RE: COMMITTEE OF UNSECURED CREDITORS), 16130 VENTURA BLVD, #250, ENCINO, CA, 91436	US Mail (1st Class)
39533	PIC TV INCORPORATED, PO BOX 59665, CHICAGO, IL, 60659-0665	US Mail (1st Class)
39533	PS PROMOTION, DAN GREENE, (RE: COMMITTEE OF UNSECURED CREDITORS), 10798 E LAS POSAS RD, CAMARILLO, CA, 93012	US Mail (1st Class)
39533	REED SMITH LLP, CHRISTOPHER A. LYNCH, ESQ, (RE: EAST GATE TENANTS IN COMMON), 599 LEXINGTON AVENUE, 22ND FLOOR, NEW YORK, NY, 10022	US Mail (1st Class)
39533	REED SMITH LLP, DEREK J. BAKER, ESQ, (RE: EAST GATE TENANTS IN COMMON), 2500 ONE LIBERTY PLACE, 1650 MARKET STREET, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39533	RESTFUL FURNITURE CORP, 18 WIMBLEDON CT, JERICHO, NY, 11753	US Mail (1st Class)
39533	REVENUE ADMINISTRATION, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
39533	REVENUE ADMINISTRATION DEPT, PO BOX 457, CONCORD, NH, 03302-0457	US Mail (1st Class)
39533	REVENUE BUREAU, 430 W ALLEGAN ST, LANSING, MI, 48922-0001	US Mail (1st Class)
39533	REVENUE DEPT, 1600 W MONROE ST, PHOENIX, AZ, 85007-2612	US Mail (1st Class)
39533	REVENUE DEPT, 100 N SENATE AVE # N248, INDIANAPOLIS, IN, 46204-2217	US Mail (1st Class)
39533	REVENUE DEPT, 1854 BROOKWOOD ST, HARRISBURG, PA, 17104-2244	US Mail (1st Class)
39533	REVENUE DEPT, 19 STANIFORD ST, BOSTON, MA, 02114-2502	US Mail (1st Class)
39533	REVENUE DEPT, 501 N WILMINGTON ST, RALEIGH, NC, 27604-8002	US Mail (1st Class)
39533	REVENUE DEPT, 711 GIBSON BLVD, HARRISBURG, PA, 17104-3218	US Mail (1st Class)
39533	REVENUE DEPT, 1133 STRAWBERRY SQ, HARRISBURG, PA, 17128	US Mail (1st Class)
39533	RICHARD BLUMENTHAL, 55 ELM ST, HARTFORD, CT, 06106	US Mail (1st Class)
39533	ROBERT J SABBAGH, GEORGE A, 8107 COLONIAL RD, BROOKLYN, NY, 11209	US Mail (1st Class)
39533	ROBINSON BROG ET AL, RUSSELL P MCRORY ESQ, (RE: RESTFUL FURNITURE CORPORATION), 875 THIRD AVE, 9TH FL, NEW YORK, NY, 10022	US Mail (1st Class)
39533	ROE TAROFF TAITZ & PORTMAN LLP, STEVEN TAITZ, (RE: SIVAN PROPERTIES CORP), ONE CORPORATE DR, STE 102, BOHEMIA, NY, 11716	US Mail (1st Class)
39533	ROY COOPER, NORTH CAROLINA ATTY GENERAL, DEPT OF JUSTICE, PO BOX 629, RALEIGH, NC, 27602-0629	US Mail (1st Class)
39533	SALES & USE TAX, 28 CIVIC CENTER PLZ # 239, SANTA ANA, CA, 92701-4011	US Mail (1st Class)
39533	SATTERLEE STEPHENS BURKE & BURKE, T BROCK, D GURFEIN, A SNOW, (RE: MERRICK BANK CORPORATION), 230 PARK AVE, STE 1130, NEW YORK, NY, 10169	US Mail (1st Class)
39533	SECURITY EXCHANGE COMMISSION, NORTHEAST REGIONAL, THE WOOLWORTH BUILDING, 233 BROADWAY-JOHN MURRAY, NEW YORK, NY, 10279	US Mail (1st Class)
39533	STATE AUDITOR, 200 W WASHINGTON ST # 240, INDIANAPOLIS, IN, 46204-2793	US Mail (1st Class)
39533	STATE CONTROLLER, 101 N CARSON ST, CARSON CITY, NV, 89701-3713	US Mail (1st Class)
39533	STATE CONTROLLER, 3512 BUSH ST, RALEIGH, NC, 27609-7509	US Mail (1st Class)
39533	STATE OF MICHIGAN, DEPT. 77003, DETROIT, MI, 48277-0003	US Mail (1st Class)
39533	STATE OF NEW JERSEY, STATE HOUSE, TRENTON, NJ, 08611	US Mail (1st Class)
39533	STATE TREASURER, 125 W STATE ST, TRENTON, NJ, 08608-1101	US Mail (1st Class)
39533	STATE TREASURER, 1700 W WASHINGTON ST, PHOENIX, AZ, 85007-2812	US Mail (1st Class)
39533	STATE TREASURER, 300 W JEFFERSON ST, SPRINGFIELD, IL, 62702-5041	US Mail (1st Class)
39533	STATE TREASURER, 219 STATE CAPITOL, SPRINGFIELD, IL, 62706-0001	US Mail (1st Class)
39533	STATE TREASURER, 25 CAPITOL ST # 121, CONCORD, NH, 03301-6399	US Mail (1st Class)
39533	STATE TREASURER, 30 E BROAD ST FL 9, COLUMBUS, OH, 43215-3414	US Mail (1st Class)
39533	STATE TREASURER, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	US Mail (1st Class)
39533	STATE TREASURER, FINANCE BLDG # 129, HARRISBURG, PA, 17120-0018	US Mail (1st Class)
39533	STATE TREASURER, 200 W WASHINGTON ST # 242, INDIANAPOLIS, IN, 46204-2792	US Mail (1st Class)
39533	STRATFORD COMPANY/CAYE UPHOLS., BOA LOCKBOX, 13933 COLLECTION DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
39533	TAX COMMISSION, PO BOX 146, JEFFERSON CITY, MO, 65102-0146	US Mail (1st Class)
39533	TAX DEPT, 3301 C ST # 715, SACRAMENTO, CA, 95816-3300	US Mail (1st Class)
39533	TAX OFFICE, 2055 EISENHOWER PKWY BLDG C, MACON, GA, 31206-3151	US Mail (1st Class)
39533	TAXATION DEPT, 1550 E COLLEGE PKWY, CARSON CITY, NV, 89706-7944	US Mail (1st Class)
39533	TAXATION DIVISION, 50 BARRACK ST, TRENTON, NJ, 08608-2006	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39533	TAXATION DIVISION, 30 E BROAD ST FL 22, COLUMBUS, OH, 43215-3414	US Mail (1st Class)
39533	TAXATION DIVISION, 1030 FREEWAY DR N, COLUMBUS, OH, 43229-5429	US Mail (1st Class)
39533	TERRY GODDARD, 1275 W WASHINGTON ST, PHOENIX, AZ, 85007	US Mail (1st Class)
39533	THE STAR LEDGER, PO BOX 5718, HICKSVILLE, NY, 11802-5718	US Mail (1st Class)
39533	TMCC, INC., 55 PRICE PARKWAY, FARMINGDALE, NY, 11735	US Mail (1st Class)
39533	TOM CORBETT, PENNSYLVANIA ATTORNEY GENERAL, 1600 STRAWBERRY SQUARE, HARRISBURG, PA, 17120	US Mail (1st Class)
39533	TREASURER & RECEIVER GENERAL, 1 ASHBURTON PL, BOSTON, MA, 02108-1518	US Mail (1st Class)
39533	TREASURER DEPT, 101 N CARSON ST # 4, CARSON CITY, NV, 89701-4786	US Mail (1st Class)
39533	TREASURER DEPT, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	US Mail (1st Class)
39533	TREASURER DEPT, 325 N SALISBURY ST, RALEIGH, NC, 27603-1388	US Mail (1st Class)
39533	TREASURY DEPT, 50 W STATE ST, TRENTON, NJ, 08608-1220	US Mail (1st Class)
39533	US DEPT OF JUSTICE, ERIC H HOLDER, JR, OFFICE OF US ATTORNEY GENERAL, 950 PENNSYLVANIA AVE, NW, WASHINGTON, DC, 20530-0001	US Mail (1st Class)
39533	US TRUSTEE, NAZAR KHODOROVSKY, 33 WHITEHALL STREET, 21ST FLOOR, NEW YORK, NY, 10004	US Mail (1st Class)
39533	VA DEPARTMENT OF TAXATION, P.O. BOX 26626, RICHMOND, VA, 23261-6626	US Mail (1st Class)
39533	VA DEPARTMENT OF TAXATION, PO BOX 1880, RICHMOND, VA, 23218-1880	US Mail (1st Class)
39533	VIRGINIA DEPARTMENT OF TAXATION, 3600 WEST BROAD STREET, RICHMOND, VA, 23230-4915	US Mail (1st Class)
39533	WABC TV (CH7), GPO - PO BOX 5723, NEW YORK, NY, 10087-5723	US Mail (1st Class)
39533	WOODBURY OFFICE SEVEN, P O BOX 422, LAUREL, NY, 11948-0422	US Mail (1st Class)
39533	ZIMMERMAN ADVERTISING, PO BOX 934130, ATLANTA, GA, 31193-4130	US Mail (1st Class)
Subtotal for this group: 172		

EXHIBIT B

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	\$ SIN CLUB, ATTN JOSEPH F FIZELL JR, 65 E STREET RD, FEASTERVILLE, PA, 19053	US Mail (1st Class)
39530	111 REALTY COMPANY MAJESTIC MANAGEMENT, DAN LAMBO, 60 CUTTER MILL ROAD -SUITE 303,, GREAT NECK, NY, 11021	US Mail (1st Class)
39530	181ST WASHINGTON HEIGHTS, 1000 PENNSYLVANIA AVENUE, BROOKLYN, NY, 11207	US Mail (1st Class)
39530	181ST WASHINGTON HEIGHTS, AVI MONK, 610 W 181ST STREET, WASHINGTON HEIGHTS, NY, 10033	US Mail (1st Class)
39530	1839 SOUTH ROAD, LLC, 1839 SOUTH ROAD, WAPPINGERS FALLS, NY, 12590	US Mail (1st Class)
39530	1900-1902 VAN NESS LLC, 1902 VAN NESS AVENUE, 3RD FLOOR, SAN FRANCISCO, CA, 94109	US Mail (1st Class)
39530	26 WEST 23RD STREET LLC, 27 FROST LANE, LAWRENCE, NY, 11559	US Mail (1st Class)
39530	280 METRO LIMITED PARTNERSHIP, C/O KIMCO REALTY CORP, P O.BOX 5020, 3333 NEW HYDE PARK ROAD, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
39530	280 METRO LIMITED PARTNERSHIP (KIMCO), C/O KIMCO REALTY CORP, P O.BOX 5020, 3333 NEW HYDE PARK ROAD, NEW HYDE PARK, NY, 11042-0020	US Mail (1st Class)
39530	301 E 66TH ST ASSOC LTD PTNSHP,, ANDREW LASSO, C/O OSSA PROPERTIES INC.,, 301 E 66TH STREET, NEW YORK, NY, 10021	US Mail (1st Class)
39530	376 BOYLSTON ST. REALTY TRUST,, SAM HASSAN, 400 BOYLSTON ST., BOSTON, MA, 02116	US Mail (1st Class)
39530	416-424 REALTY CORP, 47 88TH STREET, BROOKLYN, NY, 11209	US Mail (1st Class)
39530	4400 UNIVERSITY DRIVE LTD, 2295 CORPORATE BLVD NW #131, BOCA RATON, FL, 33431	US Mail (1st Class)
39530	8150 LEESBURG PIKE LLC, P O BOX 79897, BALTIMORE, MD, 21279-0897	US Mail (1st Class)
39530	83RD ST. INVESTORS LLC, NICK HAINES, C/O THE BROMLEY COMPANIES, 120 5TH AVENUE, 11TH FLOOR, NEW YORK, NY, 10011	US Mail (1st Class)
39530	8812 QUEENS BOULEVARD, LLC,, MARONE GURIEL, 421 SEVENTH AVENUE, 15TH FLR, NEW YORK,, NY, 10011	US Mail (1st Class)
39530	902 ASSOCIATES, C/O WILLIAMS REALTY SERVICES, INC., 380 MADISON AVENUE, NEW YORK, NY, 10017	US Mail (1st Class)
39530	905 WPR, LLC, C/O METROVEST EQUITIES, 4 BEACON WAY APT 16, JERSEY CITY, NJ, 07304-6111	US Mail (1st Class)
39530	A & A ENTERPRISES, 4515 OCEAN VIEW BLVD, STE 150, LA CANADA, CA, 91011	US Mail (1st Class)
39530	A D S ELECTRIC CO., INC., 102 DE WITT STREET, GARFIELD, NJ, 07026	US Mail (1st Class)
39530	A G EDWARDS & CO CUST JT TEN, 8266 MENTOR AVE, MENTOR, OH, 44060-5731	US Mail (1st Class)
39530	A G EDWARDS & SON CUST, 8030 FLAGSTAFF DR, COMMERCE TOWNSHIP, MI, 48382-2329	US Mail (1st Class)
39530	A I AUSTIN & JOAN AUSTIN JT TEN, 3495 STARBURST CT WEST, MULBERRY, FL, 33860	US Mail (1st Class)
39530	A TEMPLE BOWEN JR, 416-B ROUTE 12-A, SURRY, NH, 03431-8109	US Mail (1st Class)
39530	A-1 EXTERMINATORS, P O.BOX 310, LYNN, MA, 01903-0310	US Mail (1st Class)
39530	AAA SUPERIOR CARPET & UPHOLSTERY CLEANING INC., 39 SOMERSET STREET, CENTEREACH, N, 11720	US Mail (1st Class)
39530	ABILL REALTY CORP, 255 ROUTE 46, TOTOWA, NJ, 07512	US Mail (1st Class)
39530	ACADEMY FIRE PROTECTION, 48-81 MASPETH AVE., MASPETH, NY, 11378	US Mail (1st Class)
39530	ACADIA REALTY, 1311 MAMORENECK AVENUE, SUITE 260, WHITE PLAINS, NY, 10605	US Mail (1st Class)
39530	ACCOUNTING DEPT, PO BOX 809, JEFFERSON CITY, MO, 65102-0809	US Mail (1st Class)
39530	ACCOUNTING OFFICE, PO BOX 30026, LANSING, MI, 48909-7526	US Mail (1st Class)
39530	ACE SERVICE, 590 ATKINS AVE, BROOKLYN, NY, 11208-5202	US Mail (1st Class)
39530	ADAM BAGOON & CUST U NJ UGTMA, ATTN: PAUL BAGOON 12 BANYAN RD, SKILLMAN, NJ, 08558	US Mail (1st Class)
39530	ADAM BAGOON UNJUGTMA, ATTN: PAUL BAGOON 12 BANYAN RD, SKILLMAN, NJ, 08558	US Mail (1st Class)
39530	ADELE KRAMER, 1717 EAST 18TH STREET, BROOKLYN, NY, 11229-2147	US Mail (1st Class)
39530	ADRIANNE D STOLLENWERCK, ATTN BANK OF NEW YORK #847949 1, WALL STREET REORG DEPT 6TH FLOOR, NEW YORK, NY, 10286-0001	US Mail (1st Class)
39530	ADRIANNE STOLLENWERCK TRUST, ATTN BANK OF NEW YORK #442861 1, WALL STREET REORG DEPT 6TH FLOOR, NEW YORK, NY, 10286-0001	US Mail (1st Class)
39530	ADVANCE TECHNOLOGY REPAIR, PO BOX 1032, MEDFORD, NJ, 08055	US Mail (1st Class)
39530	AEK ASSOCIATES (VENTANA PROP), 695 OAK GROVE, SUITE 200, MENLO PARK, CA, 94025	US Mail (1st Class)
39530	ALADDIN PEST CONTROL, 2155 JERICHO TURNPIKE, GARDEN CITY PARK, NY, 11040	US Mail (1st Class)
39530	ALAN H GRABISCH, 3763 MAHLON BROWER DR, OCEANSIDE, NY, 11572-5950	US Mail (1st Class)
39530	ALAN HARRIS, HARRIS & RUBLE, 6424 SANTA MONICA BLVD., LOS ANGELES, CA, 90038	US Mail (1st Class)
39530	ALAN P HAINES &, ELAINE S HAINES JT TEN, 1016 38TH ST W, BRADENTON, FL, 34205-1637	US Mail (1st Class)
39530	ALBERT AZUS, ATTN: THOMAS G TALIAFERRO ACCT, EXEC 118 E CARRILLO ST, SANTA BARBARA, CA, 93101	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	ALBERT MITRANI &, EUGENIA MITRANI JT TEN, 1 HORSEMAN S LANE, SYOSSET, NY, 11791-4402	US Mail (1st Class)
39530	ALBERTO FIGOLS, 228 E 80TH ST, NEW YORK, NY, 10021-0572	US Mail (1st Class)
39530	ALDO CECONI & JOAN CECONI, 114 NEW BROADWAY, SLEEPY HOLLOW, NY, 10591-1707	US Mail (1st Class)
39530	ALEF FURNITURE RESTORATION, JAY STAPLE, 1219 BAY 25TH ST, FAR ROCKAWAY, NY, 11691	US Mail (1st Class)
39530	ALEX CUSTOM UPHOLSTERY, 704 NE 27TH AVENUE, HALLENDALE, FL, 33009	US Mail (1st Class)
39530	ALEX ELMAN, 836 CORNELL RD, FRANKLIN SQUARE, NY, 11010-3420	US Mail (1st Class)
39530	ALEX HILLENBRAND & SUSAN HILLENBRAND JT TEN, 8415 BAY PO BOX AV 1265, CUTCHOGUE, NY, 11935	US Mail (1st Class)
39530	ALEXANDER & SALLY LOWE JT WROS JT TEN, 10145 S VANVLISINGEN, CHICAGO, IL, 60617-5638	US Mail (1st Class)
39530	ALEXANDER M HARRISON, FORTYFIVE FIRST AVENUE1P, NEW YORK, NY, 10003	US Mail (1st Class)
39530	ALEXANDER WORTH, 62 MONTAGUE ST APT 8A, BROOKLYN, NY, 11201-3375	US Mail (1st Class)
39530	ALEXIS STEWART & ED STEWART JT TEN, C-O DISTEFANO, 14 SUTTON SQUARE, NEW YORK, NY, 10022-2408	US Mail (1st Class)
39530	ALFRED G DONOFRIO, 505 CHAFFEE DRIVE, ARLINGTON, TX, 76006-2009	US Mail (1st Class)
39530	ALFRED JEROME ANDERSON, 441 WILDLIFE CLUB LANE, TAYLORSVILLE, NC, 28681-7666	US Mail (1st Class)
39530	ALFRED L SCHEIBER &, WILLIAM R SCHEIBER JT TEN, 1125 E 11TH ST, EDDYSTONE, PA, 19022-1354	US Mail (1st Class)
39530	ALICE C GACHENY, 514 HERRMANN AVE, RIVERVALE, NJ, 07675-5558	US Mail (1st Class)
39530	ALICE MARCOUX &, JOHN MARCOUX JT TEN, 283 GEORGE ST, PROVIDENCE, RI, 02906-3118	US Mail (1st Class)
39530	ALISON J LOVE, 9 MARTHA DRIVE, MELVILLE, NY, 11747	US Mail (1st Class)
39530	ALL ISLAND JANITORIAL SUPPLY, 110 SEA LANE, FARMINGDALE, NY, 11735	US Mail (1st Class)
39530	ALLAN FATTORINI &, MERCEDES C FATTORINI JT TEN, 10360 BROOKSHIRE AVE, DOWNEY, CA, 90241-2607	US Mail (1st Class)
39530	ALLEN FEINSTEIN &, MILDRED FEINSTEIN JT TEN, 66 EAST 9TH ST, UNIT 2508, SAINT PAUL, MN, 55101-2277	US Mail (1st Class)
39530	ALLEN HERMAN &, ANNALEE W HERMAN JT TEN, 1606 DAWNVIEW DR, BRENTWOOD, CA, 94513-6520	US Mail (1st Class)
39530	ALLEN J FABBI &, TERESA J FABBI JT TEN, PO BOX 1195, SALMON, ID, 83467-1195	US Mail (1st Class)
39530	ALTHEA BARTOLO, 78 WHITTING CRSE, SAINT CHARLES, IL, 60174-1434	US Mail (1st Class)
39530	ALVARO P ESCANDON INC MPPP DTD 12 1 80, GARY PAUL & STEPHANIE ESCANDONTTEES JT TEN, 17 PROSPECT STREET, HIGHLAND, NJ, 07732	US Mail (1st Class)
39530	ALVIN R NICOLOSI, 2507 OTIS DELLINGER RD, LINCOLNTON, NC, 28092-8180	US Mail (1st Class)
39530	ALYCE M NELSON, 505 CAPRI CT, WILLIAMSTOWN, NJ, 08094-3045	US Mail (1st Class)
39530	ALYCE WILNER, 5982 PONTIAC TRAIL, ORCHARD LAKE, MI, 48323-2225	US Mail (1st Class)
39530	AM NEW YORK, PO BOX 3002, BOSTON, MA, 02241-3002	US Mail (1st Class)
39530	AMB-SGP CIF-1 LLC, P O BOX 6156, HICKSVILLE, NY, 11802-6156	US Mail (1st Class)
39530	AMERICAN EXPRESS, PO BOX 1270, NEWARK, NJ, 07101-1270	US Mail (1st Class)
39530	AMERICAN EXPRESS BANK FSB, 4315 SOUTH 2700 WEST SALT, LAKE CITY, UT, 84184	US Mail (1st Class)
39530	AMERICAN STOCK TRANSFER& TRUST CO., 59 MAIDEN LANE - PLAZA LEVEL, NEW YORK, NY, 10038	US Mail (1st Class)
39530	AMTRUST INVESTORS INC., ATTN: JIMMY BAKER PRESIDENT P O, BOX 3467, VICTORIA, TX, 77903-3467	US Mail (1st Class)
39530	ANDRE G PHILIPPON, 42 C ATWOOD RD, TOPSHAM, ME, 04086-5777	US Mail (1st Class)
39530	ANDREA GINSBERG, 2365 WELLINTON GREEN DR, WELLINGTON, FL, 33414	US Mail (1st Class)
39530	ANDREA PHILLIPPOFF, 46 MACLEAY RD, MONTVILLE, NJ, 07045-9798	US Mail (1st Class)
39530	ANDREW A STERN & MARYLOU W STERN, 1443 HAWTHORNE TERRACE, BERKELEY, CA, 94708-1803	US Mail (1st Class)
39530	ANDREW CUOMO, NY ATTORNEY GENERAL, DEPT OF LAW, THE CAPITOL 2ND FLOOR, ALBANY, NY, 12224	US Mail (1st Class)
39530	ANDREW I SCHAEFER &, C RENEE SINNUT JT TEN, 8 MEAD RIDGE LANE, RIDGEFIELD, CT, 06877	US Mail (1st Class)
39530	ANDREW R FREEDMAN, 139 CRANBROOK DR, HOLDEN, MA, 01520-1475	US Mail (1st Class)
39530	ANGELA DAMATO GRIFFARO, 13345 BAHNFYRE, SAINT LOUIS, MO, 63128-3375	US Mail (1st Class)
39530	ANGELA G LIM, 816 CONTRA COSTA AV, BERKELEY, CA, 94707-1920	US Mail (1st Class)
39530	ANN M KILLORY, 403 EAST 70 ST. APT 5, NEW YORK, NY, 10021-5337	US Mail (1st Class)
39530	ANN MERRY &, TIMOTHY MERRY JT TEN, 246 WESTERN AVE, SHERBORN, MA, 01770-1014	US Mail (1st Class)
39530	ANNA DINUNZIO, 239 JOHNSON AVE, STATEN ISLAND, NY, 10307-1239	US Mail (1st Class)
39530	ANNAPOLIS HARBOUR CENTER, 2000 TOWER OAKS BLVD 8TH FLOOR, ROCKVILLE, MD, 20852	US Mail (1st Class)
39530	ANNEDITH SEPLOW &, STEVEN BERNARD SEPLOW JT TEN, 13 TRALEE ROAD, HAZLET, NJ, 07730-1123	US Mail (1st Class)
39530	ANTHONY JAMES GLENN, 333 LAUREL AVE, NOVATO, CA, 94945	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	ANTHONY M BOCCANFUSO, 324 STEEPLE CRST N, IRMO, SC, 29063-9257	US Mail (1st Class)
39530	ANTHONY ROSA & FELICIA BELLA ROSA JT TEN, ONE BARNSDALE ROAD, NORTH CALDWELL, NJ, 07006-4300	US Mail (1st Class)
39530	ANTHONY S VOIERS &, ELIZABETH F VOIERS JT TEN, 8408 OLD DEER TR, RALEIGH, NC, 27615-5129	US Mail (1st Class)
39530	ANTON N PFENDT, 25315 SUGAR VALLEY DR, SPRING, TX, 77373-8008	US Mail (1st Class)
39530	AQUA PENNSYLVANIA, INC., 762 W LANCASTER AVENUE, BRYN MAWR, PA, 19010-3489	US Mail (1st Class)
39530	ARABELLA W TEAL, OFFICE OF ATTORNEY GENERAL, ONE JUDICIARY SQUARE, 441 4TH ST, NW STE 1145S, WASHINGTON, DC, 20001	US Mail (1st Class)
39530	ARCHIE J POMPEO &, FLORENCE M POMPEO JT TEN, 6917 40 SW, SEATTLE, WA, 98136-1911	US Mail (1st Class)
39530	ARCTIC ENGINEERING COMPANY, 79 MAIN STREET, EVERETT, MA, 02149	US Mail (1st Class)
39530	ARIZONA DEPT OF ECONOMIC SECURITY, 2500 E COOLEY ST #410, SHOW LOW, AZ, 85901-5266	US Mail (1st Class)
39530	ARLENE D'AGOSTINO CUST, DINA D'AGOSTINO, UNDER THE NY UNIF GIFT MIN ACT, 47 CENTURY TRAIL, HARRISON, NY, 10528-1716	US Mail (1st Class)
39530	ARLENE DREHER IRA ROLLOVER, ATTN NFSC FMTC CUSTODIAN 8 BOWER PLACE, HUNTINGTON, NY, 11743	US Mail (1st Class)
39530	ARMIN HARNEDY, 155 CORNELL DR, ENFIELD, CT, 06082-4242	US Mail (1st Class)
39530	ARNOLD GOLDBERG & LOIS GOLDBERG JT TEN, 19640 SAWGRASS CIRCLE, BOCA RATON, FL, 33434-3379	US Mail (1st Class)
39530	ARTHUR W HOROWITZ, 5800 NICHOLSON LN #507, ROCKVILLE, MD, 20852-2963	US Mail (1st Class)
39530	ASCAP, 21678 NETWORK PLACE, CHICAGO, IL, 60673	US Mail (1st Class)
39530	ASG SECURITY, 1891 SANTA BARBARA, STE 201, LANCASTER, PA, 17601	US Mail (1st Class)
39530	ASHLEY FURNITURE INDUSTRIES, INC., SHANNON BURNS, PO BOX 190,, ARCADIA, WI, 54612	US Mail (1st Class)
39530	ASSESSMENT DEPT, 45 CALVERT ST FL 3, ANNAPOLIS, MD, 21401-1994	US Mail (1st Class)
39530	AT&T, PO BOX 105262, ATLANTA, GA, 30348-5262	US Mail (1st Class)
39530	AT&T, PO BOX 8110, AURORA, IL, 60507-8110	US Mail (1st Class)
39530	AT&T, PAYMENT CENTER, SACRAMENTO, CA, 95887-0001	US Mail (1st Class)
39530	AT&T MOBILITY, PO BOX 6463, CAROL STREAM, IL, 60197-6463	US Mail (1st Class)
39530	ATHEN'S LAND COMPANY, L L C, P O BOX 218, TRENTON, MI, 48183	US Mail (1st Class)
39530	ATLANTIC CITY ELECTRIC, PO BOX 4875, TRENTON, NJ, 08650	US Mail (1st Class)
39530	ATLANTIC JOURNAL & CONST, PO BOX 105375, ATLANTA, GA, 30348-5375	US Mail (1st Class)
39530	ATLAS SANITATION CO., INC., PO BOX 140629, HOWARD BEACH, NY, 11414-0629	US Mail (1st Class)
39530	AUDREY J SADOWSKI, 22 LONGVIEW DRIVE, EMERSON, NJ, 07630-1508	US Mail (1st Class)
39530	AUDREY L FILIPPONE &, DANA FILIPPONE JT TEN, 30 MOUNT DRIVE, HOLMDEL, NJ, 07733-1332	US Mail (1st Class)
39530	AUTOMATIC COOLING CORPORATION, 234 JAMES STREET, BENSENVILLE, IL, 60106	US Mail (1st Class)
39530	AYELET MANAGMENT LLC, 527 LENOX AVE, NEW YORK, NY, 10037	US Mail (1st Class)
39530	AYRES ASSOCIATES ,, 69-06 GRAND AVENUE, MASPETH, NY, 11378	US Mail (1st Class)
39530	B.C. CARPET CLEANING INC, 1921 BOGART AVE, BRONX, NY, 10462	US Mail (1st Class)
39530	B.L.D. FURNITURE SERVICE, 2227 MANDARIN WAY, ANTIOCH, CA, 94509	US Mail (1st Class)
39530	B.R. REAL ESTATE, INC., PO BOX 570, OYSTER BAY, NY, 11771	US Mail (1st Class)
39530	BALLARD SPAHR LLP, DAVID L POLLACK / JEFFREY MEYERS, 51ST FL - MELLON BANK CNTR, 1735 MARKET ST, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39530	BALLARD SPAHR LLP, (RE: FEDERAL REALTY INVESTMENT TRUST), DAVID L POLLACK / JEFFREY MEYERS, 51ST FL - MELLON BANK CNTR, 1735 MARKET ST, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39530	BALTIMORE GAS & ELECTRIC COMPANY, PO BOX 1475, BALTIMORE, MD, 21201	US Mail (1st Class)
39530	BALTIMORE SUN, PO BOX 3132, BOSTON, MA, 02241-3132	US Mail (1st Class)
39530	BANK OF AMERICA, 101 S MARENGO AVE 5TH, FLOOR PASADENA, CA, 91101	US Mail (1st Class)
39530	BANK OF NY MELLON, ATTN CARL KRASIK GENERAL COUNSEL, ONE WALL STREET, NEW YORK, NY, 10286	US Mail (1st Class)
39530	BANK OF NY MELLON, CARL KRASIK (GENERAL COUNSEL), ONE WALL STREET, NEW YORK, NY, 10286	US Mail (1st Class)
39530	BANK OF NY MELLON, CHUCK LOGAN, ONE WALL STREET, NEW YORK, NY, 10286	US Mail (1st Class)
39530	BANK OF NY MELLON, CORPORATION TRUST CO, CORPORATION TRUST CENTER, 1209 ORANGE STREET, WILMINGTON, DE, 19801	US Mail (1st Class)
39530	BANK OF NY MELLON, KELLY, ROBERT P (CEO), ONE WALL STREET, NEW YORK, NY, 10286	US Mail (1st Class)
39530	BARBARA KAHN & MARTIN KAHN JT TEN, 118 SOUTHAMPTON DR, GALLOWAY, NJ, 08205-6623	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	BARBARA LEVY, 210 NAHANTON ST #408, NEWTON, MA, 02459-2927	US Mail (1st Class)
39530	BARBARA MAZIARZ, 851 HERITAGE DR, ADDISON, IL, 60101-3165	US Mail (1st Class)
39530	BARBARA MCNEELY, 15 JOYCE DR, HAUPPAUGE, NY, 11788-4709	US Mail (1st Class)
39530	BARBARA TAKSEY, 6 CAMPANIA CT, MANCHESTER TOWNSHIP, NJ, 08759-8119	US Mail (1st Class)
39530	BARRY HERMAN &, PATRICIA HERMAN JT TEN, 16 GEIGER LN, WARREN, NJ, 07059-5620	US Mail (1st Class)
39530	BARRY KOCH, 1055 TARRAGON COURT, MORGANVILLE, NJ, 07751-1806	US Mail (1st Class)
39530	BARRY M LEVINE &, MARTIN J LEVINE JT TEN, 1600SW 56TH AVENUE, FORT LAUDERDALE, FL, 33317-5932	US Mail (1st Class)
39530	BARRY ROBERT PAPE & CATHERINE PAPE JT TEN, 312 REFUGE DR W, DRUMS, PA, 18222	US Mail (1st Class)
39530	BAY PLAZA WEST LLC (PRESTIGE PROPERTIES DEV), 546 FIFTH AVENUE, 15TH FLOOR, NEW YORK, NY, 10036	US Mail (1st Class)
39530	BEA YANKOWITZ & SIDNEY YANKOWITZ JT TEN, 12212 N PARADISE VILL PKY S 336 C, PHOENIX, AZ, 85032-7650	US Mail (1st Class)
39530	BEAR STERNS & CO. INC., C/O JPMORGAN SECURITIES INC, REG AGENT FOR BEAR STERNS CO, INC, CT CORP SYSTEM, 111 EIGHTH AVE, NEW YORK, NY, 10011	US Mail (1st Class)
39530	BEAR STERNS & CO. INC., JESSICA M WILLEY, C/O JPMORGAN SECURITIES INC, STEVEN D BLACK (CEO), 383 MADISON AVE, NEW YORK, NY, 10179	US Mail (1st Class)
39530	BEATRICE STAPLE, 7864 LEXINGTON CLUB BLVD APT A, DELRAY BEACH, FL, 33446-3904	US Mail (1st Class)
39530	BEAU BIDEN, CARVEL STATE OFFICE BLDG, 820 N. FRENCH STREET, WILMINGTON, DE, 19801	US Mail (1st Class)
39530	BELA ANTHONY DEBITZKY, 450 NE 51 STREET, MIAMI, FL, 33137-3025	US Mail (1st Class)
39530	BELKIN BURDEN WENIG & GOLDMAN LLP, JOSHUA G LOSARDO ESQ, 270 MADISON AVE, NEW YORK, NY, 10016	US Mail (1st Class)
39530	BELKIN BURDEN WENIG & GOLDMAN LLP, (RE: 902 ASSOCIATES), JOSHUA G LOSARDO ESQ, 270 MADISON AVE, NEW YORK, NY, 10016	US Mail (1st Class)
39530	BELLER AND BELLER, 6866 HUNTINGTON LANE, APT. 305, DELRAY BEACH, FL, 33446	US Mail (1st Class)
39530	BELLER AND BELLER, 375 COUNTY ROAD 39, SOUTHAMPTON, NY, 11968	US Mail (1st Class)
39530	BELLER AND BELLER, 723 BLUE RIDGE DRIVE, MEDFORD, NY, 11763	US Mail (1st Class)
39530	BEN A COLBY JR, 27 LONGVIEW DRIVE, PRESQUE ISLE, ME, 04769-2470	US Mail (1st Class)
39530	BENDERSON-WAINBERG ASSOCIATES, (DEVELOPERS DIVERSIFIED), DEPT: 103126-20612-4027, PO BOX 73612, CLEVELAND, OH, 44193	US Mail (1st Class)
39530	BENEFICIARY KATHLEEN W TESS &, J KENNETH WAROS DECEDENTIRA JT TEN, 50 S RALPH AVE, PITTSBURGH, PA, 15202	US Mail (1st Class)
39530	BERGER & MONTAGUE P C, 1622 LOCUST STREET, PHILADELPHIA, PA, 19103-6305	US Mail (1st Class)
39530	BERNARD M BRASFIELD, 3888 48TH AVE S APT 314, SAINT PETERSBURG, FL, 33711-4602	US Mail (1st Class)
39530	BERNARD REISS IRA, & FLEET BROKERAGE SECURITIES CUST, 11309 WINGFOOT DR, BOYNTON BEACH, FL, 33437-1624	US Mail (1st Class)
39530	BERNARD W HEITNER, 67-66 108ST APT 25C, FOREST HILLS, NY, 11375	US Mail (1st Class)
39530	BERNARD WINCIG, 574 - 5TH AVE, NEW YORK, NY, 10036-4806	US Mail (1st Class)
39530	BERNARD WINCIG, C/O THE LAW OFFICES OF, WINCIG & WINCIG, 574 FIFTH AVENUE, NEW YORK, NY, 10036	US Mail (1st Class)
39530	BERNARDINE K HARFORD LIV TR, 168 HIGHLAND AVE, HIGHLANDS, NJ, 07732-1810	US Mail (1st Class)
39530	BERT W WASSERMAN, PO BOX 1019, MANHASSET, NY, 11030-8019	US Mail (1st Class)
39530	BERT WASSERMAN &, SANDRA WASSERMAN JT TEN, 15 SANDPIPER COURT, OLD WESTBURY, NY, 11568	US Mail (1st Class)
39530	BERTHA & WILLIAM KAUFMANN CO-TTEES JT TEN, 19205 HOBBS COURT, LUTZ, FL, 33548-4254	US Mail (1st Class)
39530	BERTHA L LYONS &, MARK T LYONS JT TEN, 7243 LANDMARK DR, SPRING HILL, FL, 34606-6148	US Mail (1st Class)
39530	BERYL SKOG, 157 PALISADES AVE, CRESSKILL, NJ, 07626-2258	US Mail (1st Class)
39530	BEST DELIVERY SERVICES, INC., 8926 N GREENWOOD AVENUE #183, NILES, IL, 60714	US Mail (1st Class)
39530	BETTE ANN CASCELL TR UA 10/20/87, FBO BETTE ANN CASCELL, 345 LAKE ST, SAN FRANCISCO, CA, 94118-1320	US Mail (1st Class)
39530	BETTINA V BEHRINGER, 88181 OLD HWY B3, ISLAMORADA, FL, 33036-3044	US Mail (1st Class)
39530	BETTINA V BEHRINGER SPECIAL IRA, 88181 OLD HWY B3, ISLAMORADA, FL, 33036-3044	US Mail (1st Class)
39530	BETTY J PECH, 890 WEST TROPICAL WAY, PLANTATION, FL, 33317-3352	US Mail (1st Class)
39530	BEVERLY ISRAEL, 10634 E CEDAR WAXWING DR, SUN LAKES, AZ, 85248-7764	US Mail (1st Class)
39530	BG MONMOUTH, LLC (DEVELOPERS DIVERSIFIED), DEPT: 103126-20611-4026, P O BOX #73612, CLEVELAND, OH, 44193	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	BILL MCCOLLUM, OFFICE OF ATTORNEY GENERAL, STATE OF FLORIDA, THE CAPITOL PL-01, TALLAHASSEE, FL, 32399-1050	US Mail (1st Class)
39530	BILLY JOE BRIDGES, 114 SHAWNEE DRIVE, SHELBY, NC, 28152-7740	US Mail (1st Class)
39530	BINA REALTY, , NEW JERSEY 07010, JOSEPH APPLEMAN, 200 WINSTON DRIVE, UNIT 221, CLIFFSIDE PARK, NJ, 07010	US Mail (1st Class)
39530	BLU REPROGRAPHICS, 179 NEW YORK AVE., HUNTINGTON, NY, 11743	US Mail (1st Class)
39530	BOB BLUM, 118 W NATIONAL ST, WEST CHICAGO, IL, 60185-1945	US Mail (1st Class)
39530	BOCA PIER ASSOCIATES LTD, C/O ROBERT SCHMIER, 7777 GLADES ROAD, SUITE 212, BOCA RATON, FL, 33434	US Mail (1st Class)
39530	BON REALTY, 160-10 CROSSBAY BOULEVARD, HOWARD BEACH, NY, 11414	US Mail (1st Class)
39530	BONNIE KAYE, 25 SUTTON PLACE SOUTH #6L, NEW YORK, NY, 10022-2467	US Mail (1st Class)
39530	BONNIE O MALLEY CUST &, FBO: RYAN O MALLEY UGMA CT, 58 SPRING ROCK ROAD, BRANFORD, CT, 06405-5524	US Mail (1st Class)
39530	BOSTON GLOBE ,, BRENT TURNER, PO BOX 415071,, BOSTON, MA, 02241-5071	US Mail (1st Class)
