

**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, Mabel Soto, 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.

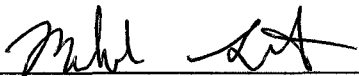
2. At the direction of Olshan Grundman, Frome Rosenzweig & Wolosky LLP, Counsel to Debtors in the above captioned cases, copies of the documents identified below by Exhibits "1" through "5" were served on the parties as set forth below in Exhibits "A" through "C" at the addresses shown thereon and via the mode of service indicated thereon, on September 20, 2010:

Exhibit "1"	NOTICE OF DEADLINES FOR FILING PROOFS OF CLAIM ON OR BEFORE OCTOBER 25, 2010 AT 5:00 P.M. (PREVAILING EASTERN TIME) [copy attached hereto]
Exhibit "2"	PROOF OF CLAIM FILING INSTRUCTIONS [copy attached hereto]

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).

- Exhibit "3" PROOF OF CLAIM FORM [blank - copy attached hereto]
- Exhibit "4" PROOF OF CLAIM FORM [custom – name/address/scheduled amount - sample copy attached hereto]
- Exhibit "5" PROOF OF CLAIM FORM [custom – name/address - sample copy attached hereto]
- Exhibit "A" Those parties who have requested special notice and the Core Group Address List regarding Exhibits 1, 2 and 3
- Exhibit "B" Those Parties with Scheduled Amounts Address List regarding Exhibits 1, 2 and 4
- Exhibit "C" The Full Creditor Matrix Parties Address List regarding Exhibits 1, 2 and 5

DATED: September 22, 2010
El Segundo, California



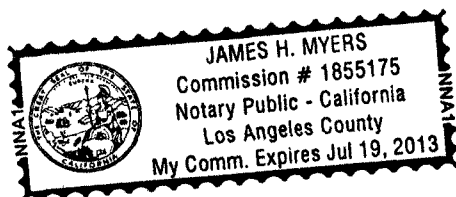
Mabel Soto

State of California)
)
County of Los Angeles)

On September 22, 2010 before me, James H. Myers, a Notary Public, personally appeared Mabel Soto, 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.



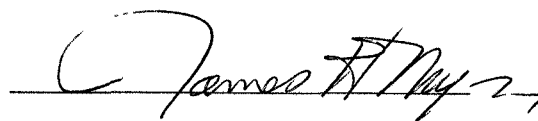


EXHIBIT 1

**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)

**NOTICE OF DEADLINES FOR FILING PROOFS OF CLAIM ON OR BEFORE
OCTOBER 25, 2010 AT 5:00 P.M. (PREVAILING EASTERN TIME)**

TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST
ANY OF THE DEBTORS LISTED IN FOOTNOTE 1 BELOW:

PLEASE TAKE NOTICE THAT, on September 16, 2010, the United States Bankruptcy Court for the Southern District of New York (the “Court”), having jurisdiction over the chapter 11 cases of Jennifer Convertibles, Inc. and its affiliates, as debtors and debtors in possession in the above referenced chapter 11 cases (collectively, the “Debtors”), entered an order (the “Bar Date Order” See Docket No. 247) establishing:

- a. **October 25, 2010 at 5:00 PM (Prevailing Eastern Time)**, as the deadline (the “General Bar Date”) for each person or entity (including, without limitation, each individual, partnership, joint venture, corporation, estate, or trust) that asserts a “claim” (as defined in section 101(5) of the Bankruptcy Code) against any Debtor (including, without limitation, claims entitled to priority under section 503(b)(9) of the Bankruptcy Code) to file proofs of claim (each, a “Proof of Claim” and collectively, “Proofs of Claim”) against any of the Debtors; and
- b. **January 18, 2011 at 5:00 PM (Prevailing Eastern Time)**, as the deadline (the “Governmental Bar Date” and together with the General Bar Date, the “Bar Dates”) for governmental units (as defined in Bankruptcy Code § 101(27)) that asserts a “claim” (as defined in section 101(5) of the Bankruptcy Code) to file Proofs of Claim against any of the Debtors.

The Bar Date Order, the Bar Dates, and the procedures set forth below for the filing of proof of claim apply to all claims against the Debtors that arose on or prior to July 18, 2010 (the

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“Petition Date”), the date on which the Debtors commenced cases under chapter 11 of title 11 of the United States Code except for those holders of claims listed in sections 2 or 3 below that are specifically excluded from the Bar Date filing requirements.

If you have any questions with respect to this Notice, please visit the website established in these Chapter 11 cases, <http://www.bmcgroup.com/jenniferconvertibles> or contact the Debtors’ court-approved claims agent, BMC Group, Inc. (“BMC”), at **(888) 909-0100**. You should consult an attorney if you have any questions, including whether you should file a proof of claim.

1. WHO MUST FILE A PROOF OF CLAIM

You **MUST** file a **Proof of Claim** to share in distributions from the Debtors’ estates if you have a claim that arose on or prior to the Petition Date, and it is not one of the other types of claims described in section 2 below as specifically excluded from the Bar Date filing requirements. Claims based on acts or omissions of the Debtors that arose on or before the Petition Date even if such claims are not now fixed, liquidated or certain or did not mature or become fixed, liquidated or certain prior to the Petition Date.

Under section 101(5) of the Bankruptcy Code and as used herein, the word “claim” means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

2. WHO NEED NOT FILE A PROOF OF CLAIM ON OR BEFORE THE BAR DATES

You need **not** file a Proof of Claim on or before the applicable Bar Date if you are:

- a. any person or entity who has already filed a proof of claim against the Debtors with BMC or the Clerk of the Bankruptcy Court for the Southern District of New York in a form which substantially conforms to the proof of claim Form or Official Bankruptcy Form No. 10;
- b. any person or entity whose claim is listed on the Schedules filed by the Debtors, provided that (i) the claim is **not** scheduled as “disputed,” “contingent,” or “unliquidated,” **and** (ii) the claimant does not disagree with the amount, nature and priority of the claim for such person or entity as set forth in the Schedules;
- c. any holder of a claim that heretofore has been allowed by an order of this Court;
- d. any person or entity whose claim has been paid in full by any of the Debtors;

- e. any holder of a claim for which a specific deadline have previously been fixed by this Court;
- f. any holder of a claim allowable under section 503(b) (with the exception of a claim allowable under section 503(b)(9) of the Bankruptcy Code) and 507(a)(2) of the Bankruptcy Code as an expense of administration;
- g. any current employee of the Debtors solely with respect to any claim based on the payment of wages, salaries and vacation pay arising in the ordinary course of business and previously authorized to be paid by order of the Court, including the first day wage order approved by the Court on July 22, 2010 (Docket Entry No. 52), provided, however, that if the Debtors provide written notice to any current employee stating that the Debtors do not intend to exercise their authority to pay such claim, such employee shall have until the later of either (i) the General Bar Date; or (ii) the first business day that is thirty (30) calendar days from the date of service of such written notice, to file a proof of such claim;
- h. professionals whose retention in these chapter 11 cases has been approved by the Court, to the extent that such person's claim against the Debtors is for postpetition amounts due; and
- i. the United States Trustee for statutory fees required to be paid by the Debtors.

If your claim falls within any of the above categories, your rights as the holder of such claim will be preserved without you filing of a proof of claim. Any other person or entity (including, without limitation, each individual, partnership, joint venture, corporation, estate, or trust) must file a Proof of Claim, as described herein, before the applicable Bar Date.

If you are a holder of an equity interests in the Debtors, you need not file a proof of interest with respect to the ownership of such equity at this time. However, if you assert a claim against the Debtors, including a claim relating to such equity interest or the purchase or sale of such interest, a proof of such claim must be filed on or prior to the Bar Date pursuant to the procedures set forth in this Notice.

THIS NOTICE IS BEING SENT TO MANY PERSONS AND ENTITIES THAT HAVE HAD SOME RELATIONSHIP WITH OR HAVE DONE BUSINESS WITH THE DEBTORS BUT MAY NOT HAVE AN UNPAID CLAIM AGAINST THE DEBTORS. THE FACT THAT YOU HAVE RECEIVED THIS NOTICE DOES NOT MEAN THAT YOU HAVE A CLAIM AGAINST THE DEBTORS OR THAT THE DEBTORS OR THE COURT BELIEVE THAT YOU HAVE A CLAIM. YOU SHOULD NOT FILE A PROOF OF CLAIM IF YOU DO NOT HAVE A CLAIM AGAINST THE DEBTORS OR IF THE CLAIM YOU HELD ON THE PETITION DATE HAS BEEN PAID.

3. EXECUTORY CONTRACTS AND UNEXPIRED LEASES

If you hold a claim that arises from the rejection of an executory contract or unexpired lease, as to which the order authorizing such rejection is dated on or before the date of entry of the Bar Order, you must file a proof of claim based on such rejection on or before the Bar Date, and any person or entity that holds a claim that arises from the rejection of an executory contract or unexpired lease, as to which the order authorizing such rejection is dated after the date of entry of the Bar Order, you must file a proof of claim on or before such date as the Court may fix in the applicable order authorizing such rejection.

4. CLAIMS UNDER SECTION 503(B)(9) OF THE BANKRUPTCY CODE

If you hold a claim arising under section 503(b)(9) of the Bankruptcy Code, you must file a proof of such claim on or before the General Bar Date to the extent that such claim has not been paid.

5. WHEN AND WHERE TO FILE

Except as provided herein, all Proofs of Claim must be filed so as to be actually received on or before **October 25, 2010** at 5:00 p.m. (Prevailing Eastern Time) at the following address:

By overnight mail or by hand delivery, to:

BMC Group, Inc.
Attention: Jennifer Convertibles Claims Processing
18750 Lake Drive East
Chanhassen, MN 55317

-or-

By first-class mail, to:

BMC Group, Inc.
Attention: Jennifer Convertibles Claims Processing
PO Box 3020
Chanhassen, MN 55317-3020

-or-

By hand delivery to:

Clerk of the United States Bankruptcy Court
Attn: Jennifer Convertibles, Inc. Claims Processing
One Bowling Green
New York, New York 10004

Proofs of claim will be deemed timely filed only if **actually received** by BMC or the Clerk of the Court on or before the applicable Bar Date. **Proofs of claim may not be delivered by facsimile, telecopy, or electronic mail transmission.**

Governmental units may have until January 18, 2010 at 5:00 p.m. (Prevailing Eastern Time), the date that is 180 days after the order for relief, to file proofs of claim.

6. WHAT TO FILE

If you file a proof of claim, your filed proof of claim must: (i) be written in the English language; (ii) be denominated in lawful currency of the United States as of the Petition Date; (iii) conform substantially with the proof of claim form enclosed herewith or Official Form No. 10; (iv) state the Debtor against which you are asserting a claim; (v) include supporting documentation or an explanation as to why documentation is not available; and (vi) be signed by the claimant or by an authorized agent of the claimant. If you are asserting a claim against more than one Debtor or have claims against more than one Debtor, separate proofs of claim must be filed against each such Debtor. The names of the respective Debtors and their respective case numbers are identified in the attachment to the proof of claim form enclosed herewith. You should attach to your completed proof of claim form any documents on which your claim is based (if voluminous, attach a summary) or an explanation as to why the documents are not available.

Any proof of claim previously properly filed with BMC or the Clerk of the Court prior to the mailing of this notice shall be deemed to be and shall be treated as a properly filed claim subject to the right of the Debtors or any party in interest to object to the allowance thereof. No additional proof of claim is required with respect to such claim.

A copy of the proof of claim form tailored for these cases can be obtained on-line at at BMC's website, which is posted on the Internet at <http://www.bmcgroup.com/jenniferconvertibles>.

7. CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM BY THE APPLICABLE BAR DATE

IN ACCORDANCE WITH THE BAR DATE ORDER, EXCEPT WITH RESPECT TO CLAIMS OF THE TYPE IDENTIFIED IN SECTION 2 ABOVE THAT ARE EXPLICITLY EXCEPTED FROM THE REQUIREMENTS OF THE BAR DATE ORDER, ANY HOLDER OF A CLAIM WHO FAILS TO TIMELY FILE A PROOF OF CLAIM IN THE APPROPRIATE FORM ON OR BEFORE THE APPLICABLE BAR DATE FOR ANY CLAIM SUCH HOLDER HOLDS OR WISHES TO ASSERT AGAINST ANY OF THE DEBTORS, WILL BE FOREVER BARRED, ESTOPPED, AND ENJOINED FROM ASSERTING SUCH CLAIM (AND FROM FILING A PROOF OF CLAIM WITH RESPECT TO SUCH CLAIM) AGAINST THE DEBTORS AND THEIR ESTATES, AND THEIR PROPERTY WILL BE FOREVER DISCHARGED FROM ANY AND ALL INDEBTEDNESS OR LIABILITY WITH RESPECT TO SUCH CLAIM, AND THE HOLDER OF SUCH CLAIM SHALL NOT BE PERMITTED TO VOTE ON ANY

CHAPTER 11 PLAN OR PARTICIPATE IN ANY DISTRIBUTION IN THE DEBTORS' CHAPTER 11 CASES ON ACCOUNT OF SUCH CLAIM.

8. THE DEBTORS' SCHEDULES AND ACCESS THERETO

You may be listed as the holder of a claim against the Debtors in the Schedules of Assets and Liabilities and Schedules of Executory Contracts and Unexpired Lease (collectively, as may be amended or supplemented, the "Schedules").

If you rely on the Debtors' Schedules, it is your responsibility to determine that the claim is accurately listed in the Schedules. If you agree with the nature, amount and status of your claim as listed in the Schedules, and if you do not dispute that claim is only against the Debtor specified by the Debtors, and if your claim is not described as "disputed", "contingent", or "unliquidated", you need not file a proof of such claim. Otherwise, or if you decide to file a proof of claim, you must do so on or before the applicable Bar Date in accordance with the procedures set forth in this notice.

You may access the Schedules on-line at BMC's website, which is posted on the Internet at <http://www.bmcgroup.com/jenniferconvertibles>. Copies of the Schedules are also available for inspection on the Court's Internet Website at <http://www.nysb.uscourts.gov>. A login and password to the Court's PACER login and password to the Court's Public Access to Electronic Court Records ("PACER") are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>. Copies of the Schedules may also be examined by interested parties between the hours of 9:00 a.m. and 4:30 p.m. (Prevailing Eastern Time), Monday through Friday, at the office of the Clerk of the Bankruptcy Court, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 511, New York, New York 10004.

A holder of a possible claim against the Debtors should consult an attorney regarding any matters not covered by this notice, such as whether the holder should file a proof of claim.

DATED: September 16, 2010
New York, New York

BY ORDER OF THE COURT

OLSHAN GRUNDMAN FROME
ROSENZWEIG & WOLOSKY LLP
Park Avenue Tower
65 East 55th Street
New York, New York 10022
(212) 451-2300
Michael S. Fox, Esq.
Jordanna L. Nadritch, Esq.

ATTORNEYS FOR DEBTORS AND
DEBTORS IN POSSESSION

EXHIBIT 2

Mail original proof of claim form and copies of supporting documentation to:

If by regular mail:

BMC Group Inc
Attn: Jennifer Convertibles Claims Processing
PO Box 3020
Chanhassen, MN 55317-3020

If by messenger or overnight delivery:

BMC Group Inc
Attn: Jennifer Convertibles Claims Processing
18750 Lake Drive East
Chanhassen, MN 55317

Be sure to follow the instructions for the Proof of Claim Form. The following Debtor Names and Case Numbers are provided for your ease of reference in properly completing Proofs of Claim.

Debtor Name	Case Number
Jennifer Convertibles, Inc.	10-13779
Jennifer Convertibles Boylston MA, Inc.	10-13780
Jennifer Chicago, Ltd.	10-13781
Elegant Living Management, Ltd.	10-13782
Hartsdale Convertibles, Inc.	10-13783
Jennifer Management III Corp.	10-13784
Jennifer Purchasing Corp.	10-13785
Jennifer Management II Corp.	10-13786
Jennifer Management V Ltd.	10-13787
Jennifer Convertibles Natick, Inc.	10-13788
Nicole Convertibles, Inc.	10-13789
Washington Heights Convertibles, Inc.	10-13790

Once received by BMC Group, a “Received” stamped copy of the proof of claim will be returned to the claimant within (3) business days of docketing **only if** the claimant encloses a stamped, self addressed envelope with a copy of the proof of claim.

EXHIBIT 3

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK (MANHATTAN)		PROOF OF CLAIM	
In re:		Case Number:	
NOTE: See Reverse for List of Debtors/Case Numbers/ important details. This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
Name of Creditor and Address: the person or other entity to whom the debtor owes money or property <div style="border: 1px solid black; height: 80px; width: 100%;"></div>			
Creditor Telephone Number ()			
Name and address where payment should be sent (if different from above): <div style="border: 1px solid black; height: 40px; width: 100%;"></div>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Claim Number (if known): Filed on: _____	
Payment Telephone Number ()			
1. AMOUNT OF CLAIM AS OF DATE CASE FILED \$ _____ <small>If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. If all or part of your claim qualifies as an administrative expense under 11 U.S.C. § 503(b)(9), complete item 6.</small> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.			
2. BASIS FOR CLAIM: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		(See instructions #2 and #3a on reverse side.) 3. LAST FOUR DIGITS OF ANY NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: 3a. Debtor may have scheduled account as: _____	
4. SECURED CLAIM (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of set off and provide the requested information Nature of property or right of setoff: Describe: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Property: \$ _____ Annual Interest Rate: _____ % if any: \$ _____ Basis for Perfection: _____ Secured Claim Amount: \$ _____ DO NOT include the priority portion of your claim here. Unsecured Claim Amount: \$ _____ Amount of arrearage and other charges as of time case filed included in secured claim, _____			
5. PRIORITY CLAIM <input type="checkbox"/> Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. You MUST specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$11,725*), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,600* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (). <small>* Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small> Unsecured Priority Claim Amount: \$ _____ Include ONLY the priority portion of your unsecured claim here.			
6. AMOUNT OF CLAIM THAT QUALIFIES AS AN ADMINISTRATIVE EXPENSE UNDER 11 U.S.C. § 503(b)(9): \$ _____ <small>See instruction #6 on reverse side</small>			
7. CREDITS: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.			
8. SUPPORTING DOCUMENTS: <u>Attach redacted copies of supporting documents</u> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of evidence of perfection of a security interest. (See instruction 8 and definition of "redacted" on reverse side.) If the documents are not available, please explain. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.			
The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before _____:00 pm, prevailing Eastern Time on _____, 2010 for Non-Governmental Claimants OR on or before _____, 2010 for Governmental Units. BY MAIL TO: BMC Group, Inc Attn: Jennifer Convertibles Claims Processing PO Box 3020 Chanhassen, MN 55317-3020 BY HAND OR OVERNIGHT DELIVERY TO: BMC Group, Inc Attn: Jennifer Convertibles Claims Processing 18750 Lake Drive East Chanhassen, MN 55317			THIS SPACE FOR COURT USE ONLY
DATE		SIGNATURE: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.	

