

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

In re:

JENNIFER CONVERTIBLES, INC.,¹

Debtors.

Chapter 11

Case No. 10-13779 (ALG)

(Jointly Administered)

**ORDER AUTHORIZING DEBTORS TO EMPLOY EISNERAMPER LLP AS A
PROFESSIONAL UTILIZED IN THE ORDINARY COURSE OF BUSINESS
PURSUANT TO BANKRUPTCY CODE SECTIONS 105(a), 327(a) AND 330**

Upon the Application, dated August 13, 2010 (the “Application”)² of Jennifer Convertibles, Inc. and its affiliated debtors, as debtors in possession (collectively, the “Debtors”), for entry of an order pursuant to sections 327(a), 330, 331 and 1107(b) of title 11 of the Bankruptcy Code, Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Rules of the Bankruptcy Court of the Southern District of New York (the “Local Rules”), authorizing the Debtors to retain and employ EisnerAmper LLP (“Eisner”), as auditors, *nunc pro tunc* to the commencement of these chapter 11 cases; and consideration of the Application and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 Referring to Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title 11, dated July 10, 1984; and venue being proper before this Court pursuant to 28

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).

² All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided to the parties listed therein, and it appearing that no other or further notice need be provided; and a hearing having been held to consider the relief requested in the Application (the “Hearing”); and the appearances of all interested parties having been noted in the record of the Hearing; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and it appearing that the relief requested in the Application is in the best interests of the Debtors, their estates, creditors, and parties in interest; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. To the extent provided herein, the Application is GRANTED.
2. Pursuant to sections 327(a), 330, 331 and 1107(b) of the Bankruptcy Code, the Debtors hereby are authorized to retain Eisner as their auditors in these chapter 11 cases effective as of the Petition Date, in accordance with the terms and conditions set forth in the Application and this Order, provided, however, that to the extent that the Application and the Engagement Letter are inconsistent with this Order, the terms of this Order shall govern.
3. Eisner is authorized to perform the services set forth in the Application, provided, however, that in the event that the Debtors elect to retain Eisner for the performance of any other permitted non-audit services, and Eisner agrees to such retention, such non-audit services and the terms of their provision by Eisner shall be set forth in a separate engagement letter, and a supplemental employment application with respect to such non-audit services shall be filed with the Bankruptcy Court.
4. Eisner shall be compensated in accordance with and will file interim and final fee applications for allowance of its compensation and expenses and shall be subject to sections 330

and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York, dated November 25, 2009 (the “Amended Fee Guidelines”), and the United States Trustee Fee Guidelines (collectively, the “Fee Guidelines”), and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 23016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals (entered August 10, 2010) (the “Interim Compensation Order”).

5. Eisner shall be reimbursed only for reasonable and necessary expenses as provided by the Interim Compensation Order and the Fee Guidelines.

6. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

7. This Court shall retain jurisdiction to resolve all matters relating to implementation of this Order.

Dated: September __, 2010
New York, New York

UNITED STATES BANKRUPTCY JUDGE