39530	BOSTON HERALD, PO BOX 55843, BOSTON, MA, 02205-5843	US Mail (1st Class)
39530	BOYD ELWOOD JENKINS JR, 1039 S CORTLAND, KOKOMO, IN, 46902-6202	US Mail (1st Class)
39530	BRENT ASSOCIATES, INC., STEVE WOODS, 931 B CONKLIN AVE, FARMINGDALE, NY, 11735	US Mail (1st Class)
39530	BRENT CARPENTER &, JACQUELYN CARPENTER JT TEN, 27123 VISTA ENCANTADA DR, VALENCIA, CA, 91354-2249	US Mail (1st Class)
39530	BRIAN J BOETTCHER, 317 4TH ST S #201, LA CROSSE, WI, 54601-4047	US Mail (1st Class)
39530	BRIAN J MATTALINO, 42 RTE 46 E, LODI, NJ, 07644-1308	US Mail (1st Class)
39530	BRIDGET J ARCHER KAYSER, 6 POWDER HORN RD, PATTERSON, NY, 12563-2524	US Mail (1st Class)
39530	BRIGHT STAR ENTERPRISES INC, 190-10 NORTHERN BLVD, FLUSHING, NY, 11358	US Mail (1st Class)
39530	BROADCAST MUSIC INC., PO BOX 406741, ATLANTA, GA, 30384	US Mail (1st Class)
39530	BRUCE DANBACK, 351 CHURCH RD, PUTNAM VALLEY, NY, 10579-2515	US Mail (1st Class)
39530	BRUGH JOY INC DEF BEN PEN RET TR & DTD 6 25 79, ATTN WILLIAM BRUGH JOY PRESIDENT, 295 NORTH BLUFF, ST GEORGE, UT, 84770	US Mail (1st Class)
39530	BRUNO PELLEGRINI, 61 S MAIN ST, NEW CITY, NY, 10956-3537	US Mail (1st Class)
39530	BTMILTD01, 192 MOUNTAINDALE RD, YONKERS, NY, 10710	US Mail (1st Class)
39530	BUCCOLA CONSTRUCTION CO PEN TR &, DTD 10 1 79 ANTHONY R BUCCOLA TTEE, 1610 BLUEBELL PLACE, WESTLAKE VILLAGE, CA, 91362-4301	US Mail (1st Class)
39530	BYRON MURRAY &, ANN VEIT JT TEN, 7224 SKYVIEW AVE, NEW PORT RICHEY, FL, 34653-1944	US Mail (1st Class)
39530	CA STATE BOARD OF EQUALIZATION, PO BOX 942879, ADDRESS2, SACRAMENTO, CA, 94279-8042	US Mail (1st Class)
39530	CABLEVISION, PO BOX 371378, PITTSBURGH, PA, 15250-7378	US Mail (1st Class)
39530	CALIFORNIA-AMERICAN WATER, PO BOX 7150, PASADENA, CA, 91109	US Mail (1st Class)
39530	CALVIN LEM, 16810 GRAND CENTRAL PKWY, JAMAICA, NY, 11432-1301	US Mail (1st Class)
39530	CALVIN WORTH, 3434 W RENO, OKLAHOMA CITY, OK, 73107-6134	US Mail (1st Class)
39530	CAPITAL MAX, 2438 27 AVE SOUTH, MINNEAPOLIS, MN, 55406	US Mail (1st Class)
39530	CAPITAL ONE, 3939 W JOHN CARPENTER FREEWAY, IRVING, TX, 75063	US Mail (1st Class)
39530	CAREER TEMPS INC, 6710 MAIN ST STE 234, MIAMI LAKES, FL, 33014-2067	US Mail (1st Class)
39530	CARL W HAYWOOD &, LINDA LOU HAYWOOD JT TEN, PO BOX 2444, THOMPSON FALLS, MT, 59873-2444	US Mail (1st Class)
39530	CARMEN A PASTORE & SUZANNE L PASTORE JT TEN, 7991 STONEYBROOK LN, MENTOR, OH, 44060-5935	US Mail (1st Class)
39530	CARMINE CAMPIONE &, UTA CHARLES SCHWAB & CO INC. IRA, ROLLOVER DTD 11 18 91, 53 MAOLIS AVENUE, BLOOMFIELD, NJ, 07003-2330	US Mail (1st Class)
39530	CAROL ANN BURGESS, 19107 PLAYER PARK DRIVE, HUMBLE, TX, 77346-6149	US Mail (1st Class)
39530	CAROL MARIE WARREN, 17073 SE 96TH CHAPELWOOD CIR, LADY LAKE, FL, 32162-1848	US Mail (1st Class)
39530	CAROLE RALSTON, 95 WINDOM ST, WHITE PLAINS, NY, 10607-2614	US Mail (1st Class)
39530	CAROLYN GANG TROOB, 40 WESTFIELD RD, WHITE PLAINS, NY, 10605-5455	US Mail (1st Class)
39530	CAROLYN O BRIEN, 130 C E PENNY DRIVE, WALLKILL, NY, 12589-4524	US Mail (1st Class)
39530	CARRIE SCHURMANN, 200 WINSTON DR APT 2202, CLIFFSIDE PARK, NJ, 07010-3226	US Mail (1st Class)
39530	CATHERINE CORTEZ MASTO, NEVADA ATTORNEY GENERAL, OLD SUPREME COURT BLDG, 100 N CARSON ST, CARSON CITY, NV, 89701	US Mail (1st Class)
39530	CATHERINE S PHELPS, 1007 CALIBRE SPRINGS WAY NE, ATLANTA, GA, 30342	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	CATHERINE T CODISPOTI, 717 MAIN ST, NORTH CALDWELL, NJ, 07006-4734	US Mail (1st Class)
39530	CBL-TRS JOINT VENTURE II, LLC, P O BOX 74551, CLEVELAND, OH, 44194-4551	US Mail (1st Class)
39530	CBS OUTDOOR, PO BOX 33074, NEWARK, NJ, 07188-0074	US Mail (1st Class)
39530	CDW, ATTN: VIDA KRUG, 200 N MILWAUKEE AVE, VERNON HILLS, IL, 60061	US Mail (1st Class)
39530	CDW DIRECT, LLC, PO BOX 75723, CHICAGO, IL, 60675-5723	US Mail (1st Class)
39530	CECILIA C LIU FU &, LEE LEUNG FU JT TEN, 276 ST KATHERINE DR, LA CANADA, CA, 91011-4109	US Mail (1st Class)
39530	CEDE & CO (FAST ACCOUNT), PO BOX 20, BOWLING GREEN STATION, NEW YORK, NY, 10004-1408	US Mail (1st Class)
39530	CENTRAL HUDSON GAS & ELECTRIC, 284 SOUTH AVE., POUGHKEEPSIE, NY, 12601	US Mail (1st Class)
39530	CENTRO NP, LLC - STORE IS CLOSED, 24043 NETWORK PLACE, CHICAGO, IL, 60673-1240	US Mail (1st Class)
39530	CENTRO WATT PROPERTY OWNER II, LLC, PUENTE HILL TOWN CTR, DEPARTMENT 9190, LOS ANGELES, CA, 90084-9190	US Mail (1st Class)
39530	CENTRO WATT PROPERTY OWNER II, LLC, SHEILA POCKNETT, 17394 E COLIMA RD, ROWLAND HEIGHTS, CA, 91745	US Mail (1st Class)
39530	CENTURYLINK, PO BOX 4300, CAROL STREAM, IL, 60197-4300	US Mail (1st Class)
39530	CERTEGY CHECK SERVICES, INC., 11601 ROOSEVELT BLVD, ST. PETERSBURG, FL, 33716	US Mail (1st Class)
39530	CERTILMAN BALIN ADLER & HYMAN LLP, RICHARD J MCCORD, CAROL A GLICK, 90 MERRICK AVE, EAST MEADOW, NY, 11554	US Mail (1st Class)
39530	CERTILMAN BALIN ADLER & HYMAN LLP, (RE: JACOB PEARLSTEIN, LLC), RICHARD J MCCORD, CAROL A GLICK, 90 MERRICK AVE, EAST MEADOW, NY, 11554	US Mail (1st Class)
39530	CHAMPION LOCKSMITH, INC. BOSTON, 75-20 ASTORIA BLVD, STE 340, JACKSON HEIGHTS, NY, 11370	US Mail (1st Class)
39530	CHANDRA NAIDU BOYAPATI, 78 WYNDHURST DR, JACKSON, TN, 38305-3545	US Mail (1st Class)
39530	CHARLES A LAMEIRE &, CAROLE LAMEIRE JT TEN, 3 GOLDEN WEST DR, DURANGO, CO, 81301-7198	US Mail (1st Class)
39530	CHARLES D BLUMENSCHNEIN &, T MARIANNE BLUMENSCHNEIN JT TEN, 905 RUTH ST., PITTSBURGH, PA, 15243-1119	US Mail (1st Class)
39530	CHARLES DUDLEY WALLACE &, JANNET L WALLACE JT TEN, 6 WEST WESLEY RIDGE, ATLANTA, GA, 30327-2041	US Mail (1st Class)
39530	CHARLES E CRYDER, 653 EVANGELINE RD, CINCINNATI, OH, 45240-3011	US Mail (1st Class)
39530	CHARLES F ALDEN, 20 DONNA DRIVE, FAIRFIELD, NJ, 07004-1818	US Mail (1st Class)
39530	CHARLES H CHAPPELL, 715 KNOTTY PINE ROAD, CHARLESTON, SC, 29412	US Mail (1st Class)
39530	CHARLES J BRUCIA, 366 MADISON AVE, NEW YORK, NY, 10017-3122	US Mail (1st Class)
39530	CHARLES J LAY, 10720 MIDNIGHT DR, INDIANAPOLIS, IN, 46239-9234	US Mail (1st Class)
39530	CHARLES J SEITZ, 15 BOULDER BROOK RD, GREENWICH, CT, 06830-3514	US Mail (1st Class)
39530	CHARLES K MCKNIGHT, 400 MIMOSE DR, ST SIMONS IS, GA, 31522-5808	US Mail (1st Class)
39530	CHARLES LONG &, SUSAN LONG JT TEN, PO BOX 180, NEWPORT, RI, 02840	US Mail (1st Class)
39530	CHARLES M BEARD & BETTY K BEARD JT TEN, 8118 LAKE PROVIDENCE DR, MATTHEWS, NC, 28104-6221	US Mail (1st Class)
39530	CHARLES MORREALE & JULLIA MORREALE JT TEN, 17 LOUIS DRIVE, KATONAH, NY, 10536-3122	US Mail (1st Class)
39530	CHARLES R RETTIG & SUSAN M RETTIG JT TEN, 10287 GOLDENTRAIL RD, MILLERSBURG, MI, 49759-9621	US Mail (1st Class)
39530	CHARLES REIFF, ATTN: GERALD P KAMINSKY, ACCT EXECUTIVE O COWEN & CO., FINANCIAL SQUARE 31ST, NEW YORK, NY, 10005	US Mail (1st Class)
39530	CHARLES SCHWAB &, CO CUST JT TEN, 318 MONTE VISTA DR, SAINT LOUIS, MO, 63129-3445	US Mail (1st Class)
39530	CHARLES SCHWAB &, CO CUST JT TEN, 4 CHINA LANE, SETAUKET, NY, 11733-4052	US Mail (1st Class)
39530	CHARLES SCHWAB & CO CUST JT TEN, 28 HIAWATHA BLVD, OAKLAND, NJ, 07436-2919	US Mail (1st Class)
39530	CHARLES SIMONELLI & ANGELA SIMONELLI, 8323 14TH AVE, BROOKLYN, NY, 11228-3115	US Mail (1st Class)
39530	CHARLOTTE P KLEIN, 4200 MASSACHUSETTS AVE NW APT 303, WASHINGTON, DC, 20016-4753	US Mail (1st Class)
39530	CHAUNCEY M DEPEW, 684 ALLENTOWN RD, TELFORD, PA, 18969-2204	US Mail (1st Class)
39530	CHAVIN FAMILY, 8939 VERNON AVENUE SUITE A, MONTCLAIR, CA, 91763	US Mail (1st Class)
39530	CHELSEA WINDOW CLEANING CO. INC., P O.BOX 171, ENGLISHTOWN, NJ, 07726	US Mail (1st Class)
39530	CHICAGO SUN-TIMES, INC., 6913 PAYSPPHERE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39530	CHICAGO TRIBUNE, 14839 COLLECTION CENTER DRIVE, CHICAGO, IL, 60693-0148	US Mail (1st Class)
39530	CHRIS A RHOADES, 2030 VALLEJO ST #905, SAN FRANCISCO, CA, 94123	US Mail (1st Class)
39530	CHRIS KOSTER, MISSOURI ATTORNEY GENERAL, SUPREME COURT BLDG, 207 W HIGH ST PO BOX 899, JEFFERSON CITY, MO, 65102	US Mail (1st Class)
39530	CHRIS LEYERLE, 1420 NW GILMAN BLVD, SUITE 2655, ISSAQUAH, WA, 98027-5394	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	CHRISTIN M BLAZEK & JAMES BLAZEK JT TEN, 637 E 60TH ST, INDIANAPOLIS, IN, 46220-1863	US Mail (1st Class)
39530	CHRISTINE ROTH, 510 E 23RD ST, NEW YORK, NY, 10010-5012	US Mail (1st Class)
39530	CHRISTOPHER J COWANS, 37 BAKER AVE, BEVERLY, MA, 01915-3505	US Mail (1st Class)
39530	CHRISTOPHER LENG, 1915 S BURNSIDE AVE, LOS ANGELES, CA, 90016-1114	US Mail (1st Class)
39530	CHRISTOPHER WALL &, HAYDEE WALL JT TEN, 753 VINCENT AVE, BRONX, NY, 10465-1722	US Mail (1st Class)
39530	CINDY J HOLLAND, 1316 IDALIA RD, COLUMBIA, SC, 29206	US Mail (1st Class)
39530	CIPRIANO SQUARE PLAZA CORP, LOCKBOX #630942, 11333 MCCORMICK ROAD, COCKEYSVILLE-HT VLY, MD, 21031	US Mail (1st Class)
39530	CIPRIANO SQUARE PLAZA CORPORATION, NICK VASSELLO, 270 COMMERCE DR, ROCHESTER, NY, 14623	US Mail (1st Class)
39530	CIPRIANO SQUARE PLAZA CORPORATION, C/O JEFFREY KURTZMAN ESQ, KLEHR HARRISON HARVEY BRANZBURG LLP, 1835 MARKET ST, STE 1400, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39530	CITIZENS, PO BOX 42001, PROVIDENCE, RI, 02940-2001	US Mail (1st Class)
39530	CITY CENTRE PHILADELPHIA PA LP, C/O JEFFREY KURTZMAN ESQ, KLEHR HARRISON HARVEY BRANZBURG LLP, 1835 MARKET ST, STE 1400, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39530	CITY CENTRE PHILADELPHIA PA LP, NICK VASSELLO, 270 COMMERCE DR, ROCHESTER, NY, 14623	US Mail (1st Class)
39530	CITY CENTRE PHILADELPHIA, PA, P O BOX 8000, DEPT. 916, BUFFALO, NY, 14267	US Mail (1st Class)
39530	CITY LIGHTING PRODUCTS CO., 204 DOUGLAS ROAD, SEWICKLEY, PA, 15143	US Mail (1st Class)
39530	CITY OF BIRMINGHAM-WATER, DEPT. 175601, PO BOX 67000, DETROIT, MI, 48267	US Mail (1st Class)
39530	CITY OF CULVER CITY, CULVER CITY TREASURER'S OFFICE, PO BOX 507, 9770 CULVER BLVD, CULVER CITY, CA, 90232-0507	US Mail (1st Class)
39530	CITY OF FORT LAUDERDALE, MUNICIPAL SERVICES, PO BOX 31687, TAMPA, FL, 33631-3687	US Mail (1st Class)
39530	CITY OF FREMONT, PO BOX 5006, FREEMONT, CA, 94537-5006	US Mail (1st Class)
39530	CITY OF GLENDALE, PO BOX 51462, LOS ANGELES, CA, 90051	US Mail (1st Class)
39530	CITY OF NORTH MIAMI BEACH, PO BOX 600427, NORTH MIAMI BEACH, FL, 33160-0427	US Mail (1st Class)
39530	CITY OF NOVI, WATER/SEWER BILL, PO BOX 674264, DETROIT, MI, 48267-4264	US Mail (1st Class)
39530	CITY OF ONTARIO REVENUE DEPARTMENT, 1333 S BON VIEW AVENUE, PO BOX 8000, ONTARIO, CA, 91761-1076	US Mail (1st Class)
39530	CITY OF PALO ALTO UTILITIES, PO BOX 10097, PALO ALTO, CA, 94303-0897	US Mail (1st Class)
39530	CITY OF PEMBROKE PINES, PO BOX 269005, PEMBROKE PINES, FL, 33026	US Mail (1st Class)
39530	CITY OF SAN MARCOS, P O.BOX 511350, LOS ANGELES, CA, 90051-7905	US Mail (1st Class)
39530	CITY OF SAN MARCOS, PO BOX 511350, C/O IDS REAL ESTATE GROUP, LOS ANGELES, CA, 90051-7905	US Mail (1st Class)
39530	CITY OF TAYLOR WATER DEPT., PO BOX 298, TAYLOR, MI, 48180	US Mail (1st Class)
39530	CITY OF THOUSAND OAKS, DEPARTMENT #7235, LOS ANGELES, CA, 90088	US Mail (1st Class)
39530	CITY OF WEST HOLLYWOOD, 8300 SANTA MONICA BLVD, WEST HOLLYWOOD, CA, 90069	US Mail (1st Class)
39530	CJ REALTY L P, C/O SPIEGEL ASSOCIATES, 375 NORTH BROADWAY, JERICHO, NY, 11753	US Mail (1st Class)
39530	CL&P, PO BOX 150493, HARTFORD, CT, 06115-0493	US Mail (1st Class)
39530	CLARENCE M MOSS &, GRACE W MOSS JT TEN, 121 HOOTON RD, MOUNT LAUREL, NJ, 08054-1311	US Mail (1st Class)
39530	CLASSIC RECYCLING NEW YORK CORP, 409 RIVER ROAD, STE 1, CLIFTON, NJ, 07014	US Mail (1st Class)
39530	CLAUDETTE R PEARSON, 320 MYRTLE ST, NACOGDOCHES, TX, 75965-2650	US Mail (1st Class)
39530	CLAYTON LAMBETH, BOX 1016, HOT SPRINGS, SD, 57747-1016	US Mail (1st Class)
39530	CLIFFORD L BOWERS &, GREG D STOLLSTEIMER JT TEN, 22610 WATSON RD, DEFIANCE, OH, 43512-8807	US Mail (1st Class)
39530	CLIFTON WADE SWEENEY, 4809 SLIVER HILL CT, ANTIOCH, CA, 94531-7627	US Mail (1st Class)
39530	CLINTON O OLSEN, 116 MORTON DR, RAMSEY, NJ, 07446-2517	US Mail (1st Class)
39530	CMI COMPANIES, 8193-B EUCLID COURT, MANASSAS PARK, VA, 20111	US Mail (1st Class)
39530	COHEN & CO FINANCIAL MANAGEMENT LLC, RACHAEL FINK (GENERAL COUNSEL), 2929 ARCH ST. SUITE 1703, PHILADELPHIA, PA, 19019	US Mail (1st Class)
39530	COHEN & COMPANY FINANCIAL MGMT LLC, DANIEL COHEN (PRESIDENT), STE 1703 2929 ARCH ST, PHILADELPHIA, PA, 19104-51	US Mail (1st Class)
39530	COHEN & COMPANY FINANCIAL MGMT LLC, RACHAEL FINK (GENERAL COUNSEL), 2929 ARCH ST. SUITE 1703, PHILADELPHIA, PA, 19019	US Mail (1st Class)
39530	COHEN MARKET VENTURES, LLC, P O BOX 223244, WEST PALM BEACH, FL, 33422	US Mail (1st Class)
39530	COHEN STONE RICH & FIORE, 1221 LOCUST STREET, SAINT LOUIS, MO, 63103-2364	US Mail (1st Class)
39530	COLLEGE AVENUE, P O BOX 564, MAHWAH, NJ, 07430	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	COLONY MANAGEMENT & CO JT TEN, 214 23RD AVE, PATERSON, NJ, 07513-1168	US Mail (1st Class)
39530	COMCAST, PO BOX 3005, SOUTHEASTERN, PA, 19398	US Mail (1st Class)
39530	COMED, BILL PAYMENT CENTER, CHICAGO, IL, 60668	US Mail (1st Class)
39530	COMMISSIONER OF REVENUE SERVICES, P.O. BOX 5030, HARTFORD, CT, 06102-5030	US Mail (1st Class)
39530	COMPTRROLLER, 201 STATE HOUSE, SPRINGFIELD, IL, 62706-0001	US Mail (1st Class)
39530	COMPTRROLLER, S SWAN ST FL 6, ALBANY, NY, 12236-0001	US Mail (1st Class)
39530	COMPTRROLLER OF THE TREASURY, 110 CARROLL ST # 1, ANNAPOLIS, MD, 21411-0001	US Mail (1st Class)
39530	COMPTRROLLER OFFICE, 55 ELM ST, HARTFORD, CT, 06106-1746	US Mail (1st Class)
39530	COMPTRROLLER OFFICE, 1 ASHBURTON PL # 900, BOSTON, MA, 02108-1518	US Mail (1st Class)
39530	COMPTRROLLER OPERATIONS, 207 FINANCE BUILDING, HARRISBURG, PA, 17120-0018	US Mail (1st Class)
39530	CONNECTICUT POST, DEPT 0393, PO BOX 40000, HARTFORD, CT, 06151	US Mail (1st Class)
39530	CONSUMERS ENERGY, [NO ADDRESS PROVIDED], LANSING, MI, 48937	US Mail (1st Class)
39530	CONTRA COSTA COUNTY TAX COLLECTOR, PO BOX 631, MARTINEZ, CA, 94553	US Mail (1st Class)
39530	CONTROLLER OFFICE, 325 N SALISBURY ST # 914, RALEIGH, NC, 27603-1388	US Mail (1st Class)
39530	CONTROLLER OFFICE, 616 OBERLIN RD, RALEIGH, NC, 27605-1127	US Mail (1st Class)
39530	CONTROLLER OFFICE, 101 N CARSON ST # 5, CARSON CITY, NV, 89701-4786	US Mail (1st Class)
39530	CONVERTIBLE ENTERPRISES INC, 190-10 NORTHERN BLVD, FLUSHING, NY, 11358	US Mail (1st Class)
39530	CORLISS WHITNEY, 200 SEAMAN AVE, ROCKVILLE CENTRE, NY, 11570-3233	US Mail (1st Class)
39530	CORNELIA MAJOR, 9 BOXWORD DRIVE, MORRISTOWN, NJ, 07960	US Mail (1st Class)
39530	CORNER PROPERTIES 2, LLC, 431 ORANGE STREET, NEW HAVEN, CT, 06511	US Mail (1st Class)
39530	COVAD COMMUNICATIONS, DEPT. 33408, PO BOX39000, SAN FRANCISCO, CA, 94139-0001	US Mail (1st Class)
39530	COWEN & CO CUST & LAURENCE UDELL IRA, 38 HICKORY ROAD, SHORT HILLS, NJ, 07078-1226	US Mail (1st Class)
39530	CRAIG ACKERMAN, 159-36 81 STREET, HOWARD BEACH, NY, 11414	US Mail (1st Class)
39530	CRAIG L JOSEPH, 95 SYCAMORE AVE, BERKELEY HEIGHTS, NJ, 07922-1614	US Mail (1st Class)
39530	CRAIG WILLIAM KELLEY, PO BOX 178, KIHEI, HI, 96753	US Mail (1st Class)
39530	CREATIVE TELEVISION MARKETING,, RICHARD STORRS, 2550 NORTH HOLLYWOOD WAY-STE 100,, BURBANK, CA, 91505	US Mail (1st Class)
39530	CREDIT SUISSE FIRST BOSTON, CREDIT SUISSE HOLDINGS (USA) INC., CORPORATION SERVICE CO., 80 STATE STREET, ALBANY, NY, 12207	US Mail (1st Class)
39530	CREDIT SUISSE FIRST BOSTON, LORI M RUSSO (SECRETARY), CREDIT SUISSE HOLDINGS (USA) INC., 1 MADISON AVE, NEW YORK, NY, 10010	US Mail (1st Class)
39530	CREDIT SUISSE FIRST BOSTON, ROBERT SHAFIR (PRESIDENT), CREDIT SUISSE HOLDINGS (USA) INC., 11 MADISON AVENUE, NEW YORK, NY, 10010	US Mail (1st Class)
39530	CROSSPOINTE PLAZA, LLC, 1260B STELTOLN ROAD, PISCATAWAY, NJ, 08854	US Mail (1st Class)
39530	CROWN CREDIT COMPANY, PO BOX 640352, CINCINNATI, OH, 45264-0352	US Mail (1st Class)
39530	CUNNINGHAM PARK TENNIS CENTER INC. & JANE WIND ROLLOVER JT TEN, ATTN: MICHAEL WIND TTEE., 85 HARBOR VIEW WEST, LAWRENCE, NY, 11559-1911	US Mail (1st Class)
39530	CUNNINGHAM PARK TENNIS CENTER INS & EMPLOYEE PENSION PLAN JT TEN, C O MICHAEL WIND85 HARBOR VIEW WEST, LAWRENCE, NY, 11559	US Mail (1st Class)
39530	CURTIS V REINAN, 3637 SADDLE CREEK COURT, LAS VEGAS, NV, 89147-3829	US Mail (1st Class)
39530	CUST CATHERINE M CAPASSO &, FBO: MICHAEL A CAPASSO UGMA-NY, 6101 81ST STREET, MIDDLE VILLAGE, NY, 11379-1403	US Mail (1st Class)
39530	CUSTODIAN RAYMOND JAMES & ASSOCIATES &, FBO: JANE LENAHAN JT TEN, 53 BRIARWOOD ROAD, FLORHAM PARK, NJ, 07932-2576	US Mail (1st Class)
39530	CUSTODIAN SMITH BARNEY &, JUDITH FRIEDLANDER IRA ROLLOVER JT TEN, 10 MADISON AVE1ST FLOOR, MORRISTOWN, NJ, 07960	US Mail (1st Class)
39530	CW WALDORF RETAIL LP, NW 5506-10, P O BOX 1450, MINNEAPOLIS, MN, 55485-5506	US Mail (1st Class)
39530	CYNTHIA CRAWFORD &, DONALD G FAIR IRA JT TEN, 21731 VENTURA BLVD STE 300, WOODLAND HILLS, CA, 91364	US Mail (1st Class)
39530	D C WATER AND SEWER AUTHORITY, CUSTOMER SERVICE DEPT., PO BOX 97200, WASHINGTON, DC, 20090	US Mail (1st Class)
39530	D M G T TELECOMMUNICATIONS, INC., 112 CAIN DR, BRENTWOOD, NY, 11717	US Mail (1st Class)
39530	D M PORTUGAL, 3210 PEBBLE TRACE, HOUSTON, TX, 77068-3027	US Mail (1st Class)
39530	D.S. FURNITURE SERVICES, 2522 STEVEN LANE,, NORTH BROOK, IL, 60062	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	D'ANGELO INC., 323 MANLEY STREET, PO BOX 519, WEST BRIDGEWATER, MA, 02379-0519	US Mail (1st Class)
39530	DAILY NEWS, LA, PO BOX 6151, COVINA, CA, 91722	US Mail (1st Class)
39530	DAILY NEWS, LP., STEVE L, ATTN: DANIEL TOBIN,, 125 THEODORE CONRAD DR ,, JERSEY CITY, NJ, 07305-4698	US Mail (1st Class)
39530	DANIEL J GLATT, 10 BELVEDERE CT, BURLINGAME, CA, 94010-6011	US Mail (1st Class)
39530	DANIEL J NADERMANN, 10655 TIMBER RIDGE ST, DUBUQUE, IA, 52001-8268	US Mail (1st Class)
39530	DANIEL K BERMAN SHINGU &, REIKO B SHINGU JT TEN, AM CON GEN ATO 45004 BOX 239, APO, AP, 96337	US Mail (1st Class)
39530	DANIEL PON JR, 182 HOWARD ST #113, SAN FRANCISCO, CA, 94105-1611	US Mail (1st Class)
39530	DANIEL T CANAVAN, 9711 KESTRAL RIDGE DR, CHARLOTTE, NC, 28269-6211	US Mail (1st Class)
39530	DANIELLE ABADA, 2 KODIAK DR, WOODBURY, NY, 11797-2705	US Mail (1st Class)
39530	DARRELL WAYNE BUSH & MARYANNE H BUSH JT TEN, 5815 DRAKE RD, GREENSBORO, NC, 27406	US Mail (1st Class)
39530	DAVID ARNOLD, C/O ADX RESOURCES INC, 61 S MAIN STREET, NEW CITY, NY, 10956	US Mail (1st Class)
39530	DAVID B GREENFIELD & MERRILYN B GREENFIELD JT TEN, 4112 BRISTOL COURT, NORTHBROOK, IL, 60062-2119	US Mail (1st Class)
39530	DAVID B KOZIARA &, MICHELE M KOZIARA JT TEN, 21354 PARKLANE, FARMINGTON HILLS, MI, 48335-4217	US Mail (1st Class)
39530	DAVID B ZLOTNICK, [NO ADDRESS INDICATED],	US Mail (1st Class)
39530	DAVID BELLAROSA & ANTHONY BELLAROSA JT TEN, ONE BARNSDALE ROAD, NORTH CALDWELL, NJ, 07006-4300	US Mail (1st Class)
39530	DAVID BLOCK, 8702 VISTA DEL BOCA DRIVE, BOCA RATON, FL, 33433-2527	US Mail (1st Class)
39530	DAVID BORGEN & JACQUELIN BORGEN JT TEN, 6 WINDWARD WAY, MONSEY, NY, 10952-1121	US Mail (1st Class)
39530	DAVID E STARK, 2583 JARDIN DR, WESTON, FL, 33327-1515	US Mail (1st Class)
39530	DAVID FRANK SPENCER &, SUSAN M SPENCER JT TEN, 2291 TAMARIND ST, PORT CHARLOTTE, FL, 33948-4933	US Mail (1st Class)
39530	DAVID GOLDBLATT, 1081 NEWARK GRANVILLE RD, GRANVILLE, OH, 43023-1456	US Mail (1st Class)
39530	DAVID GOLDSCHMIDT, 602 E RANCH ROAD, SACRAMENTO, CA, 95825-6411	US Mail (1st Class)
39530	DAVID GOLDSCHMIDT &, PHYLLIS GOLDSCHMIDT JT TEN, 729 WASHBURN STREET, TEANECK, NJ, 07666-2244	US Mail (1st Class)
39530	DAVID GONZALEZ, PO BOX 250, SHIRLEY, NY, 11967	US Mail (1st Class)
39530	DAVID GOYEN TTEE &, FBO DAVID GOYEN INC DEF BEN PEN TRUST DTD 1 1 81, 1814 BRIARCHESTER DRIVE, KATY, TX, 77450	US Mail (1st Class)
39530	DAVID H SCHWARTZ & RICHARD J SPIGAI JT TEN, 1512 PALISADES AVE, FORT LEE, NJ, 07024-5308	US Mail (1st Class)
39530	DAVID H SLATER &, MARLA S SLATER JT TEN, 4 PRESTWICK CT, NEW CITY, NY, 10956-5554	US Mail (1st Class)
39530	DAVID J DITTMAN, 7304 5TH AV 297, BROOKLYN, NY, 11209-2604	US Mail (1st Class)
39530	DAVID J GALLANT, PO BOX 558, RUMFORD, ME, 04276-0558	US Mail (1st Class)
39530	DAVID J REDANZ, 2138 S SANCTUARY DR, NEW BERLIN, WI, 53151-1923	US Mail (1st Class)
39530	DAVID JORDAN IRA &, DEAN WITTER REYNOLD CUST JT TEN, 3536 HIGH GATE AVE, CHALFONT, PA, 18914-4421	US Mail (1st Class)
39530	DAVID KARLIN &, SANDRA KARLIN JT TEN, 10 GOLF COURSE DR, MONTEBELLO, NY, 10901-3949	US Mail (1st Class)
39530	DAVID MARKS JR REV TRUST &, NANCY L MARKSDR PATRICIA GREENFIELD, & DR TERRY M TARLOW TTEES DTD 34180, LA QUINTA, CA, 92253	US Mail (1st Class)
39530	DAVID PRAMER &, RHODA PRAMER JT TEN, 208 HAMPSHIRE CT, PISCATAWAY, NJ, 08854	US Mail (1st Class)
39530	DAVID R SCHATZ, 35-37 SOUTHERN DR, FAIR LAWN, NJ, 07410-4721	US Mail (1st Class)
39530	DAVID RODIS, 11152 ROSE REFLET PLACE, LAS VEGAS, NV, 89144-1658	US Mail (1st Class)
39530	DAVID TARIN, C/O COOL HEAT INC, 2859 W MONTROSE, CHICAGO, IL, 60618-1534	US Mail (1st Class)
39530	DAVID THOMAS &, ROSAMMA THOMAS JT TEN, 6 SPORN DRIVE, BLAUVELT, NY, 10913	US Mail (1st Class)
39530	DAVID W GOYEN CUST &, FBO TODD H GOYEN UTXUGMA JT TEN, 1814 BRIARCHESTER DR, KATY, TX, 77450	US Mail (1st Class)
39530	DAVID YASHON, 500 COLUMBIA PL, COLUMBUS, OH, 43209-1677	US Mail (1st Class)
39530	DAVIS GORDON & DONER, NORTH BRIDGE CENTER, 515 N FLAGLER DRIVE - SUITE 700, WEST PALM BEACH, FL, 33401	US Mail (1st Class)
39530	DC TREASURER, P.O. BOX 96384, WASHINGTON, DC, 20090-6384	US Mail (1st Class)
39530	DDRTC VILLAGE CROSSING LLC, LOCKBOX# 16116, COLLECTIONS CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
39530	DEAN KAGAN, 110 STEEPLE DR, BUFFALO GROVE, IL, 60089	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	DEAN WITTER REYNOLDS C F, & IRIS BORMAN IRA STD JT TEN, 38 GRAND COVE WAY, EDGEWATER, NJ, 07020-7223	US Mail (1st Class)
39530	DEAN WITTER REYNOLDS C F &, SAMUEL H SCHINDEL IRA R O DTD 1 26 94, 15 BIRCHWOOD TERRACE, WAYNE, NJ, 07470-3406	US Mail (1st Class)
39530	DEAN WITTER REYNOLDS CUST, & JOSEPH E GIBBONSIRA DTD 4 7 88, 1202 KNOLLBROOK DR, LANSDALE, PA, 19446-5118	US Mail (1st Class)
39530	DEAN WITTER REYNOLDS CUST &, FBO RICHARD D UPCHURCH IRA JT TEN, 85 JAMES ST, WESTWOOD, NJ, 07675-2918	US Mail (1st Class)
39530	DEAN WITTER REYNOLDS CUST &, FBO HARK ROELOFFS DTD 8-2-82, 3 COLERIDGE CT, PALM COAST, FL, 32137-9036	US Mail (1st Class)
39530	DEAN WITTER REYNOLDS CUST &, FBO SUSAN C UPCHURCH IRA, 85 JAMES ST, WESTWOOD, NJ, 07675-2918	US Mail (1st Class)
39530	DEAN WITTER REYNOLDS CUST &, TERRENCE P CLEARYIRA JT TEN, 1137 W MONTCLAIRE, GLENDALE, WI, 53217-4454	US Mail (1st Class)
39530	DEAN WITTER REYNOLDS CUST FBO &, LOUIS J TABASCOIRA DTD 09 12 85, 6438 LICHFIELD LANE, SARASOTA, FL, 34241-5479	US Mail (1st Class)
39530	DEBORAH A LINDERS, 132 E ASHLAND ST, DOYLESTOWN, PA, 18901-4621	US Mail (1st Class)
39530	DEBORAH A RUANE, 8068 MORNING MEADOW CT, ALEXANDRIA, VA, 22315-5076	US Mail (1st Class)
39530	DEBORAH MARKOWITZ, 7959 TALAVERA PL, DELRAY BEACH, FL, 33446-4324	US Mail (1st Class)
39530	DEBRA WASSERMAN, 101 WEST 81ST ST APT 224, NEW YORK, NY, 10024-7220	US Mail (1st Class)
39530	DECLAN COLLINS, 201 E 86TH ST APT 28C, NEW YORK, NY, 10028-3080	US Mail (1st Class)
39530	DELAWARE CHARTER GTY &, TR CO CUST JT TEN, 143 A CROSS SLOPE COURT, MANALAPAN, NJ, 07726-2412	US Mail (1st Class)
39530	DELAWARE CHARTER GTY &, TR CO CUST JT TEN, 3226 OXFORD AVE, BRONX, NY, 10463-3575	US Mail (1st Class)
39530	DELAWARE CHARTER GUARANTEE &, TR CUST JT TEN, 79 W 12TH STREET, NEW YORK, NY, 10011	US Mail (1st Class)
39530	DELAWARE CHARTER GURANTEE TRUST &, TRUST JT TEN, 11007 INLET DRIVE, EMERALD ISLE, NC, 28594-2014	US Mail (1st Class)
39530	DELL B POLLMAN &, DEBRA J POLLMAN JT TEN, 861 S RACINE, MESA, AZ, 85206-2845	US Mail (1st Class)
39530	DELL INC, ONE DELL WAY, RR1, MS 52, ROUND ROCK, TX, 78682	US Mail (1st Class)
39530	DENISE R GESNER, 102 E BIRCH DR, WINDSOR, MO, 65360	US Mail (1st Class)
39530	DENNIS H SOLDATI, 111 SUNRISE DR, GILLETTE, NJ, 07933-1944	US Mail (1st Class)
39530	DENNIS RYAN, 3429 BRIAR CREST DR, JANESVILLE, WI, 53546-9656	US Mail (1st Class)
39530	DENNIS SPIVAK, 12952 E WETHERSFIELD RD, SCOTTSDALE, AZ, 85259-3504	US Mail (1st Class)
39530	DEPTMENT OF REVENUE SERVICES, 25 SIGOURNEY ST, HARTFORD, CT, 06106-5001	US Mail (1st Class)
39530	DESIGN &, PRODUCTION INCORPORATED JT TEN, ATTN: J F BARNWELL JR, 7110 RAINWATER PLACE, LORTON, VA, 22079	US Mail (1st Class)
39530	DESIGN AND PRODUCTION INC. &, A C 244-9619 JT TEN, 7110 RAINWATER PLACE, LORTON, VA, 22079-1521	US Mail (1st Class)
39530	DETROIT MEDIA PARTNERSHIP, 615 W LAFAYETTE BLVD, DETROIT, MI, 48226	US Mail (1st Class)
39530	DEV R CHAUDHARI &, NORMA CHAUDHARI JT TEN, 2100 N ROCKINGHAM ST, MCLEAN, VA, 22101-4926	US Mail (1st Class)
39530	DFA US SMALL CO SERIES MASTER ACCT &, PNC BANK CUST #34-34-012-0312514 JT TEN, 200 STEVENS DRIVE, LESTER, PA, 19113	US Mail (1st Class)
39530	DG FASTCHANNEL, PO BOX 951392, DALLAS, TX, 75395-1392	US Mail (1st Class)
39530	DG INVESTORS & C O DONALD RADCLIFFE JT TEN, 575 MADISON AVENUE, SUITE 1006, NEW YORK, NY, 10022-2511	US Mail (1st Class)
39530	DIANE L BATES, 5970 N 160 W, HOWE, IN, 46746-9467	US Mail (1st Class)
39530	DIMENSIONAL FD ADVISORS GRP &, US SMALL CO PORTFOLIO JT TEN, ATTN E P0POWICZ 200 STEVENS DRIVE, LESTER, PA, 19113	US Mail (1st Class)
39530	DIMENSIONAL FD ADVISORS GRP 6-10 &, C O PNC BANK A C# 34-34-012-0312263, 200 STEVENS DRIVE, LESTER, PA, 19113	US Mail (1st Class)
39530	DIMENSIONAL FUND ADVISORS GRP &, US SMALL CO GROUP TRUST C O PNC BANK, A C# 34-34-012-0312221, 200 STEVENS DRIVE, LESTER, PA, 19113	US Mail (1st Class)
39530	DINO G MUCCIA, 19 KENNEDY DR, FLANDERS, NJ, 07836-9215	US Mail (1st Class)
39530	DISK INC PROFIT SHARING PLAN &, MARK & DONNA FEINTTEES UAD 3 4 92, PO BOX 471909, CHARLOTTE, NC, 28247-1909	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	DIVERSEY/HALSTED LTD PTNSHIP (JEROME MEYER), C/O ATLAS PARTNERS, LLC, 55 EAST MONROE SUITE 2910, CHICAGO, IL, 60603	US Mail (1st Class)