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

ITEMS TO BE COMPLETED IN PROOF OF CLAIM FORM (IF NOT ALREADY PROPERLY FILLED IN)

<p>Court, Name of Debtor, and Case Number: Fill in the name of the federal judicial district where the bankruptcy case was filed (for example Central District of California), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the Claims Agent, BMC Group, some or all of this information may have been already completed.</p> <p><u>Debtor Name</u> <u>Case No</u> See attached sheet</p>	<p>5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a). If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.</p> <p>6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): State the value of any goods received by the debtor within 20 days before the date of commencement for which the goods have been sold to the debtor in the ordinary course of the debtor's business.</p>
<p>Creditor's Name and Address: Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).</p> <p>1. Amount of Claim as of Date Case Filed: State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete item, 4, 5 and 6. Check the box if interest or other charges are included in the claim.</p> <p>2. Basis for Claim: State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.</p> <p>3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.</p> <p>3a. Debtor May Have Scheduled Account As: Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.</p> <p>4. Secured Claim: Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.</p>	<p>7. Credits: An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.</p> <p>8. Supporting Documents: Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.</p> <p>Date and Signature: The person filing this proof of claim <u>must</u> sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.</p> <p>Date-Stamped Copy Return claim form and attachments, if any. If you wish to receive an acknowledgement of your claim, please enclose a self-addressed stamped envelope and a second copy of the proof of claim form with any attachments to the Claims Agent, BMC Group, at the address on the front of this form.</p> <p><i>Please read – important information: upon completion of this claim form, you are certifying that the statements herein are true.</i></p> <p>Be sure all items are answered on the claim form. If not applicable, insert "Not Applicable."</p>

DEFINITIONS

DEBTOR

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

CREDITOR

A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date that the bankruptcy case was filed.

CLAIM

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

PROOF OF CLAIM

A form telling the bankruptcy court how much the debtor owed a creditor at the time the bankruptcy case was filed (the amount of the creditor's claim). This form must be filed with the court-appointed Claims Agent, BMC Group, at the address listed on the reverse side of this page

SECURED CLAIM Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors.

The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

UNSECURED NONPRIORITY CLAIM

If a claim is not a secured claim it is an unsecured claim. A claim may be partly secured and partly unsecured if the property on which a creditor has a lien is not worth enough to pay the creditor in full.

UNSECURED PRIORITY CLAIM Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other

INFORMATION

document showing that the lien has been filed or recorded.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

ONCE YOUR CLAIM IS FILED YOU CAN OBTAIN OR VERIFY YOUR CLAIM NUMBER BY VISITING www.bmcgroup.com

EXHIBIT 4

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK (MANHATTAN)		PROOF OF CLAIM		 YOUR CLAIM IS SCHEDULED AS: Schedule/Claim ID s189 Amount/Classification \$xx,xxx.xx Unsecured	
In re: <div style="text-align: center; font-weight: bold;">Jennifer Convertibles, Inc.</div>		Case Number: <div style="text-align: center; font-weight: bold;">10-13779</div>		The amounts reflected above constitute your claim as scheduled by the Debtor or pursuant to a filed claim. If you agree with the amounts set forth herein, and have no other claim against the Debtor, you do not need to file this proof of claim EXCEPT as stated below. If the amounts shown above are listed as Contingent, Unliquidated or Disputed, a proof of claim must be filed. If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again. <div style="text-align: center; font-weight: bold;">THIS SPACE IS FOR COURT USE ONLY</div>	
NOTE: See Reverse for List of Debtors/Case Numbers/ important details. This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.			
Name of Creditor and Address: the person or other entity to whom the debtor owes money or property <div style="display: flex; align-items: center;"> <div> 25239808002252 NAME STREET ADDRESS CITY, STATE ZIP </div> </div>		Creditor Telephone Number ()			
Name and address where payment should be sent (if different from above):				<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Claim Number (if known): Filed on: _____	
Payment Telephone Number ()				<div style="text-align: center; font-weight: bold;">THIS SPACE IS FOR COURT USE ONLY</div>	
1. AMOUNT OF CLAIM AS OF DATE CASE FILED \$ _____ <small>If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. If all or part of your claim qualifies as an administrative expense under 11 U.S.C. § 503(b)(9), complete item 6.</small> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.					
2. BASIS FOR CLAIM: _____ <small>(See instructions #2 and #3a on reverse side.)</small>		3. LAST FOUR DIGITS OF ANY NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: 3a. Debtor may have scheduled account as: _____			
4. SECURED CLAIM (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of set off and provide the requested information Nature of property or right of setoff: Describe: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Property: \$ _____ Annual Interest Rate: _____ % if any: \$ _____ Basis for Perfection: _____ Secured Claim Amount: \$ _____ DO NOT include the priority portion of your claim here. Unsecured Claim Amount: \$ _____ Amount of arrearage and other charges <u>as of time case filed</u> included in secured claim,					
5. PRIORITY CLAIM <input type="checkbox"/> Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. You MUST specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$11,725*), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Unsecured Priority Claim Amount: \$ _____ Include ONLY the priority portion of your unsecured claim here. <input type="checkbox"/> Up to \$2,600* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (). <small>* Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>					
6. AMOUNT OF CLAIM THAT QUALIFIES AS AN ADMINISTRATIVE EXPENSE UNDER 11 U.S.C. § 503(b)(9): \$ _____ <small>See instruction #6 on reverse side</small>				<div style="text-align: center; font-weight: bold;">THIS SPACE FOR COURT USE ONLY</div>	
7. CREDITS: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.					
8. SUPPORTING DOCUMENTS: <u>Attach redacted copies of supporting documents</u> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of evidence of perfection of a security interest. (See instruction 8 and definition of "redacted" on reverse side.) If the documents are not available, please explain. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.					
The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Eastern Time on October 25, 2010 for Non-Governmental Claimants OR on or before 5:00 pm, prevailing Eastern Time on January 18, 2011 for Governmental Units					
<div style="display: flex; justify-content: space-between;"> <div> BY MAIL TO: BMC Group, Inc Attn: Jennifer Convertibles Claims Processing PO Box 3020 Chanhassen, MN 55317-3020 </div> <div> BY HAND OR OVERNIGHT DELIVERY TO: BMC Group, Inc Attn: Jennifer Convertibles Claims Processing 18750 Lake Drive East Chanhassen, MN 55317 </div> </div>					
DATE		SIGNATURE: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.			

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

ITEMS TO BE COMPLETED IN PROOF OF CLAIM FORM (IF NOT ALREADY PROPERLY FILLED IN)

Court, Name of Debtor, and Case Number:

Fill in the name of the federal judicial district where the bankruptcy case was filed (for example Central District of California), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the Claims Agent, BMC Group, some or all of this information may have been already completed.

Debtor Name

Case No

See attached sheet

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete item, 4, 5 and 6. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9):

State the value of any goods received by the debtor within 20 days before the date of commencement for which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Supporting Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

Date-Stamped Copy

Return claim form and attachments, if any. If you wish to receive an acknowledgement of your claim, please enclose a self-addressed stamped envelope and a second copy of the proof of claim form with any attachments to the Claims Agent, BMC Group, at the address on the front of this form.

Please read – important information: upon completion of this claim form, you are certifying that the statements herein are true.

Be sure all items are answered on the claim form. If not applicable, insert "Not Applicable."

DEFINITIONS

DEBTOR

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

CREDITOR

A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date that the bankruptcy case was filed.

CLAIM

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

PROOF OF CLAIM

A form telling the bankruptcy court how much the debtor owed a creditor at the time the bankruptcy case was filed (the amount of the creditor's claim). This form must be filed with the court-appointed Claims Agent, BMC Group, at the address listed on the reverse side of this page

SECURED CLAIM Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors.

The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

UNSECURED NONPRIORITY CLAIM

If a claim is not a secured claim it is an unsecured claim. A claim may be partly secured and partly unsecured if the property on which a creditor has a lien is not worth enough to pay the creditor in full.

UNSECURED PRIORITY CLAIM Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other

INFORMATION

document showing that the lien has been filed or recorded.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

ONCE YOUR CLAIM IS FILED YOU CAN OBTAIN OR VERIFY YOUR CLAIM NUMBER BY VISITING www.bmcgroup.com

EXHIBIT 5

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK (MANHATTAN)		PROOF OF CLAIM	
In re:		Case Number:	
<small>NOTE: See Reverse for List of Debtors/Case Numbers/ important details. This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
Name of Creditor and Address: the person or other entity to whom the debtor owes money or property <div style="display: flex; align-items: center;"> <div> 25239793002366 NAME STREET ADDRESS CITY, STATE ZIP </div> </div>		<div style="text-align: center; padding: 10px;"> If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again. THIS SPACE IS FOR COURT USE ONLY </div>	
Creditor Telephone Number ()			
Name and address where payment should be sent (if different from above): 		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Claim Number (if known): Filed on: _____	
Payment Telephone Number ()			
1. AMOUNT OF CLAIM AS OF DATE CASE FILED \$ _____ <small>If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. If all or part of your claim qualifies as an administrative expense under 11 U.S.C. § 503(b)(9), complete item 6.</small> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.			
2. BASIS FOR CLAIM: _____ <small>(See instructions #2 and #3a on reverse side.)</small>		3. LAST FOUR DIGITS OF ANY NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: 3a. Debtor may have scheduled account as: _____	
4. SECURED CLAIM (See instruction #4 on reverse side.) <div style="display: flex; justify-content: space-between;"> <div> Check the appropriate box if your claim is secured by a lien on property or a right of set off and provide the requested information Nature of property or right of setoff: Describe: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Property: \$ _____ Annual Interest Rate: _____ % if any: \$ _____ Basis for Perfection: _____ </div> <div> Secured Claim Amount: \$ _____ DO NOT include the priority portion of your claim here. Unsecured Claim Amount: \$ _____ Amount of arrearage and other charges <u>as of time case filed</u> included in secured claim, _____ </div> </div>			
5. PRIORITY CLAIM <input type="checkbox"/> Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). Include ONLY the priority portion of your unsecured claim here. If any portion of your claim falls in one of the following categories, check the box and state the amount. You MUST specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$11,725*), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,600* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (_____). <small>* Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>			
6. AMOUNT OF CLAIM THAT QUALIFIES AS AN ADMINISTRATIVE EXPENSE UNDER 11 U.S.C. § 503(b)(9): \$ _____ <small>See instruction #6 on reverse side</small>			
7. CREDITS: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.			
8. SUPPORTING DOCUMENTS: <u>Attach redacted copies of supporting documents</u> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of evidence of perfection of a security interest. (See instruction 8 and definition of "redacted" on reverse side.) If the documents are not available, please explain. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.			
The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Eastern Time on October 25, 2010 for Non-Governmental Claimants OR on or before 5:00 pm, prevailing Eastern Time on January 18, 2011 for Governmental Units. BY MAIL TO: BMC Group, Inc Attn: Jennifer Convertibles Claims Processing PO Box 3020 Chanhausen, MN 55317-3020			THIS SPACE FOR COURT USE ONLY
BY HAND OR OVERNIGHT DELIVERY TO: BMC Group, Inc Attn: Jennifer Convertibles Claims Processing 18750 Lake Drive East Chanhausen, MN 55317			
DATE		SIGNATURE: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.	

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

ITEMS TO BE COMPLETED IN PROOF OF CLAIM FORM (IF NOT ALREADY PROPERLY FILLED IN)

<p>Court, Name of Debtor, and Case Number: Fill in the name of the federal judicial district where the bankruptcy case was filed (for example Central District of California), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the Claims Agent, BMC Group, some or all of this information may have been already completed.</p> <p>Debtor Name _____ Case No _____ See attached sheet</p>	<p>5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a). If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.</p> <p>6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): State the value of any goods received by the debtor within 20 days before the date of commencement for which the goods have been sold to the debtor in the ordinary course of the debtor's business.</p>
<p>Creditor's Name and Address: Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).</p> <p>1. Amount of Claim as of Date Case Filed: State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete item, 4, 5 and 6. Check the box if interest or other charges are included in the claim.</p> <p>2. Basis for Claim: State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.</p> <p>3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.</p> <p>3a. Debtor May Have Scheduled Account As: Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.</p> <p>4. Secured Claim: Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.</p>	<p>7. Credits: An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.</p> <p>8. Supporting Documents: Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.</p> <p>Date and Signature: The person filing this proof of claim <u>must</u> sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.</p> <p>Date-Stamped Copy Return claim form and attachments, if any. If you wish to receive an acknowledgement of your claim, please enclose a self-addressed stamped envelope and a second copy of the proof of claim form with any attachments to the Claims Agent, BMC Group, at the address on the front of this form.</p> <p>Please read – important information: upon completion of this claim form, you are certifying that the statements herein are true.</p> <p>Be sure all items are answered on the claim form. If not applicable, insert "Not Applicable."</p>

DEFINITIONS

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A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

CREDITOR

A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date that the bankruptcy case was filed.

CLAIM

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

PROOF OF CLAIM

A form telling the bankruptcy court how much the debtor owed a creditor at the time the bankruptcy case was filed (the amount of the creditor's claim). This form must be filed with the court-appointed Claims Agent, BMC Group, at the address listed on the reverse side of this page

SECURED CLAIM Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors.

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Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

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Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

ONCE YOUR CLAIM IS FILED YOU CAN OBTAIN OR VERIFY YOUR CLAIM NUMBER BY VISITING www.bmcgroup.com

EXHIBIT A

Jennifer Convertibles

Total number of parties: 2414

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39962	111 REALTY COMPANY MAJESTIC MANAGEM, 60 CUTTER MILL ROAD -SUITE 303,, GREAT NECK, NY, 11021	US Mail (1st Class)
39962	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)
39962	ANSELL GRIMM & AARON, JAMES G AARON ESQ, (RE: LE BARASCH), 1500 LAWRENCE AVE, CN - 7807, OCEAN, NJ, 07712	US Mail (1st Class)
39962	ASHLEY FURNITURE INDUSTRIES, INC., PO BOX 190, ARCADIA, WI, 54612	US Mail (1st Class)
39962	BEWLEY LASSLEBEN & MILLER LLP, ERNIE ZACHARY PARK, (RE: THE IRVINE COMPANY), 13215 E PENN ST, STE 510, WHITTIER, CA, 90602-1797	US Mail (1st Class)
39962	BRENT ASSOCIATES, INC., CLAUDIA COSITORE, (RE: COMMITTEE OF UNSECURED CREDITORS), 931 B CONKLIN AVE, FARMINGDALE, NY, 11735	US Mail (1st Class)
39962	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)
39962	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)
39962	CAYE HOME FURNISHINGS LLC, R WAYNE STEWART, (RE: COMMITTEE OF UNSECURED CREDITORS), 1201 WEST BANKHEAD ST, NEW ALBANY, MS, 38652	US Mail (1st Class)
39962	CREATIVE TELEVISION MARKETING, RICHARD STORRS, (RE: COMMITTEE OF UNSECURED CREDITORS), 2550 NORTH HOLLYWOOD WAY, STE 100, BURBANK, CA, 91505	US Mail (1st Class)
39962	DAILY NEWS, LP, 125 THEODORE CONRAD DR., JERSEY CITY, NJ, 07305-4698	US Mail (1st Class)
39962	DEPARTMENT OF REVENUE SERVICES, 25 SIGOURNEY ST, HARTFORD, CT, 06106-5001	US Mail (1st Class)
39962	DIVISION OF REVENUE, CARVEL STATE OFFICE BLDG, 820 N. FRENCH ST., 4TH F, WILMINGTON, DE, 19801	US Mail (1st Class)
39962	FATA EQUITIES, LLC, GENE FATA, (RE: COMMITTEE OF UNSECURED CREDITORS), 360 WEST 125TH ST, SUITE 10, NEW YORK, NY, 10027	US Mail (1st Class)
39962	FLORIDA DEPARTMENT OF REVENUE, M.STRANBURG ESQ - GEN COUNSEL, 204 CARLTON BUILDING, PO BOX 6668, TALLAHASSEE, FL, 32314-6668	US Mail (1st Class)
39962	GEORGIA'S ATTORNEY GENERAL, THURBERT E BAKER, 40 CAPITOL SQUARE, SW, ATLANTA, GA, 30334-1300	US Mail (1st Class)
39962	HAINING MENGNU GROUP CO. LTD., ECONOMIC DEVELOPMENT ZONE, 101 LONGXING ROAD, HAINING, ZHEJIANG, 314400 CHINA	US Mail (1st Class)
39962	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)
39962	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)
39962	HARRIS & RUBLE, ALAN HARRIS ESQ (AYISHA COMBS), (RE: COMMITTEE OF UNSECURED CREDITORS), 6424 SANTA MONICA BLVD, LOS ANGELES, CA, 90038	US Mail (1st Class)
39962	ILLINOIS ATTORNEY GENERAL, LISA MADIGAN, SPRINGFIELD MAIN OFFICE, 500 SOUTH SECOND STREET, SPRINGFIELD, IL, 62706	US Mail (1st Class)
39962	INDIANA ATTORNEY GENERAL, GREG ZOELLER, INDIANA GOV'T CENTER SOUTH, 302 W WASHINGTON ST 5TH FL, INDIANAPOLIS, IN, 46204	US Mail (1st Class)
39962	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATION, PO BOX 21126, PHILADELPHIA, PA, 19114	US Mail (1st Class)
39962	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATION, 11601 ROOSEVELT BL MAIL DRP PT N781, PHILADELPHIA, PA, 19154	US Mail (1st Class)
39962	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)
39962	KAUSSNER FURNITURE INDUSTRIES INC, KIM COCKERHAM, (RE: COMMITTEE OF UNSECURED CREDITORS), PO DRAWER 220, ASHEBORO, NC, 27205	US Mail (1st Class)
39962	KELLEY DRYE & WARREN LLP, JAMES CARR ERIC WILSON JASON ADAMS, (RE: COUNSEL TO COMM OF UNSECURED CRDTS), 101 PARK AVE, NEW YORK, NY, 10178	US Mail (1st Class)
39962	KING & WOOD, JAMES JIANG, (RE: HAINING MENGNU GROUP CO. LTD.), 444 MADISON AVE 42D FLOOR, NEW YORK, NY, 10022	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39962	KLAUSSNER FURNITURE INDUSTRIES, 405 LEWALLEN ST, PO BOX 220, ASHEBORO, NC, 27205	US Mail (1st Class)
39962	KLEHR HARRISON HARVEY BRANZBURG LLP, JEFFREY KURTZMAN ESQ, (RE: HUDSON MALL ASSOCIATES), 1835 MARKET ST, STE 1400, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39962	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)
39962	LAMONICA HERBST & MANISCALCO LLP, SALVATORE LAMONICA, JACQULYN GIUNTA, (RE: METROVEST), 3305 JERUSALEM AVE, WANTAGH, NY, 11793	US Mail (1st Class)
39962	LAWRENCE A. DARBY, III, 410 PARK AVENUE, SUITE 1530, NEW YORK, NY, 10022	US Mail (1st Class)
39962	MARTHA COAKLEY, MA ATTORNEY GENERAL BOSTON OFFC, 1 ASHBURTON PLACE, BOSTON, MA, 02108-1698	US Mail (1st Class)
39962	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)
39962	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)
39962	MISSOURI ATTORNEY GENERAL, CHRIS KOSTER, SUPREME COURT BLDG, 207 W HIGH ST, PO BOX 899, JEFFERSON CITY, MO, 65102	US Mail (1st Class)
39962	NATIONAL REALTY & DEVELOPMENT CORP, 3 MANHATTANVILLE RD, PURCHASE, NY, 10577	US Mail (1st Class)
39962	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)
39962	NEVADA ATTORNEY GENERAL, CATHERINE CORTEZ MASTO, OLD SUPREME COURT BLDG, 100 N CARSON ST, CARSON CITY, NV, 89701	US Mail (1st Class)
39962	NORDMAN CORMANY HAIR & COMPTON LLP, WILLIAM E WINFIELD, (RE: CREATIVE TELEVISION MARKETING), PO BOX 9100, OXNARD, CA, 93031-9100	US Mail (1st Class)
39962	NY ATTORNEY GENERAL, ANDREW CUOMO, DEPT OF LAW, THE CAPITOL 2ND FLOOR, ALBANY, NY, 12224	US Mail (1st Class)
39962	NYS DIVISION TREASURY DEPT TAX & FI, PO BOX 22119, ALBANY, NY, 12201-2119	US Mail (1st Class)
39962	OFFICE OF ATTORNEY GENERAL, ARABELLA W TEAL, ONE JUDICIARY SQUARE, 441 4TH ST, NW SUITE 1145S, WASHINGTON, DC, 20001	US Mail (1st Class)
39962	OFFICE OF ATTORNEY GENERAL, BILL MCCOLLUM, STATE OF FLORIDA, THE CAPITOL PL-01, TALLAHASSEE, FL, 32399-1050	US Mail (1st Class)
39962	OFFICE OF THE ATTORNEY GENERAL, PETER NICKLES, ONE JUDICIARY SQUARE, 441 4TH STREET NW SUITE 1145S, WASHINGTON, DC, 20001	US Mail (1st Class)
39962	OFFICE OF THE ATTY GENERAL, EDMUND G BROWN JR, 1300 I STREET, SACRAMENTO, CA, 95814-2919	US Mail (1st Class)
39962	OHIO ATTORNEY GENRAL, RICHARD CORDRAY, STATE OFFICE TOWER, 30 E BROAD ST 17TH FLOOR, COLUMBUS, OH, 43215	US Mail (1st Class)
39962	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)
39962	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)
39962	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)
39962	PA DEPARTMENT OF REVENUE, PO BOX 280905, HARRISBURG, PA, 17128-0905	US Mail (1st Class)
39962	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)
39962	PS PROMOTION, DAN GREENE, (RE: COMMITTEE OF UNSECURED CREDITORS), 10798 E LAS POSAS RD, CAMARILLO, CA, 93012	US Mail (1st Class)
39962	RESTFUL FURNITURE CORP, 18 WIMBLEDON CT, JERICHO, NY, 11753	US Mail (1st Class)
39962	ROBERT J SABBAGH, GEORGE A, 8107 COLONIAL RD, BROOKLYN, NY, 11209	US Mail (1st Class)
39962	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)
39962	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)
39962	SECURITY EXCHANGE COMMISSION, NORTHEAST REGIONAL, THE WOOLWORTH BUILDING, 233 BROADWAY-JOHN MURRAY, NEW YORK, NY, 10279	US Mail (1st Class)
39962	SHEPPARD MULLIN RICHTER & HAMPTON, CARREN SHULMAN, MALANI CADEMARTORI, (RE: WINFIELD GROUP), 30 ROCKEFELLER PLAZA, 24TH FL, NEW YORK, NY, 10112	US Mail (1st Class)
39962	STATE TREASURER, FINANCE BLDG # 129, HARRISBURG, PA, 17120-0018	US Mail (1st Class)
39962	STRATFORD COMPANY/CAYE UPHOLS., BOA LOCKBOX, 13933 COLLECTION DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39962	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)
39962	US TRUSTEE, NAZAR KHODOROVSKY, 33 WHITEHALL STREET, 21ST FLOOR, NEW YORK, NY, 10004	US Mail (1st Class)
Subtotal for this group: 64		

