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*Proposed Counsel to the Debtors*

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

In re:

JENNIFER CONVERTIBLES, INC.,<sup>1</sup>  
  
Debtors.

Chapter 11

Case No. 10-13779 (ALG)

(Motion for Joint Administration Pending)

**AMENDED CONSOLIDATED LIST OF CREDITORS  
HOLDING 30 LARGEST UNSECURED CLAIMS**

The following is a consolidated list of creditors holding the 30 largest unsecured claims against Jennifer Convertibles, Inc. and its affiliated debtors (“Jennifer Convertibles”). This list has been prepared based upon the unaudited books and records of Jennifer Convertibles. The list reflects amounts from Jennifer Convertibles’ books and records as of July 16, 2010. Except as set forth above, this list has been prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure. The list does not include (1) persons who come within the definition of “insider” set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is less than the total amount of such creditor’s claim. The information herein shall not constitute an admission of liability by, nor is it binding on, Jennifer Convertibles. Moreover, nothing herein shall affect Jennifer Convertibles’ right to challenge the amount or characterization of any claim at a later date.

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<sup>1</sup> 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).

<b>NAME OF CREDITOR</b>	<b>COMPLETE MAILING ADDRESS OF CREDITOR INCLUDING ZIP CODE AND PHONE NUMBER, FAX AND E-MAIL (IF KNOWN)</b>	<b>TYPE OF CLAIM (TRADE DEBT, BANK LOAN, GOVERNMENT CONTRACT, ETC.)</b>	<b>NATURE OF CLAIM (CONTINGENT, UNLIQUIDATED, DISPUTED OR SUBJECT TO SETOFF)</b>	<b>AMOUNT OF CLAIM (IF SECURED VALUE OF SECURITY)</b>	<b>ENTITIES LIABLE ON DEBT (IF KNOWN)</b>
Haining Mengnu Group Co. Ltd.	101 Longxing Road Economic Development Zone Haining, Zhejiang 314400 China	Trade Debt	Undisputed	\$16,673,770	Jennifer Convertibles, Inc.
Creative Television Marketing	2550 North Hollywood Way, Ste 100 Burbank, CA 91505 (818) 748-4802	Trade Debt	Disputed	\$1,612,350	Jennifer Convertibles, Inc.
Ashley Furniture Industries, Inc.	PO Box 190 Arcadia, WI 54612	Trade Debt	Undisputed	\$1,396,598	Jennifer Convertibles, Inc.
Class Action Litigation Case No.: C-09-3242-SI Ayisha Combs v. Jennifer Convertibles, Inc.	Alan Harris, Esq. Harris & Ruble 6424 Santa Monica Blvd. Los Angeles, CA 90038 Tel: 323-962-3777 Fax: 323-962-3004  Attorney for Ayisha Combs, et al	Settlement	Contingent	\$1,300,000	Jennifer Convertibles, Inc.
Klaussner Furniture Industries	PO Box 220 405 Lewallen St Asheboro, NC 247204	Trade Debt	Disputed	\$991,291	Jennifer Convertibles, Inc.

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NBC Universal	PO Box 402971 Atlanta, GA 30384-2971 (212) 664-3012	Trade Debt	Disputed	\$416,284	Jennifer Convertibles, Inc.
PIC TV Incorporated	PO Box 59665 Chicago, IL 60659-0665 (818) 304-8205	Trade Debt	Disputed	\$406,957	Jennifer Convertibles, Inc.
PS Promotion	10798 E. Las Posas Rd Camarillo, CA 93012	Trade Debt	Disputed	\$338,765	Jennifer Convertibles, Inc.
Stratford Company/Caye Uphols.	BOA Lockbox, 13933 Collection Drive Center Chicago, IL 60693	Trade Debt	Disputed	\$336,752	Jennifer Convertibles, Inc.
Brent Associates, Inc.	931 B Conklin Ave Farmingdale, NY 11735 (631) 420-0070	Trade Debt	Disputed	\$242,760	Jennifer Convertibles, Inc.
Fata Equities, LLC	360 West 125th St, Suite 10 New York, NY 10027 (212) 932-8331	Trade Debt	Disputed	\$210,571	Jennifer Convertibles, Inc.
376 Boylston St. Realty Trust	400 Boylston St, Boston, MA 02116 (617) 267-0899	Trade Debt	Disputed	\$164,049	Jennifer Convertibles, Inc.