39530	DIVISION OF REVENUE, CARVEL STATE OFFICE, BLDG 820 N. FRENCH 4TH FLOOR, WILMINGTON, DE, 19801	US Mail (1st Class)
39530	DIXIE E MURRAY IRA &, PRUDENTIAL SECURITIES CUST JT TEN, PO BOX 644, ST SIMONS ISLAND, GA, 31532	US Mail (1st Class)
39530	DJM FILMS INC., 4 EAST 46TH STREET, NEW YORK, NY, 10017	US Mail (1st Class)
39530	DK SIGN, 2520 BROOKLYN QUEENS EXPY, 1ST FLOOR, WOODSIDE, NY, 11377-7827	US Mail (1st Class)
39530	DLJSC AS CUST & FBO, TERESA A MAPLE IRA JT TEN, 2615 VAIL DR, COLUMBIA, MO, 65203	US Mail (1st Class)
39530	DLJSC CUST &, RACHEL L RAY IRA JT TEN, 2724 ALEXANDER DR, ESCONDIDO, CA, 92029-5807	US Mail (1st Class)
39530	DOBBIN CORNER, LLC, C/O GDR GROUP, LLC, P O BOX 800, BELTSVILLE, MD, 20704	US Mail (1st Class)
39530	DOCS FURNITURE REPAIR, C/O OTIS STEPHENSON,, 185 E. 159TH ST. APT 2 A., BRONX, NY, 10451	US Mail (1st Class)
39530	DOLBY LINWOOD, 5238 RIDGELINE DRIVE, BROWNSVILLE, TX, 78526-3882	US Mail (1st Class)
39530	DOMINICK J CUTRONE & DOREEN CUTRONE, 141 SHELDON AVENUE, STATEN ISLAND, NY, 10312-3016	US Mail (1st Class)
39530	DOMINION VIRGINA POWER, PO BOX 26543, RICHMOND, VA, 23290-0001	US Mail (1st Class)
39530	DON IANNUZZI, 707 HERITAGE HILLS UNIT A, SOMERS, NY, 10589	US Mail (1st Class)
39530	DON MICHAEL SMITHART IRA &, SMITH BARNEY SHEARSON CUST JT TEN, 2487 BALMORAL DRIVE, HENDERSON, KY, 42420-2588	US Mail (1st Class)
39530	DON MICHAEL SMITHHART &, CINDY SMITHHART JT TEN, 2487 BALMORAL DR, HENDERSON, KY, 42420-2588	US Mail (1st Class)
39530	DONALD A DETRY, 3525 SAGE ROAD APT 814, HOUSTON, TX, 77056-7022	US Mail (1st Class)
39530	DONALD A SCHELLING &, JOANNE T SCHELLING JT TEN, PO BOX 863, BEATTY, NV, 89003	US Mail (1st Class)
39530	DONALD BURK, 6182 COLLEEN DR, PAINESVILLE, OH, 44077-2408	US Mail (1st Class)
39530	DONALD C COYTE, 13 ORADELL ROAD, HEWITT, NJ, 07421-1234	US Mail (1st Class)
39530	DONALD C ELAM, 12266 FONTAINE LN, SAINT LOUIS, MO, 63138-1424	US Mail (1st Class)
39530	DONALD E GATLIN &, KAREN B GATLIN JT TEN, 783 CHARNWOOD DR, WYCKOFF, NJ, 07481-1011	US Mail (1st Class)
39530	DONALD G TIBBETTS &, MARY K TIBBETTS JT TEN, 881169 COAST HWY, LAGUNA BEACH, CA, 92651	US Mail (1st Class)
39530	DONALD GARRIEST, 104 KEVIN CT, CHERRY HILL, NJ, 08034	US Mail (1st Class)
39530	DONALD L BLAMBERG, 11031 DOXBERRY CIRCLE, WOODSTOCK, MD, 21163-1479	US Mail (1st Class)
39530	DONALD R SKOG, 157 PALISADES AVE, CRESSKILL, NJ, 07626-2258	US Mail (1st Class)
39530	DONALD RADCLIFFE ENT M P P & DTD 12-31-87, ATTN DONALD RADCLIFFE TTEE JT TEN, 239 LONGHILL ROAD, LITTLE FALLS, NJ, 07424-2005	US Mail (1st Class)
39530	DOUGLAS B IRVING, 5323 MANGO BLOSSOM CT, SAN JOSE, CA, 95123-2131	US Mail (1st Class)
39530	DOUGLAS F GANSLER, OFFICE OF THE ATTY GENERAL, 200 ST PAUL PLACE, BALTIMORE, MD, 21202-2202	US Mail (1st Class)
39530	DOUGLAS J KIDDY &, MARILYN CARLSON KIDDY JT TEN, 14 RIDGEWOO AVE, ASHAWAY, RI, 02804	US Mail (1st Class)
39530	DR DONALD A BRAINARD, 912 LINDEN ST, PINE BLUFF, AR, 71603	US Mail (1st Class)
39530	DR. VINYL OF DELAWARE, 21 WILDBERRY DRIVE, DOVER, DE, 19904	US Mail (1st Class)
39530	DR. VINYL OF THE TRIANGLE, PO BOX 32044, RALEIGH, NC, 27622	US Mail (1st Class)
39530	DRINKERBIDDLE & REATH LLP, ONE LOGAN SQUARE, STE 2000, PHILADELPHIA, PA, 19136-6996	US Mail (1st Class)
39530	DTE ENERGY, PO BOX 2859, DETROIT, MI, 48260	US Mail (1st Class)
39530	DUBLIN SANITATION, PO BOX CC, DUBLIN, CA, 94568	US Mail (1st Class)
39530	DUKE ENERGY, PO BOX 70516, CHARLOTTE, NC, 28272-0516	US Mail (1st Class)
39530	DUKE P VILLARINI &, CHARITO VILLARINI JT TEN, 5202 COLUSA CT, AUSTIN, TX, 78749-2927	US Mail (1st Class)
39530	DURACLEAN MASTER CLEANERS, ALFONSO D SANTOYO, 6125 SOUTH FLORIDA AVE, CHICAGO, IL, 60629	US Mail (1st Class)
39530	DURACLEAN MCDERMOTT SPECIALIST, QUINTUS E MCDERMOTT, 4 HARRINGTON TERRACE, CAMBRIDGE, MA, 02141	US Mail (1st Class)
39530	DURHAM HERALD SUN, PO BOX 2092, DURHAM, NC, 27702-2092	US Mail (1st Class)
39530	DWAIN P TRABEAU, 14212 CHELWOOD AVE., BATON ROUGE, LA, 70816-2603	US Mail (1st Class)
39530	DYLAN BAUM, 205 THIRD AVE, NEW YORK, NY, 10003-2506	US Mail (1st Class)
39530	DYNAMIC SHEET METAL LTD., 192 24TH STREET, BROOKLYN, NY, 11232-1407	US Mail (1st Class)
39530	E WILLIAM REIBER PEN PLAN TR, DTD 5-29-79, ATTN E WILLIAM REIBER TTEE, 3000 E FLETCHER AVE, TAMPA, FL, 33613-4656	US Mail (1st Class)
39530	EAGLE TRIBUNE, ACCT DEPT PO BOX 100, LAWRENCE, MA, 01842-0100	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	EARLE F MARSH, 357 N BROADWAY # 1A, YONKERS, NY, 10701-2009	US Mail (1st Class)
39530	EAST GATE CENTER I LTD. PTSHP, C/O BPG MANAGEMENT COMPANY, L P, 770 TOWNSHIP LINE ROAD, SUITE 150, YARDLEY, PA, 19067	US Mail (1st Class)
39530	EAST GATE CENTER I LTD. PTSHP, C/O BPG MANAGEMENT COMPANY, L P, 770 TOWNSHIP LINE ROAD, SUITE 150, YARDLEY, PA, 19067	US Mail (1st Class)
39530	EBMUD PAYMENT CENTER, PO BOX 1000, OAKLAND, CA, 94649-0001	US Mail (1st Class)
39530	EDGAR WALLENSTEIN RESIDUARY TRUST &, LEILA WALLENSTEIN & CAROLE COYLE TTEES DTD 8 4 91, 5308 BAYBERRY LANE, TAMARAC, FL, 33319-3125	US Mail (1st Class)
39530	EDMUND G BROWN JR, OFFICE OF THE ATTY GENERAL, 1300 I STREET, SACRAMENTO, CA, 95814-2919	US Mail (1st Class)
39530	EDMUND G BROWN JR, ATTY GEN. BKRPTCY NTCES CONSMR LAW SECTN, 455 GOLDEN GATE AVE, #11000, SAN FRANCISCO, CA, 94102-7004	US Mail (1st Class)
39530	EDMUND RAPP & ZUZANNA RAPP, 3929 LOCHVIEW DR, MYRTLE BEACH, SC, 29588-4901	US Mail (1st Class)
39530	EDWARD B SEIDNER, C/O JENNIFER CONVERTIBLES INC, 417 CROSSWAYS PARK DRIVE, WOODBURY, NY, 11797	US Mail (1st Class)
39530	EDWARD BILICH, 432 N MONROE ST, ARLINGTON, VA, 22201-1738	US Mail (1st Class)
39530	EDWARD BONETT & JENNIFER BONETT JT TEN, 2914 S SMEDLEY ST, PHILADELPHIA, PA, 19145-4826	US Mail (1st Class)
39530	EDWARD E FINCH AND CO. INC., 1400 OLD COUNTRY RD # 420, WESTBURY, NY, 11590	US Mail (1st Class)
39530	EDWARD F FIELEK, 7467 YANKEE ST, DAYTON, OH, 45459-3325	US Mail (1st Class)
39530	EDWARD G RICHLIN, 8512 WOODBRIAR DRIVE, SARASOTA, FL, 34238-5655	US Mail (1st Class)
39530	EDWARD JONES & COCUSTODIAN JT TEN, 2527 GLENN DR, NEW SMYRNA BEACH, FL, 32168-8267	US Mail (1st Class)
39530	EDWARD L JOHNSON, 3858 HWY 14 WEST, SELMA, AL, 36703	US Mail (1st Class)
39530	EDWARD LAVITT REVOCABLE TRUST, ATTN EDWARD LAVITT TTEE DTD 3 20 96, 1725 YORK AVENUEAPT 11E, NEW YORK, NY, 10128-7810	US Mail (1st Class)
39530	EDWARD LEVIN SR., 874 HINE AVE, PAINESVILLE, OH, 44077-4204	US Mail (1st Class)
39530	EDWARD MCGOVERN &, ALICE MCGOVERN JT TEN, 640 PARRISH RD, SWARTHMORE, PA, 19081-1005	US Mail (1st Class)
39530	EDWARD N S KONG TTEE & FBO EDWARD N S KONG, REV LIVING TRUST DTD 10 27 92, PO BOX 860389, WAHIAWA, HI, 96786-0389	US Mail (1st Class)
39530	EDWARD SEIDNER, C/O JENNIFER CONVERTIBLES INC, 417 CROSSWAYS PARK DRIVE, WOODBURY, NY, 11797	US Mail (1st Class)
39530	EDWARD W JAMES & LANA A JAMES JT TEN, 2220 CARDINE ROAD, PONCA CITY, OK, 74607	US Mail (1st Class)
39530	EDWIN L FLEMING &, JOHANNA G FLEMING JT TEN, 3296 SHELLERS BND UNIT 124, STATE COLLEGE, PA, 16801-3218	US Mail (1st Class)
39530	EILEEN VOGLIO, 6 OVERHILL LANE, NEW CITY, NY, 10956-2211	US Mail (1st Class)
39530	EL CERRITO PLAZA, C/O MCD-RC CA-EL CERRITO, LLC, P O BOX 31001-0900, PASADENA, CA, 91110-0900	US Mail (1st Class)
39530	EL TORO WATER DISTRICT, PO BOX 4000, LAGUNA HILLS, CA, 92654-4000	US Mail (1st Class)
39530	ELAINE HAAS, 73 PEACH TREE DR, EAST NORWICH, NY, 11732-1117	US Mail (1st Class)
39530	ELEANOR ADLER, 25 BOERUM ST APT 6F, BROOKLYN, NY, 11206-2329	US Mail (1st Class)
39530	ELEANOR L FRAENKEL, PO BOX 15385, BATON ROUGE, LA, 70895-5385	US Mail (1st Class)
39530	ELEANOR L HANSEN, 2274 S CHANTICLEER CT, TOMS RIVER, NJ, 08755	US Mail (1st Class)
39530	ELEANOR M WORTH, 308 W 103RD ST APT 3G, NEW YORK, NY, 10025-4462	US Mail (1st Class)
39530	ELEANOR W ECOLONO, 1059 N REVERE DRIVE, MESA, AZ, 85201-3212	US Mail (1st Class)
39530	ELEANOR WEISSBEIN, 833 KOMAN DR, PARAMUS, NJ, 07652-3819	US Mail (1st Class)
39530	ELIAS G TELLER &, SHARON F TELLER JT TEN, 5224 GLENVILLE DR, BOYNTON BEACH, FL, 33437-1678	US Mail (1st Class)
39530	ELISABETH HOEHER, 459 VANCE AVENUE, WYCKOFF, NJ, 07481	US Mail (1st Class)
39530	ELIZABETH L GREENE, 160 PINE ST. UNIT 26, AUBURNDALE, MA, 02466-1335	US Mail (1st Class)
39530	ELIZABETHTOWN GAS, PO BOX 11811, NEWARK, NJ, 07101-8111	US Mail (1st Class)
39530	ELLEN LEVY & JOEL LEVY JT TEN, 627 VIRGINIA ROAD #209, CRYSTAL LAKE, IL, 60014-7980	US Mail (1st Class)
39530	EMERY KYLE KYSER, ATTN: EMERY KYLE KYSER PRESIDENT, 4044 WETUMPKA HWY, MONTGOMERY, AL, 36110-2709	US Mail (1st Class)
39530	EMILIO J GERARDI &, PATRICIA A GERARDI JT TEN, 30 HARRISON AVE, CENTEREACH, NY, 11720-3224	US Mail (1st Class)
39530	ENEA PROPERTIES COMPANY, 190 HARTZ AVENUE SUITE 260, DANVILLE, CA, 94526	US Mail (1st Class)
39530	ENERGY MANAGEMENT SYSTEMS, ACCOUNTS RECEIVABLE DEPT. 1281, PO BOX 538, MALVERN, PA, 19355-0538	US Mail (1st Class)
39530	ENID POLLAK, 130 SUNRISE AVE APT 218, PALM BEACH, FL, 33480-3956	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	EQUITY MGMT, LLC, 1407 BROADWAY, SUITE #2100, NEW YORK, NY, 10018	US Mail (1st Class)
39530	EQUIVEST PARTNERS INC, 2 EMBARCADERO CENTER SUITE 1705, SAN FRANCISCO, CA, 94111-3823	US Mail (1st Class)
39530	ERIC G. FIORE, PO BOX 3039, MUNSTER, IN, 46321	US Mail (1st Class)
39530	ERIC H HOLDER, JR, US DEPT OF JUSTICE, OFFICE OF US ATTORNEY GENERAL, 950 PENNSYLVANIA AVE, NW, WASHINGTON, DC, 20530-0001	US Mail (1st Class)
39530	ERICA BETH BELLAROSA & ANTHONY BELLAROSA JT TEN, ONE BARNSDALE RD, NORTH CALDWELL, NJ, 07006-4300	US Mail (1st Class)
39530	ERNEST J WURFEL &, ANNE C WURFEL JT TEN, 1841 HICKS ROAD SUITE D, ROLLING MEADOWS, IL, 60008	US Mail (1st Class)
39530	ERNEST P RENSI, 9032 WOODVIEW DRIVE, PITTSBURGH, PA, 15237	US Mail (1st Class)
39530	ERWIN G COGEN, 2304 NEWBURY DR, WELLINGTON, FL, 33414	US Mail (1st Class)
39530	ERWIN ZORN, 48 VIOLET AVE, FLORAL PARK, NY, 11001	US Mail (1st Class)
39530	ESTELLE LICKER & JACK LICKER &, JILL GREENBERG, 5 PHILLIP COURT, MONROE TOWNSHIP, NJ, 08831-2627	US Mail (1st Class)
39530	ETI LTD, ATTN RUTH ECKSTEIN PRESIDENT, 60 SEMINARY AVENUE APT 171, NEWTON, MA, 02466	US Mail (1st Class)
39530	E-TRADE SECURITIES &, FBO JOSEPH STARR IRA JT TEN, 1181 QUAIL CT, CONCORD, CA, 94518-1534	US Mail (1st Class)
39530	EUGENE CHRINIAN &, DONNA CHRINIAN JT TEN, 1 12 MURRAY, MAHWAH, NJ, 07430-3042	US Mail (1st Class)
39530	EUGENE TRELEWICZ, PO BOX 417, ELEPHANT BUTTE, NM, 87935-0417	US Mail (1st Class)
39530	EUGENE W OSTLUND &, MARGARET W OSTLUND JT TEN, 111 JAMES DRIVE SW, VIENNA, VA, 22180-6713	US Mail (1st Class)
39530	EVAN KARPINOS, 21706 64 AVENUE, OAKLAND GARDENS, NY, 11364-2231	US Mail (1st Class)
39530	EVERETT N BALDWIN, & CAROL F BALDWIN JT TEN, 93 CLARKS FARM ROAD, CARLISLE, MA, 01741-1550	US Mail (1st Class)
39530	EXAMINER NEWSPAPERS, PO BOX 630707, BALTIMORE, MD, 21263-0707	US Mail (1st Class)
39530	FACTORY FURNITURE REPAIR, 4400 SW 30TH STREET,, HOLLYWOOD, FL, 33023	US Mail (1st Class)
39530	FALMOUTH FISH MARKET INC, ATTN: DAVID SHAHZADEV P, 157 TEATICKET HWY, E FALMOUTH, MA, 02536	US Mail (1st Class)
39530	FATA EQUITIES, LLC,, RICHARD SAUMELL, 360 WEST 125TH ST - SUITE 10,, NEW YORK, NY, 10027	US Mail (1st Class)
39530	FEDERAL REALTY INVESTMENT TRUST, P O BOX 8500-9320, PHILADELPHIA, PA, 19178-9320	US Mail (1st Class)
39530	FEDERAL REALTY INVESTMENT TRUST, PROPERTY #233-2202, P O BOX 8500-9320, PHILADELPHIA, PA, 19178	US Mail (1st Class)
39530	FELIX RODRIGUEZ &, EDITH RODRIGUEZ JT TEN, 501 PALMHURST DR, LAS VEGAS, NV, 89145-6145	US Mail (1st Class)
39530	FERNANDO CABRAL & LINDA CABRAL JT TEN, 4406 NENANA DRIVE, HOUSTON, TX, 77035-3626	US Mail (1st Class)
39530	FIDELITY BROKERAGE SERVICES INC CUST &, FBO: JAY WINEGARD PROFIT SHARING PLAN, 99-35 59TH AVE, CORONA, NY, 11368-3817	US Mail (1st Class)
39530	FIDELITY MANAGE MANAGEMT TRST CO CUST, FBO ALLEN PARKER IRA, PO BOX 144, MEREDITH, NH, 03253	US Mail (1st Class)
39530	FINANCIAL SERVICES DIV, 530 W ALLEGAN ST, LANSING, MI, 48933-1521	US Mail (1st Class)
39530	FIRST RESPONSE FURNITURE REPAIR INC, PO BOX 1081, HUNTINGTON, NY, 11743	US Mail (1st Class)
39530	FIRST SERVICE NETWORKS, INC., 75 REMITTANCE DRIVE, SUITE 6686, CHICAGO, IL, 60675-6686	US Mail (1st Class)
39530	FITCH RATINGS, CHARLES D BROWN, GEN COUNSEL, ONE STATE STREET PLAZA, NEW YORK, NY, 10004	US Mail (1st Class)
39530	FITCH RATINGS, CHARLES D BROWN, GEN COUNSEL, ONE STATE STREET PLAZA, JOHANN JUAN, NEW YORK, NY, 10004	US Mail (1st Class)
39530	FITCH RATINGS, CHARLES D BROWN, GEN COUNSEL, ONE STATE STREET PLAZA, DEREK MILLER, NEW YORK, NY, 10004	US Mail (1st Class)
39530	FITCH RATINGS, CHARLES D BROWN, GEN COUNSEL, ONE STATE STREET PLAZA, KEVIN KENDRA, NEW YORK, NY, 10004	US Mail (1st Class)
39530	FITCH RATINGS, CHARLES D BROWN, GEN COUNSEL, (DOS PROCESS), ONE STATE STREET PLAZA, NEW YORK, NY, 10004	US Mail (1st Class)
39530	FITCH RATINGS, ILLINOIS SERVICE CORP, (REGISTERED AGENT), 801 ADLAI STEVENSON DR, SPRINGFIELD, IL, 62703	US Mail (1st Class)
39530	FITCH RATINGS, STEPHEN W JOYNT (PRESIDENT), ONE STATE STREET PLAZA, NEW YORK, NY, 10004	US Mail (1st Class)
39530	FLAIR A BANKE, 105 CONTINENTAL DRIVE, MONROE, NY, 10950-1447	US Mail (1st Class)
39530	FLAMINGO PLUMBING/BACKFLOW SVC. LLC., 2781 VISTA PARKWAY, SUITE 10, WEST PALM BEACH, FL, 33411	US Mail (1st Class)
39530	FLORA B ATKIN, 5507 UPPINGHAM ST, CHEVY CHASE, MD, 20815-5507	US Mail (1st Class)
39530	FLORENCE BREDHOFF, 160 E 84TH ST, NEW YORK, NY, 10028-2008	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	FLORENCE SAMUELS, 123 EAST 37TH STREET, NEW YORK, NY, 10016-3030	US Mail (1st Class)
39530	FLORENCE SCHREIER TR DTD 2-4-91, ATTN FLORENCE SCHREIER TTEE, 20220 RONSDALE, BIRMINGHAM, MI, 48025	US Mail (1st Class)
39530	FLORIDA DEPARTMENT OF REVENUE, MARSHALL STRANBURG, ESQ., GENERAL COUNSEL, 204 CARLTON BUILDING, PO BOX 666, TALLAHASSEE, FL, 32314-6668	US Mail (1st Class)
39530	FLORIDA POWER & LIGHT, GENERAL MAIL FACILITY, MIAMI, FL, 33188-0001	US Mail (1st Class)
39530	FMT CO TTEE FRP PS &, FBO KEITH BANK P ADM KEITH BANK JT TEN, 332 LARKSPUR DRIVE, HIGHLAND PARK, IL, 60035	US Mail (1st Class)
39530	FOLLETTE ENGINEERING INC., ATTN: GORDON E FOLLETTE PO BOX 4923, MODESTO, CA, 95352	US Mail (1st Class)
39530	FOSTERS DAILY DEMOCRAT, PO BOX 1109, DOVER, NH, 03820	US Mail (1st Class)
39530	FOX GLASS COMPANY EAST, 45 BLOOMINGDALE ROAD, HICKSVILLE, NY, 11801	US Mail (1st Class)
39530	FOX GLASS COMPANY EAST, 45 BLOOMINGDALE RD, HICKSVILLE, NY, 11801	US Mail (1st Class)
39530	FOX GLASS OF NEW ENGLAND, INC., 1035 TIFFORD LANE, OSTEEN, FL, 32764	US Mail (1st Class)
39530	FOX GLASS OF NEW JERSEY INC, 2A PEARL STREET, TRENTON, NJ, 08609	US Mail (1st Class)
39530	FRANCES BAGOON & GERI COHEN TTEES, U/A DTD 4/6/98, FRANCES BAGOON CREDIT TRUST, 9 ARROW DRIVE, LIVINGSTON, NJ, 07039-3706	US Mail (1st Class)
39530	FRANCHISE TAX BOARD, BE BK MS-A-345, PO BOX 2952, SACRAMENTO, CA, 95812-2952	US Mail (1st Class)
39530	FRANCINE M COHN, 262 MEADOWBROOK CC ESTATES, BALLWIN, MO, 63011-1600	US Mail (1st Class)
39530	FRANCINE SCHWARTZ, 355 RUTGERS LANE, PARSIPPANY, NJ, 07054-4228	US Mail (1st Class)
39530	FRANCIS C DONNELLY III & STACEY L DONNELLY JT TEN, 607 AVENUE D, SOUTHAMPTON, NJ, 08088-9766	US Mail (1st Class)
39530	FRANCIS J CAMPBELL, 123 CHERRY STREET, MOUNT HOLLY, NJ, 08060-1819	US Mail (1st Class)
39530	FRANCIS R FLOYD & PATRICIA B FLOYD JT TEN, 15292 LEGEND OAKS COURT, FORT MILL, SC, 29715	US Mail (1st Class)
39530	FRANK HUGO, DEEP COVE SHORES, RAYMOND, ME, 04071	US Mail (1st Class)
39530	FRANK J HOLZMANN & MARY JANE HOLZMANN, 33 PEEK STREET, ROCHELLE PARK, NJ, 07662-3313	US Mail (1st Class)
39530	FRANK JAHN, 35 BOWSTONE RD, PITTSBURGH, PA, 15235-5102	US Mail (1st Class)
39530	FRANK S CASPARE & GAIL M CASPARE JT TEN, 27 TACONIC ROAD, MILLWOOD, NY, 10546-1125	US Mail (1st Class)
39530	FRANKLIN R HARRISON &, E DARLEEN HARRISON JT TEN, 206 HWY GA 32, BRUNSWICK, GA, 31523	US Mail (1st Class)
39530	FRED J BIELLO & VITA ANNE BIELLO JT TEN, 6121 MUHLENBERG COURT, BETHLEHEM, PA, 18017-9136	US Mail (1st Class)
39530	FRED LOVE, 190-10 NORTHERN BLVD, FLUSHING, NY, 11358	US Mail (1st Class)
39530	FRED RUSSELL BRACEY, 112 CHOCTAW DR, HENDERSONVILLE, TN, 37075-4642	US Mail (1st Class)
39530	FRED W PARKHURST JR & LORRAINE D PARKHURST JT TEN, 2600 LAKESHORE ROAD, PO BOX 49, LACONIA, NH, 03247-0049	US Mail (1st Class)
39530	FREDERICK G WOODS, 5121 N VIA CONDESA, TUCSON, AZ, 85718-5713	US Mail (1st Class)
39530	FREDERICK J HOUGH, PO BOX 375, OXFORD, WI, 53952	US Mail (1st Class)
39530	FREDERICK S OH, EXPAT UK SUNBURY, PO BOX 4381, HOUSTON, TX, 77210-4381	US Mail (1st Class)
39530	FREMONT RETAIL PARTNERS LP, P O BOX 730649, DALLAS, TX, 75373-0649	US Mail (1st Class)
39530	FREPATH CO, ATTN: JOSEPH E TWIDWELL F1252152, EAST 6TH STREET, FREMONT, NE, 68026	US Mail (1st Class)
39530	FRESH FISH CO PSP, ATTN TOM HILLMAN TTEE 8501 PAGE, ST LOUIS, MO, 63114	US Mail (1st Class)
39530	FTN FINANCIAL CAPITAL MARKETS, C/O FIRST HORIZON NATIONAL CORP, ROBERT L DUCKLO III, 845 CROSSOVER LANE, SUITE 150, MEMPHIS, TN, 38117	US Mail (1st Class)
39530	FTN FINANCIAL CAPITAL MARKETS, CLYDE BILLINGS-COUNSEL & REG AGENT, C/O FIRST HORIZON NATIONAL CORP, 165 MADISON AVE, MEMPHIS, TN, 38103	US Mail (1st Class)
39530	FTN FINANCIAL CAPITAL MARKETS, ROBERT L DUCKLO III; CHARLES TUGGLE (GEN COUNSEL), C/O FIRST HORIZON NATIONAL CORP, 845 CROSSOVER LANE, SUITE 150, MEMPHIS, TN, 38117	US Mail (1st Class)
39530	FUNHOUSE PLAZA, LLC, P O BOX 843, SALEM, NH, 03079	US Mail (1st Class)
39530	FURNITURE SERVICE OF MICHIGAN, MEL MARKOWITZ, 17410 REVERE RD, SOUTHFIELD, MI, 48076	US Mail (1st Class)
39530	GAIL LINDERS, 132 E ASHLAND ST, DOYLESTOWN, PA, 18901	US Mail (1st Class)
39530	GANESH VENKATAGIRI, 17468 SW 36TH ST, MIRAMAR, FL, 33029-1605	US Mail (1st Class)
39530	GANNETT NJ NEWSPAPERS, PO BOX 677599, DALLAS, TX, 75267-7599	US Mail (1st Class)
39530	GARDEN STATE FURNITURE SERVICE, PO BOX 918, MAYWOOD, NJ, 07607	US Mail (1st Class)
39530	GARY FLORY &, BARBARA FLORY JT TEN JT TEN, 3449 ELKS DR, LEWISTON, ID, 83501	US Mail (1st Class)
39530	GARY INTRONE & KATHLEEN INTRONE JT TEN, 210 CENTER STREET, METUCHEN, NJ, 08840-1304	US Mail (1st Class)
39530	GARY L CARDARONELLA, 3199 EAST MEND AVENUE, FRESNO, CA, 93710	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

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39530	GARY R STRAUCH, 4 QUOQUE CT, MORGANVILLE, NJ, 07751-1171	US Mail (1st Class)
39530	GARY W MCCLURE &, LAWANIA J MCCLURE JT TEN, 3007 HIRTER DR APT C, SAINT JOSEPH, MO, 64506-1552	US Mail (1st Class)
39530	GAYLE C FORD TTEE &, GAYLE CARLENE FORD LIVING TRUST DTD 30355, 1723 DRAKESTONE AVE, NICHOLS HILLS, OK, 73120-1009	US Mail (1st Class)
39530	GENE ELIZABETH KURZ, 41 SUNNYSIDE ROAD, MAHWAH, NJ, 07430-1417	US Mail (1st Class)
39530	GEORGE B CARTLEDGE JR, 3101 SOMERSET ST, ROANOKE, VA, 24014-3125	US Mail (1st Class)
39530	GEORGE DESOLMINIHAC, 119 KINGSPPOINT DRIVE, WILLIAMSBURG, VA, 23185-4454	US Mail (1st Class)
39530	GEORGE J COURY, 609 MURRAY HILL RD, VESTAL, NY, 13850-3827	US Mail (1st Class)
39530	GEORGE JENNINGS, 80 TAMAQUES WAY, WESTFIELD, NJ, 07090-3621	US Mail (1st Class)
39530	GEORGE L LECLERC, 17 CHARRON AVENUE, BERLIN, NH, 03570-1202	US Mail (1st Class)
39530	GEORGE M COHEN, 3616 HICKORY AVE, BALTIMORE, MD, 21211-1807	US Mail (1st Class)
39530	GEORGE MUKAI, 21543 36TH AVE, BAYSIDE, NY, 11361-1742	US Mail (1st Class)
39530	GEORGE R GAGLIARDI, 13 MAPLE ST, LEXINGTON, MA, 02420-2518	US Mail (1st Class)
39530	GEORGE STAMATIADES & CONNIE STAMATIADES JT TEN, 38-25 31ST ST, LONG IS CITY, NY, 11101-2718	US Mail (1st Class)
39530	GEORGE W KUYBUS, 1934 S UNIVERSITY BLVD, DENVER, CO, 80210-4210	US Mail (1st Class)
39530	GEORGIA DEPARTMENT OF REVENUE, 630 NORTH AVE # B, MACON, GA, 31211-3125	US Mail (1st Class)
39530	GEORGIA DEPARTMENT OF REVENUE,, PO BOX 105296, ATLANTA,, GA, 30348-5296	US Mail (1st Class)
39530	GEORGIA DEPT OF REVENUE, PO BOX 1079, LITHIA SPRINGS, GA, 30122-7079	US Mail (1st Class)
39530	GEORGIA NATURAL GAS, PO BOX 105445, ATLANTA, GA, 30348-5445	US Mail (1st Class)
39530	GERALD C BLOCH, 101 S FORT LAUDERDALE BEACH BLVD, APT 1104, FORT LAUDERDALE, FL, 33316	US Mail (1st Class)
39530	GERALD D KUHN &, LINDA B KUHN JT TEN, 9824 S 1000 W, WALDRON, IN, 46182-9632	US Mail (1st Class)
39530	GERALD H TALERICO &, MARIA TALERICO JT TEN, 38319 COVINGTON, STERLING HTS, MI, 48312-1307	US Mail (1st Class)
39530	GERALD LEVINE, 6050 BLVD EAST APT 18C, WEST NEW YORK, NJ, 07093-3923	US Mail (1st Class)
39530	GERALD SILBERBERG & DIANA SILBERBERG, 45 MERION LN, JACKSON, NJ, 08527-3997	US Mail (1st Class)
39530	GERALDINE HEMPEL DAVIS, 5621 CARY STREET RD APT 400, RICHMOND, VA, 23226-2306	US Mail (1st Class)
39530	GERI MAXWELL, 4400 HILLCREST DRIVE#806, HOLLYWOOD, FL, 33021-7928	US Mail (1st Class)
39530	GETAHUN A SHUMIE, 8473 CHINOOK CANDY CT, LAS VEGAS, NV, 89113-1725	US Mail (1st Class)
39530	GGF HUNTINGTON, LLC, 100 WEST BROADWAY, SUITE 950 GLENDALE, CA, 91210	US Mail (1st Class)
39530	GILDA BERMAN & IRA ACCOUNT JT TEN, 10736 NORTH GREEN DR, WELLINGTON, FL, 33467-8049	US Mail (1st Class)
39530	GINA & CO JT TEN, 980 9TH STREET 6TH FLOOR, SACRAMENTO, CA, 95814-2719	US Mail (1st Class)
39530	GLENN HERRIGEL & M HERRIGEL, 132 PENNWOOD DR, MURRAY HILL, NJ, 07974	US Mail (1st Class)
39530	GLOBE NEWSPAPER CO INC DBA BOSTON GLOBE, JOSEPH ASTINO C/O THE BOSTON GLOBE, 135 MORRISSEY BLVD, BOSTON, MA, 02125	US Mail (1st Class)
39530	GLORIA E WALSH, 1645 KINGSWOOD DRIVE, FINDLAY, OH, 45840-6823	US Mail (1st Class)
39530	GLORIA JASSEM, 6433 99TH ST., REGO PARK, NY, 11374	US Mail (1st Class)
39530	GMM CONSULTING, INC., GERALD MCCRYSTAL, 55 PRICE PARKWAY, FARMINGDALE, NY, 11735	US Mail (1st Class)
39530	GORDON E RABELER, 5 BITTMAN LA, NEW CITY, NY, 10956-2801	US Mail (1st Class)
39530	GRACE E HANSEN, 1800 LAKEWOOD PARK #179, EUGENE, OR, 97402-1677	US Mail (1st Class)
39530	GRACE VITALE, 25 DEBBIE LN, EAST PATCHOGUE, NY, 11772-4239	US Mail (1st Class)
39530	GRADY BOLDING CORPORATION, PO BOX 486, ELLINWOOD, KS, 67526-0486	US Mail (1st Class)
39530	GRANITE TELECOMMUNICATIONS, 100 NEWPORT AVE., QUINCY, MA, 02171	US Mail (1st Class)
39530	GRANT C WILKE, 6501 HAGEMAN, SAINT LOUIS, MO, 63128-4509	US Mail (1st Class)
39530	GRANT LENAHAN, 53 BRIARWOOD ROAD, FLORHAM PARK, NJ, 07932-2576	US Mail (1st Class)
39530	GREATER PHILADELPHIA NEWSPAPERS, 8400 N BRISTOL PIKE, LEVITTOWN, PA, 19057	US Mail (1st Class)
39530	GREEN ACRES MALL LLC, [ADDRESS NOT AVAILABLE],	US Mail (1st Class)
39530	GREEN ACRES MALL LLC, STORE IS CLOSED,	US Mail (1st Class)
39530	GREEN ACRES METRO LTD PTNSHP, 3400 IDAHO AVE. NW SUITE 500, WASHINGTON, DC, 20016	US Mail (1st Class)
39530	GREG DA SILVA, 9 ACADEMY LANE, BELLPORT, NY, 11713-2742	US Mail (1st Class)
39530	GREG DA SILVA & LINDA GRANT DA SILVA JT TEN, 9 ACADEMY LANE, BELLPORT, NY, 11713-2742	US Mail (1st Class)
39530	GREG JOHNSON, 2421 BEVINGTON PK RD, SAINT CHARLES, IA, 50240-8538	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	GREG L UREN, 2573 CTH E, MT HOREB, WI, 53572	US Mail (1st Class)
39530	GREG MORSE, 1515 SW CLIFTON ST, PORTLAND, OR, 97201	US Mail (1st Class)
39530	GREG ZOELLER, ATTRNY GEN. INDIANA GOVT CENTER STH, 302 W WASHINGTON ST 5TH FL, INDIANAPOLIS, IN, 46204	US Mail (1st Class)
39530	GREGG BERNARD, 10 RYAN ST, SYOSSET, NY, 11791-2128	US Mail (1st Class)
39530	GREGORY J GOOD &, KIMBERLY J GOOD JT TEN, 59 RIPPLEWOOD DRIVE, LAKE HOPATCONG, NJ, 07849-1307	US Mail (1st Class)
39530	GREGORY SERRAS, 2124 E 5TH ST, BROOKLYN, NY, 11223-4039	US Mail (1st Class)
39530	GROVER C TEELE &, ALICE E TEELE JT TEN, 225 ENTERPRISE ST, BRUNSWICK, GA, 31525-1912	US Mail (1st Class)
39530	GRUNTAL &, CO CUSTODIAN JT TEN, 15 BUCKNELL DRIVE, PLAINVIEW, NY, 11803-1832	US Mail (1st Class)
39530	GUARANTEE & TRUST CO TTEE JT TEN, ROUTE 3 BOX 2634, NACOGDOCHES, TX, 75964	US Mail (1st Class)
39530	GUARDIAN PROTECTION SERVICES, 174 THORN HILL RD, WARRENDALE, PA, 15086	US Mail (1st Class)
39530	GUARDSMAN/VALSPAR, VALSPAR CORP-LOCKBOX 771852, 1852 SOLUTIONS CTR, CHICAGO, IL, 60677	US Mail (1st Class)
39530	GUILFORD MED ASSOCIATES PEN TR B &, EDWIN L BRYAN TTEE UT DTD 11 1 75, 2703 HENRY STREET, GREENSBORO, NC, 27405-3669	US Mail (1st Class)
39530	GUNTER & ANNA NEUMANN TR DTD 3-11-83 JT TEN, ATTN GUNTER & ANNE NEUMAN TTEES, 516 N HARBOR DR, INDIAN ROCKS BEACH, FL, 33785	US Mail (1st Class)
39530	GUY BRUNO, 5247 BRUNSWICK LN, MACUNGIE, PA, 18062-8650	US Mail (1st Class)
39530	GUY GREEN, 11 BUCKINGHAM PLACE, NORWALK, CT, 06851-5003	US Mail (1st Class)
39530	GWINNETT CO., DEPT. OF WATER RESOURCES, PO BOX 530575, ATLANTA, GA, 30353-0575	US Mail (1st Class)
39530	H KNOX WATSON III, 109 ROYSTON ROAD, PITTSBURGH, PA, 15238-2311	US Mail (1st Class)
39530	HAINING MENGNU GROUP, 1061 LONG LING ROAD, ECONOMIC DEVELOPMENT ZONE, HAINING ZHEIJIANG, 31440 CHINA	US Mail (1st Class)
39530	HANNINGTON LP, 1901 HANSEN ST, SARASOTA, FL, 34231	US Mail (1st Class)
39530	HARIEY BERLAND & ADELE BERLAND JT TEN, 2960 ROXBURY RD, OCEANSIDE, NY, 11572-3220	US Mail (1st Class)
39530	HARLAND RONALD POMEROY, 106 TROY STREET SW, CEDAR RAPIDS, IA, 52404-6046	US Mail (1st Class)
39530	HARLENE EPSTEIN & SEYMOUR EPSTEIN JT TEN, 2240 BURNETTE STREET, BROOKLYN, NY, 11229-5847	US Mail (1st Class)
39530	HARLEY J GREENFIELD, C/O JENNIFER CONVERTIBLES INC, 417 CROSSWAYS PARK DRIVE, WOODBURY, NY, 11797-2061	US Mail (1st Class)
39530	HAROLD E BEASLEY & AYDREY A BEASLEY JT TEN, 2701 E EPLER, INDIANAPOLIS, IN, 46227-4556	US Mail (1st Class)
39530	HAROLD H MORROW &, AVA M MORROW JT TEN, 1091 REDSTONE LN, ATLANTA, GA, 30338-2637	US Mail (1st Class)
39530	HAROLD PONN, 20 CROSS STREET, WOBURN, MA, 01801-5606	US Mail (1st Class)
39530	HARRY A MIZE &, ALYCE B MIZE JT TEN, 2308 TIMSBURY WAY, SANTA MARIA, CA, 93455-1209	US Mail (1st Class)
39530	HARRY ROBERT GREENWALD, 2970 LAKE SHORE DRAPT 7C, CHICAGO, IL, 60657-5641	US Mail (1st Class)