EXHIBIT B

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39790	111 REALTY COMPANY MAJESTIC MANAGEMENT, 60 CUTTER MILL ROAD SUITE 303, GREAT NECK, NY, 11021	US Mail (1st Class)
39790	181ST WASHINGTON HEIGHTS, 1000 PENNSYLVANIA AVENUE, BROOKLYN, NY, 11207	US Mail (1st Class)
39790	1839 SOUTH ROAD, LLC, 1839 SOUTH ROAD, WAPPINGERS FALLS, NY, 12590	US Mail (1st Class)
39790	1900-1902 VAN NESS LLC, 1902 VAN NESS AVENUE, 3RD FLOOR, SAN FRANCISCO, CA, 94109	US Mail (1st Class)
39790	26 WEST 23RD STREET LLC, 27 FROST LANE, LAWRENCE, NY, 11559	US Mail (1st Class)
39790	280 METRO LIMITED PARTNERSHIP (KIMCO), C/O KIMCO REALTY CORP PO BOX 5020, 3333 NEW HYDE PARK ROAD NEW, HYDE PARK, NY, 11042	US Mail (1st Class)
39790	301 E 66TH ST ASSOC LTD PTNSH, C/O OSSA PROPERTIES INC, 301 E 66TH STREET, NEW YORK, NY, 10021	US Mail (1st Class)
39790	376 BOYLSTON ST. REALTY TRUST, 400 BOYLSTON ST, BOSTON, MA, 02116	US Mail (1st Class)
39790	416-424 REALTY CORP, 47 88TH STREET, BROOKLYN, NY, 11209	US Mail (1st Class)
39790	4400 UNIVERSITY DRIVE LTD, 2295 CORPORATE BLVD NW #131, BOCA RATON, FL, 33431	US Mail (1st Class)
39790	8150 LEESBURG PIKE LLC, PO BOX 79897, BALTIMORE, MD, 22179	US Mail (1st Class)
39790	83RD ST. INVESTORS LLC, C/O BROMLEY COMPANIES, 120 5TH AVENUE, 11TH FLOOR, NEW YORK, NY, 10011	US Mail (1st Class)
39790	8812 QUEENS BOULEVARD, LLC, 421 SEVENTH AVENUE, 15TH FLOOR, NEW YORK, NY, 10001	US Mail (1st Class)
39790	8812 QUEENS BOULEVARD, LLC, 421 SEVENTH AVENUE, 15TH FLOOR, NEW YORK, NY, 10001	US Mail (1st Class)
39790	8812 QUEENS BOULEVARD, LLC, 421 SEVENTH AVENUE, 15TH FLOOR, NEW YORK, NY, 10001	US Mail (1st Class)
39790	902 ASSOCIATES, C/O WILLIAMS REALTY SERVICES, INC., 380 MADISON AVENUE, NEW YORK, NY, 10017	US Mail (1st Class)
39790	A & A ENTERPRISES, 4515 OCEAN VIEW BLVD, STE 150, LA CANADA, CA, 91011	US Mail (1st Class)
39790	A D S ELECTRIC CO., INC., 102 DE WITT STREET, GARFIELD, NJ, 07026	US Mail (1st Class)
39790	A-1 EXTERMINATORS, P O.BOX 310, LYNN, MA, 01903-0310	US Mail (1st Class)
39790	AAA SUPERIOR CARPET & UPHOLSTERY CLEANING INC., 39 SOMERSET STREET, CENTEREACH, N, 11720	US Mail (1st Class)
39790	ABILL REALTY CORP, 255 ROUTE 46, TOTOWA, NJ, 07512	US Mail (1st Class)
39790	ABILL REALTY CORP, 255 ROUTE 46, TOTOWA, NJ, 07512	US Mail (1st Class)
39790	ACADEMY FIRE PROTECTION, 48-81 MASPETH AVE., MASPETH, NY, 11378	US Mail (1st Class)
39790	ACE SERVICE, 590 ATKINS AVE, BROOKLYN, NY, 11208-5202	US Mail (1st Class)
39790	ADVANCE TECHNOLOGY REPAIR, PO BOX 1032, MEDFORD, NJ, 08055	US Mail (1st Class)
39790	AEK ASSOCIATES (VENTANA PROP), 695 OAK GROVE, SUITE 200, MENLO PARK, CA, 94025	US Mail (1st Class)
39790	AJ JERSEY, PO BOX 416261,	US Mail (1st Class)
39790	ALADDIN PEST CONTROL, 2155 JERICHO TURNPIKE, GARDEN CITY PARK, NY, 11040	US Mail (1st Class)
39790	ALAN HARRIS, ESQ, HARRIS & RUBLE, 6424 SANTA MONICA BLVD, LOS ANGELES, CA, 90038	US Mail (1st Class)
39790	ALBION ASSOCIATES, INC., 622 SOUTHWEST STREET, HIGH POINT, NC, 27260	US Mail (1st Class)
39790	ALEF FURNITURE RESTORATION, ATTN: JAY STAPLE, 1219 BAY 25TH ST, FAR ROCKAWAY, NY, 11691	US Mail (1st Class)
39790	ALEX CUSTOM UPHOLSTERY, 704 NE 27TH AVENUE, HALLENDALE, FL, 33009	US Mail (1st Class)
39790	ALL ISLAND JANITORIAL SUPPLY, 110 SEA LANE, FARMINGDALE, NY, 11735	US Mail (1st Class)
39790	ALLSTATE FLORAL & CRAFT, 14038 PARK PLACE, CERRITOS, CA, 90703	US Mail (1st Class)
39790	AM NEW YORK, PO BOX 3002, BOSTON, MA, 02241	US Mail (1st Class)
39790	AMB-SGP CIF-1 LLC, PO BOX 6156, HICKSVILLE, NY, 11802	US Mail (1st Class)
39790	AMERICAN EXPRESS, PO BOX 1270, NEWARK, NJ, 07101	US Mail (1st Class)
39790	AMERICAN STOCK TRANSFER& TRUST CO., 59 MAIDEN LANE - PLAZA LEVEL, NEW YORK, NY, 10038	US Mail (1st Class)
39790	ANNAPOLIS HARBOUR CENTER, 2000 TOWER OAKS BLVD 8TH FLOOR, ROCKVILLE, MD, 20852	US Mail (1st Class)
39792	ANSELL GRIMM & AARON, (RE: LE BARASCH OF TOMS RIVER LLC), JAMES G AARON, 1500 LAWRENCE AVE, CN - 7807, OCEAN, NJ, 07712	US Mail (1st Class)
39790	AQUA PA., 762 W LANCASTER AVENUE, BRYN MAWR, PA, 19010-3489	US Mail (1st Class)
39790	ARCTIC ENGINEERING COMPANY, 79 MAIN STREET, EVERETT, MA, 02149	US Mail (1st Class)
39790	ASCAP, 21678 NETWORK PLACE, CHICAGO, IL, 60673	US Mail (1st Class)
39790	ASG SECURITY, 1891 SANTA BARBARA, STE 201, LANCASTER, PA, 17601	US Mail (1st Class)
39790	ASHLEY FURNITURE INDUSTRIES INC, PO BOX 190,, ARCADIA, WI, 54612	US Mail (1st Class)
39790	ASHLEY FURNITURE INDUSTRIES INC, PO BOX 190,, ARCADIA, WI, 54612	US Mail (1st Class)
39790	AT&T, PO BOX 105262, ATLANTA, GA, 30348	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39790	ATHEN'S LAND COMPANY, L L C, P O BOX 218, TRENTON, MI, 48183	US Mail (1st Class)
39790	ATLANTIC JOURNAL & CONST, PO BOX 105375, ATLANTA, GA, 30348	US Mail (1st Class)
39790	ATLAS SANITATION CO., INC., CUSTOMER ID FLR2023, PO BOX 140629, HOWARD BEACH, NY, 11414-0629	US Mail (1st Class)
39790	AUTOMATIC COOLING CORPORATION, 234 JAMES STREET, BENSENVILLE, IL, 60106	US Mail (1st Class)
39792	AVOLIO & HANLON PC, (RE: TODD GARRETT LLC), ROBERT AVOLIO ESQ, 3150 BRUNSWICK PIKE, STE 120, LAWRENCEVILLE, NJ, 08648	US Mail (1st Class)
39790	AYELET MANAGEMENT LLC, 527 LENOX AVE., NEW YORK, NY, 10037	US Mail (1st Class)
39790	AYRES ASSOCIATES, ATTN: ROBERT AIELLO, 69-06 GRAND AVENUE, MASPETH, NY, 1137	US Mail (1st Class)
39790	AYRES ASSOCIATES LLC, 69-06 GRAND AVE, MASPETH, NY, 11378	US Mail (1st Class)
39790	B.C. CARPET CLEANING INC, 1921 BOGART AVE, BRONX, NY, 10462	US Mail (1st Class)
39790	B.L.D. FURNITURE SERVICE, 2227 MANDARIN WAY, ANTIOCH, CA, 94509	US Mail (1st Class)
39790	BADGER STAINLESS, INC., 13192 MAIN STREET PO BOX 216, PIGEON FALLS, WI, 54760-0216	US Mail (1st Class)
39792	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)
39790	BALTIMORE SUN, PO BOX 3132, BOSTON, MA, 02241-3132	US Mail (1st Class)
39790	BAY PLAZA WEST LLC (PRESTIGE PROPERTIES DEV), 546 FIFTH AVENUE, 15TH FLOOR, NEW YORK, NY, 10036	US Mail (1st Class)
39792	BELKIN BURDEN WENIG & GOLDMAN LLP, (RE: 902 ASSOCIATES), JOSHUA G LOSARDO ESQ, 270 MADISON AVE, NEW YORK, NY, 10016	US Mail (1st Class)
39790	BELLER AND BELLER, 375 COUNTY ROAD 39, SOUTHAMPTON, NY, 11968	US Mail (1st Class)
39792	BELLER AND BELLER, 6866 HUNTINGTON LANE, APT. 305, DELRAY BEACH, FL, 33446	US Mail (1st Class)
39792	BELLER AND BELLER, 723 BLUE RIDGE DRIVE, MEDFORD, NY, 11763	US Mail (1st Class)
39790	BENDERSON-WAINBERG ASSOCIATES, DEPT: 103126-20612-4027, PO BOX 73612, CLEVELAND, OH, 44193	US Mail (1st Class)
39790	BEST DELIVERY SERVICES, INC., 8926 N GREENWOOD AVENUE #183, NILES, IL, 60714	US Mail (1st Class)
39790	BG MONMOUTH, LL, DEPT: 103126-20611-4026, PO BOX #73612, CLEVELAND, OH, 44193	US Mail (1st Class)
39790	BGE, PO BOX 13070, PHILADELPHIA, PA, 19101-3070	US Mail (1st Class)
39790	BINA REALTY, 200 WINSTON DRIVE, UNIT 221, CLIFFSIDE PARK, NJ, 07010	US Mail (1st Class)
39792	BINDER & MALTER LLP, (RE: WINFIELD GROUP), JULIE H ROME-BANKS ESQ, 2775 PARK AVE, SANTA CLARA, CA, 95050	US Mail (1st Class)
39790	BLU REPROGRAPHICS, 179 NEW YORK AVE., HUNTINGTON, NY, 11743	US Mail (1st Class)
39790	BOCA PIER ASSOCIATES LTD, C/O ROBERT SCHMIER, 7777 GLADES ROAD, SUITE 212, BOCA RATON, FL, 33434	US Mail (1st Class)
39790	BON REALTY, 160-10 CROSSBAY BOULEVARD, HOWARD BEACH, NY, 11414	US Mail (1st Class)
39790	BOSTON GLOBE, PO BOX 415071, BOSTON, MA, 02241-5071	US Mail (1st Class)
39790	BOSTON HERALD, PO BOX 55843, BOSTON, MA, 02205-5843	US Mail (1st Class)
39790	BRENT ASSOCIATES, INC., 931 B CONKLIN AVE, FARMINGDALE, NY, 11735	US Mail (1st Class)
39790	BRENT ASSOCIATES, INC., 931 B CONKLIN AVE, FARMINGDALE, NY, 11735	US Mail (1st Class)
39790	BRENT ASSOCIATES, INC., 931 B CONKLIN AVE, FARMINGDALE, NY, 11735	US Mail (1st Class)
39790	BROADCAST MUSIC INC., PO BOX 406741, ATLANTA, GA, 30384	US Mail (1st Class)
39790	BROADVIEW NETWORKS, PO BOX 9242 ACCT# 845-298-4519, UNIONDALE, NY, 11555-9242	US Mail (1st Class)
39790	BTMILTD01, 192 MOUNTAINDALE RD, YONKERS, NY, 10710	US Mail (1st Class)
39790	CA STATE BOARD OF EQUALIZATION, PO BOX 942879, SACRAMENTO, CA, 94279-8042	US Mail (1st Class)
39790	CA STATE BOARD OF EQUALIZATION, PO BOX 942879, SACRAMENTO, CA, 94279-8042	US Mail (1st Class)
39790	CA STATE BOARD OF EQUALIZATION, PO BOX 942879, SACRAMENTO, CA, 94279-8042	US Mail (1st Class)
39790	CBL-TRS JOINT VENTURE II, LLC, PO BOX 74551, CLEVELAND, OH, 44194	US Mail (1st Class)
39790	CBS OUTDOOR, PO BOX 33074, NEWARK, NJ, 07188	US Mail (1st Class)
39790	CDW DIRECT, LLC, PO BOX 75723, CHICAGO, IL, 60675	US Mail (1st Class)
39790	CENTRAL HUDSON GAS & ELECTRIC, 284 SOUTH AVE1, POUGHKEEPSIE, NY, 12601	US Mail (1st Class)
39790	CENTRO NP LLC - STORE IS CLOSED, 24043 NETWORK PLACE, CHICAGO, IL, 60673	US Mail (1st Class)
39790	CENTRO WATT PROPERTY OWNER II, LLC, PUENTE HILL TOWN CTR, DEPARTMENT 9190, LOS ANGELES, CA, 90084	US Mail (1st Class)
39792	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)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39790	CHAD CROTTS, 8226 US HWY 311, ARCHDALE, NC, 27263	US Mail (1st Class)
39790	CHAMPION LOCKSMITH, INC., 19-02 WHITESTONE EXPRESSWAY SUITE 103, WHITESTONE, NY, 11357	US Mail (1st Class)
39790	CHAMPION LOCKSMITH, INC. BOSTON, 75-20 ASTORIA BLVD, STE 340, JACKSON HEIGHTS, NY, 11370	US Mail (1st Class)
39790	CHAVIN FAMILY, 8939 VERNON AVENUE SUITE A, MONTCLAIR, CA, 91763	US Mail (1st Class)
39790	CHELSEA WINDOW CLEANING CO. INC., P O.BOX 171, ENGLISHTOWN, NJ, 07726	US Mail (1st Class)
39790	CHICAGO SUN-TIMES, INC., 6913 PAYSPIRE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39790	CHICAGO TRIBUNE, 14839 COLLECTION CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
39790	CHRIS VAUGHAN, 56 WASHINGTON STREET, FARMINGDALE, NY, 11735	US Mail (1st Class)
39790	CIPRIANO SQUARE PLAZA CORP, LOCKBOX #630942, 11333 MCCORMICK ROAD, COCKEYSVILLE-HT VLY, MD, 21031	US Mail (1st Class)
39790	CITY CENTRE PHILADELPHIA, PO BOX 8000, DEPT. 916, BUFFALO, NY, 14267	US Mail (1st Class)
39790	CITY LIGHTING PRODUCTS CO., 204 DOUGLAS ROAD, SEWICKLEY, PA, 15143	US Mail (1st Class)
39790	CITY MECHANICAL, INC., 724 ALFRED NOBEL DRIVE, HERCULES, CA, 94547	US Mail (1st Class)
39790	CITY OF CHICAGO, CHICAGO DEPT OF REVENUE, 333 S STATE STREET DEPAUL CENTER SUIT LL30, CHICAGO, IL, 60604-3977	US Mail (1st Class)
39790	CITY OF FORT LAUDERDALE, PO BOX 31687, TAMPA, FL, 33631-3687	US Mail (1st Class)
39790	CITY OF HUNTINGTON BEACH, CITY TREASURER PO BOX 711, HUNTINGTON BEACH, CA, 92648-0711	US Mail (1st Class)
39790	CITY OF LOS ANGELES, PO BOX 30879, LOS ANGELES, CA, 90030-0879	US Mail (1st Class)
39790	CITY OF NORTH MIAMI BEACH, PO BOX 600427, NORTH MIAMI BEACH, FL, 33160-0427	US Mail (1st Class)
39790	CITY OF PEMBROKE PINES, PO BOX 269005, PEMBROKE PINES, FL, 33026	US Mail (1st Class)
39790	CITY OF PHILADELPHIA, DEPARTMENT OF FINANCE PO BOX 56318, PHILADELPHIA, PA, 19130-6318	US Mail (1st Class)
39790	CITY OF ROHNERT PARK UTILITY, UTILITY DEPARTMENT PO BOX 1489, ROHNERT PARK, CA, 94927	US Mail (1st Class)
39790	CITY OF SAN MARCOS, PO BOX 511350, LOS ANGELES, CA, 90051	US Mail (1st Class)
39790	CITY OF TAYLOR WATER DEPT., PO BOX 298, TAYLOR, MI, 48180	US Mail (1st Class)
39790	CITY OF THOUSAND OAKS, DEPARTMENT #7235, LOS ANGELES, CA, 90088	US Mail (1st Class)
39790	CJ REALTY L P, C/O SPIEGEL ASSOCIATES, 375 NORTH BROADWAY, JERICHO, NY, 11753	US Mail (1st Class)
39790	CL&P, PO BOX 150493, HARTFORD, CT, 06115-0493	US Mail (1st Class)
39790	CMI COMPANIES, 8193-B EUCLID COURT, MANASSAS PARK, VA, 20111	US Mail (1st Class)
39790	COHEN MARKET VENTURES, LLC, P O BOX 223244, WEST PALM BEACH, FL, 33422	US Mail (1st Class)
39790	COLLEGE AVENUE, P O BOX 564, MAHWAH, NJ, 07430	US Mail (1st Class)
39790	COMED, BILL PAYMENT CENTER, CHICAGO, IL, 60668	US Mail (1st Class)
39790	COMMISSIONER OF REVENUE SERVICES, PO BOX 5030, HARTSFORD, CT, 06102-5030	US Mail (1st Class)
39790	COMMISSIONER OF REVENUE SERVICES, P.O. BOX 5030, HARTFORD, CT, 06102-5030	US Mail (1st Class)
39790	CON EDISON, CORPORATE CUSTOMER GROUP, 4 IRVING PLACE, 9 TH FLR SOUTH, NEW YORK,, NY, 10003	US Mail (1st Class)
39790	CONNECTICUT POST, PO BOX 40000 DEPT 0393, HARTFORD, CT, 06151	US Mail (1st Class)
39790	CONSUMERS ENERGY, CONSUMERS ENERGY, LANSING,, MI, 48937	US Mail (1st Class)
39790	CORNER PROPERTIES 2, LLC, 431 ORANGE STREET, NEW HAVEN, CT, 06511	US Mail (1st Class)
39790	CREATIVE TELEVISION MARKETING, 2550 NORTH HOLLYWOOD WAY-STE 100, BURBANK, CA, 91505	US Mail (1st Class)
39790	CROSSPOINTE PLAZA, LLC, 1260B STELTON ROAD, PISCATAWAY, NJ, 08854	US Mail (1st Class)
39792	CULLEN & DYKMAN LLP, (RE: TMCC, INC.), BONNIE L POLLACK, 100 QUENTIN ROOSEVELT BLVD, GARDEN CITY, NY, 11530	US Mail (1st Class)
39790	CULVER CITY PUBLIC WORKS DEPT, P O.BOX 507 9770 CULVER BLVD, TREASURER'S OFFICE, CULVER CITY, CA,	US Mail (1st Class)
39790	CW WALDORF RETAIL LP, NW 5506-10 PO BOX 1450, MINNEAPOLIS, MN, 55485	US Mail (1st Class)
39790	D M G T TELECOMMUNICATIONS, INC., 112 CAIN DR, BRENTWOOD, NY, 11717	US Mail (1st Class)
