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Steven M. Nachman (SN7447)

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11  
: Case No. 10-13779(ALG)  
JENNIFER CONVERTIBLES, INC., :  
: Debtor. : **CERTIFICATE OF SERVICE**  
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Steven M. Nachman, an attorney duly admitted to practice before this Court and before the Courts of the State of New York, under the penalties of perjury certifies as follows:

1. On September 7, 2010, I caused 26 west 23rd Street LLC's Notice of Appearance to be electronically filed in the United States Bankruptcy Court for the Southern District of New York.
2. All parties registered to receive notice electronically received notice of the above-referenced pleading via electronic notice.
3. I further certify that on September 7, 2010, I caused the aforementioned document to be served by First Class Mail upon:

Micheal S. Fox, Esq.  
Jordanna L. Nadritch, Esq.  
Olshan Grundman Frome Rosenzweig & Wolosky LLP  
Park Avenue Tower  
65 East 55<sup>th</sup> Street  
New York, NY 10022

Office of US Trustee  
33 Whitehall Street  
21<sup>st</sup> Floor  
New York, NY 10004

4. I certify the foregoing statements made by me are true. I

am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: September 7, 2010

A handwritten signature in black ink, appearing to read "Steven M. Nachman", written in a cursive style.

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Steven M. Nachman