39530	HARRY S SANDERS JR, 2523 POPLAR SPRINGS DR, MERIDIAN, MS, 39301-2150	US Mail (1st Class)
39530	HARVEY FENSTER &, JACQUELINE FENSTER TTEES JT TEN, 8 WEDGEWOOD LN, SAINT LOUIS, MO, 63141-7749	US Mail (1st Class)
39530	HARVEY GOTTLIEB &, PHYLLIS GOTTLIEB JT TEN, 6456 MILL POINTE CIR H, DELRAY BEACH, FL, 33484-2489	US Mail (1st Class)
39530	HELEN C MILLER & LINDA COLLINS, 5270 S SEPULVEDA BLVD, LAS VEGAS, NV, 89118-1119	US Mail (1st Class)
39530	HELEN CHARALAMBOUS, 2915 212 STREET, BAYSIDE, NY, 11360-2530	US Mail (1st Class)
39530	HELEN D WAHMANN (BELSTERLING), 3123 NO 79TH STREET, MESA, AZ, 85207	US Mail (1st Class)
39530	HELEN KRAMER CUST, SARA SUGLIA, UNDER THE MA UNIF TRAN MIN ACT, 10 TERRACE RD, BOONTON, NJ, 07005-9403	US Mail (1st Class)
39530	HELEN L HUNSECKER, 27 FIREHOUSE ROAD, WALNUT BOTTOM, PA, 17266	US Mail (1st Class)
39530	HELEN LEVINE AND BARRY LEVINE, 1600 SW 56TH AVENUE, PLANTATION, FL, 33317-5932	US Mail (1st Class)
39530	HENRY A GLADSTONE, 292 MELROSE RD, MERION STATION, PA, 19066-1716	US Mail (1st Class)
39530	HENRY C CERNANSKY &, DONA D CERNANSKY JT TEN, 14645 AMBERLEIGH HILL CT, CHESTERFIELD, MO, 63017-8812	US Mail (1st Class)
39530	HENRY E FRANKEL &, MARILYN K FRANKEL JT TEN, 1018 TRACY DR, SILVER SPRING, MD, 20904-2184	US Mail (1st Class)
39530	HENRY E NELSON, 121 PEBBLECREEK LANE, ZELIENOPLE, PA, 16063-3133	US Mail (1st Class)
39530	HENRY F JAECKEL & RUTH E JAECKEL JT TEN, 3403 KIMBROUGH AVE, TUPELO, MS, 38801-6207	US Mail (1st Class)
39530	HENRY FRIEDMAN, 8210 NW 91 AVE, TAMARAC, FL, 33321-1516	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	HENRY JAMROZINSKI SR JT TEN, C/O MACDOUGALL & MACTIER, IN PLACE DU SUITE 2000, MONTREAL, QB, H3B 4J1 CANADA	US Mail (1st Class)
39530	HENRY P VOGEL, 16 HEMLOCK TRL, NEW CITY, NY, 10956-5701	US Mail (1st Class)
39530	HENRY W CHECKET & COP S P, C O ROBERT D WALDMAN BLUM YUMKAS, MAILMAN GUTMAN & DENICK, 2 HOPKINS PLAZA, BALTIMORE, MD, 21201	US Mail (1st Class)
39530	HERBERT F GORMAN JR &, ANNETTE T GORMAN JT TEN, 16430 MAGNOLIA BLUFF DRIVE, MONTVERDE, FL, 34756-3507	US Mail (1st Class)
39530	HERBERT JAWITZ & CHARLOTTE JAWITZ JT TEN, 245 ARKANSAS DR, BROOKLYN, NY, 11234-6901	US Mail (1st Class)
39530	HERBERT WEINBLATT, 4620 NORTH PARK AVE, APT 1404 W, CHEVY CHASE, MD, 20815-4549	US Mail (1st Class)
39530	HERMAN GOLDSZLAGER, SAM & SARA GOLDSZLAGER, 7440 PLANTATION ROAD, PLANTATION, FL, 33317	US Mail (1st Class)
39530	HERMAN L TTEES &, LINDA P ALGAZI TTEES, 8 POINT LOMA DR, CORONA DEL MAR, CA, 92625-1026	US Mail (1st Class)
39530	HILLTOWN CROSSINGS LP, 120 W.GERMANTOWN PIKE SUITE 120, PLYMOUTH MTG, PA, 19462	US Mail (1st Class)
39530	HK BASHI, KLIM MGMT, PO BOX 27263, SAN FRANCISCO, CA, 94127	US Mail (1st Class)
39530	HOFFMAN & EDELSON, 43 WEST COURT ST, DOYLESTOWN, PA, 18901-4223	US Mail (1st Class)
39530	HOLMDEL TOWNE CENTER LLC, C/O KIMCO REALTY CORP, P O BOX 5020, 3333 NEW HYDE PARK ROAD, NEW HYDE PARK, NY, 11042-0020	US Mail (1st Class)
39530	HOLMDEL TOWNE CENTER LLC, C/O KIMCO REALTY CORP, P O BOX 5020, 3333 NEW HYDE PARK ROAD, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
39530	HOPE ALYSE REINER & MARTY SCHWARTZ JT TEN, 764 QUINCE ORCHARD BLVD, GAITHERSBURG, MD, 20878-1523	US Mail (1st Class)
39530	HOWARD J FORBES, 1940 COMMERCE ST, YORKTOWN HEIGHTS, NY, 10598-4428	US Mail (1st Class)
39530	HOWARD RHINE, 1020 E 7TH ST, BROOKLYN, NY, 11230-3502	US Mail (1st Class)
39530	HOY CHICAGO, 14848 COLLECTION CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
39530	HOY NYC, 250 MILLER PLACE, HICKSVILLE, NY, 11801	US Mail (1st Class)
39530	I & D SHERRY, 818 N DOHENY DRIVE SUITE 1002, WEST HOLLYWOOD, CA, 90069	US Mail (1st Class)
39530	IA DULUTH (OLD LANDLORD), 4575 PAYSHERE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39530	IAN W PIERCE, 17072 DOLPHIN DR NORTH, REDINGTON BEACH, FL, 33708-1324	US Mail (1st Class)
39530	IEM, INC., 24516 NETWORK PLACE, CHICAGO, IL, 60673	US Mail (1st Class)
39530	ILIANA R FRISK & DAVID R FRISKJ T TEN, 7 BEECHNUT DRIVE, LONG VALLEY, NJ, 07853-3353	US Mail (1st Class)
39530	ILLINOIS DEPARTMENT OF REVENUE, RETAILERS OCCUPATION TAX, SPRINGFIELD, IL, 62796-0001	US Mail (1st Class)
39530	ILLINOIS REVENUE DEPT, 9511 HARRISON ST, DES PLAINES, IL, 60016-1563	US Mail (1st Class)
39530	ILLINOIS REVENUE DEPT, 245 W ROOSEVELT RD # 28, WEST CHICAGO, IL, 60185-4806	US Mail (1st Class)
39530	ILYSSA LIPTON CUST, HARRIS LIPTON, UN NY UNIF GIFTS MIN ACT, 33 CHESTNUT LANE, WOODBURY, NY, 11797-1914	US Mail (1st Class)
39530	IMAX WORLDWIDE IMPORTS, PO BOX 21568, TULSA, OK, 74121-1568	US Mail (1st Class)
39530	INA NAGER, 300 E 40TH ST, NEW YORK, NY, 10016	US Mail (1st Class)
39530	INDIANA REVENUE DEPT, 5800 FAIRFIELD AVE # 200, FORT WAYNE, IN, 46807-3417	US Mail (1st Class)
39530	INLAND AMERICAN RETAIL MANAGEMENT LLC, LOCKBOX # 16116, COLLECTIONS CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
39530	INLAND COMMERCIAL PROPERTY, 4575 PAYSHERE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39530	INVESTMENTS LIMITED, 215 NO. FEDERAL HIGHWAY SUITE 1, BOCA RATON, FL, 33431	US Mail (1st Class)
39530	IRA H MICHAEL SENDI, 5425 DUKE STREET, ALEXANDRIA, VA, 22304-3101	US Mail (1st Class)
39530	IRA MANUELA DE CERRUTI &, BEAR STEARNS SEC CORP CUST, 9101 SHORE RDAPT 216, BROOKLYN, NY, 11209-6171	US Mail (1st Class)
39530	IRA MARCIAL M CERRUTI MD &, BEAR STEARNS SEC CORP CUST JT TEN, 9101 SHORE RDAPT. 216, BROOKLYN, NY, 11209-6171	US Mail (1st Class)
39530	IRA MAROOTIAN, 62 HENNING DR, FAIRFIELD, NJ, 07004-1747	US Mail (1st Class)
39530	IRA SCOTT ACKERMAN &, SMITH BARNEYCUSTODIAN JT TEN, 6 EAST LANE, MANHASSET HILLS, NY, 11040-1121	US Mail (1st Class)
39530	ISTA, NORTH AMERICA, PO BOX 60878, LOS ANGELES, CA, 90060-0878	US Mail (1st Class)
39530	ITALO BERNARDI & JUNE BERNARDI JT TEN, 8750 KINGSTON PLACE #2A, JAMAICA, NY, 11432-4625	US Mail (1st Class)
39530	IVOR BRODIE & AUDREY L BRODIE JT TEN, 4073 BEN LOMOND DRIVE, PALO ALTO, CA, 94306-4503	US Mail (1st Class)
39530	IWS OF NEW YORK, PO BOX 553913, DETROIT, MI, 48255-3913	US Mail (1st Class)
39530	J BREYER JR &, INGRID E BREYER JT TEN, 256 HERMES ROAD, VENICE, FL, 34293	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	J C BRADFORD & CO, PO BOX 308100, NASHVILLE, TN, 37230	US Mail (1st Class)
39530	J C BRADFORD & CO CUST JT TEN, 1020 BROADLEAF CT, LANESVILLE, IN, 47136-9406	US Mail (1st Class)
39530	J CHRIS OBERHOLTZER, 705 PARKWOOD AVE, PARK RIDGE, IL, 60068-2231	US Mail (1st Class)
39530	J H FRALIN & SON JT TEN, C O JAMES D FRALIN 2518 WILLIAMSOD ROAD, ROANOKE, VA, 24012	US Mail (1st Class)
39530	J+J / INVISION, P O.BOX 198245, ATLANTA, GA, 30384-8245	US Mail (1st Class)
39530	JACK BALDWIN, 2439 LAVENDER DR, WALNUT CREEK, CA, 94596-6411	US Mail (1st Class)
39530	JACK GYNBERG, 5000 SOUTH QUEBEC SUITE 500, DENVER, CO, 80237	US Mail (1st Class)
39530	JACK H PRED, 1445 KNOLLWOOD LANE, MENTOTA HEIGHTS, SAINT PAUL, MN, 55118-2728	US Mail (1st Class)
39530	JACK WENGER, 6624 NW 181 TERRACE, HIALEAH, FL, 33015-4444	US Mail (1st Class)
39530	JACKSON EMC, PO BOX 100, JEFFERSON, GA, 30549-0100	US Mail (1st Class)
39530	JACKSON LEWIS LLP, PO BOX 416019, BOSTON, MA, 02241-6019	US Mail (1st Class)
39530	JACOB PEARLSTEIN, LLC, 96 DOGWOOD ROAD, ROSLYN, NY, 11576	US Mail (1st Class)
39530	JACQUELINE LIEBERMAN, 27 LOIS LN, OLD BETHPAGE, NY, 11804-1739	US Mail (1st Class)
39530	JACQUELINE MCDONALD, 20 TILESTON ST, BOSTON, MA, 02113-1957	US Mail (1st Class)
39530	JACQULYN K HOWARD, 1961 MAIN ST PMB 276, WATSONVILLE, CA, 95076-3027	US Mail (1st Class)
39530	JAKE D RICHMAN, 860 UNITED NATIONS PLAZA, NEW YORK, NY, 10017-1810	US Mail (1st Class)
39530	JAMES A BROWN, 1760 2ND AVE APT PH, NEW YORK, NY, 10128-5329	US Mail (1st Class)
39530	JAMES B FRANKLIN, 12 SIEBALD STREET, STATESBORO, GA, 30458-1002	US Mail (1st Class)
39530	JAMES F BENZEL, 2814 PARK SQUARE PL, FERNANDINA BEACH, FL, 32034-8926	US Mail (1st Class)
39530	JAMES H BORNAND, 5325 E LAKE ROAD, DEWITTVILLE, NY, 14728-9702	US Mail (1st Class)
39530	JAMES H VELD & WANDA L VELD JT TEN, 1818 E RIETVELD DRIVE, CRETE, IL, 60417-3408	US Mail (1st Class)
39530	JAMES H WESSELS, 7809 MORNING GLEN LN, ALEXANDRIA, VA, 22315-5044	US Mail (1st Class)
39530	JAMES J BUEHNER & CATHERINE M BUEHNER JT TEN, ATTN A G EDWARDS & SONS INC STOCK BROKER, 8500 STATION ST STE 300, MENTOR, OH, 44060	US Mail (1st Class)
39530	JAMES J GIVENS, 7 DON JOSE LOOP, SANTA FE, NM, 87508-8671	US Mail (1st Class)
39530	JAMES J SIRUBI JR, 9 HUBBARD COURT, ALLENDALE, NJ, 07401-1341	US Mail (1st Class)
39530	JAMES KASCH, 2411 W KENBOERN DR, GLENDALE, WI, 53209-1833	US Mail (1st Class)
39530	JAMES L NIX &, D JANE NIX JT TEN, 8245 ANEMONE LN, INDIANAPOLIS, IN, 46219-4012	US Mail (1st Class)
39530	JAMES LAW, 126 DODD ST, WEEHAUKEN, NJ, 07087	US Mail (1st Class)
39530	JAMES M BREWSTER &, MARYANN B BREWSTER JT TEN, 80 ARMITAGE DRIVE, BRIDGEPORT, CT, 06605-3601	US Mail (1st Class)
39530	JAMES M MARTIN, 4019 PIRATES BCH, GALVESTON, TX, 77554-8036	US Mail (1st Class)
39530	JAMES M MILLS, 13405 ROBINDALE CR, PO BOX 133, PARADISE, MI, 49768	US Mail (1st Class)
39530	JAMES M WANDER, 1711 WHEATLAND COURT, MOON TOWNSHIP, PA, 15108	US Mail (1st Class)
39530	JAMES MADDEN JR &, MARK MADDEN JR JT TEN, 140 WOODBURY RD, HICKSVILLE, NY, 11801-3025	US Mail (1st Class)
39530	JAMES MATTHEW SWEENY, RD 5 BOX 18, LATROBE, PA, 15650-9609	US Mail (1st Class)
39530	JAMES PALIOUROS, 303 WESLEY DRIVE, CHAPEL HILL, NC, 27516-1520	US Mail (1st Class)
39530	JAMES R WALZ, 106 PALM DR, ST SIMONS IS, GA, 31522-1401	US Mail (1st Class)
39530	JAMES W BERTARELLI, 65 MAGNOLIA AVENUE, BROCKTON, MA, 02301	US Mail (1st Class)
39530	JAMES W DRAPER, 267 HILLCREST AVENUE, GROSSE POINTE FARMS, MI, 48236-3108	US Mail (1st Class)
39530	JANE E VERDECK, 124 SEAHAWK LANE, EDGEWATER, MD, 21037	US Mail (1st Class)
39530	JANE G BENSANEL, 7 EAST 85TH ST, NEW YORK, NY, 10028-0440	US Mail (1st Class)
39530	JANE LENAHA, 53 BRIARWOOD ROAD, FLORHAM PARK, NJ, 07932-2576	US Mail (1st Class)
39530	JANET A SUEHOFF, 309 GOLFWAY DR, FORT WAYNE, IN, 46814-9159	US Mail (1st Class)
39530	JANET STEIN, 400 RENAISSANCE #908, DETROIT, MI, 48243-1606	US Mail (1st Class)
39530	JANNEY MONTGOMERY SCOTT LLC, ATTN SECURITIES OPERATIONS, 1801 MARKET STREET, PHILADELPHIA, PA, 19103-1675	US Mail (1st Class)
39530	JARA ENTERPRISES INC, 190-10 NORTHERN BLVD, FLUSHING, NY, 11358	US Mail (1st Class)
39530	JARA ENTERPRISES INC., C/O WARNER & SCHEUERMAN, 6 WEST 18TH ST., 10TH FLOOR, NEW YORK, NY, 10011	US Mail (1st Class)
39530	JARA ENTERPRISES, INC., C/O WARNER & SCHEUERMAN, 6 WEST 18TH ST - 10TH FL, NEW YORK, NY, 10011	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	JARA ENTERPRISES, INC., JONATHAN WARNER, C/O WARNER & SCHEUERMAN,, 6 WEST 18TH ST - 10TH FL., NEW YORK, NY, 10011	US Mail (1st Class)
39530	JASON APFELBAUM & AMY APFELBAUM JT TEN, 12 BECKMAN PLACE APT 3B, NEW YORK, NY, 10022	US Mail (1st Class)
39530	JASON G KRETCH, PO BOX 30989, SEVEN MILE BEACH,	US Mail (1st Class)
39530	JASON J LYTLE, 6704 N 110TH ST, OMAHA, NE, 68164	US Mail (1st Class)
39530	JAY MILLER, 19 BROOKRIDGE CT, RYE BROOK, NY, 10573-3439	US Mail (1st Class)
39530	JAY MILLER, 19 BROOKRIDGE CT, RYEBROOK, NY, 10573	US Mail (1st Class)
39530	JBG/MONTGOMERY VILLAGE, L L C, P O BOX 791373, BALTIMORE, MD, 21279-1373	US Mail (1st Class)
39530	JBG/MONTGOMERY VILLAGE, L L C, EMILA IZQUIERDO, 18306 CONTOUR ROAD, MONTGOMERY VILLAGE PLAZA, GAITHERSBURG, MD, 20877	US Mail (1st Class)
39530	JEAN KAY B MCKNIGHT, 400 MIMOSA DR, ST SIMONS IS, GA, 31522-5808	US Mail (1st Class)
39530	JEAN M DAVIS, 739 LAKE RIDGE DR, SOUTH ELGIN, IL, 60177-3253	US Mail (1st Class)
39530	JEAN OLIPHANT, 69 ANIMOSA CIRCLE, DURANGO, CO, 81301-7192	US Mail (1st Class)
39530	JEAN THOLLON, 300 E 40TH AVE 29A, NEW YORK, NY, 10016-2154	US Mail (1st Class)
39530	JEANETTE MARTINEZ, 790 BOYLSTON ST., APT. 19 H, BOSTON, MA, 02199-7928	US Mail (1st Class)
39530	JEANNE S SKLARZ, 25 FISHER STREET, NATICK, MA, 01760-2606	US Mail (1st Class)
39530	JEFFREY G APFEL & BONNIE J APFEL JT TEN, 10 HOFSTRA DR, PLAINVIEW, NY, 11803-1815	US Mail (1st Class)
39530	JEFFREY L MILLER, 3282 COLUSA, PINOLE, CA, 94564-1530	US Mail (1st Class)
39530	JEFFREY S DEGEN, 3000 E MARION ST, SEATTLE, WA, 98122-5058	US Mail (1st Class)
39530	JEFFREY S LEIBOWITZ, 15 EATONDALE AVE, BLUE POINT, NY, 11715-1007	US Mail (1st Class)
39530	JEFFREY SCOTT ROBERTS, 7425 E SANDIA CIRCLE, MESA, AZ, 85207-1815	US Mail (1st Class)
39530	JEFFREY TALPINS, 1911 N E 206 STREET, MIAMI, FL, 33179-2253	US Mail (1st Class)
39530	JENNA K WAY &, TERENCE T WAY JT TEN, RR 2 BOX 4515, PAHOA, HI, 96778-9756	US Mail (1st Class)
39530	JENNIFER A LOWENBERG, 3417 GREENOCK, EL PASO, TX, 79925-2707	US Mail (1st Class)
39530	JENNIFER ADVERTISING INC, C/O JARA ENTERPRISES INC, 1514 NORTHERN BLVD, MANHASSET, NY, 11030-3006	US Mail (1st Class)
39530	JENNIFER APPEL UGMA PA, ATTN DEBBIE APPEL CUST., 1 PENNS WOODS DR, NEWTOWN, PA, 18940	US Mail (1st Class)
39530	JENNIFER E LUTZ, 408 BENHAM, TOLONO, IL, 61880	US Mail (1st Class)
39530	JENNIFER FURST, 3780 OLD COMPOUND RD, PEEKSKILL, NY, 10566	US Mail (1st Class)
39530	JENNIFER GERSTEN, 1066 CANTERBURY ST, BOSTON, MA, 02131-4672	US Mail (1st Class)
39530	JENNIFER HUGHES, 395 REDDING RD 182, LEXINGTON, KY, 40517-2389	US Mail (1st Class)
39530	JENNIFER INVESTORS L P, 575 MADISON AVE, SUITE 1006, NEW YORK, NY, 10022-2511	US Mail (1st Class)
39530	JENNIFER K MORTON, 37 FOSTER STREET 3, BRIGHTON, MA, 02135-2616	US Mail (1st Class)
39530	JENNIFER K WELCH, 11216 GALLERY ECHO ST, LAS VEGAS, NV, 89141-6052	US Mail (1st Class)
39530	JENNIFER LINES, 54 FOREST GLADE, HIGHAMS PARK, LONDON, E4 NRH UNITED KINGDOM	US Mail (1st Class)
39530	JENNIFER LOPDRUP UTMA MA &, LOPDRUP CUST JT TEN, ATTN KIM AXEL 13641 PASEO DEL ROBLE, LOS ALTOS HILLS, CA, 94022	US Mail (1st Class)
39530	JENNIFER MARANO, 5660 LOPING LANE, BONITA, CA, 91902-2812	US Mail (1st Class)
39530	JENNIFER SCHATZMAN, 29 FORTE AVE, MEDFORD, NY, 11763-4433	US Mail (1st Class)
39530	JENNIFER SWIFT ARNDT, 429 6TH ST, LAKE OSWEGO, OR, 97034-2901	US Mail (1st Class)
39530	JENNINGS L WAGONER & SHIRLEY WAGONER JT TEN, 468 DRY BRIDGE ROAD, CHARLOTTESVILLE, VA, 22903-7456	US Mail (1st Class)
39530	JEROME H MEYER & CO., 640 N LASALLE ST., SUITE 605, CHICAGO, IL, 60610	US Mail (1st Class)
39530	JEROME S GLUCK &, SAMUEL A GLUCK JT TEN, 579 GRANT PLACE, CEDARHURST, NY, 11516-1311	US Mail (1st Class)
39530	JERRY ARMELINO, 100 PARKWAY, POINT PLEASANT BEACH, NJ, 08742-3272	US Mail (1st Class)
39530	JERRY BOWDEN &, LORRAINE J BOWDEN JT TEN, 225 SW SHARK TER, LAKE CITY, FL, 32024-1506	US Mail (1st Class)
39530	JERRY KEITH PETERS &, DEBRA V PETERS JT TEN, 502 S FLORIDA AVE #111, TARPON SPRINGS, FL, 34689-2750	US Mail (1st Class)
39530	JERRY STAMPS & NANCY STAMPS JT TEN, 814 SMITH BEND LN, GAINESBORO, TN, 38562-5330	US Mail (1st Class)
39530	JERRY T VOJTECH JR, C O BERNARD WINCIS 574 FIFTH AVE, BRISTOL, WI, 53104	US Mail (1st Class)
39530	JERRY W WILLIAMS &, PATRICIA WILLIAMS JT TEN, 13401 OAKMEADE, WEST PALM BEACH, FL, 33418	US Mail (1st Class)
39530	JERRYS ARTARAMA INC, ATTN DAVID GOLDSTEIN PRESIDENT, 24812 UNION TPKE, BELLEROSE, NY, 11426-1837	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	JERSEY CENTRAL POWER & LIGHT, PO BOX 3687, AKRON, OH, 44309-3687	US Mail (1st Class)
39530	JGL TRUSTEES SERVICES, 27569 ETHAN ALLEN WAY, SUN CITY, CA, 92585	US Mail (1st Class)
39530	JILL DUNICAN, 19 KENSINGTON AVE, EMERSON, NJ, 07630-1711	US Mail (1st Class)
39530	JIM A SEIDA &, KAREN A SEIDA JT TEN, 28717 REDFIELD ST, NILES, MI, 49120	US Mail (1st Class)
39530	JIMMIE G ROGERS &, LELA M ROGERS JT TEN, 310 N GRANT, SMITH CENTER, KS, 66967-2106	US Mail (1st Class)
39530	JMT FUND, ATTN THOMAS J HILLMAN TTEE 8501 PAGE, ST LOUIS, MO, 63114	US Mail (1st Class)
39530	JOAN A BROGLIE, 15123 PHILIP LEE RD, CHANTILLY, VA, 20151	US Mail (1st Class)
39530	JOAN C SCHINDEL, 15 BIRCHWOOD TERRACE, WAYNE, NJ, 07470-3406	US Mail (1st Class)
39530	JOAN D SCHUMACHER & KARL J SCHUMACHER JT TEN, 81 STANLEY DR, BAY CITY, MI, 48708-9118	US Mail (1st Class)
39530	JOAN MAYER, 75 EAST END AVENUE, NEW YORK, NY, 10028-7909	US Mail (1st Class)
39530	JOAN TOWLE & ROGER TOWLE JT TEN, 262 HICKORY ST, TOWNSHIP OF WASHINGTON, NJ, 07676-5027	US Mail (1st Class)
39530	JOAN VINGES, 1469 GARRETT DRIVE, WALL TOWNSHIP, NJ, 07719-9649	US Mail (1st Class)
39530	JOE FUZZELL &, SUSIE FUZZELL JT TEN, 5917 N W 67TH, OKLAHOMA, OK, 73132	US Mail (1st Class)
39530	JOE MOSES, ATTN JOHN M DELAVAN & EDWARD JONES PARTN, 413 CANAL ST, NEW SMYRNA BOND, FL, 32168	US Mail (1st Class)
39530	JOEL LYTTON, 5018 LABRADORE DR, ROANOKE, VA, 24012-8501	US Mail (1st Class)
39530	JOHN A CARLSON, 25429 KILREIGH DR, FARMINGTON HILLS, MI, 48336-1548	US Mail (1st Class)
39530	JOHN A GOREE, 1820 FLANIGAN CT, IOWA CITY, IA, 52246-4648	US Mail (1st Class)
39530	JOHN A HUMMER & ELLEN J HUMMER JT TEN, 3343 AVENIDA SIERRA, ESCONDIDO, CA, 92029-7939	US Mail (1st Class)
39530	JOHN A VAN OSDOL TTEE & LINGREN CALLIHAN VAN OSDOL, & CO PSP DTD 10-1-91 FBO RONALD A RUDOLPH JT TEN, ROCKFORD, IL, 61108	US Mail (1st Class)
39530	JOHN ALLINGHAM, 3326 OLD BLUE RIDGE TPKE, MADISON, VA, 22727-3938	US Mail (1st Class)
39530	JOHN AMATO, 7458 WAXWOOD CIRCLE, N SYRACUSE, NY, 13212-2636	US Mail (1st Class)
39530	JOHN ANDREW STECK, 1215 CURTISS AVE, SAN JOSE, CA, 95125-2320	US Mail (1st Class)
39530	JOHN B DWYER, 703 CUR LEE LANE, BOILING SPRINGS, PA, 17007	US Mail (1st Class)
39530	JOHN B FRENCH, 109 BUTLER CT, WARNER ROBINS, GA, 31088-7959	US Mail (1st Class)
39530	JOHN C NATALE &, BARBARA G NATALE JT TEN, PO BOX 1467, EAST ORLEANS, MA, 02643-1467	US Mail (1st Class)
39530	JOHN CORINGRATO & JOSEPHINE CORINGRATO, 11 HUNTTING DR, DUMONT, NJ, 07628-1516	US Mail (1st Class)
39530	JOHN D LENGEMANN &, DENISE M LENGEMANN JT TEN, 1508 SNOWBERRY DRIVE, WILLIAMSTOWN, NJ, 08094	US Mail (1st Class)
39530	JOHN D MARTIN & JEAN G MARTIN JT TEN, 5744 DENTON CIRCLE, NORCROSS, GA, 30092-2078	US Mail (1st Class)
39530	JOHN E MAAS &, HERTRA MAAS JT TEN, 77 S ADAMS ST APT 1101, DENVER, CO, 80209-2922	US Mail (1st Class)
39530	JOHN E VIDOR, 56 STOCK LN, RENSSELAER, NY, 12144-9628	US Mail (1st Class)
39530	JOHN F SMITH &, PAMELA RICHARDS JT TEN, 1308 STATE ST, NEW HAVEN, CT, 06511	US Mail (1st Class)
39530	JOHN G SCHIFF & BEVERLY SCHIFF JT TEN, 18813 N 89TH LANE, PEORIA, AZ, 85382-8617	US Mail (1st Class)
39530	JOHN GIELLA &, MARY GIELLA JT TEN, 174 MORRIS DRIVE, EAST MEADOW, NY, 11554-1320	US Mail (1st Class)
39530	JOHN H CHUANG, 711 BOYLSTON ST, BOSTON, MA, 02116-2616	US Mail (1st Class)
39530	JOHN H GIACOBBE &, KATHLEEN A GIACOBBE JT TEN, 14 CENTER CIRCLE, PLAISTOW, NH, 03865-2507	US Mail (1st Class)
39530	JOHN H WORTH, 1193 OAK ST, SAN FRANCISCO, CA, 94117	US Mail (1st Class)
39530	JOHN HESSELBIRG, 21 MULANARI DRIVE, WANAQUE, NJ, 07465	US Mail (1st Class)
39530	JOHN J SUKUNDA & KAREN J SUKUNDA, 412 EDGEBORO DR, NEWTOWN, PA, 18940-2038	US Mail (1st Class)
39530	JOHN JAMES WILLIAMS &, LAURA ANNE WILLIAMS JT TEN, 27 SCHYLER DRIVE, POUGHKEEPSIE, NY, 12603-6135	US Mail (1st Class)
39530	JOHN L BROGAN, 1970 SPYGLASS CIR, VISTA, CA, 92081-8954	US Mail (1st Class)
39530	JOHN L PAGE, 1110 N SWINTON AVE, DELRAY BEACH, FL, 33444-2925	US Mail (1st Class)
39530	JOHN M COLORUSSO, 36 CAMBRIDGE RD APT 39, WOBURN, MA, 01801-6619	US Mail (1st Class)
39530	JOHN M GRAVES, 2001 W RUDASILL RD, APT 9309, TUCSON, AZ, 85704-7853	US Mail (1st Class)
39530	JOHN MINETTA, 16 2ND AVE, HUNTINGTON STATION, NY, 11746-1614	US Mail (1st Class)
39530	JOHN R HART &, DONNA J HART JT TEN, PO BOX 1015, UNIONTOWN, PA, 15401-1015	US Mail (1st Class)
39530	JOHN ROSCOE, 11 WEST 69TH ST #6A, NEW YORK, NY, 10023-4742	US Mail (1st Class)
39530	JOHN S EGGERT, 35636 BELLA SERA DR, STERLING HEIGHTS, MI, 48312-4443	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	JOHN T CUNNANE &, ELAINE J CUNNANE JT TEN, 109 SANDBOURNE LN, PALM BEACH GARDENS, FL, 33418-8086	US Mail (1st Class)
39530	JOHN T REID, 316 E WALLER ST, MORGANFIELD, KY, 42437-1752	US Mail (1st Class)
39530	JOHN T SMITH &, PATRICIA L SMITH JT TEN, PO BOX 138, HARMON, IL, 61042-0138	US Mail (1st Class)
39530	JOHN TIERNEY, 10 WOODS POND DR, WESTFORD, MA, 01886-1268	US Mail (1st Class)
39530	JOHN TYLER &, MARY ALICE TYLER JT TEN, 1429 SYCAMORE AVE, NORTH MERRICK, NY, 11566-1801	US Mail (1st Class)
39530	JOHN YOUNG &, NANCY YOUNG JT TEN, 14 HILLTOP DR, CEDAR GROVE, NJ, 07009-1123	US Mail (1st Class)
39530	JON A ROBKEN, ATTN RANDY PRIBYL REG REP BERTHEL FISHER & CO, 30 ROBERTS AVE, DAVENPORT, IA, 52803	US Mail (1st Class)
39530	JON KANEFIELD & THELA KANEFIELD JT TEN, 2401 PENNSYLVANIA AVE., APT 7B21, PHILADELPHIA, PA, 19130	US Mail (1st Class)
39530	JONAS PARTNERS L P &, C O EGS PARTNERS LLC JT TEN, 350 PARK AVENUE, 11TH FLOOR, NEW YORK, NY, 10022-6022	US Mail (1st Class)
39530	JONATHAN B ATKIN, 100 1/2 WEST 130TH ST SUITE B, NEW YORK, NY, 10027-2080	US Mail (1st Class)
39530	JONATHAN D WARNER, 207 SUNSET RD, OYSTER BAY, NY, 11771-3405	US Mail (1st Class)
39530	JONATHAN V HALL, 1021 KELLEY RIDGE CRT, BELLINGHAM, WA, 98229	US Mail (1st Class)
39530	JOSEPH A PISANI &, DOREEN F PISANI JT TEN, 32 BARTON CREEK RD, JACKSON, NJ, 08527-4037	US Mail (1st Class)
39530	JOSEPH C HEINZ &, LORETTA M HEINZ JT TEN, 37 BEAVER LANE, BEDFORD, NH, 03110-4608	US Mail (1st Class)
39530	JOSEPH COTTINGHAM, 140 BEACXH 114TH ST, FAR ROCKAWAY, NY, 11694-2405	US Mail (1st Class)
39530	JOSEPH E MASTRANGELO &, MARCIA L MASTRANGELO JT TEN, C O JOSEPH ASSOC PRINTING 90 W, CHESTNUT ST. STE 105, WASHINGTON, PA, 15301	US Mail (1st Class)
39530	JOSEPH E MUTZ &, BEATRICE J MUTZ JT TEN, 1320 ALBANY LN, ROCKFORD, IL, 61107-5612	US Mail (1st Class)
39530	JOSEPH E WELCH, 854 CHARTIER CT, ASHEBORO, NC, 27205-0544	US Mail (1st Class)
39530	JOSEPH FUOCO, 49 WEST CABOT LANE, WESTBURY, NY, 11590-6435	US Mail (1st Class)
39530	JOSEPH GERARD BANNISTER, 9 STONEY BROOK LANE, SAINT LOUIS, MO, 63124-1324	US Mail (1st Class)
39530	JOSEPH H BELANGER, & JANE A BELANGER JT TEN, 772 BURGUNDY Q, DELRAY BEACH, FL, 33484-5406	US Mail (1st Class)
39530	JOSEPH J JOHNSON & THEO C JOHNSON JT TEN, 2802 SEABREEZE DRIVE, GULFPORT, FL, 33707-3932	US Mail (1st Class)
39530	JOSEPH KARP &, JUDITH HAROLD JT TEN, 10524 CONWAY TRAIL, BOYNTON BEACH, FL, 33437	US Mail (1st Class)
39530	JOSEPH L PEDONE AND NANCY A PEDONE, 753 RED LION WAY, BRIDGEWATER, NJ, 08807-1668	US Mail (1st Class)
39530	JOSEPH L SUOSSO III &, KRISTINE SUOSSO JT TEN, 15 CARROUSEL LANE, HAMILTON, NJ, 08619-3446	US Mail (1st Class)
39530	JOSEPH MAROOTIAN &, JANETTE MAROOTIAN JT TEN, 26 GORGE WAY, WAYNE, NJ, 07470-6255	US Mail (1st Class)
39530	JOSEPH OSTROWSKI &, GERALDINE OSTROWSKI JT TEN, 3518 SO. 61 ST AVE, CICERO, IL, 60804	US Mail (1st Class)
39530	JOSEPH P MATTALIANO, 42 US HY 46 E, LODI, NJ, 07644	US Mail (1st Class)
39530	JOSEPH PIJANOWSKI, 207 WATCHUNG AVE, CRANFORD, NJ, 07016-2538	US Mail (1st Class)
39530	JOSEPH R GRIFFARD, 13345 BANNFYRE, SAINT LOUIS, MO, 63128-3375	US Mail (1st Class)
39530	JOSEPH TUMINELLI, 706 NEWELL AVE, MANAHAWKIN, NJ, 08050-3652	US Mail (1st Class)
39530	JOSHUA FRACHTER, 6847 147TH STREET, FLUSHING, NY, 11367-1345	US Mail (1st Class)
39530	JOY WAROS, 284 BARCLAY DR, MYRTLE BEACH, SC, 29579-6572	US Mail (1st Class)
39530	JOZEF KOWALSKI, 252 EAST 61 ST APT 1AN, NEW YORK, NY, 10021-8562	US Mail (1st Class)
39530	JP MORGAN CHASE BANK NA, 395 N SERVICE RD, MELVILLE, NY, 11747	US Mail (1st Class)
39530	JR BERRY A SEGRAVES, RT1 BOXC, FORT VALLEY, GA, 31030	US Mail (1st Class)
39530	JR IRA ROLLOVER HAROLD F HACKE, ATTN AG EDWARDS & SONS INC, 1807 MAIDEN LANE, PETALUMA, CA, 94954	US Mail (1st Class)
39530	JR NICHOLAS CAMMARANO & SUSAN, CAMMARANO NICHOLAS CAMMARANO JT TEN, 101 FOREST AVE, RYE, NY, 10580-4117	US Mail (1st Class)
39530	JR PSP THE WILLIAM C GREEN &, WILLIAM C GREEN JR.TTEE UA DTD 33966, BERKELLEY HALL 42 HOLLY GROVE RD, BLUFFTON, SC, 29909	US Mail (1st Class)
39530	JT ROBERT G &, JERILYN D JACOBSON JT TEN, ATTN: WILLIAM R BOWERS MANG EXEC, 2215 E CLAIREMONT AV, EAU CLAIRE, WI, 54701-4635	US Mail (1st Class)
39530	JT WROS ALTHEA BARTOLO & R BARTLETT JT TEN, 78 WHITTINGTON CRSE, SAINT CHARLES, IL, 60174-1434	US Mail (1st Class)
39530	JTTEN DONALD L &, MARY LOU KELLY JT TEN, 14790-204 EAGLE RIDGE DRIVE, FORT MYERS, FL, 33912-1790	US Mail (1st Class)
39530	JTTEN JAMES R &, BARBARA LOONEY JT TEN, 8509 SUMMIT ACRES DRIVE, RICHMOND, VA, 23235-5160	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	JT TEN STEVEN &, SUSAN BRETT JT TEN, 56 ORANGE DRIVE, JERICHO, NY, 11753	US Mail (1st Class)
39530	JTWROS PHYLLIS E &, EDWIN PETERSON JT TEN, 140 WILLOW RD, NAHANT, MA, 01908-1420	US Mail (1st Class)
39530	JTWROS ROGER V HARBIN &, SANDRA S RINK JT TEN, 4141 MADISON AVE, CULVER CITY, CA, 90232-3221	US Mail (1st Class)
39530	JUAN JOSE MORALES M, RUTA 7 RES. LAS ROSAS 92, CARACAS, 01041 VENEZUELA	US Mail (1st Class)
39530	JULES ADRIAN DALSEY, 7007 OSLER STREET, SAN DIEGO, CA, 92111	US Mail (1st Class)
39530	JULIA SANS PUTNAM &, DAVID L PUTNAM JT TEN, 11491 LOPRETE DRIVE, MANISTEE, MI, 49660	US Mail (1st Class)
39530	JULIAN F BARNWELL, 11207 GUNSTON RD, LORTON, VA, 22079-4006	US Mail (1st Class)
39530	JULIO ROSAS, 106-20 SHORE FRONT PKWY, APT 11T,, ROCKAWAY PARK, N, 11694	US Mail (1st Class)
39530	JULIUS HALPERN, 1310 DUDDING ST SW, ROANOKE, VA, 24015-1911	US Mail (1st Class)
39530	JULIUS P CARDOSI, 62 DEERWOOD DR, LITTLETON, CO, 80127-2616	US Mail (1st Class)
39530	JUNE MORAN, 27 BEACH 221 STREET, ROCKAWAY PT, NY, 11697-1525	US Mail (1st Class)
39530	JW MAYS, 9 BOND STREET, BROOKLYN, NY, 11201	US Mail (1st Class)
39530	K & S AIR CONDITIONING, INC., 143 E MEATS AVE., ORANGE, CA, 92865-3309	US Mail (1st Class)
39530	K R TURNER &, HAWKSTONE JACKS LANE, BARTON JT TEN, TORQUAY, DEVON, TQ2 8QX ENGLAND	US Mail (1st Class)
39530	KABC TV, FILE # 53525, LOS ANGELES, CA, 90074	US Mail (1st Class)
39530	KANDICE A SCHROMM, 572 CROOKED STICK DRIVE, DAYTONA BEACH, FL, 32114-7190	US Mail (1st Class)
39530	KAREN E KEMPF &, CHARLES T KEMPF JT TEN, RD2 BOX 2292, EAST STROUDSBURG, PA, 18301-9695	US Mail (1st Class)