39790	D.S. FURNITURE SERVICES, 2522 STEVEN LANE,, NORTH BROOK, IL, 60062	US Mail (1st Class)
39790	D'ANGELO INC., PO BOX 519, 323 MANLEY STREET, W BRIDGEWATER, MA, 02379	US Mail (1st Class)
39790	DAILY NEWS, LA, PO BOX 6151, COVINA, CA, 91722	US Mail (1st Class)
39790	DAILY NEWS, LP, ATTN: DANIEL TOBIN, 125 THEODORE CONRAD DR, JERSEY CITY, NJ, 07305	US Mail (1st Class)
39790	DAVID GONZALEZ, PO BOX 250, SHIRLEY, NY, 11967	US Mail (1st Class)
39790	DC TREASURER, P.O. BOX 96384, WASHINGTON, DC, 20090-6384	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39790	DDRTC VILLAGE CROSSING LLC, LOCKBOX# 16116, COLLECTIONS CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
39790	DG FASTCHANNEL, PO BOX 951392, DALLAS, TX, 75395-1392	US Mail (1st Class)
39790	DIAMOND STAR GLASS, 9881 6TH STREET #201, RANCHO CUCAMONGA, CA, 91730	US Mail (1st Class)
39808	DIMPLEX NORTH AMERICA LIMITED, 1367 INDUSTRIAL ROAD, CAMBRIDGE, ON, N1R7G8 CANADA	US Mail (1st Class)
39790	DISPLAY'S OF DALTON INC., 3744 LAKE KATHERINE RD, TUNNEL HILL, GA, 30755	US Mail (1st Class)
39790	DIVERSEY/HALSTED LTD PTNSHIP (JEROME MEYER), C/O ATLAS PARTNERS, LLC, 55 EAST MONROE SUITE 2910, CHICAGO, IL, 60603	US Mail (1st Class)
39790	DJM FILMS INC., 4 EAST 46TH STREET, NEW YORK, NY, 10017	US Mail (1st Class)
39790	DK SIGN, 2520 BROOKLYN QUEENS EXPY, 1ST FLOOR, WOODSIDE, NY, 11377-7827	US Mail (1st Class)
39790	DOBBIN CORNER, LLC, C/O GDR GROUP, LLC, P O BOX 800, BELTSVILLE, MD, 20704	US Mail (1st Class)
39790	DOCS FURNITURE REPAIR, 185 E. 159TH ST. APT 2 A., BRONX, NY, 10451	US Mail (1st Class)
39790	DOMINION VIRGINIA POWER, PO BOX 26543, RICHMOND, VA, 23290-0001	US Mail (1st Class)
39790	DR. VINYL OF DELAWARE, 21 WILDBERRY DRIVE, DOVER, DE, 19904	US Mail (1st Class)
39790	DR. VINYL OF THE TRIANGLE, PO BOX 32044, RALEIGH, NC, 27622	US Mail (1st Class)
39790	DRINKERBIDDLE & REATH LLP, ONE LOGAN SQUARE, STE 2000, PHILADELPHIA, PA, 19136	US Mail (1st Class)
39790	DTE ENERGY, PO BOX 2859, DETROIT, MI, 48260	US Mail (1st Class)
39792	DUNN LEE & KEARY, (RE: MJD INVESTMENT CO.), GRANT C KEARY ESQ, 26000 TOWNE CENTRE DR, STE 200, FOOTHILL RANCH, CA, 92610	US Mail (1st Class)
39790	DURACLEAN MASTER CLEANERS, ATTN: ALFONSO D SANTOYO, 6125 SOUTH FLORIDA AVE, CHICAGO, IL, 60629	US Mail (1st Class)
39790	DURACLEAN MCDERMOTT SPECIALIST, ATTN: QUINTUS E MCDERMOTT, 4 HARRINGTON TERRACE, CAMBRIDGE, MA, 02141	US Mail (1st Class)
39790	DURHAM HERALD SUN, PO BOX 2092, DURHAM, NC, 27702	US Mail (1st Class)
39790	DYNAMIC SHEET METAL LTD., 192 24TH STREET, BROOKLYN, NY, 11232-1407	US Mail (1st Class)
39790	EAGLE TRIBUNE, ACCT DEPT, PO BOX 100, LAWRENCE, MA, 01842	US Mail (1st Class)
39790	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)
39790	EDWARD B SEIDNER, C/O JENNIFER CONVERTIBLES INC, 417 CROSSWAYS PARK DRIVE, WOODBURY, NY, 11797	US Mail (1st Class)
39790	EDWARD E FINCH AND CO. INC., 1400 OLD COUNTRY RD # 420, WESTBURY, NY, 11590	US Mail (1st Class)
39790	EL CERRITO PLAZA, C/O MCD-RC CA-EL CERRITO, LLC, PO BOX 31001-0900, PASADENA, CA, 91110	US Mail (1st Class)
39790	EL TORO WATER DISTRICT, PO BOX 4000, LAGUNA HILLS, CA, 92654-4000	US Mail (1st Class)
39790	ELIZABETHTOWN GAS, PO BOX 11811, NEWARK, NJ, 07101-8111	US Mail (1st Class)
39790	ENEA PROPERTIES COMPANY, 190 HARTZ AVENUE SUITE 260, DANVILLE, CA, 94526	US Mail (1st Class)
39790	ENERGY MANAGEMENT SYSTEMS, ACCTS REC DEPT. 1281, P O.BOX 538, MALVERN, PA, 19355-0538	US Mail (1st Class)
39790	EQUITY MGMT, LLC, 1407 BROADWAY, SUITE #2100, NEW YORK, NY, 10018	US Mail (1st Class)
39790	ERIC G. FIORE, PO BOX 3039, MUNSTER, IN, 46321	US Mail (1st Class)
39790	EXAMINER NEWSPAPERS, PO BOX 630707, BALTIMORE, MD, 21263	US Mail (1st Class)
39790	FACTORY FURNITURE REPAIR, 4400 SW 30TH STREET., HOLLYWOOD, FL, 33023	US Mail (1st Class)
39790	FATA EQUITIES, LLC, 360 WEST 125TH ST, SUITE 10, NEW YORK, NY, 10027	US Mail (1st Class)
39790	FEDERAL REALTY INVESTMENT TRUST, PO BOX 8500-9320, PHILADELPHIA, PA, 19178	US Mail (1st Class)
39790	FEDERAL REALTY INVESTMENT TRUST, PROPERTY #233-2202, PO BOX 8500-9320, PHILADELPHIA, PA, 19178-9320	US Mail (1st Class)
39790	FEDERAL REALTY INVESTMENT TRUST, P O BOX 8500-9320, PHILADELPHIA, PA, 19178-9320	US Mail (1st Class)
39790	FIRST RESPONSE FURNITURE REPAIR INC, PO BOX 1081, HUNTINGTON, NY, 11743	US Mail (1st Class)
39790	FIRST SERVICE NETWORKS, INC., 75 REMITTANCE DRIVE, SUITE 6686, CHICAGO, IL, 60675-6686	US Mail (1st Class)
39790	FLAMINGO PLUMBING/BACKFLOW SVC. LLC., 2781 VISTA PARKWAY, SUITE 10, WEST PALM BEACH, FL, 33411	US Mail (1st Class)
39790	FLORIDA DEPARTMENT OF REVENUE, 5050 W TENNESSEE STREET, TALLAHASSEE, FL, 32399-0120	US Mail (1st Class)
39790	FLORIDA DEPARTMENT OF REVENUE, 5050 W TENNESSEE STREET, TALLAHASSEE, FL, 32399-0120	US Mail (1st Class)
39790	FLORIDA POWER & LIGHT, GENERAL MAIL FACILITY, MIAMI, FL, 33188-0001	US Mail (1st Class)
39790	FOSTERS DAILY DEMOCRAT, PO BOX 1109, DOVER, NH, 03820	US Mail (1st Class)
39790	FOX GLASS COMPANY EAST, 45 BLOOMINGDALE ROAD, HICKSVILLE, NY, 11801	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39790	FOX GLASS OF NEW ENGLAND, INC., 1035 TIFFORD LANE, OSTEEN, FL, 32764	US Mail (1st Class)
39790	FOX GLASS OF NEW JERSEY INC, 2A PEARL STREET, TRENTON, NJ, 08609	US Mail (1st Class)
39790	FREEMONT RETAIL PARTNERS LP, PO BOX 730649, DALLAS, TX, 75373	US Mail (1st Class)
39790	FRONTIER, ACCT# 845-326-9557-092502-4, PO BOX 20550, ROCHESTER, NY, 14602-0550	US Mail (1st Class)
39790	FUNHOUSE PLAZA, LLC, P O BOX 843, SALEM, NH, 03079	US Mail (1st Class)
39790	FURNITURE SERVICE OF MICHIGAN, 17410 REVERE RD, SOUTHFIELD,, MI, 48076	US Mail (1st Class)
39790	GANNETT NJ NEWSPAPERS, PO BOX 677599, DALLAS, TX, 75267	US Mail (1st Class)
39790	GARDEN CITY ALUMINUM AND REMODELING, 144 NASSAU BLVD, WEST HEMPSTEAD, NY, 11552	US Mail (1st Class)
39790	GARDEN STATE FURNITURE SERVICE, PO BOX 918, MAYWOOD, NJ, 07607	US Mail (1st Class)
39790	GEORGIA DEPARTMENT OF REVENUE,, PO BOX 105296, ATLANTA,, GA, 30348-5296	US Mail (1st Class)
39790	GEORGIA NATURAL GAS, PO BOX 105445, ATLANTA, GA, 30348-5445	US Mail (1st Class)
39790	GGF HUNTINGTON, LLC, 100 WEST BROADWAY, SUITE 950 GLENDALE, CA, 91210	US Mail (1st Class)
39790	GLENN HERRIGEL & M HERRIGEL, 132 PENNWOOD DR, MURRAY HILL, NJ, 07974	US Mail (1st Class)
39790	GMM CONSULTING, INC., 55 PRICE PARKWAY, FARMINGDALE, NY, 11735	US Mail (1st Class)
39790	GRAHAM TRUCKING ENTERPRISES, 1008 ASHLAND AVE., BEDFORD, VA, 24523	US Mail (1st Class)
39790	GRAHAM TRUCKING ENTERPRISES, INC, PO BOX 192, ASHEBORO, NC, 27204	US Mail (1st Class)
39790	GRANITE TELECOMMUNICATIONS, 100 NEWPORT AVE., QUINCY, MA, 02171	US Mail (1st Class)
39790	GREATER PHILADELPHIA NEWSPAPERS, 8400 N BRISTOL PIKE, LEVITTOWN, PA, 19057	US Mail (1st Class)
39790	GREEN ACRES MALL LLC - STORE IS CLOSED, (NO ADDRESS PROVIDED),	US Mail (1st Class)
39790	GREEN ACRES METRO LTD PTNSHP, 3400 IDAHO AVE. NW SUITE 500, WASHINGTON, DC, 20016	US Mail (1st Class)
39790	GUARDIAN PROTECTION SERVICES, 174 THORN HILL RD, WARRENDALE, PA, 15086	US Mail (1st Class)
39790	GUARDMASTER, 313 POST AVENUE, WESTBURY, NY, 11590	US Mail (1st Class)
39790	GUARDSMAN/VALSPAR, VALSPAR CORP-LOCKBOX 771852, 1852 SOLUTIONS CTR, CHICAGO, IL, 60677	US Mail (1st Class)
39790	GWINNETT COUNTY WATER DEPT., P O.BOX 530575, ATLANTA, GA, 30353-0575	US Mail (1st Class)
39808	HAINING MENGNU GROUP, 1061 LONG LING ROAD, ECONOMIC DEVELOPMENT ZONE, HAINING, 31440 CHINA	US Mail (1st Class)
39790	HANNINGTON LP, 1901 HANSEN ST, SARASOTA, FL, 34231	US Mail (1st Class)
39790	HARLEY J GREENFIELD, C/O JENNIFER CONVERTIBLES, INC., 417 CROSSWAYS PARK DRIVE, WOODBURY, NY, 11797	US Mail (1st Class)
39790	HERMAN GOLDSZLAGER, SAM & SARA GOLDSZLAGER, 7440 PLANTATION ROAD, PLANTATION, FL, 33317	US Mail (1st Class)
39790	HILLTOWN CROSSINGS LP, 120 W.GERMANTOWN PIKE SUITE 120, PLYMOUTH MTG, PA, 19462	US Mail (1st Class)
39792	HINSHAW & CULBERTSON LLP, (RE: 376 BOYLSTON ST. REALTY TRUST), PHILIP TOUITOU, 780 THIRD AVE, 4TH FL, NEW YORK, NY, 10017	US Mail (1st Class)
39790	HK BASHI, KLIM MGMT, PO BOX 27263, SAN FRANCISCO, CA, 94127	US Mail (1st Class)
39790	HOLMDEL TOWNE CENTER LLC, C/O KIMCO REALTY CORP, PO BOX 5020 3333 NEW HYDE PARK RD, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
39790	HOY CHICAGO, 14848 COLLECTION CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
39790	HOY NYC, 250 MILLER PLACE, HICKSVILLE, NY, 11801	US Mail (1st Class)
39790	I & D SHERRY, 818 N DOHENY DRIVE SUITE 1002, WEST HOLLYWOOD, CA, 90069	US Mail (1st Class)
39790	IA DULUTH, 4575 PAYSHERE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39790	IDENTITY WORKS INC., PO BOX 170, WEST SALEM, WI, 54669-0170	US Mail (1st Class)
39790	ILLINOIS DEPARTMENT OF REVENUE, RETAILERS OCCUPATION TAX, SPRINGFIELD, IL, 62796-0001	US Mail (1st Class)
39790	IMAX WORLDWIDE IMPORTS, PO BOX 21568, TUSLA, OK, 74121-1568	US Mail (1st Class)
39790	INLAND AMERICAN RETAIL MANAGEMENT LLC, LOCKBOX # 16116 COLLECTIONS CTR DR, CHICAGO, IL, 60693	US Mail (1st Class)
39790	INLAND COMMERCIAL PROPERTY, 4575 PAYSHERE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39790	INTERSTATE LOCKSMITH, INC., GOLDEN CREST CORP CTR ATTN: ACCTS REC, 2277 RTE 33 EAST, SUITE 407, HAMILTON, NJ, 08690	US Mail (1st Class)
39790	INVESTMENTS LIMITED, 215 NO. FEDERAL HIGHWAY SUITE 1, BOCA RATON, FL, 33431	US Mail (1st Class)
39790	J+J / INVISION, P O.BOX 198245, ATLANTA, GA, 30384	US Mail (1st Class)
39790	JACKSON EMC, PO BOX 100, JEFFERSON, GA, 30549-0100	US Mail (1st Class)
39790	JACKSON LEWIS LLP, PO BOX 416019, BOSTON, MA, 02241-6019	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39790	JACOB PEARLSTEIN, LLC, 96 DOGWOOD ROAD, ROSLYN, NY, 11576	US Mail (1st Class)
39790	JAMES W BERTARELLI, 65 MAGNOLIA AVENUE, BROCKTON, MA, 02301	US Mail (1st Class)
39790	JARA ENTERPRISES, INC., C/O WARNER & SCHEUERMAN, 6 WEST 18TH ST - 10TH FL, NEW YORK, NY, 10011	US Mail (1st Class)
39790	JAY MILLER, 19 BROOKRIDGE CT, RYEBROOK, NY, 10573	US Mail (1st Class)
39790	JBG/MONTGOMERY VILLAGE, L L C, P O BOX 791373, BALTIMORE, MD, 21279-1373	US Mail (1st Class)
39790	JEROME H MEYER & CO., 640 N LASALLE ST., SUITE 605, CHICAGO, IL, 60610	US Mail (1st Class)
39790	JGL TRUSTEES SERVICES, 27569 ETHAN ALLEN WAY, SUN CITY, CA, 92585	US Mail (1st Class)
39790	JULIO ROSAS, 106-20 SHORE FRONT PKWY, APT 11T,, ROCKAWAY PARK, N, 11694	US Mail (1st Class)
39790	JW MAYS, 9 BOND STREET, BROOKLYN, NY, 11201	US Mail (1st Class)
39790	K & S AIR CONDITIONING, INC., 143 E MEATS AVE., ORANGE, CA, 92865-3309	US Mail (1st Class)
39790	KABC TV, FILE # 53525, LOS ANGELES, CA, 90074	US Mail (1st Class)
39790	KBCW TV, CBS TV STATIONS, PO BOX 33091, NEWARK, NJ, 07188	US Mail (1st Class)
39790	KCAL TV, PO BOX 33091, NEWARK, NJ, 07188	US Mail (1st Class)
39790	KCBS TV, PO BOX 33091, NEWARK, NJ, 07188	US Mail (1st Class)
39790	KCOP TV, 4480 COLLECTION CENTER DR, CHICAGO, IL, 60693	US Mail (1st Class)
39790	KENNETH R. DELISLE, (KEN'S IN HOME SERVICE), 95 RILEY AVE., SOMERSET,, MA, 02726	US Mail (1st Class)
39790	KICU TV, PO BOX 79703, CITY OF INDUSTRY, CA, 91716	US Mail (1st Class)
39790	KIMCO REALTY CORP, 3333 NEW HYDE PARK RD SUITE100, PO BOX 5020, NEW HYDE PARK, NY, 11042-0020	US Mail (1st Class)
39790	KINGSWAY PLAZA ASSOCIATES, 275 MADISON AVENUE SUITE 702, NEW YORK, NY, 10016	US Mail (1st Class)
39790	KIR CARY, L P, 3333 NEW HYDE PARK RD SUITE 100, PO BOX 5020, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
39790	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)
39790	KLAUSSNER FURNITURE INDUSTRIES, PO BOX 220, 405 LEWALLEN ST, ASHEBORO, NC, 47204	US Mail (1st Class)
39790	KLEIN MILLER, 2121 CENTURY WOODS WAY, LOS ANGELES, CA, 90067	US Mail (1st Class)
39790	KNTV TV, CFS LOCKBOX, PO BOX 402971, ATLANTA, GA, 30384-2971	US Mail (1st Class)
39790	KOFY TV, DEPT 33403, PO BOX 39000, SAN FRANCISCO, CA, 94139	US Mail (1st Class)
39790	KPIX TV, PO BOX 33091, NEWARK, NJ, 07188	US Mail (1st Class)
39790	KRON TV, PO BOX 601703, CHARLOTTE, NC, 28260	US Mail (1st Class)
39790	KSKIM PORTER EQUITY PARTNERS, LLC, C/O EVEREST PARTNERS LLC, 150 EAST 58TH ST. SUITE 2000, NEW YORK, NY, 10155	US Mail (1st Class)
39790	KTLA TV, DEPT 11155, LOS ANGELES, CA, 90074	US Mail (1st Class)
39790	KTTV TV, 16440 COLLECTION CENTER DR, CHICAGO, IL, 60693	US Mail (1st Class)
39790	KTVU TV, PO BOX 79702, CITY OF INDUSTRY, CA, 91716	US Mail (1st Class)
39792	KUPELIAN ORMOND & MAGY PC, (RE: MACOMB MALL, LLC), DAVID M BLAU, PAUL S MAGY, 25800 NORTHWESTERN HWY, STE 950, SOUTHFIELD, MI, 48075	US Mail (1st Class)
39790	LABOR READY SOUTHWEST, INC., P O.BOX 820145, PHILADELPHIA, PA, 19182	US Mail (1st Class)
39790	LAGUNA HILLS INVESTMENT CO., C/O FRITZ DUDA CO., P O BOX 60848, LOS ANGELES, CA, 90060	US Mail (1st Class)
39792	LANDSBERG & ASSOCIATES PC, (RE: GGF HUNTINGTON, LLC), IAN S LANDSBERG ESQ, 16030 VENTURA BLVD, STE 470, ENCINO, CA, 91436	US Mail (1st Class)