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Woodbury Office Seven	P.O. Box 422 Laurel, NY 11948-0422 (516) 364-1200	Trade Debt	Disputed	\$157,290	Jennifer Convertibles, Inc.
Newsday Inc.	235 Pinelawn Rd Melville, NY 11747 (631) 843-4050	Trade Debt	Disputed	\$144,620	Jennifer Convertibles, Inc.
Boston Globe	PO Box 415071 Boston, MA 02241-5071 (617) 929-8803	Trade Debt	Disputed	\$140,080	Jennifer Convertibles, Inc.
301 E 66th St Assoc Ltd Ptnshp	c/o Ossa Properties Inc 301 E 66th Street New York, NY 10021 (212) 879-6198	Trade Debt	Disputed	\$140,000	Jennifer Convertibles, Inc.
Zimmerman Advertising	PO Box 934130 Atlanta, GA 31193-4130 (954) 731-2900	Trade Debt	Disputed	\$137,967	Jennifer Convertibles, Inc.
Restful Furniture Corp	18 Wimbledon Ct. Jericho, NY 11753 (516) 287-7418 - Cell	Trade Debt	Disputed	\$137,544	Jennifer Convertibles, Inc.
WABC TV (CH7)	GPO - PO Box 5723 New York, NY 10087-5723 (212) 456-3043	Trade Debt	Disputed	\$130,538	Jennifer Convertibles, Inc.

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Los Angeles Times	File 54221, A/C # 026729006 Los Angeles, CA 90074-4221	Trade Debt	Disputed	\$128,317	Jennifer Convertibles, Inc.
The Star Ledger	PO Box 5718 Hicksville, NY 11802-5718 (973) 392-5861	Trade Debt	Disputed	\$124,550	Jennifer Convertibles, Inc.
Daily News LP	125 Theodore Conrad Dr. Jersey City, NJ 07305-4698 Attn: Daniel Tobin	Trade Debt	Disputed	\$116,201	Jennifer Convertibles, Inc.
Robert J. Sabbagh, George A.	8107 Colonial Rd. Brooklyn, NY 11209	Trade Debt	Disputed	\$115,330	Jennifer Convertibles, Inc.
Jara Enterprises, Inc.	c/o Warner & Scheuerman 6 West 18th St - 10th Fl New York, NY 10011 (212) 924-7111	Contract	Disputed	\$110,000	Jennifer Convertibles, Inc.
83rd St. Investors LLC	c/o The Bromley Companies 120 5th Avenue, 11th Floor New York, NY 10011	Trade Debt	Disputed	\$108,658	Jennifer Convertibles, Inc.
Nam Won Paek or Soon M Paek	9217 Beech Hill Drive Bethesda, MD 20817	Trade Debt	Disputed	\$104,664	Jennifer Convertibles, Inc.
111 Realty Company Majestic Management	60 Cutter Mill Road -Suite 303, Great Neck, NY 11021	Trade Debt	Disputed	\$103,543	Jennifer Convertibles, Inc.

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Dobbin Corner, LLC	c/o GDR Group, LLC P.O. Box 800 Beltsville, MD 20704	Trade Debt	Disputed	\$100,510	Jennifer Convertibles, Inc.
Edward E. Finch and Co. Inc.	1400 Old Country Rd # 420 Westbury, NY 11590	Trade Debt	Disputed	\$99,554	Jennifer Convertibles, Inc.
TMCC, Inc.	55 Price Parkway Farmingdale, NY 11735	Trade Debt	Disputed	\$96,000	Hartsdale Convertibles, Inc.
<b>TOTAL</b>				<b>\$26,285,513.00</b>	

**DECLARATION UNDER PENALTY OF PERJURY**

I, the undersigned authorized officer of Jennifer Convertibles, declare under penalty of perjury that I have read the foregoing consolidated list of creditors holding the thirty (30) largest unsecured claims against Jennifer Convertibles and that it is true and correct to the best of my information and belief.

Dated: July 18, 2010

By: /s/ Rami Abada  
Name: Rami Abada  
Title: Chief Financial Officer and President