39530	KAREN S BAUER, 2553 N CROSSGATE STREET, ORANGE, CA, 92867-2104	US Mail (1st Class)
39530	KARL L BURGNER JR, ATTN: KENT E ENGELKE VP & DIRECTOR, ANDERSON & STRUDWICK PO BOX 1459, RICHMOND, VA, 23218	US Mail (1st Class)
39530	KATHERINE A NELSON, 121 PEEBLE CREEK LANE, ZELIENOPLE, PA, 16063-3133	US Mail (1st Class)
39530	KATHRYN ANN FRANZBLAU MD INC &, MONEY PURCHASE PENSION PLAN UAD 12 19 78, KATHRYN ANN FRANZBLAUTTEE, PO BOX 4057, JACKSON, WY, 83001-4057	US Mail (1st Class)
39530	KATIE SHAINA RICHMAN, 860 UNITED NATIONS PLAZA APT 35A, NEW YORK, NY, 10017	US Mail (1st Class)
39530	KAUFMAN MALCHMAN KIRBY & SQUIRE LLP, 830 THIRD AVENUE, NEW YORK, NY, 10022-7523	US Mail (1st Class)
39530	KBCW TV, CBS TV STATIONS, PO BOX 33091, NEWARK, NJ, 07188-0091	US Mail (1st Class)
39530	KCAL TV, PO BOX 33091, NEWARK, NJ, 07188-0091	US Mail (1st Class)
39530	KCBS TV, PO BOX 33091, NEWARK, NJ, 07188-0091	US Mail (1st Class)
39530	KCOP TV, 4480 COLLECTION CENTER DR, CHICAGO, IL, 60693	US Mail (1st Class)
39530	KEEFE BRUYETTE & WOODS, MITCHELL KLEINMAN (GENERAL COUNSEL), 787 SEVENTH AVE, NEW YORK, NY, 10019	US Mail (1st Class)
39530	KEEFE, BRUYETTE & WOODS, INC., CORPORATION SERVICE CO, 80 STATE STREET, ALBANY, NY, 12207	US Mail (1st Class)
39530	KEEFE, BRUYETTE & WOODS, INC, MITCHELL KLEINMAN (GEN COUNSEL), JOHN G DUFFY, CEO, 787 SEVENTH AVE, NEW YORK, NY, 10019	US Mail (1st Class)
39530	KEEFE, BRUYETTE & WOODS, INC, THOMAS B M ICHAUD (PRESIDENT), RIDGEVIEW AVE, GREENWICH, CT, 06830	US Mail (1st Class)
39530	KEITH BANK, 332 LARKSPUR DR, HIGHLAND PARK, IL, 60035	US Mail (1st Class)
39530	KEITH PETERSON &, KERI PETERSON JT TEN, 21 BRYCEWOOD DRIVE, DIX HILLS, NY, 11746-4906	US Mail (1st Class)
39530	KEITH R POWELL & KATHLEEN M POWELL JT TEN, 4414 MYERWOOD LANE, DALLAS, TX, 75244-7513	US Mail (1st Class)
39530	KELLEY M HAINES, 2700 NE 21ST TERRACE, FORT LAUDERDALE, FL, 33306-1214	US Mail (1st Class)
39530	KELLY WARREN CUST, MICHAEL WARREN, UNDER THE NJ UNIF TRAN MIN ACT, 18 FOREST LANE, TABERNACLE, NJ, 08088-9027	US Mail (1st Class)
39530	KEMPER CLEARING CORP CUST &, FBO HARRY MUSSIE IRA R O JT TEN, 9614 SWEEPING VIEW DR, NEW PORT RICHEY, FL, 34655-5120	US Mail (1st Class)
39530	KENNETH CAPASSO, 6101 81ST ST, MIDDLE VILLAGE, NY, 11379-1403	US Mail (1st Class)
39530	KENNETH F FISH JR &, CHARMAINE R FISH JT TEN, 1073 LUCAS RD, BRIDGEPORT, NY, 13030-9782	US Mail (1st Class)
39530	KENNETH KARPINSKI, 6949 CAMINO DEL REY, ROCKFORD, MI, 49341-9468	US Mail (1st Class)
39530	KENNETH LOWELL ROSE, PO BOX 1555, CLIFTON, NJ, 07015-1555	US Mail (1st Class)
39530	KENNETH R. DELISLE, (KEN'S IN HOME SERVICE), 95 RILEY AVE., SOMERSET,, MA, 02726	US Mail (1st Class)
39530	KENNETH S GROSSMAN, PC, 18 NORFOLK RD, GREAT NECK, NY, 11020	US Mail (1st Class)
39530	KENNETH STEINER, 14 STONER AVENUE; 2M, GREAT NECK, NY, 11021-2100	US Mail (1st Class)
39530	KENNETH T. CUCCINELLI, OFFICE OF THE ATTORNEY GENERAL, 900 EAST MAIN STREET, RICHMOND, VA, 23219	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	KENNETH W DERR, 1864 MILTON GROVE ROAD, MOUNT JOY, PA, 17552	US Mail (1st Class)
39530	KENT HAINES &, LISA HAINES JT TEN, 94 MISTY MEADOW LANE, NORTH KINGSTOWN, RI, 02852-3711	US Mail (1st Class)
39530	KEVIN COYLE, 841 SW SUN CIRCLE, PALM CITY, FL, 34990	US Mail (1st Class)
39530	KEVIN D LIBERT CUST, JENNIFER LIBERT UNDER THE, OH UNIF TRAN MIN ACT, 1846 NORTHSHIRE DR, LANCASTER, OH, 43130-1567	US Mail (1st Class)
39530	KEVIN L MAMMAU, 1127 GRANDVIEW RD, MOUNT ROY, PA, 17552	US Mail (1st Class)
39530	KEVIN MCLAUGHLIN, 2547 BARRETT SPRINGS DRIVE, BALLWIN, MO, 63021-3819	US Mail (1st Class)
39530	KEVIN MCLAUGHLIN, 13104 BARRETT MEADOWS DR, BALLWIN, MO, 63021-3808	US Mail (1st Class)
39530	KGO TV, BANK OF AMERICA FILE # 7214, BOX 60000, SAN FRANCISCO, CA, 94160	US Mail (1st Class)
39530	KHAN, ROBERT, 2345 HUNTERS SQUARE CT, RESTON, VA, 20191	US Mail (1st Class)
39530	KICU TV, PO BOX 79703, CITY OF INDUSTRY, CA, 91716-9702	US Mail (1st Class)
39530	KIM ESTRADA, 1805 MARSHALLFIELD LANE, REDONDO BEACH, CA, 90278-4111	US Mail (1st Class)
39530	KIMBERLY RUDICK, 370 GREAT POND ROAD, NORTH ANDOVER, MA, 01845-2017	US Mail (1st Class)
39530	KIMCO REALTY CORP, 3333 NEW HYDE PARK RD SUITE100, PO BOX 5020, NEW HYDE PARK, NY, 11042-0020	US Mail (1st Class)
39530	KIMCO REALTY CORP, 3333 NEW HYDE PARK RD SUITE 100, PO BOX 5020, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
39530	KIMCO REALTY CORP, DEBBIE KEATING, 13329 WORTH AVENUE, WOODBRIDGE, VA, 22192	US Mail (1st Class)
39530	KINGSWAY PLAZA ASSOCIATES, 275 MADISON AVENUE SUITE 702, NEW YORK, NY, 10016	US Mail (1st Class)
39530	KIR CARY, L P, 3333 NEW HYDE PARK RD SUITE100, PO BOX 5020, NEW HYDE PARK, NY, 11042-0020	US Mail (1st Class)
39530	KIR CARY, L P, 3333 NEW HYDE PARK RD SUITE 100, PO BOX 5020, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
39530	KIR TORRANCE, L P, C/O KIMCO REALTY CORP, 3333 NEW HYDE PK RD, PO BOX 5020, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
39530	KITTLES BLOOMINGTON PROPERTY, ATTN JOHN DURKOTT, 8600 ALLISONVILLE RD, INDIANAPOLIS, IN, 46250-1533	US Mail (1st Class)
39530	KLAUSSNER FURNITURE INDUSTRIES, 405 LEWALLEN RD, PO BOX 220, ASHEBORO, NC, 27205-6111	US Mail (1st Class)
39530	KLAUSSNER FURNITURE INDUSTRIES, PO BOX 220, 405 LEWALLEN ST, ASHEBORO,, NC, 27204-0220	US Mail (1st Class)
39530	KLEIN MILLER, 2121 CENTURY WOODS WAY, LOS ANGELES, CA, 90067	US Mail (1st Class)
39530	KNOTTY & CO, C/O STATE STREET BANK & TRUST, BOX 5756, BOSTON, MA, 02206-5756	US Mail (1st Class)
39530	KNTV TV, CFS LOCKBOX, PO BOX 402971, ATLANTA, GA, 30384-2971	US Mail (1st Class)
39530	KOFY TV, DEPT 33403, PO BOX 39000, SAN FRANCISCO, CA, 94139	US Mail (1st Class)
39530	KPIX TV, PO BOX 33091, NEWARK, NJ, 07188-0091	US Mail (1st Class)
39530	KRISTEN RUDICK, 370 GREAT POND ROAD, NORTH ANDOVER, MA, 01845-2017	US Mail (1st Class)
39530	KRISTIN KELLS, C/O KRISTEN LYNNE SCHWEITZER, 100 WASHINGTON ST, RUMSON, NJ, 07760-1432	US Mail (1st Class)
39530	KRISTY L RICE, 1107 W GREEN ST, CHAMPAIGN, IL, 61821-3935	US Mail (1st Class)
39530	KRON TV, PO BOX 601703, CHARLOTTE, NC, 28260-1703	US Mail (1st Class)
39530	KSKIM PORTER EQUITY PARTNERS, LLC, C/O EVEREST PARTNERS LLC, 150 EAST 58TH ST. SUITE 2000, NEW YORK, NY, 10155	US Mail (1st Class)
39530	KTLA TV, DEPT 11155, LOS ANGELES, CA, 90074-1155	US Mail (1st Class)
39530	KTTV TV, 16440 COLLECTION CENTER DR, CHICAGO, IL, 60693	US Mail (1st Class)
39530	KTVU TV, PO BOX 79702, CITY OF INDUSTRY, CA, 91716-9702	US Mail (1st Class)
39530	KUPELIAN ORMOND & MAGY PC, DAVID M BLAU, PAUL S MAGY, 25800 NORTHWESTERN HWY, STE 950, SOUTHFIELD, MI, 48075	US Mail (1st Class)
39530	KUPELIAN ORMOND & MAGY PC, (RE: THOR MACOMB MALL, L L C), DAVID M BLAU, PAUL S MAGY, 25800 NORTHWESTERN HWY, STE 950, SOUTHFIELD, MI, 48075	US Mail (1st Class)
39530	KYLE J MOSER &, ROBIN A MOSER JT TEN, 21390 OAKVIEW DRIVE, NOBLESVILLE, IN, 46062-9407	US Mail (1st Class)
39530	L A DEPT. OF WATER AND POWER, [NO ADDRESS PROVIDED], LOS ANGELES, CA, 90030-0808	US Mail (1st Class)
39530	L H FRISHKOFF &, COMPANY PSP JT TEN, NEW YORK, NY, 10017	US Mail (1st Class)
39530	LABOR READY SOUTHWEST, INC., P O.BOX 820145, PHILADELPHIA, PA, 19182-0145	US Mail (1st Class)
39530	LAGUNA HILLS INVESTMENT CO., C/O FRITZ DUDA CO., P O BOX 60848, LOS ANGELES, CA, 90060	US Mail (1st Class)
39530	LAMONICA HERBST & MANISCALCO LLP, SALVATORE LAMONICA, JACQULYN S GIUNTA, 3305 JEUSALEM AVE, WANTAGH, NY, 11793	US Mail (1st Class)
39530	LAMORTE BURNS &, CO.INC JT TEN, 64 DANBURY ROAD, WILTON, CT, 06897-4429	US Mail (1st Class)
39530	LANCE ERIC ZIMMERMAN, 503 THOMPSON STREET, SOUTH WILLIAMSPORT, PA, 17702-7533	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	LANDSBERG & ASSOCIATES PC, IAN S LANDSBERG ESQ, 16030 VENTURA BLVD, STE 470, ENCINO, CA, 91436	US Mail (1st Class)
39530	LARRY HOUDEK & BARBARA HOUDEK JT TEN, 1918 FOXTAIL DR, SALINA, KS, 67401-7121	US Mail (1st Class)
39530	LARRY R BALMAGIA TTEE &, COFFEE BREAK PRODUCTIONS INC EMP, P S P UA DTD 7 15 87, 2120 OAK ST, SANTA MONICA, CA, 90405-5010	US Mail (1st Class)
39530	LARRY WAYNE &, SHARON BERGUS JT TEN, 3545 W ATLANTIC BLVD APT 713, POMPANO BEACH, FL, 33069-2579	US Mail (1st Class)
39530	LAURA D KOCH, C/O LAURA D GLENN, 1108 FOWLER AVE, EVANSTON, IL, 60202-1023	US Mail (1st Class)
39530	LAURENCE UDELL, 52 BAXTER LN, WEST ORANGE, NJ, 07078	US Mail (1st Class)
39530	LAVERNE H SCHROEDER, 8300 E VIA DE VENTURA 2021, SCOTTSDALE, AZ, 85258-3182	US Mail (1st Class)
39530	LAWRENCE B EDELSTEIN, 15 ALBA PLACE, PARSIPPANY, NJ, 07054-2238	US Mail (1st Class)
39530	LAWRENCE BUSH, PO BOX 22065, SAINT LOUIS, MO, 63126-0065	US Mail (1st Class)
39530	LAWRENCE E HRABLOOK, 3802 HILLSIDE TRAIL, GRAPEVINE, TX, 76051-7126	US Mail (1st Class)
39530	LAWRENCE FELD, 28 GREENBROOK DR, MATAWAN, NJ, 07747-3704	US Mail (1st Class)
39530	LAWRENCE REALTY, 2319 1ST AVENUE, #206, SEATTLE, WA, 98121	US Mail (1st Class)
39530	LAWRENCE REALTY, 2319 FIRST AVENUE #206, SEATTLE, WA, 98121	US Mail (1st Class)
39530	LAZAR INDUSTRIES LLC, PO BOX 515095, LOS ANGELES,, CA, 90051	US Mail (1st Class)
39530	LE BARASCH OF TOMS RIVER LLC, C/O RJ BRUNELLI CO., 400 PERRINE ROAD SUITE 405, OLD BRIDGE, NJ, 08857	US Mail (1st Class)
39530	LEE PROPERTIES INC., 1207 LAKEWOOD DRIVE, GREENSBORO, NC, 27410	US Mail (1st Class)
39530	LEE S LIPSITZ, 11007 INLET DRIVE, EMERALD ISLE, NC, 28594-2014	US Mail (1st Class)
39530	LEE SCHULMAN, 29 BARSTOW ROAD, GREAT NECK, NY, 11021	US Mail (1st Class)
39530	LEEDS SPEAR & KELLOGG SPEAR JT TEN, ATTN: KEVIN C AHEARN, 120 BROADWAY 7TH FL, NEW YORK, NY, 10271	US Mail (1st Class)
39530	LEESBURG PIKE CENTER LLC, 7501 WISCONSIN AVE., SUITE 1500 EAST, BETHESDA, MD, 20814	US Mail (1st Class)
39530	LEESBURG PIKE CENTER LLC, SAUL CENTERS, INC., MANAGER, 7501 WISCONSIN AVENUE, SUITE 1500, EAST BETHESDA, MD, 20814	US Mail (1st Class)
39530	LEESBURG PIKE CENTER LLC, SAUL CENTERS, INC. MANAGER, 7501 WISCONSIN AVENUE, SUITE 1500, EAST BETHESDA, MD, 20814	US Mail (1st Class)
39530	LEHMAN BROTHER CUST &, MURRAY HECHT IRA JT TEN, 8205 NW 57TH PL, TAMARAC, FL, 33321-4510	US Mail (1st Class)
39530	LEONARD D JACOBS, & CATHERINE E JACOBS JT TEN, 111 BONNIE BRAE WAY, HOLLYWOOD, FL, 33021-2901	US Mail (1st Class)
39530	LEONARD L MURDY &, HELEN E MURDY JT TEN, 525 S ANAHEIM HILLS RD APT B105, ANAHEIM, CA, 92807-4723	US Mail (1st Class)
39530	LEONARD S SENI, 4221 WENTWORTH AVE, PORT ARTHUR, TX, 77642-4245	US Mail (1st Class)
39530	LEROY W RATLIFF &, JOYCE E RATLIFF JT TEN, 2638 DALTON, WICHITA, KS, 67210	US Mail (1st Class)
39530	LES GOODSTEIN, 87 HEMLOCK RD, MANHASSET, NY, 11030-1215	US Mail (1st Class)
39530	LESLIE FALCHOOK, # 3 THEX RISE, WOODBURY, NY, 11797	US Mail (1st Class)
39530	LESLIE KAPLAN & BARBARA KAPLAN JT TEN, PO BOX 152, GLADWYNE, PA, 19035-0152	US Mail (1st Class)
39530	LESLIE R CLOTHIER JR, PO BOX 407, YORKLYN, DE, 19736	US Mail (1st Class)
39530	LEWIS ABRAMS & ELINOR ABRAMS JT TEN, 132 GIPSY TRAIL, CARMEL, NY, 10512-4362	US Mail (1st Class)
39530	LIGHTING MANAGEMENT CO., INC., P O.BOX 23690, FORT LAUDERDALE, FL, 33307	US Mail (1st Class)
39530	LIGHTSTAT INC., 22 WEST HILL ROAD, WINSTED, CT, 06098	US Mail (1st Class)
39530	LINDA FISHMAN, 449 BRYAN ST SE, ATLANTA, GA, 30312-2234	US Mail (1st Class)
39530	LINDA T KRISTIANSEN, 120 E 81ST STREET APT 14B, NEW YORK, NY, 10028-1420	US Mail (1st Class)
39530	LINDSAY REITZES & JONATHAN REITZES JT TEN, 110 LIVINGSTON ST 10K, BROOKLYN, NY, 11201	US Mail (1st Class)
39530	LISA ANTELMAN, BOX 4212, CLIFTON, NJ, 07012-8212	US Mail (1st Class)
39530	LISA MADIGAN, ILLINOIS ATTORNEY GENERAL, SPRINGFIELD MAIN OFFICE, 500 SOUTH SECOND STREET, SPRINGFIELD, IL, 62706	US Mail (1st Class)
39530	LISA PARISE, 2901 DAVIS ST, OCEANSIDE, NY, 11572-2014	US Mail (1st Class)
39530	LISA SCHWARTZ, 38 HARVARD RD, CRANFORD, NJ, 07016-1551	US Mail (1st Class)
39530	LITEMOR DISTRIBUTORS, 290 VANDERBILT AVENUE, SUITE 4, NORWOOD, MA, 02062	US Mail (1st Class)
39530	LLP SERVICE OF CT LLC, 91 SOUNDVIEW AVENUE A, NORWALK, CT, 06854	US Mail (1st Class)
39530	LOIS ANN WEINSTEIN, 315 E 86TH STREET, NEW YORK, NY, 10028-4714	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	LONG ISLAND HOME & LIVING, 1600 NEW HIGHWAY, FARMINGDALE, NY, 11735	US Mail (1st Class)
39530	LONNIE DOLPHUS POPE, 1556 LEE PEARSON RD, GRANITE FALLS, NC, 28630-9254	US Mail (1st Class)
39530	LONNIE NIELSEN, 6 MARLWOOD LN, PALM BEACH GARDENS, FL, 33418-6805	US Mail (1st Class)
39530	LORI A BAKER, PO BOX 76, MANCHESTER, ME, 04351	US Mail (1st Class)
39530	LORI YARUSI, PO BOX 19, BELMAR, NJ, 07719-0019	US Mail (1st Class)
39530	LOS ANGELES CTY TAX COLLECTOR, PO BOX 54027, LOS ANGELES, CA, 90054	US Mail (1st Class)
39530	LOS ANGELES TIMES,, KIA, FILE 54221, A/C # 026729006,, LOS ANGELES, CA, 90074-4221	US Mail (1st Class)
39530	LOU'S UPHOLSTERY SERVICE, 7266 DANBURY AVE., HESPERIA, CA, 92345	US Mail (1st Class)
39530	LOU'S UPHOLSTERY SERVICE, LOU MAZARIEGOS, 7266 DANBURY AVE, HESPERIA, CA, 92345	US Mail (1st Class)
39530	LOUIS A BARGELLINI, PO BOX 1224, HACKENSACK, NJ, 07602-1224	US Mail (1st Class)
39530	LOUIS ALLARD, 9665 PLANTATION RD, OLIVE BRANCH, MS, 38654-1626	US Mail (1st Class)
39530	LOUIS F IMBROGNO, 3521 WILLOW LAWN DRIVE, LYNCHBURG, VA, 24503-3019	US Mail (1st Class)
39530	LOUIS F WILDSTEIN TTEE UA DTD 2 4 91, LOUIS F WILDSTEIN REV TRUST, 120 COCCIA DR, EAGLERIDGE UNIT 120, WEST ORANGE, NJ, 07052	US Mail (1st Class)
39530	LOUIS J PAPPALARDO, 10 BARRISTER LN 100, FAIRFIELD, CT, 06824-7824	US Mail (1st Class)
39530	LOUIS J TABASCO &, LINDA A TOWNSLEY JT TEN, 6438 LICHFIELD LANE, SARASOTA, FL, 34241-5479	US Mail (1st Class)
39530	LOUIS P LAMBROS, 3540 ARCHWOOD DR, ROCKY RIVER, OH, 44116-3706	US Mail (1st Class)
39530	LOUIS R LINDER, 13844 LILU PAD CIRCLE, FORT MYERS, FL, 33907-1825	US Mail (1st Class)
39530	LOUIS W DAVIS, 2906 GATESHEAD CT, GASTONIA, NC, 28054-6401	US Mail (1st Class)
39530	LOUISE CAVICCHIO, 110 CODJER LANE, SUDBURY, MA, 01776-2202	US Mail (1st Class)
39530	LOUISE H MCDONALD, 1219 LANIER BLVD, BRUNSWICK, GA, 31520-7434	US Mail (1st Class)
39530	LOUISE ROSE NYEMCSIK &, CARL JOHN BELLO JT TEN, 53 JOSEPH PL, WAYNE, NJ, 07470-3448	US Mail (1st Class)
39530	LUCY IACUCCI, 32 W 40TH ST 6B, NEW YORK, NY, 10018-3934	US Mail (1st Class)
39530	LUNT HEATING & AIR CONDITIONING, INC., P O.BOX 6299, SANTA ROSA, CA, 95406	US Mail (1st Class)
39530	LYLE DIAMOND, 205 YORKSHIRE CT, OLD BRIDGE, NJ, 08857-3241	US Mail (1st Class)
39530	LYLE DIAMOND &, UTA CHARLES SCHWAB & CO INC LYLE, DIAMOND KEOGH PLAN JT TEN, 205 YORKSHIRE COURT, OLD BRIDGE, NJ, 08857-3241	US Mail (1st Class)
39530	LYLE LAVIETES LANDSCAPE, 1409 KUEHNER DRIVE, SUITE 242, SIMI VALLEY, CA, 93063	US Mail (1st Class)
39530	M & M TERMITE & PEST CONTROL, INC., 2697 LAVERY COURT, UNIT 3, NEWBURY PARK, CA, 91320-1521	US Mail (1st Class)
39530	M ELAINE LOWE &, CYRIL L LOWE JT TEN, 9146 HUBBARD RD, ALLISON PARK, PA, 15101-2806	US Mail (1st Class)
39530	M REIS, 32 LARK COURT, OLD BETHPAGE, NY, 11804	US Mail (1st Class)
39530	M SHANKEN COMMUNICATIONS INC, 387 PARK PLACE AVENUE S, NEW YORK, NY, 10016	US Mail (1st Class)
39530	MACOMB MALL, LLC, P O BOX 712516, CINCINNATI, OH, 45271-2516	US Mail (1st Class)
39530	MADELEINE M DELANDE, 6 HANSEN ROAD, DANVERS, MA, 01923-3421	US Mail (1st Class)
39530	MAIN STREET AT EXTON, L P, 120 W.GERMANTOWN PIKE SUITE 120, PLYMOUTH MTG, PA, 19462	US Mail (1st Class)
39530	MALCOLM E SECKINGER, C O SMITH BARNEY INC 801 GRAND AVE, STE 3800, DES MOINES, IA, 50309	US Mail (1st Class)
39530	MALCOLM KATZ &, ALICE J KATZ JT TEN, 223 AZALIA DR, STATESBORO, GA, 30458	US Mail (1st Class)
39530	MANUELA DEL RIO, 37 SMITH ST, BRISTOL, RI, 02809-4533	US Mail (1st Class)
39530	MARC & NIKI DILLER, 199 DEAN RD, BROOKLINE, MA, 02445-4107	US Mail (1st Class)
39530	MARC E RUDICK &, NOMINEE TRUST MARC E RUDICKTTEE JT TEN, C O MARC E RUDICK, 1046 GREAT POND ROAD, N ANDOVER, MA, 01845	US Mail (1st Class)
39530	MARC ZANGHI &, EMILY ZANGHI JT TEN, 51 CRESTWOOD RD, MILFORD, CT, 06460-6923	US Mail (1st Class)
39530	MARCEL SCHURMAN &, MARGRIT SCHURMAN JT TEN, 798 CRESTON RD, BERKELEY, CA, 94708-1254	US Mail (1st Class)
39530	MARCIA HESLER, 3531 N FREMONT, SPRINGFIELD, MO, 65803-3761	US Mail (1st Class)
39530	MARCUS T COHN &, FRANCINE COHN JT TEN, 49381 VISTA MIRASOL, LA QUINTA, CA, 92253-9210	US Mail (1st Class)
39530	MARGARET B MARSHALL, PO BOX 736, GRAND CANYON, AZ, 86023-0736	US Mail (1st Class)
39530	MARGARET BRIDGES & BARBARA HOUSEAL JT TEN, 16 DOUGHTY CIR, MILLVILLE, NJ, 08332-1582	US Mail (1st Class)
39530	MARGIT W LIEBERMAN, PO BOX 2714, GREENVILLE, NC, 27836	US Mail (1st Class)
39530	MARGUERITE ROSE ABRAMS, & JACQUELINE ABRAMS JT TEN, 2606 NW 104 AVE BLDG 185 APT 203, SUNRISE, FL, 33322-6315	US Mail (1st Class)
39530	MARIAN LEVINSOHN, 40 TIFFANY DRIVE, EAST HANOVER, NJ, 07936-2516	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	MARIANNE BRUNO CUST, JAMES MATTHEW ELIAS UNDER THE, FL UNIF GIFT MIN ACT, 721 PINE RIDGE TER, DAVIE, FL, 33325-1275	US Mail (1st Class)
39530	MARIANNE BRUNO CUST, JESSICA SUE BRUNO UNDER THE, FL UNIF GIFT MIN ACT, 721 PINE RIDGE TER, DAVIE, FL, 33325-1275	US Mail (1st Class)
39530	MARILYN KAUFMAN, 1056 MANHATTAN AV, BROOKLYN, NY, 11222-1325	US Mail (1st Class)
39530	MARIS RENDI RIEGEL, 6126 E BRIARWOOD DRIVE, ENGLEWOOD, CO, 80112	US Mail (1st Class)
39530	MARJORIE DELIANTIS, 16 HICKORY ST, DUMONT, NJ, 07628-2216	US Mail (1st Class)
39530	MARK BEARDSLEY, 55 S HYDE AVE APT 245, ISELIN, NJ, 08830-2183	US Mail (1st Class)
39530	MARK BRODY & ALANNA BRODY JT TEN, 17 STILLERY ROAD, LEBANON, NJ, 08833-4382	US Mail (1st Class)
39530	MARK GELBAND & DENA GELBAND JT TEN, 143 WILLOW GROVE DR, LINCROFT, NJ, 07738-1016	US Mail (1st Class)
39530	MARK J LOCHHEAD, 1914 BONNEVIEW DRIVE, BOUNTIFUL, UT, 84010-4116	US Mail (1st Class)
39530	MARK N BODIN, 643 MAGAZINE, NEW ORLEANS, LA, 70130-3405	US Mail (1st Class)
39530	MARK R HOFFMANN & KATHERINE ANN HOFFMANN JT TEN, 807 OLYMPIC ST, SUN PRAIRIE, WI, 53590-2644	US Mail (1st Class)
39530	MARK WECHSLER, 15 TIFFANY COURT, MONTVILLE, NJ, 07045-9165	US Mail (1st Class)
39530	MAROOTIAN TRADING CO INC, ATTN JOSEPH MAROOTIAN, 290 GETTY AVE, PATERSON, NJ, 07503-2649	US Mail (1st Class)
39530	MARTHA COAKLEY, MA ATTORNEY GENERAL, BOSTON OFFICE, 1 ASHBURTON PLACE, BOSTON, MA, 02108-1698	US Mail (1st Class)
39530	MARTHA F SMITH, 130 HARBEN PL, ATHENS, GA, 30606-4020	US Mail (1st Class)
39530	MARTIN L STEIN, 400 RENAISSANCE #908, DETROIT, MI, 48243-1606	US Mail (1st Class)
39530	MARTY D WILLIAMS, 5720 OAK GROVE, KANSAS CITY, KS, 66106-3114	US Mail (1st Class)
39530	MARTY WILLIAM ASBILL, 402 KIMBERLY DR, ASHEBORO, NC, 27205-7646	US Mail (1st Class)
39530	MARVIN ANTMAN & SUSAN ANTMAN, 3 BETSY ROSS COURT, EAST BRUNSWICK, NJ, 08816	US Mail (1st Class)
39530	MARVIN I NISSENBAUM &, LORRAINE NISSENBAUM JT TEN, 1549 E 29TH STREET, BROOKLYN, NY, 11229-1846	US Mail (1st Class)
39530	MARVIN N GROSSMAN, 1266 S MAIN ST, NORTH CANTON, OH, 44720-4271	US Mail (1st Class)
39530	MARY A KIRK, 640 PARRISH RD, SWARTHMORE, PA, 19081-1005	US Mail (1st Class)
39530	MARY A KOHN, 80 MINNESINK RD, MANASQUAN, NJ, 08736-3515	US Mail (1st Class)
39530	MARY ANN TLUCEK, 10 LEIGH TERRACE, GLEN ROCK, NJ, 07452-3715	US Mail (1st Class)
39530	MARY ANN TLUCEK IRA, 10 LEIGH TERRACE, GLEN ROCK, NJ, 07452-3715	US Mail (1st Class)
39530	MARY E BRAUN, 66 EAST 9TH ST #1805, ST. PAUL, MN, 55101	US Mail (1st Class)
39530	MARY HILLMAN JENNINGS &, A C# 10-01-001-0397966 C O PNC BANK, 8800 TINICUM BLVD, PHILADELPHIA, PA, 19153	US Mail (1st Class)
39530	MARY J MAOLES & LAWRENCE D MAOLES JT TEN, 1012 CHERRY BLOSSUM CT, NASHVILLE, TN, 37215	US Mail (1st Class)
39530	MARY J STACKHOUSE, 19 FOXGLOVE RD, LEVITTOWN, PA, 19056-1815	US Mail (1st Class)
39530	MARY JO THOMPSON, 8210 ASHFORD BLVD, LAUREL, MD, 20707-3769	US Mail (1st Class)
39530	MARY P KELLEHER, 6 MARKS COURT, STONY POINT, NY, 10980-2610	US Mail (1st Class)
39530	MARY SUE ZITWER, 342 EAST 67TH ST #5AB, NEW YORK, NY, 10021-6238	US Mail (1st Class)
39530	MARY TUMINELLI, 706 NEWELL AVE, MANAHAWKIN, NJ, 08050-3652	US Mail (1st Class)
39530	MARYLAND COMPTROLLER OF TREASURER,, PO BOX 17405, BALTIMORE, MD, 21297-1405	US Mail (1st Class)
39530	MASSACHUSETTS DEPARTMENT OF REVENUE, PO BOX 7010, BOSTON, MA, 02204	US Mail (1st Class)
39530	MATS, INC., 37 SHUMAN AVE., P O.BOX 839, STOUGHTON, MA, 02072	US Mail (1st Class)
39530	MATT KAMEN & ERICA KAMEN JT TEN, 1430 3RD AVE, NEW YORK, NY, 10028	US Mail (1st Class)
39530	MATTHEW & BARBARA SAVAGE TTEE S JT TEN, 240 EAST 82ND STREET, NEW YORK, NY, 10028-2703	US Mail (1st Class)
39530	MATTHEW APPOLONIA, 24 LIBERTY AVE, BERKELEY HEIGHTS, NJ, 07922-2002	US Mail (1st Class)
39530	MAUREEN M MEIXNER, 55 LYONS PL, SPRINGFIELD, NJ, 07081-1603	US Mail (1st Class)
39530	MAUREEN MULLER, 181 LONG HILL RD, LITTLE FALLS, NJ, 07424	US Mail (1st Class)
39530	MAX HARA, 2230 JOSE WAY, FULLERTON, CA, 92835-3303	US Mail (1st Class)
39530	MAX RUMPAL &, HARRIET M RUMPAL JT TEN, 8210 ELMWOOD AVE #407, SKOKIE, IL, 60077-2976	US Mail (1st Class)
39530	MAYER BROWN LLP, C/O CT CORPORATION SYSTEM, 208 SOUTH LASALLE STREET, CHICAGO, IL, 60604-0000	US Mail (1st Class)
39530	MAYER BROWN LLP, PAUL J FORRESTER, 71 S WACKER DR, CHICAGO, IL, 60606	US Mail (1st Class)
39530	MBARRY SCHULTZ & CO, 103 LAKESIDE DRIVE, SOUTHAMPTON, PA, 18966	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	MBK HOLDINGS, LLC, 511 MILLBURN AVE, SHORT HILLS, NJ, 07078	US Mail (1st Class)
39530	MCDONALD DOUGLAS BT RUSSELL, ATTN BANK OF NEW YORK TTEE, ONE WALL STREET, NEW YORK, NY, 10286	US Mail (1st Class)
39530	MCHUGH SERVICE COMPANY, 2975 ADVANCE LN, COLMAR, PA, 18915	US Mail (1st Class)
39530	MCKINLEY CORONA, 280 SECOND STREET, SUITE 230, LOS ALTOS, CA, 94022	US Mail (1st Class)
39530	MCKINLEY CORONA, KRISTY STOWELL, 280 TELLER STREET - SUITE 140, CORONA, CA, 92879	US Mail (1st Class)
39530	MEGAPATH, PO BOX 31785, HARTFORD, CT, 06150	US Mail (1st Class)
39530	MELINDA UDELL, 38 HICKORY ROAD, SHORT HILLS, NJ, 07078-1226	US Mail (1st Class)
39530	MERON M SHEGDA, 567 MORELAND ROAD, HUNTINGDON VALLEY, PA, 19006-7703	US Mail (1st Class)
39530	MERRICK BANK CORPORATION, C/O SATTERLEE STEPHENS BURKE & BURKE, LLP, ESQS.T. BROCK, D. GURFEIN, A.SNOW,, 230 PARK AVENUE, SUITE 1130, NEW YORK, NY, 10169	US Mail (1st Class)
39530	MERRILL LYNCH C/O BANK OF AMERICA, CT CORPORATION, 208 S LASALLE STREET, SUITE 814, CHICAGO, IL, 60604-1101	US Mail (1st Class)
39530	MERRILL LYNCH C/O BANK OF AMERICA, CT CORPORATION, 111 EIGHTH AVE, NEW YORK, NY, 10011	US Mail (1st Class)
39530	MERYL GREENHOUSE, 6110 RIVER CHASE CIRCLE, ATLANTA, GA, 30328-3545	US Mail (1st Class)
39530	MERYL MODICA, 76 IRVING PL APT #1B, NEW YORK, NY, 10003-2245	US Mail (1st Class)
39530	MEYER SILVERSTEIN &, ESTHER SILVERSTEIN JT TEN, 1600 44TH STREET, BROOKLYN, NY, 11204	US Mail (1st Class)
39530	MIAMI HERALD PUB COMPANY, PO BOX 019135, MIAMI, FL, 33101-9135	US Mail (1st Class)
39530	MIAMI-DADE COUNTY TAX COLLECTOR, MIAMI-DADE COUNTY BANKRUPTCY UNIT, 140 W FLAGLER ST, STE 1403, MIAMI, FL, 33130	US Mail (1st Class)
39530	MIAMI-DADE WATER & SEWER DEPT., PO BOX 026055, MIAMI, FL, 33102-6055	US Mail (1st Class)
39530	MICHAEL A DELANEY, NEW HAMPSHIRE ATTY GENERAL, 33 CAPITOL STREET, CONCORD, NH, 03301-6397	US Mail (1st Class)
39530	MICHAEL A KLAR, 7929 DERSINGHAM DR, SACRAMENTO, CA, 95829-1463	US Mail (1st Class)
39530	MICHAEL A KLAR, 3537 BENERAID STREET, LAND O LAKES, FL, 34638-7917	US Mail (1st Class)
39530	MICHAEL E SULLIVAN, 8931 WELLS RD, LORTON, VA, 22079-3101	US Mail (1st Class)
39530	MICHAEL G STENKO, 1683 MAYACOO LAKES BLVD, WEST PALM BEACH, FL, 33411-1851	US Mail (1st Class)
39530	MICHAEL H GILL & LINDA A GILL JT TEN, 465 DANIEL RD, VILLA RICA, GA, 30180-3754	US Mail (1st Class)
39530	MICHAEL HERMAN CUST, TOBY HERMAN, NJ UNIF GIFT MIN ACT, 57 WARREN RD, WEST ORANGE, NJ, 07052-1616	US Mail (1st Class)
39530	MICHAEL HERMAN CUST RACHEL HERMAN, NJ UNIF GIFT MIN ACT, 57 WARREN RD, WEST ORANGE, NJ, 07052-1616	US Mail (1st Class)
39530	MICHAEL HYATT, 6702 RIDGE BLVD APT 5B, BROOKLYN, NY, 11209	US Mail (1st Class)
39530	MICHAEL J KELLY, 11050 71ST ROAD APT 7B, FOREST HILLS, NY, 11375	US Mail (1st Class)
39530	MICHAEL J MANOLE, 286 EAST CRESCENT AVE, RAMSEY, NJ, 07446-2004	US Mail (1st Class)
39530	MICHAEL J MANOLE &, DEIRDRE H MANOLE JT TEN, 286 EAST CRESCENT AVE, RAMSEY, NJ, 07446-2004	US Mail (1st Class)
39530	MICHAEL JAY LEVINE, 4512 ALTAMONT ROAD, BIRMINGHAM, AL, 35222-4412	US Mail (1st Class)
39530	MICHAEL JOSEPH JOHANSSON &, DIANE MARIE JOHANSSON JT TEN, 14542 RIVIERES POINTE DR, ORLANDO, FL, 32828	US Mail (1st Class)
39530	MICHAEL MCCrackEN &, KIM MCCrackEN JT TEN, PO BOX 271 1001 S ROOSEVELT, ORLEANS, IN, 47452-0271	US Mail (1st Class)
39530	MICHAEL S AMENT, 2220 SOUTH OCEAN BLVD, DELRAY BEACH, FL, 33483	US Mail (1st Class)
39530	MICHAEL SCHWARTZ, 2 AMBLER WY, PARSIPPANY, NJ, 07054-1402	US Mail (1st Class)
39530	MICHAEL TAKSEY &, BARBARA TAKSEY JT TEN, 6 CAMPANIA CT, MANCHESTER TOWNSHIP, NJ, 08759-8119	US Mail (1st Class)
39530	MICHAEL VOOSS, 10 W 65TH ST APT 2H, NEW YORK, NY, 10023-6603	US Mail (1st Class)
39530	MICHAEL VOOSS IRA &, 10 W 65TH ST APT 2H, NEW YORK, NY, 10023-6603	US Mail (1st Class)
39530	MICHAEL W KENNEY, 1453 SUNNINGDALE LN, ORMOND BEACH, FL, 32174	US Mail (1st Class)
39530	MICHELE CRAIG & MICHAEL ANDERSON JT TEN, 562 JANDON CT, MILLERSVILLE, MD, 21108-1740	US Mail (1st Class)
39530	MICHELE DICICCO, 12019 GREYWING SQ #T2, RESTON, VA, 20191	US Mail (1st Class)
39530	MICHELE M KOZIARA, 21354 PARKLANE ST., FARMINGTON HILLS, MI, 48335-4217	US Mail (1st Class)
39530	MICHELE MARKOWITZ, 510 E 80TH STREET, NEW YORK, NY, 10021	US Mail (1st Class)
39530	MICHELLE PROVITCH, 160 EAST 88 STREET, NEW YORK, NY, 10128-2233	US Mail (1st Class)
39530	MICHIKO SHIBAGAKI, LOT 31 WISMA SHEN, 149 JLN-MASJID, INDIA	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	MICO ARCHIBALD PARTNERS, LLC., 13191 CROSSROADS PARKWAY, NORTH CITY OF INDUSTRY, CA, 91746	US Mail (1st Class)