39790	LAW OFFICES OF JEFFREY P WIDMAN, 101 RACE STREET, SUITE 100, SAN JOSE, CA, 95126-3041	US Mail (1st Class)
39792	LAW OFFICES OF STEVEN M NACHMAN, (RE: 26 WEST 23RD STREET LLC), STEVE M NACHMAN, 675 THIRD AVE, 29TH FL, NEW YORK, NY, 10017	US Mail (1st Class)
39790	LAWRENCE REALTY, 2319 1ST AVENUE, #206, SEATTLE, WA, 98121	US Mail (1st Class)
39790	LAWRENCE TRANSPORTATION SYSTEM, PO BOX 7667, ROANOKE, VA, 24019	US Mail (1st Class)
39790	LAZAR INDUSTRIES LLC, PO BOX 515095, LOS ANGELES,, CA, 90051	US Mail (1st Class)
39790	LE BARASCH OF TOMS RIVER LLC, C/O RJ BRUNELLI CO., 400 PERRINE ROAD SUITE 405, OLD BRIDGE, NJ, 08857	US Mail (1st Class)
39790	LEE PROPERTIES INC., 1207 LAKEWOOD DRIVE, GREENSBORO, NC, 27410	US Mail (1st Class)
39792	LEE PROPERTIES, INC., (RE: LEE PROPERTIES INC.), C/O RONALD T HAHN, 203 MANCHESTER PLACE, GREENSBORO, NC, 27410	US Mail (1st Class)
39790	LEESBURG PIKE CENTER LLC, 7501 WISCONSIN AVE., SUITE 1500 EAST, BETHESDA, MD, 20814	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39790	LEESBURG PIKE CENTER LLC, SAUL CENTERS, INC. MANAGER, 7501 WISCONSIN AVENUE, SUITE 1500, EAST BETHESDA, MD, 20814	US Mail (1st Class)
39790	LEFTBANK ART, 13707 MARQUARDT AVENUE, SANTA FE SPRINGS, CA, 90670	US Mail (1st Class)
39790	LIGHTING MANAGEMENT CO., INC., P O.BOX 23690, FORT LAUDERDALE, FL, 33307	US Mail (1st Class)
39790	LIGHTSTAT INC., 22 WEST HILL ROAD, WINSTED, CT, 06098	US Mail (1st Class)
39790	LIPA, PO BOX 9039, HICKSVILLE, NY, 11802-9039	US Mail (1st Class)
39790	LITEMOR DISTRIBUTORS, 290 VANDERBILT AVENUE, SUITE 4, NORWOOD, MA, 02062	US Mail (1st Class)
39790	LLP SERVICE OF CT LLC, 91 SOUNDVIEW AVENUE A, NORWALK, CT, 06854	US Mail (1st Class)
39790	LONG ISLAND HOME & LIVING, 1600 NEW HIGHWAY, FARMINGDALE, NY, 11735	US Mail (1st Class)
39790	LOS ANGELES TIMES, FILE 54221, A/C # 026729006, LOS ANGELES, CA, 90074	US Mail (1st Class)
39790	LOU'S UPHOLSTERY SERVICE, ATTN: LOU MAZARIEGOS, 7266 DANBURY AVE, HESPERIA, CA, 92345	US Mail (1st Class)
39790	LUNT HEATING & AIR CONDITIONING, INC., P O.BOX 6299, SANTA ROSA, CA, 95406	US Mail (1st Class)
39790	LYLE LAVIETES LANDSCAPE, 1409 KUEHNER DRIVE, SUITE 242, SIMI VALLEY, CA, 93063	US Mail (1st Class)
39790	M & M TERMITE & PEST CONTROL, INC., 2697 LAVERY COURT, UNIT 3, NEWBURY PARK, CA, 91320	US Mail (1st Class)
39790	M REIS, 32 LARK COURT, OLD BETHPAGE, NY, 11804	US Mail (1st Class)
39790	MACOMB MALL, LLC, PO BOX 712516, CINCINNATI, OH, 45271	US Mail (1st Class)
39790	MACOMB MALL, LLC, P O BOX 712516, CINCINNATI, OH, 45271-2516	US Mail (1st Class)
39790	MAIN STREET AT EXTON, L P, 120 W.GERMANTOWN PIKE SUITE 120, PLYMOUTH MTG, PA, 19462	US Mail (1st Class)
39790	MARYLAND COMPTROLLER OF TREASURER, PO BOX 17405, BALTIMORE, MD, 21297	US Mail (1st Class)
39790	MARYLAND COMPTROLLER OF TREASURER, PO BOX 17405, BALTIMORE, MD, 21297	US Mail (1st Class)
39790	MARYLAND COMPTROLLER OF TREASURER, PO BOX 17405, BALTIMORE, MD, 21297	US Mail (1st Class)
39790	MASSACHUSETTS DEPARTMENT OF REVENUE, PO BOX 7010, BOSTON, MA, 02204	US Mail (1st Class)
39790	MATS, INC., P O.BOX 839, 37 SHUMAN AVE., STOUGHTON, MA, 02072	US Mail (1st Class)
39790	MBARRY SCHULTZ & CO, 103 LAKESIDE DRIVE, SOUTHAMPTON, PA, 18966	US Mail (1st Class)
39790	MBK HOLDINGS, LLC, 511 MILLBURN AVE, SHORT HILLS, NJ, 07078	US Mail (1st Class)
39790	MBK HOLDINGS, LLC, 511 MILLBURN AVE, SHORT HILLS, NJ, 07078	US Mail (1st Class)
39790	MCHUGH SERVICE COMPANY, 2975 ADVANCE LN, COLMAR, PA, 18915	US Mail (1st Class)
39790	MCKINLEY CORONA, 280 SECOND STREET, SUITE 230', LOS ALTOS, CA, 94022	US Mail (1st Class)
39790	MEADOW VALLEY ELECTRIC, INC., 2010 WEST MAIN STREET, EPHRATA, PA, 17522	US Mail (1st Class)
39790	METROVEST, C/O METROVEST EQUITIES, 731 LEXINGTON AVENUE, 29TH FLOOR, NEW YORK, NY, 10022	US Mail (1st Class)
39790	MIAMI HERALD PUB COMPANY, PO BOX 019135, MIAMI, FL, 33101	US Mail (1st Class)
39790	MICO ARCHIBALD PARTNERS, LLC., 13191 CROSSROADS PARKWAY, NORTH CITY OF INDUSTRY, CA, 91746	US Mail (1st Class)
39790	MIDCO WASTE, PO BOX 9001099, LOUISVILLE, KY, 40290-1099	US Mail (1st Class)
39790	MIDDLETOWN 1 RESOURCES L P, C/O PNC BANK, NATIONAL ASSOCIATION, PO BOX 827449, PHILADELPHIA, PA, 19182	US Mail (1st Class)
39790	MIDLAND PACIFIC LLC, 18517 TORREY PINES LANE, TARZANA, CA, 91356	US Mail (1st Class)
39790	MIDWOOD GLASS CO., 1779 FLATBUSH AVE., BROOKLYN, NY, 11210	US Mail (1st Class)
39790	MIDWOOD MANAGEMENT CORP- STORE IS CLOSED, 430 PARK AVENUE, SUITE 505, NEW YORK, NY, 10022	US Mail (1st Class)
39790	MIRAMAR EMPIRE PLAZA, LLC, 2445 FIFTH AVE. SUITE 342, SAN DIEGO, CA, 92101	US Mail (1st Class)
39790	MJD INVESTMENT CO., 580 WEST LAMBERT RD STE E, BREA, CA, 92821	US Mail (1st Class)
39792	MORGAN LEWIS & BOCKIUS LLP, (RE: KIMCO REALTY CORP), NEIL E HERMAN, 101 PARK AVE, NEW YORK, NY, 10178-0600	US Mail (1st Class)
39790	MOSCARELLO LANDSCAPING INC., 814 HARRISTOWN ROAD, GLEN ROCK, NJ, 07452	US Mail (1st Class)
39790	MOSHE COHEN, 8 LEVER PLACE, PLAINVIEW,, N, 11803	US Mail (1st Class)
39790	MOUNT LAUREL TOWNSHIP MUNICIPAL UTILITIES AUTHORIT, P O.BOX 48222, NEWARK, NJ, 07101-4822	US Mail (1st Class)
39790	MS DEE INC., 6037 BAKER ROAD, MINNETONKA, MN, 55345	US Mail (1st Class)
39790	MULTI SERVICE CORPORATION, ACCT# 12492, PO BOX 843343, KANSAS CITY, MO, 64184-3343	US Mail (1st Class)
39790	NAM WON PAK OR SOON M PAK, 9217 BEECH HILL DRIVE, BETHESDA, MD, 20817	US Mail (1st Class)
39790	NARINDER GARG, P O BOX 583, 1674 HIGH POINT LANE, VALLEY FORGE, PA, 19481	US Mail (1st Class)
39790	NATION WIDE SIGN SERVICE, INC., 3015 GARRETT ROAD, DREXEL HILL, PA, 19026	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39790	NATIONAL GRID, P O.BOX 29212, BROOKLYN,, NY, 11202-9212	US Mail (1st Class)
39790	NATIONAL GRID - LI, PO BOX 9037, HICKSVILLE, NY, 11802-9037	US Mail (1st Class)
39790	NATIONAL GRID - MA/NH (GAS), PO BOX 4300, WOBURN, MA, 01888-4300	US Mail (1st Class)
39790	NATIONAL GRID - NY, P O.BOX 29212, BROOKLYN, NY, 11202-9212	US Mail (1st Class)
39790	NATIONAL HOME FURNISHINGS ASSOC, 3910 TINSLEY DRIVE, SUITE 101, HIGH POINT, NC, 27265	US Mail (1st Class)
39790	NBC UNIVERSAL, PO BOX 402971, ATLANTA, GA, 30384	US Mail (1st Class)
39790	NC DEPARTMENT OF REVENUE, PO BOX 25000, RALEIGH, NC, 27640-0001	US Mail (1st Class)
39790	NEVADA DEPT OF TAXATION, PO BOX 52609, PHOENIX, AZ, 85072-2609	US Mail (1st Class)
39790	NEVADA DEPT OF TAXATION, PO BOX 52609, PHOENIX, AZ, 85072-2609	US Mail (1st Class)
39790	NEW ENGLAND EXPEDITN MANCHESTER, LLC - STORE CLOSE, 220 ELM STREET, SUITE 104, NEW CANAAN, CT, 06840	US Mail (1st Class)
39790	NEW JERSEY AMERICAN WATER, BOX 371476, PITTSBURGH, PA, 15250-7476	US Mail (1st Class)
39790	NEW JERSEY SALES TAX, PO BOX 281, TRENTON, NJ, 0865-0281	US Mail (1st Class)
39790	NEW YORK MAGAZINE, PO BOX 15120, NEWARK, NJ, 07192	US Mail (1st Class)
39790	NEW YORK TIMES CO. RA, PO BOX 19218, NEWARK, NJ, 07195	US Mail (1st Class)
39790	NEWS & RECORD, PO BOX 600087, RALEIGH, NC, 27675	US Mail (1st Class)
39790	NEWSDAY INC., 235 PINELAWN RD, MELVILLE, NY, 11747	US Mail (1st Class)
39790	NICOR GAS, PO BOX 416, AURORA, IL, 60568	US Mail (1st Class)
39790	NJ NATURAL GAS CO., PO BOX 1378, WALL, NJ, 07715	US Mail (1st Class)
39790	NORCOR CICERO ASSOCIATES, LLC, 6995 PAYSPIHERE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39792	NORDMAN CORMANY HAIR & COMPTON LLP, (RE: CREATIVE TELEVISION MARKETING), WILLIAM E WINFIELD, 1000 TOWN CENTER DR, 6TH FL, PO BOX 9100, OXNARD, CA, 93031	US Mail (1st Class)
39790	NORTH HILLS OFFICE SERVICE, 244 CROSSWAYS PK DR, WOODBURY, NY, 11797	US Mail (1st Class)
39790	NORTH SHORE GAS, PO BOX A3991, CHICAGO, IL, 60690-3991	US Mail (1st Class)
39790	NOVEC, DEPARTMENT #795, ALEXANDRIA, VA, 22334	US Mail (1st Class)
39790	NSTAR ELECTRIC, PO BOX 4508, WOBURN, MA, 01888	US Mail (1st Class)
39790	NTH 255W, LLC, 223 THE MALL AT IV, PARAMUS, NJ, 07652	US Mail (1st Class)
39790	NWP SERVICES CORP, PO BOX 553178, DETROIT, MI, 48255-3178	US Mail (1st Class)
39790	NYC DEPT OF FINANCE, PO BOX 5150, KINGSTON, NY, 12402-5150	US Mail (1st Class)
39790	NYS SALES TAX, RECIPROCAL TAX AGREEMENT, P.O. BOX 15173, NEW YORK, NY, 12212-5173	US Mail (1st Class)
39790	NYS SALES TAX,, PO BOX 15172, ALBANY, NY, 12212-5172	US Mail (1st Class)
39790	NYS SALES TAX,, PO BOX 15172, ALBANY, NY, 12212-5172	US Mail (1st Class)
39790	OAKLAND SQUARE LLC, PO BOX 7932, FORT LAUDERDALE, FL, 33338	US Mail (1st Class)
39790	OFFICE SOLUTIONS, 455 ROUTE 306, SUITE 133, MONSEY, NY, 10952	US Mail (1st Class)
39790	OHIO TABLE PAD COMPANY, PO BOX 10010, PERRYSBURG, OH, 43552-3010	US Mail (1st Class)
39790	ORANGE & ROCKLAND UTILITIES, PO BOX 1005, SPRING VALLEY,, NY, 10977	US Mail (1st Class)
39790	ORANGE COUNTY REGISTER, FILE 56017, LOS ANGELES, CA, 90074	US Mail (1st Class)
39790	ORDNANCE ASSOCIATES, LLC, P O BOX 203859, HOUSTON, TX, 77216	US Mail (1st Class)
39790	OSTRICH, INC., 34 W SANTA CLARA STREET, SAN JOSE, CA, 95113	US Mail (1st Class)
39790	PA DEPARTMENT OF REVENUE,, PO BOX 280905, HARRISBURG, PA, 17128-0905	US Mail (1st Class)
39790	PA DEPARTMENT OF REVENUE,, PO BOX 280905, HARRISBURG, PA, 17128-0905	US Mail (1st Class)
39790	PATCHOGUE ASSOCIATES, 1500 OLD NORTHERN BOULEVARD, ROSLYN, NY, 11576	US Mail (1st Class)
39790	PEABODY & ARNOLD, 600 ATLANTIC AVE., FEDERAL RESERVE PLAZA, BOSTON, MA, 02210	US Mail (1st Class)
39790	PECO ENERGY, PAYMENT PROCESSING, PO BOX 37629, PHILADELPHIA, PA, 19101	US Mail (1st Class)
39790	PEMBROKE PLACE PROPERTY, LLC, 340 ROYAL POINCIANA WAY, SUITE 316, PALM BEACH, FL, 33480	US Mail (1st Class)
39790	PENN JENSEN BEACH PROPERTY, LLC, 5825 SUNSET DRIVE, SUITE 210, MIAMI, FL, 33143	US Mail (1st Class)
39790	PENN MAR ASSOCIATES, L L C, FOR BENEFIT OF IXIS REAL ESTE CAPITAL INC. 2691 PAY, CHICAGO, IL, 60674	US Mail (1st Class)
39790	PEOPLES GAS, PEOPLES GAS, CHICAGO,, IL, 60687-0001	US Mail (1st Class)
39790	PEPCO, P O.BOX 4863, TRENTON,, NJ, 08650-4863	US Mail (1st Class)
39790	PERFECT FIT/TERESA L STEWART, 239 S EAGLE STREET, GENEVA, OH, 44041	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39790	PERGAMENT MALL OF STATEN ISLAND, LLC, 1500 OLD NORTHERN BOULEVARD, ROSLYN, NY, 11576	US Mail (1st Class)
39790	PETERSEN PEST CONTROL, 731 LINDBERGH AVE., PEEKSKILL, NY, 10566	US Mail (1st Class)
39790	PFF MAIN STREET CHICAGO, LLC, 200 SPRUCE STREET, SUITE 200, DENVER, CO, 80230	US Mail (1st Class)
39790	PFS CLEANING SERVICE, PO BOX 55, CLARKSBURG, MD, 20871	US Mail (1st Class)
39790	PG & E, BOX 997300, SACRAMENTO,, CA, 95899	US Mail (1st Class)
39790	PHILADELPHIA NEWSPAPERS LLC, PO BOX 822063, PHILADELPHIA, PA, 19182	US Mail (1st Class)
39790	PIC TV INCORPORATED, PO BOX 59665, CHICAGO, IL, 60659	US Mail (1st Class)
39790	PIEDMONT NATURAL GAS CO., PO BOX 533500, ATLANTA, GA, 30353-3500	US Mail (1st Class)
39790	PINE TOP ASSOCIATES, 365 CENTRAL PARK AVE., SCARSDALE, NY, 10583	US Mail (1st Class)
39790	PIPETECHS PLUMBING, 2216 PAGE RD SUITE 103, DURHAM, NC, 27703	US Mail (1st Class)
39790	PLAZA K SHOPPING CENTER, 6 PROSPECT STREET, SUITE 1B, THE AZARIAN BUILDING, MIDLAND PARK, NJ, 07432	US Mail (1st Class)
39790	POND ROAD ASSOCIATES, LLC, 620 TINTON AVE BLDG B, STE 200,, EATONTOWN, NJ, 07724	US Mail (1st Class)
39790	PREIT-RUBIN, INC., PO BOX 70160, PHILADELPHIA, PA, 19176	US Mail (1st Class)
39790	PRIORITY BUSINESS SERVICES INC., 152 CHERRY STREET, FLORAL PARK, NY, 11001	US Mail (1st Class)
39790	PRIORITY REPAIR SERVICE, 28269 DAFFODIL WAY, MURRIETA,, CA, 92563	US Mail (1st Class)
39790	PROGRESS ENERGY CAROLINAS, PROGRESS ENERGY CAROLINAS, INC., RALEIGH,, NC, 27698-0001	US Mail (1st Class)
39790	PROPAC IMAGES, PO BOX 1969, 1292 WAGNER DRIVE, ALBERTVILLE, AL, 35950-6969	US Mail (1st Class)
39790	PS PROMOTION, 10798 E LAS POSAS RD, CAMARILLO, CA, 93012	US Mail (1st Class)
39790	PSE&G COMPANY, PO BOX 14444, NEW BRUNSWICK,, NJ, 08906	US Mail (1st Class)
39790	PSNC ENERGY, PO BOX 100256, COLUMBIA, SC, 29202-3256	US Mail (1st Class)
39790	R ARROYO TRUCKING, 27736 HUMMINGBIRD COURT, HAYWARD, CA, 94545	US Mail (1st Class)
39790	R.J.S. CLEANING CO. INC, 3335 GLENVIEW STREET, PHILADELPHIA, P, 19149	US Mail (1st Class)
39790	RALEIGH NEWS & OBSERVER, A/R DEPT DISPLAY, PO BOX 2885, RALEIGH, NC, 27602	US Mail (1st Class)
39790	RAMCO/WEST OAKS 11-SPRING MEADOWS, LLC, PO BOX 643351, PITTSBURGH, PA, 15264	US Mail (1st Class)
39790	RAMI ABADA, C/O JENNIFER CONVERTIBLES, INC., 417 CROSSWAYS PARK DRIVE, WOODBURY, NY, 11797	US Mail (1st Class)
39790	REDWOOD PLAZA/MAN JE KIM, 6650 COMMERCE BLVD, SUITE 11A, ROHNERT PARK, CA, 94928	US Mail (1st Class)
39792	REED SMITH LLP, (RE: EAST GATE CENTER I LTD. PTSHP), CHRISTOPHER A. LYNCH, ESQ., 599 LEXINGTON AVENUE, 22ND FLOOR, NEW YORK, NY, 10022	US Mail (1st Class)
39792	REED SMITH LLP, (RE: EAST GATE CENTER I LTD. PTSHP), DEREK J. BAKER, ESQ., 2500 ONE LIBERTY PLACE, 1650 MARKET STREET, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39790	REGENCY CENTERS, L P, PO BOX 822164, PHILADELPHIA, PA, 19182	US Mail (1st Class)