39530	MIDDLETOWN 1 RESOURCES L P, C/O PNC BANK, NATIONAL ASSOCIATION, P O BOX 827449, PHILADELPHIA, PA, 19182-7449	US Mail (1st Class)
39530	MIDDLETOWN 1 RESOURCES L P, C/O PNC BANK NATIONAL ASSOCIATION, P O BOX 827449, PHILADELPHIA, PA, 19182-7449	US Mail (1st Class)
39530	MIDLAND PACIFIC LLC, 18517 TORREY PINES LANE, TARZANA, CA, 91356	US Mail (1st Class)
39530	MID-OHIO SECURITIES CORP CUST, & FBO JACQUELINE MERSEREAU IRA JT TEN, 16 SOUTHWOOD DR, NORWALK, OH, 44857-2318	US Mail (1st Class)
39530	MIDWOOD GLASS CO., 1779 FLATBUSH AVE., BROOKLYN, NY, 11210	US Mail (1st Class)
39530	MIDWOOD MANAGEMENT CORPORATION, 430 PARK AVENUE, SUITE 505, NEW YORK, NY, 10022	US Mail (1st Class)
39530	MIDWOOD MANAGEMENT CORPORATION - STORE IS CLOSED, 430 PARK AVENUE SUITE 505, NEW YORK, NY, 10022	US Mail (1st Class)
39530	MIKE COX, MICHIGAN ATTY GENERAL, G MENNEN WILLIAMS BLDG, 7TH FL, PO BOX 30212 525 W OTTAWA ST, LANSING, MI, 48909-0212	US Mail (1st Class)
39530	MILBERG WEISS BERSHAD HYNES & LERACH, ONE PENNSYLVANIA PLAZA, NEW YORK, NY, 10119-1065	US Mail (1st Class)
39530	MILES F BAREFOOT, 5204 HEDRICK DR, GREENSBORO, NC, 27410-9341	US Mail (1st Class)
39530	MILTON C FLUECKIGER &, NELINDA FLUECKIGER JT TEN, 166 E 63RD ST APT 10-J, NEW YORK, NY, 10065	US Mail (1st Class)
39530	MILTON OSTERNECK CUST &, FBO SCOTT M OSTERNECK UGTMA PA JT TEN, 101 BEACON SQUARE, WAYNE, PA, 19087	US Mail (1st Class)
39530	MILTON OSTERNECK CUST &, FBO JESSICA OSTERNECK UGTMA PA JT TEN, 101 BEACON SQUARE, WAYNE, PA, 19087	US Mail (1st Class)
39530	MIRAMAR EMPIRE PLAZA, LLC, 2445 FIFTH AVE. SUITE 342, SAN DIEGO, CA, 92101	US Mail (1st Class)
39530	MISSOURI DEPARTMENT OF REVENUE, BANKRUPTCY UNIT, STEVE GINTHER, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
39530	MISSOURI DEPARTMENT OF REVENUE, (RE: MISSOURI SALES TAX), BANKRUPTCY UNIT, STEVE GINTHER, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
39530	MISSOURI DEPARTMENT OF REVENUE, (RE: MISSOURI TAX CLEARANCE), BANKRUPTCY UNIT, STEVE GINTHER, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
39530	MISSOURI SALES TAX, PO BOX 629, JEFFERSON CITY, MO, 65105-0629	US Mail (1st Class)
39530	MISSOURI TAX CLEARANCE, PO BOX 3666, JEFFERSON CITY, MO, 65105-3666	US Mail (1st Class)
39530	MITZI SMOLEN, 5002 N TRAVELERS PALM LN, TAMARAC, FL, 33319	US Mail (1st Class)
39530	MJD INVESTMENT CO., 580 WEST LAMBERT RD STE E, BREA, CA, 92821	US Mail (1st Class)
39530	MLPF & S CUST JT TEN, 10634 CEDAR WAXWING DRIVE, SUN LAKES, AZ, 85248	US Mail (1st Class)
39530	MOODY'S INVESTORS SERVICE, INC., CT CORPORATION SYSTEM, (DOS PROCESS), 111 EIGHTH AVENUE, NEW YORK, NY, 10011	US Mail (1st Class)
39530	MOODY'S INVESTORS SERVICE, INC., JIAN HU, 7 WORLD TRADE CENTER, 250 GREENWICH ST, NEW YORK, NY, 10007	US Mail (1st Class)
39530	MOODY'S INVESTORS SERVICE, INC., JOHN J GOGGINS, GENERAL COUNSEL, 7 WORLD TRADE CENTER, 250 GREENWICH ST, NEW YORK, NY, 10007	US Mail (1st Class)
39530	MOODY'S INVESTORS SERVICE, INC., RACHID OUZIDANE, 7 WORLD TRADE CENTER, 250 GREENWICH ST, NEW YORK, NY, 10007	US Mail (1st Class)
39530	MOODY'S INVESTORS SERVICE, INC., RAYMOND W MCDANIEL (CEO), 7 WORLD TRADE CENTER, 250 GREENWICH ST, NEW YORK, NY, 10007	US Mail (1st Class)
39530	MORGAN LEWIS & BOCKIUS LLP, NEIL E HERMAN, 101 PARK AVE, NEW YORK, NY, 10178-0600	US Mail (1st Class)
39530	MORGAN LEWIS & BOCKIUS LLP, (RE: KIMCO REALTY CORP), NEIL E HERMAN, 101 PARK AVE, NEW YORK, NY, 10178-0600	US Mail (1st Class)
39530	MOSCARELLO LANDSCAPING INC., 814 HARRISTOWN ROAD, GLEN ROCK, NJ, 07452	US Mail (1st Class)
39530	MOSHE COHEN, 8 LEVER PLACE, PLAINVIEW,, N, 11803	US Mail (1st Class)
39530	MOUNT LAUREL TWP M U A, PO BOX 48222, NEWARK, NJ, 07101-4822	US Mail (1st Class)
39530	MURRAY HECHT &, HELEN HECHT JT TEN, 8205 NW 57TH PL, TAMARAC, FL, 33321-4510	US Mail (1st Class)
39530	NAM WON PAEK OR SOON M PAEK,, NAM WON PAEK, 9217 BEECH HILL DRIVE,, BETHESDA, MD, 20817	US Mail (1st Class)
39530	NANCY A DELFINO TTEE &, NANCY A DELFINO TR DTD 3 1 89, 15 CHIEFTANS RD, GREENWICH, CT, 06831-3260	US Mail (1st Class)
39530	NANCY E BEHRINGER, 11 WAGSTAFF LANE, WEST ISLIP, NY, 11795	US Mail (1st Class)
39530	NANCY G LEE, 1240 EAST DR, WESTWEGO, LA, 70094-5318	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	NANCY I HEWITT, 1839 WESTERHAM LOOP, TRINITY, FL, 34655-7178	US Mail (1st Class)
39530	NANCY R PALOMBA, C O ROSEANNE COX 44 ERNST AVE, BLOOMFIELD, NJ, 07003	US Mail (1st Class)
39530	NANCY S DECKER LOVING TRUST, DTD 3 28 90, ATTN: NANCY S & JAMES B DECKER TTEES, 1504 NIGHTHAWK DR, EDMOND, OK, 73034-6188	US Mail (1st Class)
39530	NARINDER GARG, P O BOX 583, 1674 HIGH POINT LANE, VALLEY FORGE, PA, 19481	US Mail (1st Class)
39530	NAT GROSS &, MARILYN GROSS JT TEN, 5032 ROSEHILL DR, APT. 3201, BOYNTON BEACH, FL, 33437-1342	US Mail (1st Class)
39530	NATALIE BALLIN, 45 TEHAMA STREET APT 2G, BROOKLYN, NY, 11218	US Mail (1st Class)
39530	NATHAN DINCES, 29 COBB ROAD, CAMDEN, ME, 04843-4325	US Mail (1st Class)
39530	NATHANIEL SILON & BARBARA SILON JT TEN, 304 PLANTATION CIRCLE, PONTE VEDRA BEACH, FL, 32082-3925	US Mail (1st Class)
39530	NATION WIDE SIGN SERVICE, INC., 3015 GARRETT ROAD, DREXEL HILL, PA, 19026	US Mail (1st Class)
39530	NATIONAL GRID - LI, PO BOX 9037, HICKSVILLE, NY, 11802-9037	US Mail (1st Class)
39530	NATIONAL GRID - MA/NH (GAS), PO BOX 4300, WOBURN, MA, 01888-4300	US Mail (1st Class)
39530	NATIONAL HOME FURNISHINGS ASSOCIATION, 3910 TINSLEY DRIVE, SUITE 101, HIGH POINT, NC, 27265-3610	US Mail (1st Class)
39530	NATIONAL HOME FURNISHINGS ASSOCIATION, 3910 TINSLEY DR, STE 101, HIGH POINT, NC, 27265	US Mail (1st Class)
39530	NATIONALGRID - MA, PO BOX 1005, WOBURN, MA, 01807-1005	US Mail (1st Class)
39530	NAVON VII LLC, ANSONIA STATION, PO BOX 234009, NEW YORK, NY, 10023-9455	US Mail (1st Class)
39530	NBC UNIVERSAL,, KATHY SCHEETS, PO BOX 402971,, ATLANTA, GA, 30384-2971	US Mail (1st Class)
39530	NC DEPARTMENT OF REVENUE, PO BOX 25000, RALEIGH, NC, 27640-0001	US Mail (1st Class)
39530	NEIGLER LLP, EDWARD E NEIGER, DINA GIELCHINSKY, 317 MADISON AVE, 21ST FL, NEW YORK, NY, 10017	US Mail (1st Class)
39530	NEIL SOSKEL, 139 CEDAR AVE, HEWLETT, NY, 11557-2503	US Mail (1st Class)
39530	NELS J JENSEN, 300 W 41ST AVE, SAN MATEO, CA, 94403-4306	US Mail (1st Class)
39530	NESIM HALYO, 102 HORSESHOE DRIVE, WILLIAMSBURG, VA, 23185-5006	US Mail (1st Class)
39530	NESTOR LEDESMA, 14477 41ST AVE APT#512, FLUSHING, NY, 11355-1432	US Mail (1st Class)
39530	NEVADA DEPT OF TAXATION, PO BOX 52609, PHOENIX, AZ, 85072-2609	US Mail (1st Class)
39530	NEW ENGLAND EXPEDITION MANCHESTER, LLC - STORE IS CLOSED, 220 ELM STREET SUITE 104, NEW CANAAN, CT, 06840	US Mail (1st Class)
39530	NEW ENGLAND EXPEDITION MANCHESTER, LLC, 220 ELM STREET, SUITE 104, NEW CANAAN, CT, 06840	US Mail (1st Class)
39530	NEW JERSEY AMERICAN WATER, BOX 371476, PITTSBURGH, PA, 15250-7476	US Mail (1st Class)
39530	NEW JERSEY SALES TAX, PO BOX 281, TRENTON, NJ, 08695-0281	US Mail (1st Class)
39530	NEW YORK MAGAZINE, PO BOX 15120, NEWARK, NJ, 07192	US Mail (1st Class)
39530	NEW YORK STATE COMPTROLLER OFC, SWAN ST, ALBANY, NY, 12236-0001	US Mail (1st Class)
39530	NEW YORK TIMES CO INC, JOSEPH ASTINO, C/O BOSTON GLOBE, 135 MORRISSEY BLVD, BOSTON, MA, 02125	US Mail (1st Class)
39530	NEW YORK TIMES CO. RA, PO BOX 19218, NEWARK, NJ, 07195-0218	US Mail (1st Class)
39530	NEWS & RECORD, PO BOX 600087, RALEIGH, NC, 27675-6087	US Mail (1st Class)
39530	NEWSDAY INC., JEN SIEGEL, 235 PINELAWN RD., MELVILLE, NY, 11747	US Mail (1st Class)
39530	NFSC FMTC IRA ROLLOVER &, FBO CHARLES BUCKLEY JT TEN, 8900 IRON GATE COURT, POTOMAC, MD, 20854-4724	US Mail (1st Class)
39530	NICK H BABANIKAS, 105 TAWNTON AVE, PO BOX 244, NORTON, MA, 02766-0244	US Mail (1st Class)
39530	NICK J SPENCER, 19 DUNHAM ROAD, SCARSDALE, NY, 10583-6005	US Mail (1st Class)
39530	NICKOLAS SERRAS, 2124 E 5 ST, BROOKLYN, NY, 11223-4039	US Mail (1st Class)
39530	NICOR GAS, PO BOX 416, AURORA, IL, 60568	US Mail (1st Class)
39530	NILI PARANSKY, 8 JOYCE DR, PITTSBURGH, PA, 15243	US Mail (1st Class)
39530	NINA KRAUS, 17339 TRAMONTO DR APT 302, PACIFIC PALISADES, CA, 90272-3149	US Mail (1st Class)
39530	NJ NATURAL GAS CO., PO BOX 1378, WALL, NJ, 07715	US Mail (1st Class)
39530	NOAM PARANSKY, 8 JAYCEE DR, PITTSBURGH, PA, 15243-1306	US Mail (1st Class)
39530	NORCOR CICERO ASSOCIATES, LLC, 6995 PAYSPPHERE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39530	NORDMAN CORMANY HAIR & COMPTON LLP, WILLIAM E WINFIELD, 1000 TOWN CENTER DR, 6TH FL, PO BOX 9100, OXNARD, CA, 93031	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	NORMAN J DYMOND &, CLARA M DYMOND JT TEN, 5814 OCEANVIEW BLVD NE, BREMERTON, WA, 98311-9698	US Mail (1st Class)
39530	NORMAN M MILLER &, HELEN L MILLER JT TEN, 2106 S BYERS AVENUE, JOPLIN, MO, 64804-1919	US Mail (1st Class)
39530	NORTH CAROLINA DEPARTMENT OF REVENUE, ANGELA C FOUNTAIN BANKRUPTCY MANAGER, COLLECTIONS EXAMINATION DIVISION, PO BOX 1168, RALEIGH, NC, 27602-1168	US Mail (1st Class)
39530	NORTH HILLS OFFICE SERVICE, 244 CROSSWAYS PK DR, WOODBURY, NY, 11797	US Mail (1st Class)
39530	NORTH JERSEY MEDIA GROUP, PO BOX 471, 1 GARRET MOUNTAIN PLAZA, 7TH FL, WOODLAND PARK, NJ, 07424	US Mail (1st Class)
39530	NORTH SHORE GAS, PO BOX A3991, CHICAGO, IL, 60690-3991	US Mail (1st Class)
39530	NOVEC, DEPARTMENT #795, ALEXANDRIA, VA, 22334	US Mail (1st Class)
39530	NSTAR ELECTRIC, PO BOX 4508, WOBURN, MA, 01888	US Mail (1st Class)
39530	NSTAR GAS, PO BOX 4508, WOBURN, MA, 01888	US Mail (1st Class)
39530	NTH 255W, LLC, 223 THE MALL AT IV, PARAMUS, NJ, 07652	US Mail (1st Class)
39530	NWP SERVICES CORP, PO BOX 553178, DETROIT, MI, 48255-3178	US Mail (1st Class)
39530	NY STATE COMPTROLLER-MUNICIPAL, 22 COMPUTER DR W, ALBANY, NY, 12205-1695	US Mail (1st Class)
39530	NYC DEPARTMENT OF FINANCE, CORRESPONDENCE UNIT, 66 JOHN STREET, 3RD FLOOR, NEW YORK, NY, 10038-3735	US Mail (1st Class)
39530	NYC DEPT OF FINANCE, PO BOX 5150, KINGSTON, NY, 12402-5150	US Mail (1st Class)
39530	NYS DIVISION TREASURY DEPT TAX & FINANCE, PO BOX 22119, ALBANY, NY, 12201-2119	US Mail (1st Class)
39530	NYS SALES TAX, RECIPROCAL TAX AGREEMENT, P.O. BOX 15173, NEW YORK, NY, 12212-5173	US Mail (1st Class)
39530	NYS SALES TAX, PO BOX 15172, ALBANY, NY, 12212-5172	US Mail (1st Class)
39530	OAKLAND SQUARE LLC, PO BOX 7932, FORT LAUDERDALE, FL, 33338	US Mail (1st Class)
39530	OFFICE OF TAX AND REVENUE, 941 NORTH CAPITOL STREET, NE, WASHINGTON, DC, 20002	US Mail (1st Class)
39530	OFFICE OF THE SECRETARY OF STATE, 401 FEDERAL ST., SUITE 3, DOVER, DE, 19901	US Mail (1st Class)
39530	OFFICE SOLUTIONS, 455 ROUTE 306, SUITE 133, MONSEY, NY, 10952	US Mail (1st Class)
39530	OHIO TABLE PAD COMPANY, PO BOX 10010, PERRYSBURG, OH, 43552-3010	US Mail (1st Class)
39530	ORANGE COUNTY REGISTER, FILE 56017, LOS ANGELES, CA, 90074	US Mail (1st Class)
39530	ORDNANCE ASSOCIATES, LLC, P O BOX 203859, HOUSTON, TX, 77216	US Mail (1st Class)
39530	OSTRICH, INC., 34 W SANTA CLARA STREET, SAN JOSE, CA, 95113	US Mail (1st Class)
39530	PA DEPARTMENT OF REVENUE,, PO BOX 280905, HARRISBURG, PA, 17128-0905	US Mail (1st Class)
39530	PALM BEACH CTY WATER, UTLY. DEPT, PO BOX 24740, WEST PALM BEACH, FL, 33416	US Mail (1st Class)
39530	PAMELIA E RUDICK, 1046 GREAT POND RD, NORTH ANDOVER, MA, 01845-1204	US Mail (1st Class)
39530	PAOLIINC, ATTN MICHAEL D MCCRACKEN TREASURER, PO BOX 30, PAOLI, IN, 47454-0030	US Mail (1st Class)
39530	PARACO GAS, SYCAMORE SQUARE, 2510 ROUTE 44, STE 8, SALT POINT, NY, 12578-8041	US Mail (1st Class)
39530	PARK EAST INC, C/O SOICHER, 342 MADISON AVENUE, SUITE 1800, NEW YORK, NY, 10173	US Mail (1st Class)
39530	PARKER SALES ENG RG DEFINED BENEFIT TR US, ATTN: F W PARKER TTEE DTD 10 16 87, 8030 FLAGSTAFF DRIVE, COMMERCE TWP, MI, 48382-2329	US Mail (1st Class)
39530	PARKER SALES ENG RG P S TR, ATTN FREDERIC W PARKER TTEE DTD, 10 16 87 8030 FLAGSTAFF DRIVE, COMMERCE TOWNSHIP, MI, 48382	US Mail (1st Class)
39530	PATCHOGUE ASSOCIATES, 1500 OLD NORTHERN BOULEVARD, ROSLYN, NY, 11576	US Mail (1st Class)
39530	PATRICIA BLOCK, 8702 VISTA DEL BOCA DR, BOCA RATON, FL, 33433-2527	US Mail (1st Class)
39530	PATRICIA ELLEN CULLEN, 2871 N OCEAN BLVD APT C505, BOCA RATON, FL, 33431-7016	US Mail (1st Class)
39530	PATRICIA GABLEHOUSE, 832 E LIVINGSTON BAY, CAMANO ISLAND, WA, 98282-8806	US Mail (1st Class)
39530	PATRICIA W FLYNN, 2611 NE 22 ST, POMPANO BEACH, FL, 33062-3005	US Mail (1st Class)
39530	PATRICK C BARTIROMO, 1038 84TH ST, BROOKLYN, NY, 11228-2926	US Mail (1st Class)
39530	PATRICK E GALLAGHER &, BRIDGET C GALLAGHER JT TEN, 811 WARRENVILLE RD, WHEATON, IL, 60187	US Mail (1st Class)
39530	PATRICK J CARROLL, 109 BILTMORE STREET, NORTH ARLINGTON, NJ, 07031-5609	US Mail (1st Class)
39530	PATRICK JOHN SHEARER, 14921 HARRISON AVE, ALLEN PARK, MI, 48101-1804	US Mail (1st Class)
39530	PATRICK LEVY &, SHERRY LEVY JT TEN, 270 PASCACK RD, WOODCLIFF LAKE, NJ, 07677-7949	US Mail (1st Class)
39530	PATSY ISOM, 2633 WINDRIDGE DRIVE, ACWORTH, GA, 30102-2224	US Mail (1st Class)
39530	PAUL A DECARLO, 704 WASHINGTON ST. APT 4, HOBOKEN, NJ, 07030-5079	US Mail (1st Class)
39530	PAUL BAGOON CUST &, FBO: SCOTT BAGOON UGMA NJ JT TEN, 12 BANYAN RD, SKILLMAN, NJ, 08558-2238	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	PAUL CONRAD, 4325 DAISY DR, MADISON, WI, 53711-4808	US Mail (1st Class)
39530	PAUL GAYLORD LEAKE & ADRIANNE V LEAKE, 581 UNION RD, SPRING VALLEY, NY, 10977-2115	US Mail (1st Class)
39530	PAUL JUSTYNA, 1712 CEDAR ST, CONCORDIA, KS, 66901-4723	US Mail (1st Class)
39530	PAUL S SHEREMETA, 122 OAKWOOD AVE, TROY, NY, 12180-1440	US Mail (1st Class)
39530	PAUL SHEVIN &, SHEILA RUTH SHEVIN JT TEN, 4 ELDREDGE COURT, RYE, NY, 10580-2424	US Mail (1st Class)
39530	PAUL THOMPSON & BIRGIT THOMPSON JT TEN, 11 VALLEY VIEW ROAD, LONG VALLEY, NJ, 07853-3132	US Mail (1st Class)
39530	PAUL VALEGA, 798 WILLOW GROVE ST APT 4C, HACKETTSTOWN, NJ, 07840-1718	US Mail (1st Class)
39530	PAUL WACHA, 526 JOHN ST, TEANECK, NJ, 07666-5301	US Mail (1st Class)
39530	PAUL WACHA, 252 HENILOCK TERRACE, TEANECK, NJ, 07666-6414	US Mail (1st Class)
39530	PAULA T DOW, RICHARD J HUGHES JUSTICE COMPLEX, 25 MARKET ST., PO BOX 080, TRENTON, NJ, 08625	US Mail (1st Class)
39530	PEABODY & ARNOLD, FEDERAL RESERVE PLAZA, 600 ATLANTIC AVE., BOSTON, MA, 02210	US Mail (1st Class)
39530	PECO ENERGY, PAYMENT PROCESSING, PO BOX 37629, PHILADELPHIA, PA, 19101	US Mail (1st Class)
39530	PEGGY HIRSCH, 200 E 57TH ST APT 18L, NEW YORK, NY, 10022-2869	US Mail (1st Class)
39530	PEMBROKE PLACE PROPERTY, LLC, 340 ROYAL POINCIANA WAY, SUITE 316, PALM BEACH, FL, 33480	US Mail (1st Class)
39530	PENN JENSEN BEACH PROPERTY, LLC, 5825 SUNSET DRIVE, SUITE 210, MIAMI, FL, 33143	US Mail (1st Class)
39530	PENN MAR ASSOCIATES, L L C, FOR THE BENEFIT OF IXIS REAL ESTATE CAPITAL INC., 2691 PAYSHERE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39530	PENN MAR ASSOCIATES, L L C, FOR THE BENEFIT OF IXIS REAL ESTATE CAPITAL INC., 2691 PAYSHERE CIRCLE, CHIAGO, IL, 60674	US Mail (1st Class)
39530	PENN MAR ASSOCIATES, LLC, FOR THE BENEFIT OF IXIS REAL ESTATE CAPITAL INC., 2691 PAYSHERE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39530	PENNY J COHN, 210 W 94TH ST APT 4G, NEW YORK, NY, 10025-6961	US Mail (1st Class)
39530	PENNY WOLIN, PO BOX 1837, SEBASTOPOL, CA, 95473-1837	US Mail (1st Class)
39530	PEOPLES GAS, [NO ADDRESS PROVIDED], CHICAGO, IL, 60687-0001	US Mail (1st Class)
39530	PERFECT FIT, TERESA L. STEWART, 239 S. EAGLE STREET, GENEVA, OH, 44041	US Mail (1st Class)
39530	PERGAMENT MALL OF STATEN ISLAND LLC, C/O PERGAMENT PROPERTIES, 1500 OLD NORTHERN BLVD, ROSLYN, NY, 11576	US Mail (1st Class)
39530	PERGAMENT MALL OF STATEN ISLAND, LLC, 1500 OLD NORTHERN BOULEVARD, ROSLYN, NY, 11576	US Mail (1st Class)
39530	PETER & SUZANNE A DOWNEY LVC TRUST, ATT: PETER DOWNEY, 108 W SPEARFISH LANE, JUPITER, FL, 33477	US Mail (1st Class)
39530	PETER BONNETTE JR & DENISE BONNETTE JT TEN, 12 EDGEWOOD AVE, NASHUA, NH, 03064-1454	US Mail (1st Class)
39530	PETER C MORREALE, 4504 FOREST HILL DRIVE, FAIRFAX, VA, 22030-5604	US Mail (1st Class)
39530	PETER MARSHALL &, CATHY MARSHALL JT TEN, 54 CEDAR LAKE WEST, DENVILLE, NJ, 07834-1704	US Mail (1st Class)
39530	PETER NICKLES, OFFICE OF THE ATTORNEY GENERAL, ONE JUDICIARY SQUARE, 441 4TH ST NW STE 1145S, WASHINGTON, DC, 20001	US Mail (1st Class)
39530	PETER PORCASI &, MARINA PORCASI JT TEN, 14945 15 ROAD, WHITESTONE, NY, 11357-2535	US Mail (1st Class)
39530	PETER TILLES, 448 OYSTER BAY RD, LOCUST VALLEY, NY, 11560-2344	US Mail (1st Class)
39530	PETER TRAPANI CUST, BRIAN PETER TRAPANI UNDER THE, NY UNIF GIFT MIN ACT, 142 LEE RD, GARDEN CITY, NY, 11530-1026	US Mail (1st Class)
39530	PETER WOLK, 2702 FINCH ST, SILVER SPRING, MD, 20902	US Mail (1st Class)
39530	PETERSEN PEST CONTROL, 731 LINDBERGH AVE., PEEKSKILL, NY, 10566	US Mail (1st Class)
39530	PFF MAIN STREET CHICAGO, LLC, 200 SPRUCE STREET, SUITE 200, DENVER, CO, 80230-7126	US Mail (1st Class)
39530	PFS CLEANING SERVICE, PO BOX 55, CLARKSBURG, MD, 20871	US Mail (1st Class)
39530	PHILADELPHIA GAS WORKS, PO BOX 17606, BALTIMORE, MD, 21297-1606	US Mail (1st Class)
39530	PHILADELPHIA NEWSPAPERS LLC, PO BOX 822063, PHILADELPHIA, PA, 19182-2063	US Mail (1st Class)
39530	PHILIP E ORBANES & ANNA ORBANES JT TEN, 104 HESPERUS AVENUE, GLOUCESTER, MA, 01930	US Mail (1st Class)
39530	PHILIP KASSEBAUM, 2504 GRAND AVE SUITE 2, BALDWIN, NY, 11510-3545	US Mail (1st Class)
39530	PHILIP SILVERMAN, 350 EAST 79TH ST 7C, NEW YORK, NY, 10021-9204	US Mail (1st Class)
39530	PHILIP TALKOW & DONNA TALKOW JT TEN, 1434 CHESTNUT AVE, HILLSIDE, NJ, 07205-1112	US Mail (1st Class)
39530	PHILIP YUEN &, CHRISTINE S YUEN JT TEN, 1960 EAST 22 57, BROOKLYN, NY, 11229	US Mail (1st Class)
39530	PHILIPP ROMETSCH, 32809 CAMBRIDGE, WARREN, MI, 48093-6113	US Mail (1st Class)
39530	PHILLIP D LANGNER, 38 THIRD STREET, PARK RIDGE, NJ, 07656	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	PHILLIP LEMKER &, KAY LEMKER JT TEN, 1620 130TH AVE, LAKE PARK, IA, 51347-7017	US Mail (1st Class)
39530	PHILOMENA ANDREA, 4108 81ST STREET, KENOSHA, WI, 53142-4537	US Mail (1st Class)
39530	PIC TV INCORPORATED, PO BOX 59665, CHICAGO, IL, 60659-0665	US Mail (1st Class)
39530	PIC TV INCORPORATED,, MATT SPENCER, PO BOX 59665,, CHICAGO, IL, 60659-0665	US Mail (1st Class)
39530	PIEDMONT NATURAL GAS CO., PO BOX 533500, ATLANTA, GA, 30353-3500	US Mail (1st Class)
39530	PINE TOP ASSOCIATES, 365 CENTRAL PARK AVE., SCARSDALE, NY, 10583	US Mail (1st Class)
39530	PING JIN NG, LOT 3.1WISMA SHEN, 149 JLN MASSIDA, INDIA	US Mail (1st Class)
39530	PL ADMIN STANLEY MARKOWITZ &, ACTION HOUSE PROFIT SHARING PLAN JT TEN, 3223 48TH AVE, LONG ISLAND CITY, NY, 11101	US Mail (1st Class)
39530	PLAZA K SHOPPING CENTER, THE AZARIAN BUILDING, 6 PROSPECT STREET, SUITE 1B, MIDLAND PARK, NJ, 07432	US Mail (1st Class)
39530	PMAIC, LOCKBOX 9831, PO BOX 8500, PHILADELPHIA, PA, 19178	US Mail (1st Class)
39530	PNC BANK, 109 EAST DEKALB PK, KING OF PRUSSIA, PA, 19406	US Mail (1st Class)
39530	POND ROAD ASSOCIATES, LLC, 620 TINTON AVENUE BUILDING B, SUITE 200, EATONTOWN, NJ, 07724	US Mail (1st Class)
39530	PREIT-RUBIN, INC., P O BOX 70160, PHILADELPHIA, PA, 19176-0160	US Mail (1st Class)
39530	PREMIUM ASSIGNMENT CORP, PO BOX 3100, A/C #710602, TALLAHASSEE, FL, 32315	US Mail (1st Class)
39530	PRESSURE CHEMICAL CO P S PL & TR JT TEN, ATTN: LAWRENCE J ROSEN TTEE 3419, SMALLMAN STREET, PITTSBURGH, PA, 15201	US Mail (1st Class)
39530	PRESTIGE EMPLOYEE ADMINISTRATORS, 136 WOODBURY RD-STE 201, WOODBURY, NY, 11797	US Mail (1st Class)
39530	PRESTIGE EMPLOYEE ADMINISTRATORS INC., 136 WOODBURY ROAD – STE 201, WOODBURY, NY, 11797	US Mail (1st Class)
39530	PRIORITY BUSINESS SERVICES INC., 152 CHERRY STREET, FLORAL PARK, NY, 11001	US Mail (1st Class)
39530	PRIORITY REPAIR SERVICE, CRAIG MONTGOMERY, 28269 DAFFODIL WAY, MURRIETA, CA, 92563	US Mail (1st Class)
39530	PROGRESS ENERGY CAROLINAS, INC., [NO ADDRESS PROVIDED], RALEIGH, NC, 27698-0001	US Mail (1st Class)
39530	PROVIDENT, PO BOX 617, NEWARK, NJ, 07101-0617	US Mail (1st Class)
39530	PRUDENTIAL SECURITIES C F &, KATHLEEN MERSINGER JT TEN, 39 PATTEN TERRACE, CEDAR GROVE, NJ, 07009-1919	US Mail (1st Class)
39530	PRUDENTIAL SECURITIES C F &, DORINDA M ANGELO SEP DTD 3 29 93, 44 MURRAY AVE, MAHWAH, NJ, 07430-3027	US Mail (1st Class)
39530	PRUDENTIAL SECURITIES C F &, JAMES W BRYAN ROLLOVER IRA DTD 4 5 93, 32 MINNETONKA ROAD, SEA RANCH LAKES, FL, 33308-2909	US Mail (1st Class)
39530	PRUDENTIAL SECURITIES C F & ALLAN M ADELSON, ALLAN M ADELSON SEP DTD 11 15 94, 28 CRESCENT BLVD 4, HAZLET, NJ, 07730	US Mail (1st Class)
39530	PRUDENTIAL SECURITIES CUST &, FBO MARC E RUDICK IRA 7-21-94 JT TEN, 1046 GREAT POND RD, NORTH ANDOVER, MA, 01845-1204	US Mail (1st Class)
39530	PRUDENTIAL SECURITIES CUST &, FBO JOHN M MCINTYRE IRA R O 7-21-94 JT TEN, 6569 N CHARLES ST STE 601, BALTIMORE, MD, 21204-6833	US Mail (1st Class)
39530	PRUDENTIAL SECURITIES CUST &, ROBERT A WASSERMAN IRA DTD 2 29 84, 9 HAWK ST, CHESTNUT RIDGE, NY, 10977-6105	US Mail (1st Class)
39530	PRUDENTIAL SECURITIES CUST &, TODD GILDEN IRA JT TEN, 16626 POWELLS COVE BLVD #9A, WHITESTONE, NY, 11357-1532	US Mail (1st Class)
39530	PRUDENTIAL SECURITIES CUST &, FBO BERRY A SEAGRAVES IRA JT TEN, RT 1 BOX 73C, FORT VALLEY, GA, 31030	US Mail (1st Class)
39530	PS PROMOTION,, DAN GREEN, 10798 E LAS POSAS RD,, CAMARILLO, CA, 93012	US Mail (1st Class)
39530	PSNC ENERGY, PO BOX 100256, COLUMBIA, SC, 29202-3256	US Mail (1st Class)
39530	R DAVID HOTZ, 301 BIRCH AVENUE, LA GRANGE, KY, 40031-1309	US Mail (1st Class)
39530	R DON SACHTLEBEN SEPARATE PROP, 305 NORTH ALLEN STREET, EDNA, TX, 77957-2601	US Mail (1st Class)
39530	R O SCOTT ACKERMAN IRA &, SMITH BARNEY CUSTODIAN JT TEN, 6 EAST LANE, MANHASSET HILLS, NY, 11040-1121	US Mail (1st Class)
39530	R.J.S. CLEANING CO. INC, 3335 GLENVIEW STREET, PHILADELPHIA, P, 19149	US Mail (1st Class)
39530	RAHIF MURRAY, 2395 TRAVERSE, TROY, MI, 48083-5952	US Mail (1st Class)
39530	RALEIGH NEWS & OBSERVER, A/R DEPT DISPLAY, PO BOX 2885, RALEIGH, NC, 27602-2885	US Mail (1st Class)
39530	RALPH THOMAS, 14 HOBSON PL, HUNTINGTON, NY, 11743-5149	US Mail (1st Class)
39530	RAMCO/WEST OAKS 11-SPRING MEADOWS, LLC, P O BOX 643351, PITTSBURGH, PA, 15264-3351	US Mail (1st Class)
39530	RAMI ABADA, 2 KODIAK DRIVE, WOODBURY, NY, 11797	US Mail (1st Class)
39530	RAMI ABADA, C/O JENNIFER CONVERTIBLES INC, 417 CROSSWAYS PARK DR, WOODBURY, NY, 11797	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	RAMON M LAGO &, GILDA LAGO JT TEN, 180 ELM STREET, NEWARK, NJ, 07105-1703	US Mail (1st Class)
39530	RANA J OOMMEN, 1114 GRANADA LANE, MECHANICSBURG, PA, 17055-5303	US Mail (1st Class)
39530	RANDY EAKIN &, TERESA EAKIN JT TEN, 35 AIRPORT DR, MILFORD, IA, 51351	US Mail (1st Class)
39530	RANDY K RUSS, 2267 MARYLAND DR, XENIA, OH, 45385-4631	US Mail (1st Class)
39530	RAUL MARCELINO PORTILLO, 2927 SERIANA WAY, UNION CITY, CA, 94587-1539	US Mail (1st Class)
39530	RAY M RICE, 810 EVANS MANOR DR, MATTHEWS, NC, 28104-9752	US Mail (1st Class)
39530	RAYMOND CHANNELL &, ELIZABETH CHANNELL JT TEN, 10 TERRACE RD, BOONTON, NJ, 07005-9403	US Mail (1st Class)
39530	RAYMOND CHANNELL IRA, ATTN DEAN WITTER REYNOLDS CUST. 10, TERRACE ROAD, BOONTON TWSHP, NJ, 07005	US Mail (1st Class)
39530	RAYMOND G DEMEYER, 5793 BIG OAK WAY, RANDLEMAN, NC, 27317-8244	US Mail (1st Class)
39530	RAYMOND H PALMER, 11 SOMERSET LN, SCHENECTADY, NY, 12302-2718	US Mail (1st Class)
39530	RAYMOND J KUNTZ, 208 WILLEVER WAY, STEWARTSVILLE, NJ, 08886-2017	US Mail (1st Class)
39530	RAYMOND JAMES &, ASSOC INC CUST JT TEN, 239 LONGHILL RD, LITTLE FALLS, NJ, 07424-2005	US Mail (1st Class)
39530	RAYMOND LEASING CORPORATION, PO BOX 203905, HOUSTON, TX, 77216-3905	US Mail (1st Class)
39530	RAYMOND M ALLARD, 231 ALBI ROADAPT #4, NAPLES, FL, 34112-6195	US Mail (1st Class)
39530	REDDY G KRISHNA, 4484 SANDY WATER LN, PLANO, TX, 75024-7713	US Mail (1st Class)
39530	REDWOOD PLAZA/MAN JE KIM, 6650 COMMERCE BLVD, SUITE 11A, ROHNERT PARK, CA, 94928	US Mail (1st Class)
39530	REGENCY CENTERS, L P, P O BOX 822164, PHILADELPHIA, PA, 19182-2164	US Mail (1st Class)
39530	REGINA SARTORI &, MICHAEL JT TEN, LINDA MASTRACCHE, PARAMUS, NJ, 07652	US Mail (1st Class)
39530	RENAISSANCE ASSOCIATES, 1650 SYCAMORE AVE. - STE 20, BOHEMIA, NY, 11716	US Mail (1st Class)
39530	RENAISSANCE PARTNERS, C/O JAFFE, RAITT, HEUER & WEISS, P.C., THOMAS E. COUGHLIN, ESQ., 27777 FRANKLIN ROAD, SUITE 2500, SOUTHFIELD, MI, 48034	US Mail (1st Class)
39530	RESTFUL FURNITURE CORP, NY, EDWARD MOSES, 18 WIMBLEDON CT, JERICHO, NY, 11753	US Mail (1st Class)
39530	RETAIL MAINT MANAGEMENT, INC., 3 EAST DEER PARK ROAD, DIX HILLS, NY, 11746	US Mail (1st Class)
39530	REUVEN GERSHONI, 66 BUCKINGHAM RD, TENAFLY, NJ, 07670	US Mail (1st Class)
39530	REVENUE ADMINISTRATION, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
39530	REVENUE ADMINISTRATION DEPT, PO BOX 457, CONCORD, NH, 03302-0457	US Mail (1st Class)
39530	REVENUE BUREAU, 430 W ALLEGAN ST, LANSING, MI, 48922-0001	US Mail (1st Class)
39530	REVENUE DEPT, 1600 W MONROE ST, PHOENIX, AZ, 85007-2612	US Mail (1st Class)
39530	REVENUE DEPT, 100 N SENATE AVE # N248, INDIANAPOLIS, IN, 46204-2217	US Mail (1st Class)
39530	REVENUE DEPT, 19 STANIFORD ST, BOSTON, MA, 02114-2502	US Mail (1st Class)
39530	REVENUE DEPT, 501 N WILMINGTON ST, RALEIGH, NC, 27604-8002	US Mail (1st Class)
39530	REVENUE DEPT, 1854 BROOKWOOD ST, HARRISBURG, PA, 17104-2244	US Mail (1st Class)
39530	REVENUE DEPT, 711 GIBSON BLVD, HARRISBURG, PA, 17104-3218	US Mail (1st Class)
39530	REVENUE DEPT, 1133 STRAWBERRY SQ, HARRISBURG, PA, 17128	US Mail (1st Class)
39530	REX F CARLSON, 56 BRANCHBROOK DR, HENRIETTA, NY, 14467-9724	US Mail (1st Class)
39530	RHEA COHEN, 6387 THREE LAKES LN, BOYNTON BEACH, FL, 33437-4938	US Mail (1st Class)
39530	RHODA PACNER & ARCHIE PACNER, 804 CYPRESS GROVE LANE #110, POMPANO BEACH, FL, 33069	US Mail (1st Class)
39530	RICHARD A PETERS, 306 AVENIDA CUMBRE, NEWPORT BEACH, CA, 92660	US Mail (1st Class)