39790	RESTFUL FURNITURE CORP, NY, 18 WIMBLEDON CT, JERICHO, NY, 11753	US Mail (1st Class)
39790	RETAIL MAINT MANAGEMENT, INC., 3 EAST DEER PARK ROAD, DIX HILLS, NY, 11746	US Mail (1st Class)
39790	RJB-II LIMITED PARTNERSHIP, 1731 N MARCEY STREET SUITE 520, CHICAGO, IL, 60614	US Mail (1st Class)
39790	RNR PLASTICS INC., 20 BELLOWES ROAD, RAYHAM, MA, 02767	US Mail (1st Class)
39790	ROBERT GWYNN, THE PARLIAMENT HOUSE, 405 N OCEAN DRIVE #1908, POMPANO BEACH, FL, 33062	US Mail (1st Class)
39790	ROBERT J SABBAGH, GEORGE A, 8107 COLONIAL RD, BROOKLYN, NY, 11209	US Mail (1st Class)
39790	ROBERT KHAN, 2345 HUNTER SQUARE COURT, RESTON, VA, 20191	US Mail (1st Class)
39792	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)
39792	ROE TAROFF TAITZ & PORTMAN LLP, (RE: SIVAN PROPERTIES CORP), STEVEN TAITZ, ONE CORPORATE DR, STE 102, BOHEMIA, NY, 11716	US Mail (1st Class)
39790	ROSENBERG FAMILY PARTNERSHIP, 215 VINE STREET, PHILADELPHIA, PA, 19106	US Mail (1st Class)
39790	ROTH BROS , INC., PO BOX 72464, CLEVELAND, OH, 44192	US Mail (1st Class)
39790	ROTO-ROOTER, 24971 AVENUE STANFORD, VALENCIA, CA, 91355	US Mail (1st Class)
39790	ROTO-ROOTER SERVICES CO., 5672 COLLECTIONS CENTER, CHICAGO, IL, 60693	US Mail (1st Class)
39792	RUSKIN MOSCOU FALTISCHEK PC, (RE: 111 REALTY COMPANY MAJESTIC MANAGEMENT), ERIC RUBENSTEIN / JEFFREY WURST / DANIEL MCA, 1425 RXR PLAZA, EAST TWR,15TH FLR, UNIONDALE, NY, 11556	US Mail (1st Class)
39790	RYAN LANDSCAPING, 611 BLOOMINGDALE AVE., KENILWORTH, NJ, 07033	US Mail (1st Class)
39790	S COHEN ADVERTISING INC., 2109 BROADWAY, APT 15-131, NEW YORK, NY, 10023	US Mail (1st Class)
39790	SAMUEL LOTSTEIN REALTY CO LLC, 159 MAIN STREET, STAMFORD, CT, 06904	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39790	SAN DIEGO UNION TRIBUNE, ATTN CASHIER DEPT., PO BOX 121546, SAN DIEGO, CA, 92112	US Mail (1st Class)
39790	SAN FRANCISCO NEWSPAPER AGENCY, PO BOX 80070, PRESCOTT, AZ, 86304	US Mail (1st Class)
39790	SAN JOSE MERCURY NEWS, DEPT 8217, LOS ANGELES, CA, 90084	US Mail (1st Class)
39790	SCI COBB PLACE FUND, LLC, 1801 CENTURY PARK EAST, CENTURY CITY, CA, 90067	US Mail (1st Class)
39790	SEALY MATTRESS COMPANY, PO BOX 828561, PHILADELPHIA, PA, 19182-8561	US Mail (1st Class)
39790	SEEKONK EQUITIES LLC - STORE IS CLOSED, 55 5TH AVENUE, NEW YORK, NY, 10003	US Mail (1st Class)
39790	SELECT STAFFING, PO BOX 100985, PASADENA, CA, 91189-0985	US Mail (1st Class)
39790	SESAC, INC., PO BOX 900013, #47-31-01004 ID# 64756, RALEIGH, NC, 27675	US Mail (1st Class)
39790	SHANNON GUARRACINO DBA S&P SERVICE, 590 MIDDLE STREET APT # 112, WEYMOUTH, MA, 02189	US Mail (1st Class)
39790	SHELBY CORNERS, LLC, DEPT #45083, P O BOX 67000, DETROIT, MI, 48267	US Mail (1st Class)
39792	SHEPPARD MULLIN RICHTER & HAMPTON LLP, (RE: WINFIELD GROUP), CARREN B SHULMAN, MALANI J CADERMARTORI, 30 ROCKEFELLER PLAZA, 24TH FL, NEW YORK, NY, 10112	US Mail (1st Class)
39790	SHERWOOD 110 CORP, 2580 HEMPSTEAD TURNPIKE, EAST MEADOW, NY, 11554	US Mail (1st Class)
39790	SHERWOOD 110 CORP, 2580 HEMPSTEAD TURNPIKE, EAST MEADOW, NY, 11554	US Mail (1st Class)
39790	SHERWOOD 110 CORP, 2580 HEMPSTEAD TURNPIKE, EAST MEADOW, NY, 11554	US Mail (1st Class)
39790	SHIFF REALTY TRUST, 14 OLD STAGECOACH ROAD, BEDFORD, MA, 01730	US Mail (1st Class)
39790	SHOPS ON THE CURVE, LLC, PO BOX 9905, GREENSBORO, NC, 27429	US Mail (1st Class)
39790	SILVA AND SONS FURNITURE REPAIR, 41 WALECO ROAD, BROCKTON, MA, 02302	US Mail (1st Class)
39790	SIVAN PROPERTIES CORP, P O BOX 278, MANHASSET, NY, 11030	US Mail (1st Class)
39790	SOUTH 17 ASSOC, PO BOX 627, 123 PROSPECT STREET, RIDGEWOOD, NJ, 07451	US Mail (1st Class)
39790	SOUTH PACIFIC, ATTN: RUBEN GARZA, 30619 9TH STREET, NUEVO, CA, 92567	US Mail (1st Class)
39790	SOUTHERN CONN GAS CO., PO BOX 1999, AUGUSTA, ME, 04332-1999	US Mail (1st Class)
39790	SPECIALTY LIGHTING GROUP, P O.BOX 1196, NEW HAVEN, CT, 06505	US Mail (1st Class)
39790	SPECTRUM SIGNS, INC., 111 CAROLYN BLVD, FARMINGDALE, NY, 11735	US Mail (1st Class)
39790	SSSG REALTY TRUST, 1443 BEACON STREET, SUITE 102, BROOKLINE, MA, 02446	US Mail (1st Class)
39790	STAPLES ADVANTAGE, P O.BOX 71217, ACCT # 12281167, CHICAGO, IL, 60694	US Mail (1st Class)
39790	STAR CHEM DRY, 5000 WEST OAKLEY BLVD, SUITE E6, LAS VEGAS, NV, 89146	US Mail (1st Class)
39790	STAR LANDSCAPING LTD., P O.BOX 802, COMMACK, NY, 11725	US Mail (1st Class)
39790	STATE OF MICHIGAN, DEPT. 77003, DETROIT, MI, 48277-0003	US Mail (1st Class)
39790	STATE OF NEW JERSEY, NEW JERSEY DIVISION OF TAXATION, PO BOX 281, TRENTON, NJ, 08695-0281	US Mail (1st Class)
39790	STATE OF NEW JERSEY, NEW JERSEY DIVISION OF TAXATION, PO BOX 281, TRENTON, NJ, 08695-0281	US Mail (1st Class)
39790	STERLING TESTING SYSTEMS, INC., PO BOX 35626, NEWARK, NJ, 07193	US Mail (1st Class)
39790	STRATFORD COMPANY/CAYE UPHOLS, BOA LOCKBOX 13933 COLLECTION DRIVE CENTER, CHICAGO, IL, 60693	US Mail (1st Class)
39790	STRATIS CORPORATION, U S HIGHWAY 22, SCOTCH PLAINS, NJ, 07076	US Mail (1st Class)
39790	SUFFOLK COUNTY WATER AUTHORITY, ATTN: JEAN CARUSO, 2045 ROUTE 112, SUITE 5, CORAM, NY, 11727	US Mail (1st Class)
39790	SUN DELIVERY, INC., 124 PAYNE ROAD, THOMASVILLE, NC, 27360	US Mail (1st Class)
39790	SUN SENTINEL, PO BOX 100606, ATLANTA, GA, 30384	US Mail (1st Class)
39790	TALX CORPORATION, 4076 PAYSPIRE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39790	TERMINIX PROCESSING CENTER, P O.BOX 742592, CINCINNATI, OH, 45274	US Mail (1st Class)
39790	TEXPAK INC., 130 NEW HYDE PARK ROAD, P O BOX 267, FRANKLIN SQUARE, NY, 11010	US Mail (1st Class)
39790	THE HOUR, DISPLAY AD DEPT, PO BOX 791, NORWALK, CT, 06852	US Mail (1st Class)
39790	THE JOURNAL NEWS, PO BOX 822883, PHILADELPHIA, PA, 19182	US Mail (1st Class)
39790	THE RECORD-NORTH JERSEY MEDIA, PO BOX 471, 1 GARRET MOUNTAIN PLAZA, 6TH FLR, WEST PATERSON, NJ, 07424	US Mail (1st Class)
39790	THE STAR LEDGER, PO BOX 5718, HICKSVILLE, NY, 11802	US Mail (1st Class)
39790	THE UNITED ILLUMINATING CO., PO BOX 9230, CHELSEA, MA, 02150	US Mail (1st Class)
39790	THIRD & FIFTY, 22 EAST 65TH STREET, NEW YORK, NY, 10021	US Mail (1st Class)
39790	TI NEW METAL DESIGN/COOPER ART, 913 EDWARDS ROAD, FORT PIERCE, FL, 34982	US Mail (1st Class)
39790	TITAN OUTDOOR, PO BOX 5179, NEW YORK, NY, 10087	US Mail (1st Class)
39790	TMCC, INC., 55 PRICE PARKWAY, FARMINGDALE, NY, 11735	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39790	TOA TECHNOLOGIES, INC., ONE CHAGRIN HIGHLANDS - SUITE 207, 2000 AUBURN DRIVE, BEACHWOOD, OH, 44122	US Mail (1st Class)
39790	TODD GARRETT LLC, 12 BANYAN ROAD, SKILLMAN, NJ, 08558	US Mail (1st Class)
39790	TOMMY KENNEDY, 960 LINCOLN AVE. - SUITE 314, SAN RAFAEL, CA, 94901	US Mail (1st Class)
39790	TOWN OF CARY, PO BOX 8049, CARY, NC, 27512-8049	US Mail (1st Class)
39790	TOWN OF SILER CITY, PO BOX 769, SILER CITY, NC, 27344	US Mail (1st Class)
39790	TOYS R US - DELAWARE INC., PO BOX 416104, BOSTON, MA, 02241	US Mail (1st Class)
39790	TRADITIONAL AIR CONDITIONING, 32 E CARL STREET, HICKSVILLE, NY, 11801	US Mail (1st Class)
39790	TRAN-STAR EXECUTIVE, PO BOX 2574, NORTH BABYLON, NY, 11703	US Mail (1st Class)
39790	TRIPAR INTERNATIONAL INC., 20 PRESIDENTIAL DRIVE, ROSELLE, IL, 60172	US Mail (1st Class)
39790	TUSCANY FURNITURE, P O BOX 880384, BOCA RATON, FL, 33488	US Mail (1st Class)
39790	TUSCANY FURNITURE CO., C/O SCOTT DECUBELLIS PO BOX 880384, BOCA RATON, FL, 33488	US Mail (1st Class)
39790	TUSTIN MARKET PLACE, DEPT 0350-622401-2836-S50015, LOS ANGELES, CA, 90084	US Mail (1st Class)
39790	TWELVE SIXTY THREE-M, LLC, 205 MILL ROAD, EDISON, NJ, 08837	US Mail (1st Class)
39790	U. S. QUALITY FURNITURE SERVICES INC, 8920 WINKLER DRIVE, HOUSTON, TX, 77017	US Mail (1st Class)
39790	ULINE, 2200 S LAKESIDE DR, WAUKEGAN, IL, 60085	US Mail (1st Class)
39790	UNION LEADER, PO BOX 9513, MANCHESTER, NH, 03108	US Mail (1st Class)
39790	UNIVERSAL ENVIRON CONSULTING., PO BOX 346, CARLE PLACE, NY, 11514	US Mail (1st Class)
39790	UPS, PO BOX 7247-0244, PHILADELPHIA, PA, 19170	US Mail (1st Class)
39790	URBAN RETAIL PROPERTIES CO., 440 BARRETT PARKWAY, SUITE 70, KENNESAW, GA, 30144	US Mail (1st Class)
39790	URSTADT BIDDLE PROPERTIES INC., 321 RAILROAD AVE., GREENWICH, CT, 06830	US Mail (1st Class)
39790	US SIGN AND LIGHTING SERVICE LLC, 105 DORSA AVE., WAYNE, NJ, 07470	US Mail (1st Class)
39790	USA # 1 UNLIMITED SERVICE, 41 DRIGGS STREET, STATEN ISLAND, NY, 10305	US Mail (1st Class)
39790	VA DEPARTMENT OF TAXATION, PO BOX 1880, RICHMOND, VA, 23218-1880	US Mail (1st Class)
39790	VA DEPARTMENT OF TAXATION, P.O. BOX 26626, RICHMOND, VA, 23261-6626	US Mail (1st Class)
39790	VALENCIA MARKETPLACE I LLC, 101 N WESTLAKE BOULEVARD SUITE 201, WESTLAKE VLLGE, CA, 91362	US Mail (1st Class)
39790	VALSPAR CORP, 1852 SOLUTIONS CENTER, CHICAGO, IL, 60677	US Mail (1st Class)
39790	VALSPAR CORP, 1852 SOLUTIONS CENTER, CHICAGO, IL, 60677	US Mail (1st Class)
39790	VARGA CUSTOM FURNITURE REPAIR, ATTN: STEVE VARGA, PO BOX 151, OAK RIDGE, NC, 27310	US Mail (1st Class)
39790	VERIZON, PO BOX 1, WORCESTER, MA, 01654-0001	US Mail (1st Class)
39790	VERIZON CALIFORNIA, PO BOX 9688, MISSION HILLS, CA, 91346-9688	US Mail (1st Class)
39790	VERIZON COMMUNICATIONS, PO BOX 920041, DALLAS, TX, 75392-0041	US Mail (1st Class)
39790	VERTIS, INC., PO BOX 404555, ATLANTA, GA, 30384	US Mail (1st Class)
39790	VICENTI ASSET LLC, 11950 SAN VICENTE BLVD, STE 200, LOS ANGELES, CA, 90049	US Mail (1st Class)
39790	VILLAGE OF SCHAUMBURG, PO BOX 5919, CAROL STREAM, IL, 60194-5919	US Mail (1st Class)
39790	VINCENT PRINTING COMPANY, PO BOX 1000 DEPT 173, MEMPHIS, TN, 38148	US Mail (1st Class)
39790	VNN GROUP LLC, 3400 OAKMONT VIEW DRIVE, GLENDALE, CA, 91208	US Mail (1st Class)
39790	W B MASON CO., INC., PO BOX 55840, BOSTON, MA, 02205	US Mail (1st Class)
39790	WABC TV (CH7), GO - PO BOX 5723, NEW YORK, NY, 10087	US Mail (1st Class)
39790	WALNUT ASSOCIATES, LP, 355 MIDDLESEX AVENUE, SUITE 7, WILMINGTON, MA, 01887	US Mail (1st Class)
39790	WARM SPRINGS PROMENADE, LLC - STORE CLOSED, 3333 NEW HYDE PARK ROAD, SUITE 100, NEW HYDE PARK, NY, 11042-0020	US Mail (1st Class)
39790	WASHINGTON GAS, PO BOX 830036, BALTIMORE, MD, 21283-0036	US Mail (1st Class)
39790	WASHINGTON POST, PO BOX 17641, BALTIMORE, MD, 21297	US Mail (1st Class)
39790	WBFS TV, PO BOX 905691, CHARLOTTE, NC, 28290	US Mail (1st Class)
39790	WCBS TV, PO BOX 33091, NEWARK, NJ, 07188	US Mail (1st Class)
39790	WDCA TV, FOX TV STATIONS-WDCA, PO BOX 198085, ATLANTA, GA, 30384	US Mail (1st Class)
39790	WDCW TV, 22264 COLLECTION CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
39790	WEINGARTEN NOSTAT INC.- STORE IS CLOSED P O BOX 20, HOUSTON, TX 77216, HOUSTON, TX, 77216	US Mail (1st Class)
39790	WESTPORT RETAIL, LLC, 45 MAIN STREET, SUITE 302, BROOKLYN, NY, 11201	US Mail (1st Class)
39790	WFOR TV, PO BOX 33091, NEWARK, NJ, 07188	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39790	WILLIAM BENBASSAT, 5705 S SEPULVEDA BOULEVARD, CULVER CITY, CA, 90230	US Mail (1st Class)
39790	WILLIAM HIRD & CO., 255 40TH STREET, BROOKLYN,, NY, 11232	US Mail (1st Class)
39790	WINFIELD GROUP, 10500 N E 8TH STREET., SUITE 850, BELLEVUE, WA, 98004	US Mail (1st Class)
39790	WJLA TV, 1100 WILSON BLVD 6TH FL, ARLINGTON, VA, 22209	US Mail (1st Class)
39790	WLNY CH 55, 270 S SERVICE RD, MELVILLE, NY, 11747	US Mail (1st Class)
39790	WNBC TV, CFS LOCKBOX, PO BOX 402971, ATLANTA, GA, 30384	US Mail (1st Class)
39790	WNYW TV (FOX5), 5561 COLLECTIONS CENTER DR, CHICAGO, IL, 60693	US Mail (1st Class)
39790	WOOD SMITH HENNING & BERMAN LLP, 5000 BIRCH STREET SUITE 8500, NEWPORT BEACH, CA, 92660	US Mail (1st Class)
39790	WOODBURY OFFICE SEVEN, PO BOX 422, LAUREL, NY, 11948	US Mail (1st Class)
39790	WOODROSE REALTY, 30-32 STEINWAY STREET, ASTORIA, NY, 11103	US Mail (1st Class)
39790	WORKMAN ENTERPRISES LLC, 3595 CANTON RD STE A-9#173, MARIETTA, GA, 30066	US Mail (1st Class)
39790	WPBF TV, PO BOX 861766, ORLANDO, FL, 32866	US Mail (1st Class)
39790	WPEC TV, PO BOX 198512, WEST PALM BEACH, FL, 33419	US Mail (1st Class)
39790	WPIX TV (CW11), PO BOX 415945, BOSTON, MA, 02241	US Mail (1st Class)
39790	WPLG TV, PO BOX 864162, ORLANDO, FL, 32886	US Mail (1st Class)
39790	WPTV TV, PO BOX 116871, ATLANTA, GA, 30368	US Mail (1st Class)
39790	WRC TV, CFS LOCKBOX, PO BOX 402971, ATLANTA, GA, 30384	US Mail (1st Class)
39790	WSSC, 14501 SWEITZER LANE, LAUREL, MD, 20707-5902	US Mail (1st Class)
39790	WSVN TV, PO BOX 1118, MIAMI, FL, 33238	US Mail (1st Class)
39790	WTTG TV, PO BOX 198085, ATLANTA, GA, 30384	US Mail (1st Class)
39790	WUSA TV, 4100 WISCONSIN AVE NW, WASHINGTON, DC, 20016	US Mail (1st Class)
39790	WWOR TV, 4491 COLLECTION CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
39790	YOUNG ELECTRIC SIGN COMPANY, P O.BOX 11676, TACOMA, WA, 98411	US Mail (1st Class)
39790	ZIFKIN REALTY MANAGEMENT, LLC, PO BOX 64925, CHICAGO, IL, 60664	US Mail (1st Class)
39790	ZIMMERMAN ADVERTISING, PO BOX 934130, ATLANTA, GA, 31193	US Mail (1st Class)
39790	ZONE TELECOM, INC., #3 EXECUTIVE CAMPUS SUITE 520, ACCT# 802851, CHERRY HILL, NJ, 08002	US Mail (1st Class)