39530	RICHARD A TITLEBAUM &, JOANNE R LIPPER JT TEN, 355 VALLEY ROAD, MERION STATION, PA, 19066-1519	US Mail (1st Class)
39530	RICHARD ALAN DASHER, PO BOX 166, MORROW, GA, 30260	US Mail (1st Class)
39530	RICHARD BLUMENTHAL, 55 ELM ST, HARTFORD, CT, 06106	US Mail (1st Class)
39530	RICHARD COMIZIO, 100 WELLS ST 720, HARTFORD, CT, 06103	US Mail (1st Class)
39530	RICHARD CORDRAY, OHIO ATTORNEY GENRAL, STATE OFFICE TOWER, 30 E BROAD ST 17TH FLOOR, COLUMBUS, OH, 43215	US Mail (1st Class)
39530	RICHARD D SHULTZ, 543 ESTATES PLACE, LONGWOOD, FL, 32779	US Mail (1st Class)
39530	RICHARD DUNNE &, MULLINBERG PILTOWN JT TEN, PILTOWN, KILKENNY, IRELAND, REPUBLIC OF	US Mail (1st Class)
39530	RICHARD ELMAN, 6636 CYPRESS POINT RD, ALEXANDRIA, VA, 22312-3127	US Mail (1st Class)
39530	RICHARD H CHENDT &, JOANN I CHENDT JT TEN, 149 HINEMAN DR, SAINT CHARLES, MO, 63301-8723	US Mail (1st Class)
39530	RICHARD H OBERREICH, 39 EAST 39TH ST, INDIANAPOLIS, IN, 46205-2645	US Mail (1st Class)
39530	RICHARD HIRSCH, 100 W 57TH STREET APT 20H, NEW YORK, NY, 10019-3302	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	RICHARD L A DAVIS &, CAROL A DAVIS JT TEN, 407 SUMMITVIEW DR, NEW CASTLE, PA, 16105-1431	US Mail (1st Class)
39530	RICHARD L KANE, PO BOX 2174, WILMINGTON, DE, 19899-2174	US Mail (1st Class)
39530	RICHARD LA POINT, 930 W WINONA ST, APT. 403, CHICAGO, IL, 60640-6341	US Mail (1st Class)
39530	RICHARD LEE HOFFMAN, 4120 SW 20TH AVENUE, CAPE CORAL, FL, 33914	US Mail (1st Class)
39530	RICHARD M KAZANJIAN & CYNTHIA H KAZANJIAN JT TEN, 9 SIMMONS RD, WINCHESTER, MA, 01890	US Mail (1st Class)
39530	RICHARD M MARSHALL, 282 SYCAMORE STREET, STATEN ISLAND, NY, 10312-5645	US Mail (1st Class)
39530	RICHARD RYAN &, DEBRA A RYAN JT TEN, PO BOX 82 RYANDALE DR, BILLINGS, NY, 12510-0082	US Mail (1st Class)
39530	RICHARD S ENGLE &, LOIS P ENGLE JT TEN, 4819 FORT PEEK RD, NEW PORT RICHEY, FL, 34655	US Mail (1st Class)
39530	RICHARD SULLIVAN, 59 WATER ST., HINGHAM, MA, 02043-2216	US Mail (1st Class)
39530	RICHARD T JOHNSON, 13191 DERON AVE, SAN DIEGO, CA, 92129-2509	US Mail (1st Class)
39530	RICHARD TAKAE & MISAKO TAKAE JT TEN, 1405 KOLOPUA ST, HONOLULU, HI, 96819-1648	US Mail (1st Class)
39530	RICHARD W PANTALONE, 477 MCENTEE DR, WADSWORTH, OH, 44281	US Mail (1st Class)
39530	RICHARD WEATHERS, 115 E THIRD ST., MEDIA, PA, 19063-3001	US Mail (1st Class)
39530	RICK A DEL MASTRO, 52 E END AVE #36A, NEW YORK, NY, 10028-7954	US Mail (1st Class)
39530	RICK D EMILIA, 81 KINGFISHER DR, MIDDLETOWN, NJ, 07748-2935	US Mail (1st Class)
39530	RICK L GIULIOTTI, 21 MUSTER FLD, PLYMOUTH, MA, 02360-4023	US Mail (1st Class)
39530	RICKY J KUBIAK, 3908 CLOVERBROOK DR, SPARKS, NV, 89436-7656	US Mail (1st Class)
39530	RISA BERGMAN, 17 FAIRFIELD DR, DIX HILLS, NY, 11746-7108	US Mail (1st Class)
39530	RITA BERNERT, 3 PINE COURT, BLACKWOOD, NJ, 08012-4307	US Mail (1st Class)
39530	RJB-II LIMITED PARTNERSHIP, 1731 N MARCEY STREET SUITE 520, CHICAGO, IL, 60614	US Mail (1st Class)
39530	RNR PLASTICS INC., 20 BELLOWS ROAD, RAYHAM, MA, 02767	US Mail (1st Class)
39530	ROBERT B HITT, 3108 YEATES LANE, VIRGINIA BEACH, VA, 23452-6117	US Mail (1st Class)
39530	ROBERT B SCHREIBER, 15863 LOCH MARGE LN UNIT 2106, DELRAY BEACH, FL, 33446	US Mail (1st Class)
39530	ROBERT C MILLER, 919 BUTTERMILK DR, GALION, OH, 44833-2370	US Mail (1st Class)
39530	ROBERT C OBNEY &, KAREN L OBNEY JT TEN, W1389A TERRITORIAL RD, WHITEWATER, WI, 53190	US Mail (1st Class)
39530	ROBERT C STEINWAY, 3279 SUNSHINE CANYON, BOULDER, CO, 80302-9777	US Mail (1st Class)
39530	ROBERT D HELGESON &, JUDITH C HELGESON JT TEN, 1347 JEROME ST, BRADLEY, IL, 60915-2048	US Mail (1st Class)
39530	ROBERT DAVIDSON &, DENYSE DAVIDSON JT TEN, PO BOX 386, HOBART, WA, 98025-0386	US Mail (1st Class)
39530	ROBERT F BAKER, 244 GUTHRIE RD, EAST RYEGATE, VT, 05042-8819	US Mail (1st Class)
39530	ROBERT F CHANNELL & JANE M CHANNELL JT TEN, 352 COLONIAL BLVD, TOWNSHIP OF WASHINGTON, NJ, 07676-4907	US Mail (1st Class)
39530	ROBERT F KREUER, 1102 LOR RAY DRIVE, NORTH MANKATO, MN, 56003	US Mail (1st Class)
39530	ROBERT F WORTH, 3220 CONNCTCT AV NW 310, WASHINGTON, DC, 20008	US Mail (1st Class)
39530	ROBERT G WILLIAMS, 11250 GOLDEN EAGLE DR, AUBURN, CA, 95602-7620	US Mail (1st Class)
39530	ROBERT GOLDSMITH &, ARLENE GOLDSMITH JT TEN, 3 CHELSEA LN, MIDDLE ISLAND, NY, 11953-2680	US Mail (1st Class)
39530	ROBERT GWYNN, THE PARLIAMENT HOUSE, 405 N OCEAN DRIVE #1908, POMPANO BEACH, FL, 33062	US Mail (1st Class)
39530	ROBERT H LINDERS, 132 E ASHLAND ST, DOYLESTOWN, PA, 18901-4621	US Mail (1st Class)
39530	ROBERT H WILT &, DEBRA A WILT JT TEN, 341 SOMMERVILLE PL, YONKERS, NY, 10703-2223	US Mail (1st Class)
39530	ROBERT ISRAEL, 2719 HUFF DRIVE, PLEASANTON, CA, 94588-8391	US Mail (1st Class)
39530	ROBERT J ANDERSON &, MARILYN QUINN ANDERSON JT TEN, 577 PORTLAND AVE, NORTH BALDWIN, NY, 11510-2640	US Mail (1st Class)
39530	ROBERT J HETRICK, 1105 AUGUSTA WAY, ROSEVILLE, CA, 95661-4701	US Mail (1st Class)
39530	ROBERT J MICHEL, 130 BARROW ST APT 315, NEW YORK, NY, 10014-2857	US Mail (1st Class)
39530	ROBERT J SABBAGH, GEORGE A, 8107 COLONIAL RD, BROOKLYN, NY, 11209	US Mail (1st Class)
39530	ROBERT J SABBAGH, GEORGE A ,, ROBERT J SABBAGH, 8107 COLONIAL RD, BROOKLYN, NY, 11209	US Mail (1st Class)
39530	ROBERT J STAUB &, EUGENE J STAUB JT TEN, 650 E PARKWAY SO, MEMPHIS, TN, 38104-5519	US Mail (1st Class)
39530	ROBERT J WAGNER &, BARBARA WAGNER JT TEN, 7823 W RENEE RUE, DIXON, IL, 61021-9572	US Mail (1st Class)
39530	ROBERT KHAN, 2345 HUNTER SQUARE COURT, RESTON, VA, 20191	US Mail (1st Class)
39530	ROBERT L DAVIS & SHARRON W DAVIS JT TEN JT TEN, 2949 GRAMPAN DRIVE, GASTONIA, NC, 28054-6462	US Mail (1st Class)
39530	ROBERT L EDWARDS, 114 CHESTNUT STREET, NORTH READING, MA, 01864-2818	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	ROBERT MARK &, ESTELLE MARK JT TEN, 6118 245TH PLACE, DOUGLASTON, NY, 11362-2027	US Mail (1st Class)
39530	ROBERT MONTGOMERY JR, 7060 HAGGERTY RD, BELLEVILLE, MI, 48111-5104	US Mail (1st Class)
39530	ROBERT NEWBLATT CUST, BRETT NEWBLATT, UNDER THE NY UNIF GIFT MIN ACT, 32 STONEY RUN, NEW ROCHELLE, NY, 10804-3416	US Mail (1st Class)
39530	ROBERT P JOHNSON, 770 REGENT RD, CINCINNATI, OH, 45245-1670	US Mail (1st Class)
39530	ROBERT R REXON, 13 HIGHGATE LANE, CHERRY HILL, NJ, 08003-1824	US Mail (1st Class)
39530	ROBERT S HAY &, SUSAN M HAY JT TEN, 20780 SW 90TH LOOP, DUNNELLO, FL, 34431-5758	US Mail (1st Class)
39530	ROBERT S PHILLIPS &, NORMAN A RUETER JT TEN, 13057 EIGHTH AVE NW, SEATTLE, WA, 98177-4244	US Mail (1st Class)
39530	ROBERT SCHWARTZ &, C O NEW CONCEPTS OF N Y INC JT TEN, 104 WEST 29TH STREET, NEW YORK, NY, 10001	US Mail (1st Class)
39530	ROBERT T KIEFER, 7 SMOKE RUN, PITTSTOWN, NJ, 08867-5101	US Mail (1st Class)
39530	ROBERT T REX LOGAN, 1904 BLACK FOX CROSSING, MURFREESBORO, TN, 37127-5981	US Mail (1st Class)
39530	ROBERT TAMAGINI, PO BOX 206, WEST WAREHAM, MA, 02576-0206	US Mail (1st Class)
39530	ROBERT TOSHIRO IWAMA, 2341 WOODS AVE, MONTEREY PARK, CA, 91754-5921	US Mail (1st Class)
39530	ROBERT W BAIRD & CO TTEE JT TEN, RT 6 PO BOX 117, SPARTA, WI, 54656	US Mail (1st Class)
39530	ROBERT W FRUEH, 408 HOLLY PLACE, NORTHVALE, NJ, 07647-1207	US Mail (1st Class)
39530	ROBERT W HARDEN, 1717 N 59TH ST, OMAHA, NE, 68104-4833	US Mail (1st Class)
39530	ROBERT W KOENIG, 84 SPRINGWOOD VILLAS, HILTON HEAD ISLAND, SC, 29928	US Mail (1st Class)
39530	ROBERTA J GOLLON, 28 MARSHAL ST., BROULALINE, MA, 02146	US Mail (1st Class)
39530	ROBERTA LUFTMAN, 8312 GRAND MESSINA CIR, BOYNTON BEACH, FL, 33437-7103	US Mail (1st Class)
39530	ROBINSON BROG LEINWAND GREENE GENOVESE & GLUCK, RUSSELL P MCRORY, 875 THIRD AVE, 9TH FL, NEW YORK, NY, 10022	US Mail (1st Class)
39530	ROBINSON BROG LEINWAND GREENE GENOVESE & GLUCK, (RE: RESTFUL FURNITURE CORP, NY), RUSSELL P MCRORY, 875 THIRD AVE, 9TH FL, NEW YORK, NY, 10022	US Mail (1st Class)
39530	RODERICK D WILKES, 196 MERRY DR NW, MILLEDGEVILLE, GA, 31061-9479	US Mail (1st Class)
39530	RODGER WARD SEP IRA &, EVEREN SECURITIES CUSTODIAN JT TEN, 32394 LODGE RD, PO BOX 51, PRATHER, CA, 93651-0051	US Mail (1st Class)
39530	ROGER F WUEST, 6204 LEO DR, BELLEVILLE, IL, 62223-4519	US Mail (1st Class)
39530	ROGER KENNY, 33 MT. HOLLY DRIVE, RYE, NY, 10580-1858	US Mail (1st Class)
39530	ROLAND M ROLAND &, BOBBIE DITCHARD ROLAND JT TEN, 1201 ORCHID DR, HARVEY, LA, 70058-2526	US Mail (1st Class)
39530	ROMMIE FRED WEBB, 28 WHEELER, IRVINE, CA, 92620-3296	US Mail (1st Class)
39530	RON RIBEIRO, 135 MERRITTS POND ROAD, RIVERHEAD, NY, 11901-2648	US Mail (1st Class)
39530	RONALD BRETT & PEARL BRETT JT TEN, 220-21 73 AVE APT 2, OAKLAND GARDENS, NY, 11364-2603	US Mail (1st Class)
39530	RONALD C FELS, 3111 S TERRACE GREEN CT, SPRINGFIELD, MO, 65804-4555	US Mail (1st Class)
39530	RONALD ELMAN, 25109 71ST RD, BELLEROSE, NY, 11426-2725	US Mail (1st Class)
39530	RONALD F EVANS &, VIRGINIA L EVANS JT TEN, 116 BETHANY DRIVE, MCMURRAY, PA, 15317-2910	US Mail (1st Class)
39530	RONALD J MULLEN, 49 PEPPERDINE CIRCLE, BALTIMORE, MD, 21228-5376	US Mail (1st Class)
39530	RONNIE D MCCRACKEN &, KATHY A MCCRACKEN JT TEN, 4425 S ROANOKE, SPRINGFIELD, MO, 65810-1821	US Mail (1st Class)
39530	ROSALIE R SEARS, 406 MAGNOLIA LANE, PRINCETON, KY, 42445-2311	US Mail (1st Class)
39530	ROSALIND G KAPLAN, PO BOX 941313, MAITLAND, FL, 32794-1313	US Mail (1st Class)
39530	ROSENBERG FAMILY PARTNERSHIP, 215 VINE STREET, PHILADELPHIA, PA, 19106	US Mail (1st Class)
39530	ROSE-TEX CORP TRUST FUND, ATTN HOWARD ROSENBERG TTEE 14331, DON JULIAN AVENUE, CITY OF INDUSTRY, CA, 91746	US Mail (1st Class)
39530	ROSS M BERNARD UGMA NY, ATTN MARJORIE D BERNARD CUST., 10 WOODWARD DR, OYSTER BAY, NY, 11771-4008	US Mail (1st Class)
39530	ROSS ZAVOD, 361 W MADISON, LOMBARD, IL, 60148-3217	US Mail (1st Class)
39530	ROTH BROS , INC., P O BOX 72464, CLEVELAND, OH, 44192-2464	US Mail (1st Class)
39530	ROTO-ROOTER, 24971 AVENUE STANFORD, VALENCIA, CA, 91355	US Mail (1st Class)
39530	ROTO-ROOTER SERVICES CO., 5672 COLLECTIONS CENTER, CHICAGO, IL, 60693	US Mail (1st Class)
39530	ROY CALCAGNE & BARBARA CALCAGNE JT TEN, 4020 DUPLIN DR, GREENSBORO, NC, 27407	US Mail (1st Class)
39530	ROY COOPER, NORTH CAROLINA ATTY GENERAL, DEPT OF JUSTICE, PO BOX 629, RALEIGH, NC, 27602-0629	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	ROY S NICOLosi IRA ACCT &, DEAN WITTER REYNOLDS CUST JT TEN, 46 NORTH AVE, MONTUALE, NJ, 07645	US Mail (1st Class)
39530	RUDOLF J VETTER, 421 TUPELO DR, NAPERVILLE, IL, 60540-7829	US Mail (1st Class)
39530	RUDOLPH MATLAND, 12995 CLEVELAND AVE S, SUITE 107, FORT MYERS, FL, 33907-3896	US Mail (1st Class)
39530	RUDY J PRHNE & SALLY S PRHNE JT TEN, 467 APPLE HILL DRIVE, SAGAMORE HILLS, OH, 44067-1106	US Mail (1st Class)
39530	RUSKIN MOSCOU FALTISCHEK, P.C., ATTN: ERIC RUBENSTEIN, ESQ., 1425 RXR PLAZA, EAST TOWER, 15TH FLOOR, UNIONDALE, NY, 11556	US Mail (1st Class)
39530	RUSKIN MOSCOU FALTISCHEK, P.C., (RE: B.R. REAL ESTATE, INC.), ATTN: ERIC RUBENSTEIN, ESQ., 1425 RXR PLAZA, EAST TOWER, 15TH FLOOR, UNIONDALE, NY, 11556	US Mail (1st Class)
39530	RUSSELL E KATZMAN, 8093 NW 71ST COURT, TAMARAC, FL, 33321-2763	US Mail (1st Class)
39530	RUSSELL J DARNELL, 2740 HIGH RANGE DRIVE, LAS VEGAS, NV, 89134-7566	US Mail (1st Class)
39530	RUSSELL WEISS, 161 FAIRVIEW AVE, BALA CYNWYD, PA, 19004	US Mail (1st Class)
39530	RUTH G HOUGHTON, RT 1 BOX 311, CANDLER, NC, 28715-9114	US Mail (1st Class)
39530	RUTH LASIEWSKI & SUSANN LASIEWSKI JT TEN, 121 RIVER VIEW DR, WASHINGTON, NC, 27889-9763	US Mail (1st Class)
39530	RYAN LANDSCAPING, 611 BLOOMINGDALE AVE., KENILWORTH, NJ, 07033	US Mail (1st Class)
39530	S COHEN ADVERTISING INC., 2109 BROADWAY, APT 15-131, NEW YORK, NY, 10023	US Mail (1st Class)
39530	SALES & USE TAX, 28 CIVIC CENTER PLZ # 239, SANTA ANA, CA, 92701-4011	US Mail (1st Class)
39530	SALOMON SMITH BARNEY INC, 333 W 34TH ST 3RD FL, NEW YORK, NY, 10001-2402	US Mail (1st Class)
39530	SALVADOR SOUTO JR & MARY SOUTO JT TEN, 95 ESSEX DRIVE #3D, STATEN ISLAND, NY, 10314-7826	US Mail (1st Class)
39530	SALVATORE CUCCIA & JOYCE CUCCIA JT TEN, PO BOX 374, MOHEGAN LAKE, NY, 10547-0374	US Mail (1st Class)
39530	SAM BALLIN & NATALIE BALLIN JT TEN, 45 TAMAMA ST, BROOKLYN, NY, 11218	US Mail (1st Class)
39530	SAM SCHINDEL &, JOAN C SCHINDEL JT TEN, 15 BIRCHWOOD TERRACE, WAYNE, NJ, 07470-3406	US Mail (1st Class)
39530	SAM TEAGUE &, DORIS LEE TEAGUE JT TEN, 64 SCENIC VALLEY PARK, KERRVILLE, TX, 78028	US Mail (1st Class)
39530	SAMANTHA L STOLLENWERCK GS TR, ATTN BANK OF NY #442865 A LASKODY, REORGANIZATION DEPT 6TH FL, NEW YORK, NY, 10286-0001	US Mail (1st Class)
39530	SAMANTHA LEE STOLLENWERCK, ATTN BANK OF NEW YORK #848115 1, WALL STREET REORG DEPT 6TH FLR, NEW YORK, NY, 10286-0001	US Mail (1st Class)
39530	SAMUEL BALLIN & NATALIE BALLIN JT TEN, 45 TAHAMA ST, BROOKLYN, NY, 11218-2150	US Mail (1st Class)
39530	SAMUEL J WEINSTEIN, 44 BRANDON AVENUE, LIVINGSTON, NJ, 07039-1331	US Mail (1st Class)
39530	SAMUEL LOTSTEIN REALTY CO LLC, 159 MAIN STREET, STAMFORD, CT, 06904	US Mail (1st Class)
39530	SAN DIEGO UNION TRIBUNE, ATTN CASHIER DEPT, PO BOX 121546, SAN DIEGO, CA, 92112-5546	US Mail (1st Class)
39530	SAN FRANCISCO NEWSPAPER AGENCY, PO BOX 80070, PRESCOTT, AZ, 86304-8070	US Mail (1st Class)
39530	SAN JOSE MERCURY NEWS, DEPT 8217, LOS ANGELES, CA, 90084-8217	US Mail (1st Class)
39530	SAN MARCOS, CITY OF, GERALD P KENNEDY ESQ, PROCOPIO CORY HARGREAVES & SAVITCH LLP, 525 B ST, STE 2200, SAN DIEGO, CA, 92101	US Mail (1st Class)
39530	SANDRA P SEARS, 5556 BULLARD RD, FENTON, MI, 48430-9407	US Mail (1st Class)
39530	SANFORD ZLATKIN, 13915 83RD AVE, JAMAICA, NY, 11435-1561	US Mail (1st Class)
39530	SANJAY CHANDRA, 1841 BROKEN BEND DRIVE, WESTLAKE, TX, 76262-8205	US Mail (1st Class)
39530	SARA S BENZEL, 2814 PARK SQUARE PL, FERNANDINA BEACH, FL, 32034-8926	US Mail (1st Class)
39530	SAUL KAUFER & CAROL KAUFER JT TEN, 26-26 141ST ST, FLUSHING, NY, 11354-1673	US Mail (1st Class)
39530	SAUL LEVINSON, 3210 S SHEPHERD DR, HOUSTON, TX, 77098	US Mail (1st Class)
39530	SAUL M HONIGSBERG & MARY E HONIGSBERG JT TEN, 10 BRADLEY CT, ROCKVILLE, MD, 20851-1438	US Mail (1st Class)
39530	SAUL PARANSKY &, RUTH L PARANSKY JT TEN, 6290 OLIVEWOOD CIR, GREENACRES, FL, 33463-2426	US Mail (1st Class)
39530	SCI COBB PLACE FUND, LLC, 1801 CENTURY PARK EAST, CENTURY CITY, CA, 90067	US Mail (1st Class)
39530	SCOTT A LOVE, PO BOX 184, LOS ALAMOS, CA, 93440-0184	US Mail (1st Class)
39530	SCOTT A LOVE & DOROTHY LOVE JT TEN, PO BOX 184, LOS ALAMOS, CA, 93440-0184	US Mail (1st Class)
39530	SCOTT BAGOON, 12 BANYAN RD, SKILLMAN, NJ, 08558-2238	US Mail (1st Class)
39530	SCOTT D GALLO, 8037 18TH AVE, KENOSHA, WI, 53143-1631	US Mail (1st Class)
39530	SCOTT KARLIN, 303 W MACAW DR, CHANDLER, AZ, 85248-2757	US Mail (1st Class)
39530	SCOTT L ROGERS & MICHAEL F WIEGOLD TEN COM, 5415 COLLINS AVE 505, MIAMI BEACH, FL, 33140-2556	US Mail (1st Class)
39530	SCOTT LOVE & DOROTHY LOVE JT TEN, PO BOX 184, LOS ALAMOS, CA, 93440-0184	US Mail (1st Class)
39530	SCOTT M LAZARE, 134 REGENT DR, LIDO BEACH, NY, 11561-4925	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	SCOTT PERKINS, 24 EDWARDS ROAD, FOXBORO, MA, 02035-1118	US Mail (1st Class)
39530	SEALY MATTRESS COMPANY, PO BOX 828561, PHILADELPHIA, PA, 19182-8561	US Mail (1st Class)
39530	SECRETARY OF STATE - CAL., PO BOX 944230, SACRAMENTO, CA, 94244-2300	US Mail (1st Class)
39530	SEEKONK EQUITIES LLC - STORE IS CLOSED, 55 5TH AVENUE, NEW YORK, NY, 10003	US Mail (1st Class)
39530	SEP IRA ORIN A SHCMITZ, C O GUARANTEE & TRUST CO TTEE ROUTE, 2 BOX 239, NEW ULM, MN, 56073	US Mail (1st Class)
39530	SEPPO TIITTO &, KIRSTI TIITTO JT TEN, PO BOX 438, ROAD TOWN,	US Mail (1st Class)
39530	SERGE P MOLOHOSKY & SANDRA J MOLOHOSKY, 93 STONE MTN DRIVE, CONROE, TX, 77302-1143	US Mail (1st Class)
39530	SERGE P MOLOHOSKY & SANDRA J MOLOHOSKY JT TEN, 93 STONE MOUNTAIN DRIVE, CONROE, TX, 77302-1143	US Mail (1st Class)
39530	SERGIO VLASIMIRSCHI JR, C O N H KLEPPEL ONE DEPOT PLAZA, MAMARONECK, NY, 10543	US Mail (1st Class)
39530	SESAC, INC., P O BOX 900013, #47-31-01004 ID# 64756, RALEIGH, NC, 27675-9013	US Mail (1st Class)
39530	SESHAGIRI RAO MALLAMPATI, 41 CENTRE ST#304, BROOKLINE, MA, 02446-2852	US Mail (1st Class)
39530	SEYMOUR D RITTER, 62 BIRCHWOOD PARK DR, JERICHO, NY, 11753-2202	US Mail (1st Class)
39530	SEYMOUR GOLDEN &, MERYL GOLDEN JT TEN, 78 LARCH RD, BRIARCLIFF MANOR, NY, 10510-2333	US Mail (1st Class)
39530	SHANE M SAMMON &, PUNG JA SAMMON JT TEN, 19121 SATICOY ST, RESEDA, CA, 91335-2547	US Mail (1st Class)
39530	SHANKEN ADVERTISING INC, 387 PARK AVENUE SOUTH, NEW YORK, NY, 10016-8810	US Mail (1st Class)
39530	SHANNON GUARRACINO DBA S&P SERVICES, 590 MIDDLE STREET APT # 112, WEYMOUTH, MA, 02189	US Mail (1st Class)
39530	SHEARSON LEHMAN CUST &, ROSE M ZIGENFUS IRA JT TEN, 1415 N POINTE CT, EVANSVILLE, IN, 47725-8313	US Mail (1st Class)
39530	SHELBY CORNERS, LLC, DEPT #45083, P O BOX 67000, DETROIT, MI, 48267	US Mail (1st Class)
39530	SHELDON GERVER &, SHERRILL GERVER JT TEN, 3269 MILBURN AV, BALDWIN, NY, 11510-5142	US Mail (1st Class)
39530	SHERWOOD 110 CORP, 2580 HEMPSTEAD TURNPIKE, EAST MEADOW, NY, 11554	US Mail (1st Class)
39530	SHIFF REALTY TRUST, 14 OLD STAGECOACH ROAD, BEDFORD, MA, 01730	US Mail (1st Class)
39530	SHOPS ON THE CURVE, LLC, PO BOX 9905, GREENSBORO, NC, 27429	US Mail (1st Class)
39530	SHORELANDS WATER CO. INC., 1709 UNION AVENUE, PO BOX 98, HAZLET, NJ, 07730-0098	US Mail (1st Class)
39530	SHUH-HUI GOH, 328 EILEEN WAY, BRIDGEWATER, NJ, 08807-1961	US Mail (1st Class)
39530	SILVA AND SONS FURNITURE REPAIR, 41 WALECO ROAD, BROCKTON, MA, 02302	US Mail (1st Class)
39530	SIMPLEX GRINNELL, DEPT. CH 10320, PALATINE, IL, 60055-0320	US Mail (1st Class)
39530	SIVAN PROPERTIES CORP, P O BOX 278, MANHASSET, NY, 11030	US Mail (1st Class)
39530	SLUMERLAND INC, ATTN PAUL KAUFMAN, 630 PIERCE BUTLER RTE, SAINT PAUL, MN, 55104-1629	US Mail (1st Class)
39530	SMECO, PO BOX 2000, HUGHESVILLE, MD, 20637-2000	US Mail (1st Class)
39530	SMITH BARNEY CUST & FBO STEPHEN J KRASS IRA, 200 EAST 62ND STREET, NEW YORK, NY, 10021-8209	US Mail (1st Class)
39530	SMITH BARNEY CUST & SANDI KELLER SEP JT TEN, 180 PINE BUSH ROAD, STONE RIDGE, NY, 12484-5813	US Mail (1st Class)
39530	SMITH BARNEY INC CUSTODIAN &, JAMES P CONNOLLY IRA JT TEN, 31 SCHOOL ST., CALIFON, NJ, 07830-4341	US Mail (1st Class)
39530	SOL H RUBEN, 345 FOURTH AVENUE, ROOM 401, PITTSBURGH, PA, 15222-2105	US Mail (1st Class)
39530	SOL H RUBEN, 345 FOURTH AVE., ROOM 402, PITTSBURGH, PA, 15222-2105	US Mail (1st Class)
39530	SOLOMON SCHECHTER DAY SCHOOL, OF NASSAU COUNTY, 27 CEDAR SWAMP ROAD, GLEN COVE, NY, 11542	US Mail (1st Class)
39530	SOPHIE J BULLOCK & GAYLE COPPOCK, & LISA ZIMMERMAN JT TEN, 1246 CIRCLE DRIVE, BALTIMORE, MD, 21227-2317	US Mail (1st Class)
39530	SOUTH 17 ASSOC, 123 PROSPECT STREET, PO BOX 627, RIDGEWOOD, NJ, 07451	US Mail (1st Class)
39530	SOUTH ALLEN ST REALTY CORP &, PENSION PLAN & TR DTD 6 1 85, ATTN HARVEY ROSEN TTEE., PO BOX 8958, ALBANY, NY, 12208	US Mail (1st Class)
39530	SOUTH BRUNSWICK TWP WATER/SEWER REVENUE, PO BOX 190, MONMOUTH JUNCTION, NJ, 08852-0190	US Mail (1st Class)
39530	SOUTH JERSEY GAS, PO BOX 3121, SOUTHEASTERN, PA, 19398-3121	US Mail (1st Class)
39530	SOUTH PACIFIC, RUBEN GARZA 30619 9TH STREET, NUEVO, C, 92567	US Mail (1st Class)
39530	SOUTHERN CALIFORNIA EDISON, PO BOX 300, ROSEMEAD, CA, 91772-0001	US Mail (1st Class)
39530	SOUTHERN CONN GAS CO., PO BOX 1999, AUGUSTA, ME, 04332-1999	US Mail (1st Class)
39530	SOUTHERN MARYLAND ELECTRIC COOPERATIVE INC, PO BOX 1937, HUGHESVILLE, MD, 20637-1937	US Mail (1st Class)
39530	SOVEREIGN BANK, ONE SOVEREIGN WAY, EAST PROVIDENCE, RI, 02915	US Mail (1st Class)
39530	SPECIALTY LIGHTING GROUP, P O.BOX 1196, NEW HAVEN, CT, 06505	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	SPECTRUM SIGNS, INC., 111 CAROLYN BLVD, FARMINGDALE, NY, 11735	US Mail (1st Class)
39530	SSSG REALTY TRUST, 1443 BEACON STREET, SUITE 102, BROOKLINE, MA, 02446	US Mail (1st Class)
39530	STACEY DAVIS, 23 HEADY CREEK LN, SOUTHAMPTON, NY, 11968-4512	US Mail (1st Class)
39530	STANDARD & POOR'S CORPORATION, ATTN: RITA BOLGER (GENERAL COUNSEL), ADAM H SCHUMAN, ASSOC GEN COUNSEL, 1221 AVENUE OF THE AMERICAS, NEW YORK, NY, 10020	US Mail (1st Class)
39530	STANDARD & POOR'S CORPORATION, ATTN: RITA BOLGER (GENERAL COUNSEL), (DOS PROCESS), 1221 AVENUE OF THE AMERICAS, NEW YORK, NY, 10020	US Mail (1st Class)
39530	STANDARD & POOR'S CORPORATION, CORPORATION SERVICE CO, (REGISTERED AGENT), 80 STATE STREET, ALBANY, NY, 12207	US Mail (1st Class)
39530	STANDARD & POOR'S FINANCIAL SERVICES LLC, ATTN: ALFREDO DE DIEGO AROZAMENA,	US Mail (1st Class)
39530	STANDARD & POOR'S FINANCIAL SERVICES LLC, ATTN: ROCHERT CHIRIANI,	US Mail (1st Class)
39530	STANDARD & POOR'S FINANCIAL SERVICES LLC, ATTN: STEPHEN ANDERBERG,	US Mail (1st Class)
39530	STANDARD & POOR'S FINANCIAL SERVICES LLC, ATTN: WINSTON CHANG,	US Mail (1st Class)
39530	STANDARD & POORS FINANCIAL SVCS LLC, MCGRAW HILL COS GEN COUNSEL, 48TH FLR, 1221 AVE OF THE AMERICAS, NEW YORK, NY, 10020	US Mail (1st Class)
39530	STANDARD & POORS FINANCIAL SVCS LLC, ILLINOIS CORPORATION SERVICE C, 801 ADLAI STEVENSON DR, SPRINGFIELD, IL, 62703-4261	US Mail (1st Class)
39530	STANLEY J JURECKI JR & MAY JURECKI JT TEN, 11 HEMINGWAY, HAZLET, NJ, 07730-2138	US Mail (1st Class)
39530	STANLEY J SHNIDERSON, 6433 CREEKBEIRD DR, HOUSTON, TX, 77096	US Mail (1st Class)
39530	STANLEY KUSCHNER & HELENE ROSENBERG JT TEN, 2606 NW 104TH AVE BLDG 185, APT 203, SUNRISE, FL, 33322-6315	US Mail (1st Class)
39530	STANLEY L ARNT & SALLY J ARNT JT TEN, 5070 N WATERVLIET RD, WATERVLIET, MI, 49098-9120	US Mail (1st Class)
39530	STANLEY L SCHAMBACH & NORMAN J SCHAMBACH JT TEN, 11 N 201 CAPULET CIRCLE, ELGIN, IL, 60124-8107	US Mail (1st Class)
39530	STANLEY R MILLER, 6 GAINESBOROUGH TER., RIVER EDGE, NJ, 07661	US Mail (1st Class)
39530	STANLEY SOBEL & VIVIEN SOBEL, 6 THEODORE DRIVE, PLAINVIEW, NY, 11803-6428	US Mail (1st Class)
39530	STANLEY WOLFSON & GAIL WOLFSON JT TEN, 7 BRUCE LN, EAST NORTHPORT, NY, 11731-2701	US Mail (1st Class)
39530	STAPLES ADVANTAGE, P O.BOX 71217, ACCT # 12281167, CHICAGO, IL, 60694-1217	US Mail (1st Class)
39530	STAR CHEM DRY, 5000 WEST OAKLEY BLVD, SUITE E6, LAS VEGAS, NV, 89146	US Mail (1st Class)
39530	STAR LANDSCAPING LTD., P O.BOX 802, COMMACK, NY, 11725	US Mail (1st Class)
39530	STATE AUDITOR, 200 W WASHINGTON ST # 240, INDIANAPOLIS, IN, 46204-2793	US Mail (1st Class)
39530	STATE CONTROLLER, 3512 BUSH ST, RALEIGH, NC, 27609-7509	US Mail (1st Class)
39530	STATE CONTROLLER, 101 N CARSON ST, CARSON CITY, NV, 89701-3713	US Mail (1st Class)
39530	STATE OF MICHIGAN, DEPT. 77003, DETROIT, MI, 48277-0003	US Mail (1st Class)
39530	STATE OF NEW JERSEY, STATE HOUSE, TRENTON, NJ, 08611	US Mail (1st Class)
39530	STATE TREASURER, 1700 W WASHINGTON ST, PHOENIX, AZ, 85007-2812	US Mail (1st Class)
39530	STATE TREASURER, 300 W JEFFERSON ST, SPRINGFIELD, IL, 62702-5041	US Mail (1st Class)
39530	STATE TREASURER, 219 STATE CAPITOL, SPRINGFIELD, IL, 62706-0001	US Mail (1st Class)
39530	STATE TREASURER, 200 W WASHINGTON ST # 242, INDIANAPOLIS, IN, 46204-2792	US Mail (1st Class)
39530	STATE TREASURER, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	US Mail (1st Class)
39530	STATE TREASURER, 25 CAPITOL ST # 121, CONCORD, NH, 03301-6399	US Mail (1st Class)
39530	STATE TREASURER, 125 W STATE ST, TRENTON, NJ, 08608-1101	US Mail (1st Class)
39530	STATE TREASURER, 30 E BROAD ST FL 9, COLUMBUS, OH, 43215-3414	US Mail (1st Class)
39530	STATE TREASURER, FINANCE BLDG # 129, HARRISBURG, PA, 17120-0018	US Mail (1st Class)
39530	STEPHANIE F COHEN & MICHAEL K COHEN, 9244 WEST ATLANTIC BLVD, CORAL SPRINGS, FL, 33071	US Mail (1st Class)
39530	STEPHEN A RUTKA & NADA NAPOLETAN RUTKA JT TEN, 422 IRONWOOD DR, CANONSBURG, PA, 15317-9569	US Mail (1st Class)
39530	STEPHEN B LEVINE, 1345 TROON DR, WEST LINN, OR, 97068-1808	US Mail (1st Class)
39530	STEPHEN FINNEGAN, 1003 CHEROKEE SUNSET RD, APEX, NC, 27502-9056	US Mail (1st Class)
39530	STEPHEN JAY BANNER & LINDA J BANNER JT TEN, 159 OAKLAND AVE, EASTCHESTER, NY, 10709-5403	US Mail (1st Class)
39530	STEPHEN L LEONE & KIMBERLY A LEONE JT TEN, 4 RAINBOW RIDGE WY, GEORGETOWN, MA, 01833-1835	US Mail (1st Class)
39530	STEPHEN P HARRISON, 1414 N WELLS ST #605, CHICAGO, IL, 60610-1369	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	STERLING TESTING SYSTEMS, INC., PO BOX 35626, NEWARK, NJ, 07193-5626	US Mail (1st Class)
39530	STEVE BIENIAS & JANET BIENIAS JT TEN, 9056 SANDPIPER DR, STREETSBORO, OH, 44241-4589	US Mail (1st Class)
39530	STEVEN ALAN TURNER, 102 FRONTENAC FRST, SAINT LOUIS, MO, 63131-3235	US Mail (1st Class)
39530	STEVEN BRETT, 22021 73RD AVE, OAKLAND GARDENS, NY, 11364-2603	US Mail (1st Class)
39530	STEVEN COHEN, 145 WEST 67TH ST #35D, NEW YORK, NY, 10023-5940	US Mail (1st Class)
39530	STEVEN M JEBENS, 41 MISSION DR, EAST AMHERST, NY, 14051-1442	US Mail (1st Class)
39530	STEVEN RUDINGER &, SHARYN ZEMEL RUDINGER JT TEN, 37 MAPLE LN, WESTPORT, CT, 06880-6232	US Mail (1st Class)
39530	STEVEN STREISFIELD &, IRA SHULMAN CO-TTEES FBO STREISFIELD, & SHULMAN PSP 12-1-77 JT TEN, 350 NW 70TH AVE, PLANTATION, FL, 33317-2349	US Mail (1st Class)
39530	STEVEN Y NORMAN &, ROBBYN L NORMAN JT TEN, 27 JOHN DR, OLD BETHPAGE, NY, 11804-1505	US Mail (1st Class)
39530	STONE CASTLE PARTNERS LLC, (REGISTERED AGENT), CORPORATION SERVICE CO. 80 STATE ST, ALBANY, NY, 12207	US Mail (1st Class)
39530	STONE CASTLE PARTNERS LLC,, 120 WEST 45TH STREET, 14TH FLOOR, NEW YORK, NY, 10036	US Mail (1st Class)
39530	STONE CASTLE PARTNERS LLC, C/O STONE CASTLE SECURITIES, LLC, (REGISTERED AGENT), 2711 CENTERVILLE ROAD SUITE 400, WILMINGTON, DE, 19808	US Mail (1st Class)
39530	STONE CASTLE PARTNERS LLC, JUSTIN HIRSCH, 120 W 45TH ST., 14TH FLOOR, NEW YORK, NY, 10036	US Mail (1st Class)
39530	STONE CASTLE PARTNERS LLC, ROBERT WAYNE MCPHERSON (GENCOUNSEL), 120 W 45TH ST., 14TH FLOOR, NEW YORK, NY, 10036	US Mail (1st Class)
39530	STRATFORD COMPANY/CAYE UPHOLS, BOA LOCKBOX 13933 COLLECTION DRIVE CENTER, CHICAGO, IL, 60693	US Mail (1st Class)
39530	STRATIS CORPORATION, U S HIGHWAY 22, SCOTCH PLAINS, NJ, 07076	US Mail (1st Class)
39530	STUART E COPLAN CUST, JODI E COPLAN MD, UNIF GIFTS MIN ACT, 3 WINDSONG COURT, BALTIMORE, MD, 21208-1930	US Mail (1st Class)
39530	STUART L SCHWERIN, 71 AIKEN ST. Q4, NORWALK, CT, 06851	US Mail (1st Class)
39530	SUBURBAN CARTING, PO BOX 5981, HICKSVILLE, NY, 11802-5981	US Mail (1st Class)
39530	SUFFOLK COUNTY WATER AUTHORITY, ATTN: JEAN CARUSO, 2045 ROUTE 112, SUITE 5, CORAM, NY, 11727	US Mail (1st Class)
39530	SUJATHA REPALA CHITTA &, AJAY K CHITTA JT TEN, 5250 WOODCOCK CIR, COOPERSBURG, PA, 18036-9591	US Mail (1st Class)
39530	SUN SENTINEL, PO BOX 100606, ATLANTA, GA, 30384-0606	US Mail (1st Class)
39530	SUN TRUST ROBINSON HUMPHREY CAPITAL, ILLINOIS CORPORATION SERVICE CO, 801 ADLAI STEVENSON DR, SPRINGFIELD, IL, 62703	US Mail (1st Class)
39530	SUN TRUST ROBINSON HUMPHREY CAPITAL, CORPORATION SERVICE CO, 40 TECHNOLOGY PKWY SOUTH, STE 300, NORCROSS, GA, 30092	US Mail (1st Class)
39530	SUN TRUST ROBINSON HUMPHREY CAPITAL, DAVID T BLOOM (SECRETARY) 3003, PEACHTREE ST NE STE 3600, ATLANTA, GA, 30308	US Mail (1st Class)
39530	SUN TRUST ROBINSON HUMPHREY CAPITAL, HUGH CUMMINS III (PRES/CEO) 3333, PEACHTREE RD 11TH FLR, ATLANTA, GA, 30326	US Mail (1st Class)
39530	SURAJ PURI, 43734 CAMERON HILLS DR, FREMONT, CA, 94539-5970	US Mail (1st Class)
39530	SUSAN BULLOCK CUST, JENNIFER E BULLOCK, UNDER THE FL GIFT TO MIN ACT, 2801 BLACKSHEAR AVE, PENSACOLA, FL, 32503-4873	US Mail (1st Class)
39530	SUSAN COUNIHAN &, JEFFREY J COUNIHAN JT TEN, BOX 1507, FRISCO, CO, 80443-1507	US Mail (1st Class)
39530	SUSAN D FEINSTEIN, 806 MORRIS TPKE APT 5-C, SHORT HILLS, NJ, 07078-2621	US Mail (1st Class)
39530	SUSAN G BEIER, 18 WHITEWOOD RD, WHITE PLAINS, NY, 10605-5320	US Mail (1st Class)
39530	SUSAN MACWILLIAMS, 11 CHARLOTTE TERRACE, WAYNE, NJ, 07470-3607	US Mail (1st Class)
39530	SUSAN TRAYNOR, 138 SOUTHGATE CIRCLE, MASSAPEQUA PARK, NY, 11762-3824	US Mail (1st Class)
39530	SUSAN W GOLDBERG, 999 FOREST AVE #4A, STATEN ISLAND, NY, 10310	US Mail (1st Class)
39530	SUZANNE LACABE, 30 WINCHESTER CANYON RD SPC 135, GOLETA, CA, 93117-1967	US Mail (1st Class)
39530	SYLVIA WINGGARD, 4610 61ST ST, WOODSIDE, NY, 11377-5766	US Mail (1st Class)
39530	SYNERGY GAS OF RIVERHEAD, 1264 WEST MAIN ST., RIVERHEAD, NY, 11901-3110	US Mail (1st Class)
39530	SYVIA SILBERBERG, 1407 TOWER DR, EDGEWATER, NJ, 07020-2214	US Mail (1st Class)
39530	TALX CORPORATION, 4076 PAYSPPHERE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39530	TALX CORPORATION, 11432 LACKLAND RD, ST. LOUIS, MO, 63146	US Mail (1st Class)
39530	TAX COLLECTOR, CITY OF STAMFORD, PO BOX 50, STAMFORD, CT, 06904-0050	US Mail (1st Class)
39530	TAX COMMISSION, PO BOX 146, JEFFERSON CITY, MO, 65102-0146	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	TAX DEPT, 3301 C ST # 715, SACRAMENTO, CA, 95816-3300	US Mail (1st Class)
39530	TAX OFFICE, 2055 EISENHOWER PKWY BLDG C, MACON, GA, 31206-3151	US Mail (1st Class)
39530	TAXATION DEPT, 1550 E COLLEGE PKWY, CARSON CITY, NV, 89706-7944	US Mail (1st Class)
39530	TAXATION DIVISION, 50 BARRACK ST, TRENTON, NJ, 08608-2006	US Mail (1st Class)
39530	TAXATION DIVISION, 30 E BROAD ST FL 22, COLUMBUS, OH, 43215-3414	US Mail (1st Class)
39530	TAXATION DIVISION, 1030 FREEWAY DR N, COLUMBUS, OH, 43229-5429	US Mail (1st Class)
39530	TD BANK NORTH, 92 MAIN STREET, ALTON, NH, 03809	US Mail (1st Class)
39530	TELLER GRAPHICS INC, 175 ENGINEERS RD, HAUPPAUGE, NY, 11788-4020	US Mail (1st Class)
39530	TERMINIX PROCESSING CENTER, P O.BOX 742592, CINCINNATI, OH, 45274-2592	US Mail (1st Class)
39530	TERRY GODDARD, 1275 W WASHINGTON ST, PHOENIX, AZ, 85007	US Mail (1st Class)
39530	TERRY PEARL GECKER, 249-48 57TH AVENUE #2, LITTLE NECK, NY, 11362-2057	US Mail (1st Class)
39530	TERRY PEARL GECKER, 54948 57TH AVE APT #2, LITTLE NECK, NY, 11362	US Mail (1st Class)
39530	TEXPAK INC., 130 NEW HYDE PARK ROAD, P O BOX 267, FRANKLIN SQUARE, NY, 11010	US Mail (1st Class)
39530	THE ATLANTA JOURNAL-CONSTITUTION, 223 PERIMETER CENTER PKWY, ATLANTA, GA, 30346-1301	US Mail (1st Class)
39530	THE GAS COMPANY, PO BOX C, MONTEREY PARK, CA, 91756	US Mail (1st Class)
39530	THE HOUR, DISPLAY AD DEPT, PO BOX 791, NORWALK, CT, 06852	US Mail (1st Class)
39530	THE JOURNAL NEWS, PO BOX 822883, PHILADELPHIA, PA, 19182-2883	US Mail (1st Class)
39530	THE RECORD-NORTH JERSEY MEDIA, 1 GARRET MOUNTAIN PLAZA, PO BOX 471, 6TH FL, WEST PATERSON, NJ, 07424-0471	US Mail (1st Class)
39530	THE STAR LEDGER, PO BOX 5718, HICKSVILLE, NY, 11802-5718	US Mail (1st Class)
39530	THE STAR LEDGER,, KARINA, PO BOX 5718,, HICKSVILLE, NY, 11802-5718	US Mail (1st Class)
39530	THE UNITED ILLUMINATING CO., PO BOX 9230, CHELSEA, MA, 02150	US Mail (1st Class)
39530	THE WERBACH TRUST DTD 3-8-91, ATTN MELVYN & GAIL WERBACH TTEE, 4751 VIVIANA DR, TARZANA, CA, 91356-5038	US Mail (1st Class)
39530	THE WINE SPECTATOR SCHOLARSHIP FDTN, 387 PARK AVENUE SOUTH, NEW YORK, NY, 10016-8810	US Mail (1st Class)
39530	THEODORE N KAPLAN, 360 E 72ND STREET, APT A1601, NEW YORK, NY, 10021-4758	US Mail (1st Class)
39530	THIRD & FIFTY, 22 EAST 65TH STREET, NEW YORK, NY, 10021	US Mail (1st Class)
39530	THOMAS A COLLINS, 1416 160 ST, BEECHHURST, NY, 11357-2723	US Mail (1st Class)
39530	THOMAS B DENEGRE III, 251 GREENLEY RD, NEW CANAAN, CT, 06840-3518	US Mail (1st Class)
39530	THOMAS E WARD JR, 1421 S SHENANDOAH ST APT 6, LOS ANGELES, CA, 90035-3523	US Mail (1st Class)
39530	THOMAS F BOMBA, 33 GOLD STREET #422, NEW YORK, NY, 10038-2828	US Mail (1st Class)
39530	THOMAS F MOLLOY, 735 68TH ST, BROOKLYN, NY, 11220-5622	US Mail (1st Class)
39530	THOMAS GRINER, 212 STALLO RD, MINSTER, OH, 45865-1326	US Mail (1st Class)
39530	THOMAS J HILLMAN LIMITED LIABILITY CO, 101 S HANLEY RD STE #1910, SAINT LOUIS, MO, 63105-3406	US Mail (1st Class)
39530	THOMAS J NAUGHTON, 642 FORT DUQUESNE BLVD, PITTSBURGH, PA, 15222-3307	US Mail (1st Class)
39530	THOMAS J PORTZ, 2551 WORDEN ST APT 11, SAN DIEGO, CA, 92110-5832	US Mail (1st Class)
39530	THOMAS M BYRNES, 513 EMERYWOOD DRIVE, HIGH POINT, NC, 27262-2811	US Mail (1st Class)
39530	THOMAS M ZELEN &, JOYCE M ZELEN JT TEN, 1100 TRAFALGAR DR, NEW PORT RICHEY, FL, 34655-4297	US Mail (1st Class)
39530	THOMAS R HUNTINGTON, 1531 CREEKBEND DR, BRANDON, FL, 33510-2352	US Mail (1st Class)
39530	THOR MACOMB MALL, L L C, PO BOX 712516, CINCINNATI, OH, 45271-2516	US Mail (1st Class)
39530	THURBERT E BAKER, GEORGIA'S ATTORNEY GENERAL, 40 CAPITOL SQUARE, SW, ATLANTA, GA, 30334-1300	US Mail (1st Class)
39530	TITAN OUTDOOR, PO BOX 5179, NEW YORK, NY, 10087-5179	US Mail (1st Class)
39530	TM CAPITAL, ONE BATTERY PARK PLAZA-24TH FLOOR, NEW YORK, NY, 10004	US Mail (1st Class)
39530	TMCC, INC., GERALD MCCRYSTAL, 55 PRICE PARKWAY, FARMINGDALE, NY, 11753	US Mail (1st Class)
39530	TOA TECHNOLOGIES, INC., ONE CHAGRIN HIGHLANDS - SUITE 207, 2000 AUBURN DRIVE, BEACHWOOD, OH, 44122	US Mail (1st Class)
39530	TODD GARRETT LLC, 12 BANYAN ROAD, SKILLMAN, NJ, 08558	US Mail (1st Class)
39530	TODD GILDEN, 3389 SHERIDAN ST 151, HOLLYWOOD, FL, 33021-3606	US Mail (1st Class)
39530	TODD JANNOTTI, 3 LEELAND AV, NEWBURGH, NY, 12550-1512	US Mail (1st Class)
39530	TOM CORBETT, PENNSYLVANIA ATTORNEY GENERAL, 1600 STRAWBERRY SQUARE, HARRISBURG, PA, 17120	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	TOM H MAU &, ANDREA MAU JT TEN, 2115 BALFOUR CT, SAN DIEGO, CA, 92109-1417	US Mail (1st Class)
39530	TOMMY KENNEDY, 960 LINCOLN AVE., SUITE 314, SAN RAFAEL, CA, 94901	US Mail (1st Class)
39530	TOWN OF CARY, PO BOX 8049, CARY, NC, 27512-8049	US Mail (1st Class)
39530	TOWN OF SAUGUS, 298 CENTRAL STREET, SAUGUS, MA, 01906	US Mail (1st Class)
39530	TOWN OF SILER CITY, WATER DEPARTMENT, PO BOX 769, SILER CITY, NC, 27344	US Mail (1st Class)
39530	TOYS R US - DELAWARE INC., PO BOX 416104, BOSTON, MA, 02241	US Mail (1st Class)
39530	TRACY APONAS & JAMES APONAS JT TEN, 1048 GREAT POND RD, NORTH ANDOVER, MA, 01845-1204	US Mail (1st Class)
39530	TRAN-STAR EXECUTIVE, PO BOX 2574, NORTH BABYLON, NY, 11703	US Mail (1st Class)
39530	TRAPEZA FUNDING LLC, C/O TRACEY A CHRISKE, ESQ, TAFT, STETTINIUS & HOLLISTER LLP, 425 WALNUT STREET, SUITE 1800, CINCINNATI, OH, 45202	US Mail (1st Class)
39530	TRAPEZA FUNDING LLC, CORPORATION SERVICE CO., (REGISTERED AGENT), 2711 CENTERVILLE ROAD, SUITE 400, WILMINGTON, DE, 19808	US Mail (1st Class)
39530	TRAPEZA FUNDING LLC, DARSHAN V PATEL, GENERAL COUNSEL & SECRETARY, C/O RESOURCE AMERICA INC., CAROLYN R THAGARD, 712 FIFTH AVENUE, 10TH FLOOR, NEW YORK, NY, 10019	US Mail (1st Class)
39530	TREASURER & RECEIVER GENERAL, 1 ASHBURTON PL, BOSTON, MA, 02108-1518	US Mail (1st Class)
39530	TREASURER DEPT, 200 E GAINES ST, TALLAHASSEE, FL, 32399-6502	US Mail (1st Class)
39530	TREASURER DEPT, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	US Mail (1st Class)
39530	TREASURER DEPT, 325 N SALISBURY ST, RALEIGH, NC, 27603-1388	US Mail (1st Class)
39530	TREASURER DEPT, 101 N CARSON ST # 4, CARSON CITY, NV, 89701-4786	US Mail (1st Class)
39530	TREASURY DEPT, 50 W STATE ST, TRENTON, NJ, 08608-1220	US Mail (1st Class)
39530	TREVOR E B DACOSTA, 3249 P ST NW, WASHINGTON, DC, 20007	US Mail (1st Class)
39530	TTEE ANTHONY DAMATO &, FBO: DAMATO RETIREMENT TRUST DTD 9-4-79 JT TEN, 860 N LAKE SHORE DRIVE, CHICAGO, IL, 60611-1760	US Mail (1st Class)
39530	TTEE ARLENE EISENBERG &, FRANCI SARA KIN BERMAN TRUST UA DTD 31344, 27010 GRAND CENTRAL PKWY #25B, FLORAL PARK, NY, 11005-1125	US Mail (1st Class)
39530	TTEE DENNIS A MILFELD &, FBO: DANA MILFELD TRUST DTD 7-7-87 JT TEN, 667 S HIGHWAY 21, DESORO, MO, 63020	US Mail (1st Class)
39530	TTEE EUSTACE A ALLEN II & ALLEN BEVERAGES INC., P S P & TRUST UA DTD 12 14 82, PO BOX 2037, GULFPORT, MS, 39505-2037	US Mail (1st Class)
39530	TTEE FRANCES L ZOECKLER &, FBO FRANCES L ZOECKLER TR DTD 8-13-93, 2673 MARICOPA DR SE, RIO RANCHO, NM, 87124-3952	US Mail (1st Class)
39530	TTEE L THOMAS & MAXINE L WOODS JT TEN, PO BOX 38, SEBREE, KY, 42455-0038	US Mail (1st Class)
39530	TTEE RICHARD A SMITH &, FBO: DANIEL SCOTT SMITH TR DTD 1-1-89 JT TEN, 150 CALVIN STREET, WESTWOOD, NJ, 07675	US Mail (1st Class)
39530	TTEE RICHARD A SMITH &, FBO: DEBRA ANN SMITH TR DTD 1-1-83 JT TEN, 150 CALVIN STREET, WESTWOOD, NJ, 07675	US Mail (1st Class)
39530	TTEES ALEX R &, ELSBETH ZIEGLER JT TEN, 808 EAST MCGLINCEY LANE, CAMPBELL, CA, 95008	US Mail (1st Class)
39530	TTEES ANNABELLE M &, EDMUND G ROST JT TEN, 220 E FRANCIS AVENUE, LA HABRA, CA, 90631-4747	US Mail (1st Class)
39530	TUSCANY F R INC, 2954 NW 27TH ST., FORT LAUDERDALE, FL, 33311	US Mail (1st Class)
39530	TUSCANY FURNITURE, P O BOX 880384, BOCA RATON, FL, 33488	US Mail (1st Class)
39530	TUSCANY FURNITURE CO., C/O SCOTT DECUBELLIS PO BOX 880384, BOCA RATON, FL, 33488	US Mail (1st Class)
39530	TUSTIN MARKET PLACE, DEPT 0350-622401-2836S50015, LOS ANGELES, CA, 90084	US Mail (1st Class)
39530	TWELVE SIXTY THREE M LLC, 205 MILL ROAD, EDISON, NJ, 08837	US Mail (1st Class)
39530	TY SHAY, 2229 GREENWICH ST., SAN FRANCISCO, CA, 94123-3418	US Mail (1st Class)
39530	U S CLEARING CORP, 26 BROADWAY, NEW YORK, NY, 10004-1703	US Mail (1st Class)
39530	U S QUALITY FURNITURE SERVICES INC, GILBERT HENGST, 8920 WINKLER DRIVE, HOUSTON, TX, 77017	US Mail (1st Class)
39530	UGTMA-MA SARA SUGLIA &, HELEN KRAMERCUST, 10 TERRACE ROAD, BOONTON, NJ, 07005-9403	US Mail (1st Class)
39530	ULINE, 2200 S LAKESIDE DR, WAUKEGAN, IL, 60085	US Mail (1st Class)
39530	UMA ENTERPRISES, INC., 660 WEST ARTESIA BLVD, COMPTON, CA, 90220	US Mail (1st Class)
39530	UNION LEADER, PO BOX 9513, MANCHESTER, NH, 03108-9513	US Mail (1st Class)
39530	UNITED METHODIST CHILDREN S HOME, BANCONI INVESTMENT MANAGEMENT ATTN:, KARINA J RITCHIE 235 W SCHROCK RD, WESTERVILLE, OH, 43081	US Mail (1st Class)
39530	UNITED WATER NEW YORK, PO BOX 371804, PITTSBURGH, PA, 15250	US Mail (1st Class)
39530	UNIVERSAL ENVIRON CONSULTING., PO BOX 346, CARLE PLACE, NY, 11514	US Mail (1st Class)

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39530	UNO INVESTMENT CLUB, ATTN HARRY B RAKERS PARTNER, 906 DEVONSHIRE, CHAMPAIGN, IL, 61821	US Mail (1st Class)
39530	UPS, PO BOX 7247-0244, PHILADELPHIA, PA, 19170-0001	US Mail (1st Class)
39530	URBAN RETAIL PROPERTIES CO., 440 BARRETT PARKWAY, SUITE 70, KENNESAW, GA, 30144	US Mail (1st Class)
39530	URSTADT BIDDLE PROPERTIES INC., 321 RAILROAD AVE., GREENWICH, CT, 06830	US Mail (1st Class)
39530	URSULA KALISH, 215 EAST 68TH ST, NEW YORK, NY, 10021-5718	US Mail (1st Class)
39530	US CLEARING CORP CUST & RUDY J PRHNE IRA JT TEN, 467 APPLE HILL DR, SAGAMORE HILLS, OH, 44067-1106	US Mail (1st Class)
39530	US SIGN AND LIGHTING SERVICE LLC, 105 DORSA AVE., WAYNE, NJ, 07470	US Mail (1st Class)
39530	USA # 1 UNLIMITED SERVICE, 41 DRIGGS STREET, STATEN ISLAND, NY, 10305	US Mail (1st Class)
39530	VA DEPARTMENT OF TAXATION, P.O. BOX 26626, RICHMOND, VA, 23261-6626	US Mail (1st Class)
39530	VA DEPARTMENT OF TAXATION, PO BOX 1880, RICHMOND, VA, 23218-1880	US Mail (1st Class)
39530	VALDIS VAVERE &, DANI JO VAVERE JT TEN, 14018 PIERCE ST. NE, HAM LAKE, MN, 55304-6776	US Mail (1st Class)
39530	VALENCIA MARKETPLACE I LLC, 101 N WESTLAKE BOULEVARD SUITE 201, WESTLAKE VLLGE, CA, 91362	US Mail (1st Class)
39530	VALENCIA MARKETPLACE I LLC, KATHLEEN YOUNG, 25586 THE OLD ROAD, STEVENSON RANCH, CA, 91381	US Mail (1st Class)
39530	VALENCIA WATER CO., PO BOX 5904, VALENCIA, CA, 91385	US Mail (1st Class)
39530	VALETTA, 55 WOODRIDGE RD, THORNTON, PA, 19373-1088	US Mail (1st Class)
39530	VALLEY NATIONAL, 1445 VALLEY RD, WAYNE, NJ, 07470	US Mail (1st Class)
39530	VALSPAR CORP, 1852 SOLUTIONS CENTER, CHICAGO, IL, 60677-1008	US Mail (1st Class)
39530	VAN T PHAM &, CHAUGIANG N PHAM JT TEN, 4004 ESQUIRE CT, PLANO, TX, 75023-5913	US Mail (1st Class)
39530	VARGA CUSTOM FURNITURE REPAIR, STEVE VARGA PO BOX 151,, OAK RIDGE, NC, 27310	US Mail (1st Class)
39530	VASTNET, PO BOX 1525, MELVILLE, NY, 11747	US Mail (1st Class)
39530	VELJAN MACKOVSKI &, DANICA MACKOVSKI JT TEN, 20148 EDINBERG DRIVE, MACOMB, MI, 48044-2152	US Mail (1st Class)
39530	VENTURE INVESTMENTS, ATTN: JACK K RIASHI JR PRES., 17841 JULIANA ST, EASTPOINTE, MI, 48021-3145	US Mail (1st Class)
39530	VEOLIA ES SOLID WASTE MIDWEST, LLC V3, PO BOX 6484, CAROL STREAM, IL, 60197-6484	US Mail (1st Class)
39530	VERIZON, PO BOX 12045, TRENTON, NJ, 08650-2045	US Mail (1st Class)
39530	VERIZON, PO BOX 1, WORCESTER, MA, 01654-0001	US Mail (1st Class)
39530	VERIZON, PO BOX 660720, DALLAS, TX, 75266-0720	US Mail (1st Class)
39530	VERIZON, PO BOX 4833, TRENTON, NJ, 08650-4833	US Mail (1st Class)
39530	VERIZON, PO BOX15124, ALBANY, NY, 12212	US Mail (1st Class)
39530	VERIZON, PO BOX 9688, MISSION HILLS, CA, 91346-9688	US Mail (1st Class)
39530	VERIZON CALIFORNIA, PO BOX 9688, MISSION HILLS, CA, 91346-9688	US Mail (1st Class)
39530	VERTIS, INC., PO BOX 404555, ATLANTA, GA, 30384-4555	US Mail (1st Class)
39530	VICENTI ASSET LLC, 11950 SAN VICENTE BLVD, STE 200, LOS ANGELES, CA, 90049	US Mail (1st Class)
39530	VICENTI ASSET LLC, FARJAD YAZDINIA, 11948 SANE VINCENTE BLVD, LOS ANGELES, CA, 90049	US Mail (1st Class)
39530	VIJAYA KANMANTAREDDY, 1505 COLUMBUS, COFFEYVILLE, KS, 67337-1043	US Mail (1st Class)
39530	VILLAGE OF SCHAUMBURG, PO BOX 5919, CAROL STREAM, IL, 60197-5919	US Mail (1st Class)
39530	VINCENT D ACO, 930 SYCAMOVE LN, WASHINGTON TOP, NJ, 07675	US Mail (1st Class)
39530	VINCENT D'AGOSTINO, 47 CENTURY TRAIL, HARRISON, NY, 10528-1716	US Mail (1st Class)
39530	VINCENT J NOVICK &, ADRIENNE H NOVICK JT TEN, 6003 CARPENTER ST, DOWNERS GROVE, IL, 60516-1841	US Mail (1st Class)
39530	VINCENT L PORCO &, DONNA PORCO JT TEN, PO BOX 465, PLEASANTVILLE, NY, 10570	US Mail (1st Class)
39530	VINCENT M CLAPS & BARBARA H CLAPS JT TEN, 450 SNUG HARBOR RD, GREENPORT, NY, 11944-2520	US Mail (1st Class)
39530	VINCENT PRINTING COMPANY, PO BOX 1000 DEPT 173, MEMPHIS, TN, 38148	US Mail (1st Class)
39530	VINH QUY NAUYEN, 3487 HERITAGE OAKS DR, SAN JOSE, CA, 95148-3815	US Mail (1st Class)
39530	VIOLETA VELDEZ-JOSE, 322 GRIX CT, NEW MILFORD, NJ, 07646-1260	US Mail (1st Class)
39530	VIRGINIA A TYLER, 1690 ROOSEVELT RD, OWENSBORO, KY, 42301-3500	US Mail (1st Class)
39530	VIRGINIA DEPARTMENT OF TAXATION, 3600 WEST BROAD STREET, RICHMOND, VA, 23230-4915	US Mail (1st Class)
39530	VNN GROUP LLC, 3400 OAKMONT VIEW DRIVE, GLENDALE, CA, 91208	US Mail (1st Class)
39530	VOGTLAND & WOLPER MD PA TTEE &, FBO JC WOLPER MD UA DTD 9 30 86, DIGESTIVE DISEASES & ENDOSCOPY PSP & TR, FORT MYERS, FL, 33907	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39530	VRIONIS CONSTANTINO, 5544 HIGH-TOR HILL, COLUMBIA, MD, 21045-2400	US Mail (1st Class)
39530	W B MASON CO., INC., PO BOX 55840, BOSTON, MA, 02205-5840	US Mail (1st Class)
39530	W MC GINNIS &, T ALLEN MCBRIDE TTEES JT TEN, 1221 PLEASANT #490, DES MOINES, IA, 50309-1427	US Mail (1st Class)
39530	WABC TV (CH7),, FRAN LASALA, GPO PO BOX 5723,, NEW YORK, NY, 10087-5723	US Mail (1st Class)
39530	WACHOVIA, PO BOX 563966, CHARLOTTE, NC, 28256-3966	US Mail (1st Class)
39530	WACHOVIA BANK, PO BOX 563966, CHARLOTTE, NC, 28256-3966	US Mail (1st Class)
39530	WALKER &, WALKER INC RET PL 9 1 79, ATTN: JOHN P WALKER TR ADMINISTRATOR, 3535 NW 58TH ST., OKLAHOMA CITY, OK, 73112	US Mail (1st Class)
39530	WALLACE B HAGER &, BEVERLY D HAGER JT TEN, 74-447 GARY AVENUE, PALM DESERT, CA, 92260-2294	US Mail (1st Class)
39530	WALLACE KEY HOLLEMAN JR, 905 PASADENA DRIVE, NASHVILLE, TN, 37204	US Mail (1st Class)
39530	WALNUT ASSOCIATES, LP, 355 MIDDLESEX AVENUE, SUITE 7, WILMINGTON, MA, 01887	US Mail (1st Class)
39530	WALTER W URMETZ, 4355 BERKFORD CIRCLE NE, ATLANTA, GA, 30319-1705	US Mail (1st Class)
39530	WARM SPRINGS PROMENADE, LLC - STORE IS CLOSED, 3333 NEW HYDE PARK ROAD SUITE 100, PO BOX 5020, NEW HYDE PARK, NY, 11042-0020	US Mail (1st Class)
39530	WASHINGTON GAS, PO BOX 830036, BALTIMORE, MD, 21283-0036	US Mail (1st Class)
39530	WASHINGTON POST, PO BOX 17641, BALTIMORE, MD, 21297-1641	US Mail (1st Class)
39530	WATERHOUSE SECURITIES CUST &, LYLE DIAMOND IRA JT TEN, 205 YORKSHIRE COURT, OLD BRIDGE, NJ, 08857-3241	US Mail (1st Class)
39530	WAYNE JAMES WALTON &, CYNTHIA LOU WALTON JT TEN, 12600 W HICKORY ROAD, NEW BERLIN, WI, 53151-4623	US Mail (1st Class)
39530	WAYNE P CAPLAN, 515 KNOX AVE UNIT 2, WILMETTE, IL, 60091-2168	US Mail (1st Class)
39530	WBFS TV, PO BOX 905691, CHARLOTTE, NC, 28290-5691	US Mail (1st Class)
39530	WCBS TV, PO BOX 33091, NEWARK, NJ, 07188-0091	US Mail (1st Class)
39530	WDCA TV, FOX TV STATIONS-WDCA, PO BOX 198085, ATLANTA, GA, 30384-8085	US Mail (1st Class)
39530	WDCW TV, 22264 COLLECTION CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
39530	WEBER C HERMANN, 9105 TERRABELLA COURT, NAPLES, FL, 34109-4386	US Mail (1st Class)
39530	WEINGARTEN NOSTAT INC.- STORE IS CLOSED, P O BOX 201692, HOUSTON, TX, 77216-1692	US Mail (1st Class)
39530	WELLS FARGO, PO BOX 6995, PORTLAND, OR, 97228-6995	US Mail (1st Class)
39530	WESTPORT RETAIL, LLC, 45 MAIN STREET, SUITE 302, BROOKLYN, NY, 11201	US Mail (1st Class)
39530	WFOR TV, PO BOX 33091, NEWARK, NJ, 07188-0091	US Mail (1st Class)
39530	WHEAT FIRST SECURITIES CUST &, DALE P JACKSONIRA JT TEN, 1048 COPEWOOD DR, BETHEL PARK, PA, 15702	US Mail (1st Class)
39530	WHEAT FIRST SECURITIES CUST & FBO RICHARD L MEYER, IRA R O DTD5-27-94 JT TEN, 200 SWINDERMAN RD, WEXFORD, PA, 15090	US Mail (1st Class)
39530	WILDFLOWER LODGE INC, ATTN WILLIAM BRUGH JOY PRES 295 N BLUFF, ST GEORGE, UT, 84770	US Mail (1st Class)
39530	WILIAM R DONNELLY TTEE &, WILLIAM R & RUTH H DONNELLY TRUST DTD 11 04 92, 12000 N 90TH STREET 3049, SCOTTSDALE, AZ, 85260-8635	US Mail (1st Class)
39530	WILLARD R JOHNSTON JR, 9901 EVENING STAR DRIVE, LOUISVILLE, KY, 40272-3603	US Mail (1st Class)
39530	WILLIAM A BAKER, 485 WASHINGTON AVE, PLEASANTVILLE, NY, 10570	US Mail (1st Class)
39530	WILLIAM A HARBESON, 403 WEST 2ND ST SOUTH, SUMMERVILLE, SC, 29483-6055	US Mail (1st Class)
39530	WILLIAM B FINE JR, 3746 SPRING LAKE LN, OWINGS MILLS, MD, 21117-1432	US Mail (1st Class)
39530	WILLIAM B WILLIAMS &, DENISE WILLIAMS JT TEN, 7 CANTON COURT, BROOKLYN, NY, 11229-6004	US Mail (1st Class)
39530	WILLIAM BENBASSAT, 5705 S SEPULVEDA BOULEVARD, CULVER CITY, CA, 90230	US Mail (1st Class)
39530	WILLIAM D PILE, 4094 GILMAN, LOUISVILLE, KY, 40207-2157	US Mail (1st Class)
39530	WILLIAM E GATEWOOD, PO BOX 942038, SIMI VALLEY, CA, 93094-2038	US Mail (1st Class)
39530	WILLIAM E THOMAS JR & LINDA J THOMAS JT TEN, 445 GLENDALE ROAD, WYCKOFF, NJ, 07481-2537	US Mail (1st Class)
39530	WILLIAM ERIC WEST, 1826 DOUGLAS DR, JACKSON, MS, 39211-6601	US Mail (1st Class)
39530	WILLIAM F WILKES JR, 322 BARWICK BLVD, MINEOLA, NY, 11501	US Mail (1st Class)
39530	WILLIAM F WRIGHT JR & SHERREE WRIGHT JT TEN, PO BOX 2157, NEW SMYRNA BEACH, FL, 32170-2157	US Mail (1st Class)
39530	WILLIAM FRANKLIN LANNING JR, 1633 VILLAGE PLACE, WINSTON-SALEM, NC, 27127	US Mail (1st Class)
39530	WILLIAM J EGAN, 320 CENTRAL PARK WEST, APT 111, NEW YORK, NY, 10025-7659	US Mail (1st Class)
39530	WILLIAM J KELLEY, 19107 PLAYER PARK DR, HUMBLE, TX, 77346-6149	US Mail (1st Class)
39530	WILLIAM J STONE, 130 S BARBERINO WY, WALLINGFORD, CT, 06492	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39530	WILLIAM JAMES LAVINE, 460 E H ST APT 606, CHULA VISTA, CA, 91910-7469	US Mail (1st Class)
39530	WILLIAM L MEARDON, 122 SOUTH LINN STREET, IOWA CITY, IA, 52240-1802	US Mail (1st Class)
39530	WILLIAM L SCHOFIELD &, NORENA L SCHOFIELD JT TEN, 1516 17TH ST, PARKERSBURG, WV, 26101-4116	US Mail (1st Class)
39530	WILLIAM M APFELBAUM, 143 BYRAM SHORE ROAD, GREENWICH, CT, 06830-6907	US Mail (1st Class)
39530	WILLIAM MALDANADO & SALLY MALDANADO JT TEN, 2709 HERONS CREEK DR, LAS VEGAS, NV, 89134	US Mail (1st Class)
39530	WILLIAM MALDONADO &, SALLY MALDONADO JT TEN, 2709 HERONS CREEK DR, LAS VEGAS, NV, 89134	US Mail (1st Class)
39530	WILLIAM MICHAEL BONTA, 1028 ASHLAND AVE., SAINT PAUL, MN, 55104-7001	US Mail (1st Class)
39530	WILLIAM P COLEMAN, 3686 BROADWAY, NEW YORK, NY, 10031	US Mail (1st Class)
39530	WILLIAM PETERSON &, PATRICIA PETERSON JT TEN, 21 BRYCEWOOD DRIVE, DIX HILLS, NY, 11746-4906	US Mail (1st Class)
39530	WILLIAM RADONAVITCH, 28 LOCUST ST, WADING RIVER, NY, 11792-1732	US Mail (1st Class)
39530	WILLIAM W LASHER, 130 HICKORY AVE, BERGENFIELD, NJ, 07621-1839	US Mail (1st Class)
39530	WILLIAM WEISS & DORIS WEISS JT TEN, PO BOX 789, WEST RUTLAND, VT, 05777-0789	US Mail (1st Class)
39530	WILLIAM WEISSBEIN &, ELEANOR WEISSBEIN JT TEN, 833 KOMAN DR, PARAMUS, NJ, 07652-3819	US Mail (1st Class)
39530	WILLIAM ZYSBLAT, C/O RZO LLC, 250 WEST 57TH STREET, SUITE 1101, NEW YORK, NY, 10107-1101	US Mail (1st Class)
39530	WILLIS J STOKES &, GLENDA K STOKES JT TEN, 413 MARINA POINTE DR, NICEVILLE, FL, 32578-3731	US Mail (1st Class)
39530	WILLIS R BADGLEY & EVELYN J BADGLEY JT TEN, 1414 W EDGEWOOD APT B112, SPRINGFIELD, MO, 65807-3403	US Mail (1st Class)
39530	WILSON G KLEIN III, 34 JACKSON COURT, FORDS, NJ, 08863-1304	US Mail (1st Class)
39530	WINFIELD GROUP, 10500 N E 8TH STREET., SUITE 850, BELLEVUE, WA, 98004	US Mail (1st Class)
39530	WJLA TV, 1100 WILSON BLVD 6TH FL, ARLINGTON, VA, 22209	US Mail (1st Class)
39530	WLNY CH 55, 270 S SERVICE RD, MELVILLE, NY, 11747-2337	US Mail (1st Class)
39530	WNBC TV, CFS LOCKBOX, PO BOX 402971, ATLANTA, GA, 30384-2971	US Mail (1st Class)
39530	WNYW TV (FOX5), 5561 COLLECTIONS CENTER DR, CHICAGO, IL, 60693	US Mail (1st Class)
39530	WOLF BLOCK SCHORR &, A C# 35-35-008-0364587 C O PNC BANK, 200 STEVENS DRIVE, LESTER, PA, 19113	US Mail (1st Class)
39530	WOLF HALDENSTEIN ADLER FREEMAN &, HERZ LLP, 270 MADISON AVENUE, NEW YORK, NY, 10016-0601	US Mail (1st Class)
39530	WOODBURY OFFICE SEVEN, 22, WALTER SMITH, PO BOX 422,, LAUREL, NY, 11948-0422	US Mail (1st Class)
39530	WOODROSE REALTY, 30-32 STEINWAY STREET, ASTORIA, NY, 11103	US Mail (1st Class)
39530	WOODROSE REALTY, 30-52 STEINWAY STREET, ASTORIA, NY, 11103	US Mail (1st Class)
39530	WORKMAN ENTERPRISES LLC, 3595 CANTON RD STE A-9#173, MARIETTA, GA, 30066	US Mail (1st Class)
39530	WPBF TV, PO BOX 861766, ORLANDO, FL, 32866	US Mail (1st Class)
39530	WPEC TV, PO BOX 198512, WEST PALM BEACH, FL, 33419-8512	US Mail (1st Class)
39530	WPIX TV (CW11), PO BOX 415945, BOSTON, MA, 02241-5945	US Mail (1st Class)
39530	WPLG TV, PO BOX 864162, ORLANDO, FL, 32886-4162	US Mail (1st Class)
39530	WPTV TV, PO BOX 116871, ATLANTA, GA, 30368-6871	US Mail (1st Class)
39530	WRC TV, CFS LOCKBOX, PO BOX 402971, ATLANTA, GA, 30384-2971	US Mail (1st Class)
39530	WSSC, 14501 SWEITZER LANE, LAUREL, MD, 20707-5902	US Mail (1st Class)
39530	WSVN TV, PO BOX 1118, MIAMI, FL, 33238-1118	US Mail (1st Class)
39530	WTTG TV, PO BOX 198085, ATLANTA, GA, 30384-8085	US Mail (1st Class)
39530	WUSA TV, 4100 WISCONSIN AVE NW, WASHINGTON, DC, 20016	US Mail (1st Class)
39530	WWOR TV, 4491 COLLECTION CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
39530	YAHYIN G CHANG, 233 EAST 86TH ST., APT #156, NEW YORK, NY, 10028	US Mail (1st Class)
39530	YANKEE GAS SERVICES CO., PO BOX2919, HARTFORD, CT, 06104-2919	US Mail (1st Class)
39530	YARON BECHOR, 14561 OCONEE LN, ORLANDO, FL, 32837-5843	US Mail (1st Class)
39530	YOSHITAKA YOSHIDA & IHOKO YOSHIDA JT TEN, 29518 WALKER DR, WARREN, MI, 48092-2287	US Mail (1st Class)
39530	YOUNG ELECTRIC SIGN COMPANY, P O.BOX 11676, TACOMA, WA, 98411-6676	US Mail (1st Class)
39530	YUN YEN TSONG & SHIN FANG TSONG JT TEN, 33 EVERGREEN DR, N CALDWELL, NJ, 07006-4321	US Mail (1st Class)
39530	YUN YEN TSONG & SHIN FANG TSONG JT TEN, 33 EVERGREEN DRIVE, NORTH CALDWELL, NJ, 07006-4321	US Mail (1st Class)
39530	ZELIG ZISES FOREST HILL CAPITAL CORP, 477 MADISON AVE - 14TH FLOOR, NEW YORK, NY, 10022-5802	US Mail (1st Class)
39530	ZIFKIN REALTY MANAGEMENT, LLC, P O BOX 64925, CHICAGO, IL, 60664-4925	US Mail (1st Class)
39530	ZIMMERMAN ADVERTISING,, MICHAEL SIMON, PO BOX 934130,, ATLANTA, GA, 31193-4130	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst Name and Address of Served Party

Mode of Service

39530 ZYGMUNT J GASIOROWSKI, 65 ARCH STREET, ATHENS, GA, 30601-3006

US Mail (1st Class)

Subtotal for this group: 1964