Subtotal for this group: 538

EXHIBIT C

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	\$ SIN CLUB, ATTN JOSEPH F FIZELL JR, 65 E STREET RD, FEASTERVILLE, PA, 19053	US Mail (1st Class)
39791	111 REALTY COMPANY MAJESTIC MANAGEMENT, DAN LAMBO, 60 CUTTER MILL ROAD -SUITE 303,, GREAT NECK, NY, 11021	US Mail (1st Class)
39791	181ST WASHINGTON HEIGHTS ASSOCIATES LLC, C/O MAVERICK MANAGEMENT CORP, ATTN: RAYMOND A COHEN ESQ, 1000 PENNSYLVANIA AVE, BROOKLYN, NY, 11207	US Mail (1st Class)
39791	181ST WASHINGTON HEIGHTS, AVI MONK, 610 W 181ST STREET, WASHINGTON HEIGHTS, NY, 10033	US Mail (1st Class)
39791	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)
39791	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)
39791	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)
39791	376 BOYLSTON ST. REALTY TRUST,, SAM HASSAN, 400 BOYLSTON ST,, BOSTON, MA, 02116	US Mail (1st Class)
39791	8150 LEESBURG PIKE LLC, P O BOX 79897, BALTIMORE, MD, 21279-0897	US Mail (1st Class)
39791	83RD ST. INVESTORS LLC, NICK HAINES, C/O THE BROMLEY COMPANIES, 120 5TH AVENUE, 11TH FLOOR, NEW YORK, NY, 10011	US Mail (1st Class)
39791	8812 QUEENS BOULEVARD, LLC, MARONE GURIEL, 421 SEVENTH AVENUE, 15TH FLR, NEW YORK,, NY, 10011	US Mail (1st Class)
39791	905 WPR, LLC, C/O METROVEST EQUITIES, 4 BEACON WAY APT 16, JERSEY CITY, NJ, 07304-6111	US Mail (1st Class)
39791	A G EDWARDS & CO CUST JT TEN, 8266 MENTOR AVE, MENTOR, OH, 44060-5731	US Mail (1st Class)
39791	A G EDWARDS & SON CUST, 8030 FLAGSTAFF DR, COMMERCE TOWNSHIP, MI, 48382-2329	US Mail (1st Class)
39791	A I AUSTIN & JOAN AUSTIN JT TEN, 3495 STARBURST CT WEST, MULBERRY, FL, 33860	US Mail (1st Class)
39791	A TEMPLE BOWEN JR, 416-B ROUTE 12-A, SURRY, NH, 03431-8109	US Mail (1st Class)
39791	ACADEMY FIRE PROTECTION, ATTN: ROBERT PAEZ, 48-81 MASPETH AVE, MASPETH, NY, 11378	US Mail (1st Class)
39791	ACADIA REALTY, 1311 MAMORENECK AVENUE, SUITE 260, WHITE PLAINS, NY, 10605	US Mail (1st Class)
39791	ACCOUNTING DEPT, PO BOX 809, JEFFERSON CITY, MO, 65102-0809	US Mail (1st Class)
39791	ACCOUNTING OFFICE, PO BOX 30026, LANSING, MI, 48909-7526	US Mail (1st Class)
39791	ADAM BAGOON & CUST U NJ UGTMA, ATTN: PAUL BAGOON 12 BANYAN RD, SKILLMAN, NJ, 08558	US Mail (1st Class)
39791	ADAM BAGOON UNJUGTMA, ATTN: PAUL BAGOON 12 BANYAN RD, SKILLMAN, NJ, 08558	US Mail (1st Class)
39791	ADELE KRAMER, 1717 EAST 18TH STREET, BROOKLYN, NY, 11229-2147	US Mail (1st Class)
39791	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)
39791	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)
39791	ALAN H GRABISCH, 3763 MAHLON BROWER DR, OCEANSIDE, NY, 11572-5950	US Mail (1st Class)
39791	ALAN HARRIS, HARRIS & RUBLE, 6424 SANTA MONICA BLVD., LOS ANGELES, CA, 90038	US Mail (1st Class)
39791	ALAN P HAINES &, ELAINE S HAINES JT TEN, 1016 38TH ST W, BRADENTON, FL, 34205-1637	US Mail (1st Class)
39791	ALBERT AZUS, ATTN: THOMAS G TALIAFERRO ACCT, EXEC 118 E CARRILLO ST, SANTA BARBARA, CA, 93101	US Mail (1st Class)
39791	ALBERT MITRANI &, EUGENIA MITRANI JT TEN, 1 HORSEMAN S LANE, SYOSSET, NY, 11791-4402	US Mail (1st Class)
39791	ALBERTO FIGOLS, 228 E 80TH ST, NEW YORK, NY, 10021-0572	US Mail (1st Class)
39791	ALDO CECONI & JOAN CECONI, 114 NEW BROADWAY, SLEEPY HOLLOW, NY, 10591-1707	US Mail (1st Class)
39791	ALEF FURNITURE RESTORATION, JAY STAPLE, 1219 BAY 25TH ST, FAR ROCKAWAY, NY, 11691	US Mail (1st Class)
39791	ALEX ELMAN, 836 CORNELL RD, FRANKLIN SQUARE, NY, 11010-3420	US Mail (1st Class)
39791	ALEX HILLENBRAND & SUSAN HILLENBRAND JT TEN, 8415 BAY PO BOX AV 1265, CUTCHOGUE, NY, 11935	US Mail (1st Class)
39791	ALEXANDER & SALLY LOWE JT WROS JT TEN, 10145 S VANVLISINGEN, CHICAGO, IL, 60617-5638	US Mail (1st Class)
39791	ALEXANDER M HARRISON, FORTYFIVE FIRST AVENUE1P, NEW YORK, NY, 10003	US Mail (1st Class)
39791	ALEXANDER WORTH, 62 MONTAGUE ST APT 8A, BROOKLYN, NY, 11201-3375	US Mail (1st Class)
39791	ALEXIS STEWART & ED STEWART JT TEN, C-O DISTEFANO, 14 SUTTON SQUARE, NEW YORK, NY, 10022-2408	US Mail (1st Class)
39791	ALFRED G DONOFRIO, 505 CHAFFEE DRIVE, ARLINGTON, TX, 76006-2009	US Mail (1st Class)
39791	ALFRED JEROME ANDERSON, 441 WILDLIFE CLUB LANE, TAYLORSVILLE, NC, 28681-7666	US Mail (1st Class)
39791	ALFRED L SCHEIBER &, WILLIAM R SCHEIBER JT TEN, 1125 E 11TH ST, EDDYSTONE, PA, 19022-1354	US Mail (1st Class)
39791	ALICE C GACHENY, 514 HERRMANN AVE, RIVERVALE, NJ, 07675-5558	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	ALICE MARCOUX &, JOHN MARCOUX JT TEN, 283 GEORGE ST, PROVIDENCE, RI, 02906-3118	US Mail (1st Class)
39791	ALISON J LOVE, 9 MARTHA DRIVE, MELVILLE, NY, 11747	US Mail (1st Class)
39791	ALL AMERICAN WASTE LLC, PO BOX 630, EAST WINDSOR, CT, 06088	US Mail (1st Class)
39791	ALLAN FATTORINI &, MERCEDES C FATTORINI JT TEN, 10360 BROOKSHIRE AVE, DOWNEY, CA, 90241-2607	US Mail (1st Class)
39791	ALLEN FEINSTEIN &, MILDRED FEINSTEIN JT TEN, 66 EAST 9TH ST, UNIT 2508, SAINT PAUL, MN, 55101-2277	US Mail (1st Class)
39791	ALLEN HERMAN &, ANNALEE W HERMAN JT TEN, 1606 DAWNVIEW DR, BRENTWOOD, CA, 94513-6520	US Mail (1st Class)
39791	ALLEN J FABBI &, TERESA J FABBI JT TEN, PO BOX 1195, SALMON, ID, 83467-1195	US Mail (1st Class)
39791	ALTHEA BARTOLO, 78 WHITTING CRSE, SAINT CHARLES, IL, 60174-1434	US Mail (1st Class)
39791	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)
39791	ALVIN R NICOLOSI, 2507 OTIS DELLINGER RD, LINCOLNTON, NC, 28092-8180	US Mail (1st Class)
39791	ALYCE M NELSON, 505 CAPRI CT, WILLIAMSTOWN, NJ, 08094-3045	US Mail (1st Class)
39791	ALYCE WILNER, 5982 PONTIAC TRAIL, ORCHARD LAKE, MI, 48323-2225	US Mail (1st Class)
39791	AM NEW YORK, PO BOX 3002, BOSTON, MA, 02241-3002	US Mail (1st Class)
39791	AMB-SGP CIF-1 LLC, P O BOX 6156, HICKSVILLE, NY, 11802-6156	US Mail (1st Class)
39791	AMERICAN EXPRESS, PO BOX 1270, NEWARK, NJ, 07101-1270	US Mail (1st Class)
39791	AMERICAN EXPRESS BANK FSB, 4315 SOUTH 2700 WEST SALT, LAKE CITY, UT, 84184	US Mail (1st Class)
39791	AMTRUST INVESTORS INC., ATTN: JIMMY BAKER PRESIDENT P O, BOX 3467, VICTORIA, TX, 77903-3467	US Mail (1st Class)
39791	ANDRE G PHILIPPON, 42 C ATWOOD RD, TOPSHAM, ME, 04086-5777	US Mail (1st Class)
39791	ANDREA GINSBERG, 2365 WELLINTON GREEN DR, WELLINGTON, FL, 33414	US Mail (1st Class)
39791	ANDREA PHILLIPPOFF, 46 MACLEAY RD, MONTVILLE, NJ, 07045-9798	US Mail (1st Class)
39791	ANDREW A STERN & MARYLOU W STERN, 1443 HAWTHORNE TERRACE, BERKELEY, CA, 94708-1803	US Mail (1st Class)
39791	ANDREW CUOMO, NY ATTORNEY GENERAL, DEPT OF LAW, THE CAPITOL 2ND FLOOR, ALBANY, NY, 12224	US Mail (1st Class)
39791	ANDREW I SCHAEFER &, C RENEE SINNUT JT TEN, 8 MEAD RIDGE LANE, RIDGEFIELD, CT, 06877	US Mail (1st Class)
39791	ANDREW R FREEDMAN, 139 CRANBROOK DR, HOLDEN, MA, 01520-1475	US Mail (1st Class)
39791	ANGELA DAMATO GRIFFARO, 13345 BAHNFYRE, SAINT LOUIS, MO, 63128-3375	US Mail (1st Class)
39791	ANGELA G LIM, 816 CONTRA COSTA AV, BERKELEY, CA, 94707-1920	US Mail (1st Class)
39791	ANN M KILLORY, 403 EAST 70 ST. APT 5, NEW YORK, NY, 10021-5337	US Mail (1st Class)
39791	ANN MERRY &, TIMOTHY MERRY JT TEN, 246 WESTERN AVE, SHERBORN, MA, 01770-1014	US Mail (1st Class)
39791	ANNA DINUNZIO, 239 JOHNSON AVE, STATEN ISLAND, NY, 10307-1239	US Mail (1st Class)
39791	ANNEDITH SEPLOW &, STEVEN BERNARD SEPLOW JT TEN, 13 TRALEE ROAD, HAZLET, NJ, 07730-1123	US Mail (1st Class)
39793	ANSELL GRIMM & AARON, (RE: LE BARASCH OF TOMS RIVER LLC), JAMES G AARON, 1500 LAWRENCE AVE, CN - 7807, OCEAN, NJ, 07712	US Mail (1st Class)
39791	ANSELL GRIMM & AARON, JAMES G AARON, 1500 LAWRENCE AVE, CN - 7807, OCEAN, NJ, 07712	US Mail (1st Class)
39791	ANTHONY JAMES GLENN, 333 LAUREL AVE, NOVATO, CA, 94945	US Mail (1st Class)
39791	ANTHONY M BOCCANFUSO, 324 STEEPLE CRST N, IRMO, SC, 29063-9257	US Mail (1st Class)
39791	ANTHONY ROSA & FELICIA BELLA ROSA JT TEN, ONE BARNSDALE ROAD, NORTH CALDWELL, NJ, 07006-4300	US Mail (1st Class)
39791	ANTHONY S VOIERS &, ELIZABETH F VOIERS JT TEN, 8408 OLD DEER TR, RALEIGH, NC, 27615-5129	US Mail (1st Class)
39791	ANTON N PFENDT, 25315 SUGAR VALLEY DR, SPRING, TX, 77373-8008	US Mail (1st Class)
39791	AQUA PENNSYLVANIA, INC., 762 W LANCASTER AVENUE, BRYN MAWR, PA, 19010-3489	US Mail (1st Class)
39791	ARABELLA W TEAL, OFFICE OF ATTORNEY GENERAL, ONE JUDICIARY SQUARE, 441 4TH ST, NW STE 1145S, WASHINGTON, DC, 20001	US Mail (1st Class)
39791	ARCHIE J POMPEO &, FLORENCE M POMPEO JT TEN, 6917 40 SW, SEATTLE, WA, 98136-1911	US Mail (1st Class)
39791	ARIZONA DEPT OF ECONOMIC SECURITY, 2500 E COOLEY ST #410, SHOW LOW, AZ, 85901-5266	US Mail (1st Class)
39791	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)
39791	ARLENE DREHER IRA ROLLOVER, ATTN NFSC FMTC CUSTODIAN 8 BOWER PLACE, HUNTINGTON, NY, 11743	US Mail (1st Class)
39791	ARMIN HARNEDY, 155 CORNELL DR, ENFIELD, CT, 06082-4242	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	ARNOLD GOLDBERG & LOIS GOLDBERG JT TEN, 19640 SAWGRASS CIRCLE, BOCA RATON, FL, 33434-3379	US Mail (1st Class)
39791	ARTHUR W HOROWITZ, 5800 NICHOLSON LN #507, ROCKVILLE, MD, 20852-2963	US Mail (1st Class)
39791	ASHLEY FURNITURE INDUSTRIES INC, ONE ASHLEY WAY, ARCADIA, WI, 54612	US Mail (1st Class)
39791	ASHLEY FURNITURE INDUSTRIES INC, PO BOX 190, ARCADIA, WI, 54612	US Mail (1st Class)
39791	ASHLEY FURNITURE INDUSTRIES INC, PO BOX 190, ARCADIA, WI, 54612	US Mail (1st Class)
39791	ASHLEY FURNITURE INDUSTRIES, INC., SHANNON BURNS, PO BOX 190., ARCADIA, WI, 54612	US Mail (1st Class)
39791	ASSESSMENT DEPT, 45 CALVERT ST FL 3, ANNAPOLIS, MD, 21401-1994	US Mail (1st Class)
39791	AT&T, PO BOX 105262, ATLANTA, GA, 30348-5262	US Mail (1st Class)
39791	AT&T, PO BOX 8110, AURORA, IL, 60507-8110	US Mail (1st Class)
39791	AT&T, PAYMENT CENTER, SACRAMENTO, CA, 95887-0001	US Mail (1st Class)
39791	AT&T MOBILITY, PO BOX 6463, CAROL STREAM, IL, 60197-6463	US Mail (1st Class)
39791	ATLANTIC CITY ELECTRIC, PO BOX 4875, TRENTON, NJ, 08650	US Mail (1st Class)
39791	ATLANTIC JOURNAL & CONST, PO BOX 105375, ATLANTA, GA, 30348-5375	US Mail (1st Class)
39791	ATLAS SANITATION CO., INC., PO BOX 140629, HOWARD BEACH, NY, 11414-0629	US Mail (1st Class)
39791	AUDREY J SADOWSKI, 22 LONGVIEW DRIVE, EMERSON, NJ, 07630-1508	US Mail (1st Class)
39791	AUDREY L FILIPPONE &, DANA FILIPPONE JT TEN, 30 MOUNT DRIVE, HOLMDEL, NJ, 07733-1332	US Mail (1st Class)
39791	AVOLIO & HANLON PC, ROBERT AVOLIO ESQ, 3150 BRUNSWICK PIKE, STE 120, LAWRENCEVILLE, NJ, 08648	US Mail (1st Class)
39793	AVOLIO & HANLON PC, (RE: TODD GARRETT LLC), ROBERT AVOLIO ESQ, 3150 BRUNSWICK PIKE, STE 120, LAWRENCEVILLE, NJ, 08648	US Mail (1st Class)
39791	AYELET MANAGMENT LLC, 527 LENOX AVE, NEW YORK, NY, 10037	US Mail (1st Class)
39791	AYRES ASSOCIATES ., 69-06 GRAND AVENUE, MASPETH, NY, 11378	US Mail (1st Class)
39791	B.R. REAL ESTATE, INC., PO BOX 570, OYSTER BAY, NY, 11771	US Mail (1st Class)
39793	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)
39791	BALLARD SPAHR LLP, DAVID L POLLACK / JEFFREY MEYERS, 51ST FL - MELLON BANK CNTR, 1735 MARKET ST, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39791	BALTIMORE GAS & ELECTRIC COMPANY, PO BOX 1475, BALTIMORE, MD, 21201	US Mail (1st Class)
39791	BANK OF AMERICA, 101 S MARENGO AVE 5TH FLOOR, PASADENA, CA, 91101	US Mail (1st Class)
39791	BANK OF AMERICA, 101 S MARENGO AVE 5TH, FLOOR PASADENA, CA, 91101	US Mail (1st Class)
39791	BANK OF NY MELLON, ATTN CARL KRASIK GENERAL COUNSEL, ONE WALL STREET, NEW YORK, NY, 10286	US Mail (1st Class)
39791	BANK OF NY MELLON, CARL KRASIK (GENERAL COUNSEL), ONE WALL STREET, NEW YORK, NY, 10286	US Mail (1st Class)
39791	BANK OF NY MELLON, CHUCK LOGAN, ONE WALL STREET, NEW YORK, NY, 10286	US Mail (1st Class)
39791	BANK OF NY MELLON, CORPORATION TRUST CO, CORPORATION TRUST CENTER, 1209 ORANGE STREET, WILMINGTON, DE, 19801	US Mail (1st Class)
39791	BANK OF NY MELLON, KELLY, ROBERT P (CEO), ONE WALL STREET, NEW YORK, NY, 10286	US Mail (1st Class)
39791	BARBARA AND ROBERT COLLINS, 3333 NEW HYDE PARK RD, SUITE 100, NEW HYDE PARK., NY, 11042	US Mail (1st Class)
39791	BARBARA KAHN & MARTIN KAHN JT TEN, 118 SOUTHAMPTON DR, GALLOWAY, NJ, 08205-6623	US Mail (1st Class)
39791	BARBARA LEVY, 210 NAHANTON ST #408, NEWTON, MA, 02459-2927	US Mail (1st Class)
39791	BARBARA MAZIARZ, 851 HERITAGE DR, ADDISON, IL, 60101-3165	US Mail (1st Class)
39791	BARBARA MCNEELY, 15 JOYCE DR, HAUPPAUGE, NY, 11788-4709	US Mail (1st Class)
39791	BARBARA TAKSEY, 6 CAMPANIA CT, MANCHESTER TOWNSHIP, NJ, 08759-8119	US Mail (1st Class)
39791	BARRY HERMAN &, PATRICIA HERMAN JT TEN, 16 GEIGER LN, WARREN, NJ, 07059-5620	US Mail (1st Class)
39791	BARRY KOCH, 1055 TARRAGON COURT, MORGANVILLE, NJ, 07751-1806	US Mail (1st Class)
39791	BARRY M LEVINE &, MARTIN J LEVINE JT TEN, 1600SW 56TH AVENUE, FORT LAUDERDALE, FL, 33317-5932	US Mail (1st Class)
39791	BARRY ROBERT PAPE & CATHERINE PAPE JT TEN, 312 REFUGE DR W, DRUMS, PA, 18222	US Mail (1st Class)
39791	BAY AREA NEWS GROUP, 4000 EXECUTIVE PKWY, #200, SAN RAMON, CA, 94583	US Mail (1st Class)
39791	BEA YANKOWITZ & SIDNEY YANKOWITZ JT TEN, 12212 N PARADISE VILL PKY S 336 C, PHOENIX, AZ, 85032-7650	US Mail (1st Class)
39791	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)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	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)
39791	BEATRICE STAPLE, 7864 LEXINGTON CLUB BLVD APT A, DELRAY BEACH, FL, 33446-3904	US Mail (1st Class)
39791	BEAU BIDEN, CARVEL STATE OFFICE BLDG, 820 N. FRENCH STREET, WILMINGTON, DE, 19801	US Mail (1st Class)
39791	BELA ANTHONY DEBITZKY, 450 NE 51 STREET, MIAMI, FL, 33137-3025	US Mail (1st Class)
39791	BELKIN BURDEN WENIG & GOLDMAN LLP, JOSHUA G LOSARDO ESQ, 270 MADISON AVE, NEW YORK, NY, 10016	US Mail (1st Class)
39793	BELKIN BURDEN WENIG & GOLDMAN LLP, (RE: 902 ASSOCIATES), JOSHUA G LOSARDO ESQ, 270 MADISON AVE, NEW YORK, NY, 10016	US Mail (1st Class)
39791	BELLER AND BELLER, 6866 HUNTINGTON LANE, APT. 305, DELRAY BEACH, FL, 33446	US Mail (1st Class)
39791	BELLER AND BELLER, 723 BLUE RIDGE DRIVE, MEDFORD, NY, 11763	US Mail (1st Class)
39793	BELLER AND BELLER, 6866 HUNTINGTON LANE, APT. 305, DELRAY BEACH, FL, 33446	US Mail (1st Class)
39793	BELLER AND BELLER, 723 BLUE RIDGE DRIVE, MEDFORD, NY, 11763	US Mail (1st Class)
39791	BEN A COLBY JR, 27 LONGVIEW DRIVE, PRESQUE ISLE, ME, 04769-2470	US Mail (1st Class)
39791	BENDERSON-WAINBERG ASSOCIATES, (DEVELOPERS DIVERSIFIED), DEPT: 103126-20612-4027, PO BOX 73612, CLEVELAND, OH, 44193	US Mail (1st Class)
39791	BENEFICIARY KATHLEEN W TESS & J KENNETH WAROS DECEDENTIRA JT TEN, 50 S RALPH AVE, PITTSBURGH, PA, 15202	US Mail (1st Class)
39791	BERGER & MONTAGUE P C, 1622 LOCUST STREET, PHILADELPHIA, PA, 19103-6305	US Mail (1st Class)
39791	BERNARD M BRASFIELD, 3888 48TH AVE S APT 314, SAINT PETERSBURG, FL, 33711-4602	US Mail (1st Class)
39791	BERNARD REISS IRA, & FLEET BROKERAGE SECURITIES CUST, 11309 WINGFOOT DR, BOYNTON BEACH, FL, 33437-1624	US Mail (1st Class)
39791	BERNARD W HEITNER, 67-66 108ST APT 25C, FOREST HILLS, NY, 11375	US Mail (1st Class)
39791	BERNARD WINCIG, 574 - 5TH AVE, NEW YORK, NY, 10036-4806	US Mail (1st Class)
39791	BERNARD WINCIG, C/O THE LAW OFFICES OF, WINCIG & WINCIG, 574 FIFTH AVENUE, NEW YORK, NY, 10036	US Mail (1st Class)
39791	BERNARDINE K HARFORD LIV TR, 168 HIGHLAND AVE, HIGHLANDS, NJ, 07732-1810	US Mail (1st Class)
39791	BERT W WASSERMAN, PO BOX 1019, MANHASSET, NY, 11030-8019	US Mail (1st Class)
39791	BERT WASSERMAN &, SANDRA WASSERMAN JT TEN, 15 SANDPIPER COURT, OLD WESTBURY, NY, 11568	US Mail (1st Class)
39791	BERTHA & WILLIAM KAUFMANN CO-TTEES JT TEN, 19205 HOBBS COURT, LUTZ, FL, 33548-4254	US Mail (1st Class)
39791	BERTHA L LYONS &, MARK T LYONS JT TEN, 7243 LANDMARK DR, SPRING HILL, FL, 34606-6148	US Mail (1st Class)
39791	BERYL SKOG, 157 PALISADES AVE, CRESSKILL, NJ, 07626-2258	US Mail (1st Class)
39791	BETTE ANN CASCELL TR UA 10/20/87, FBO BETTE ANN CASCELL, 345 LAKE ST, SAN FRANCISCO, CA, 94118-1320	US Mail (1st Class)
39791	BETTINA V BEHRINGER, 88181 OLD HWY B3, ISLAMORADA, FL, 33036-3044	US Mail (1st Class)
39791	BETTINA V BEHRINGER SPECIAL IRA, 88181 OLD HWY B3, ISLAMORADA, FL, 33036-3044	US Mail (1st Class)
39791	BETTY J PECH, 890 WEST TROPICAL WAY, PLANTATION, FL, 33317-3352	US Mail (1st Class)
39791	BEVERLY ISRAEL, 10634 E CEDAR WAXWING DR, SUN LAKES, AZ, 85248-7764	US Mail (1st Class)
39791	BG MONMOUTH, LLC (DEVELOPERS DIVERSIFIED), DEPT: 103126-20611-4026, P O BOX #73612, CLEVELAND, OH, 44193	US Mail (1st Class)
39791	BILL MCCOLLUM, OFFICE OF ATTORNEY GENERAL, STATE OF FLORIDA, THE CAPITOL PL-01, TALLAHASSEE, FL, 32399-1050	US Mail (1st Class)
39791	BILL READ, 3300 ENTERPRISE PKWY, BEACHWOOD, OH, 44122	US Mail (1st Class)
39791	BILLY JOE BRIDGES, 114 SHAWNEE DRIVE, SHELBY, NC, 28152-7740	US Mail (1st Class)
39791	BINA REALTY, JOSEPH APPLEMAN, 200 WINSTON DRIVE, UNIT 221, CLIFFSIDE PARK, NJ, 07010	US Mail (1st Class)
39791	BINDER & MALTER LLP, JULIE H ROME-BANKS ESQ, 2775 PARK AVE, SANTA CLARA, CA, 95050	US Mail (1st Class)
39793	BINDER & MALTER LLP, (RE: WINFIELD GROUP), JULIE H ROME-BANKS ESQ, 2775 PARK AVE, SANTA CLARA, CA, 95050	US Mail (1st Class)
39791	BOB BLUM, 118 W NATIONAL ST, WEST CHICAGO, IL, 60185-1945	US Mail (1st Class)
39791	BONNIE KAYE, 25 SUTTON PLACE SOUTH #6L, NEW YORK, NY, 10022-2467	US Mail (1st Class)
39791	BONNIE O MALLEY CUST &, FBO: RYAN O MALLEY UGMA CT, 58 SPRING ROCK ROAD, BRANFORD, CT, 06405-5524	US Mail (1st Class)
39791	BOSTON GLOBE ,, BRENT TURNER, PO BOX 415071,, BOSTON, MA, 02241-5071	US Mail (1st Class)
39791	BOYD ELWOOD JENKINS JR, 1039 S CORTLAND, KOKOMO, IN, 46902-6202	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	BRENT ASSOCIATES, INC., STEVE WOODS, 931 B CONKLIN AVE, FARMINGDALE, NY, 11735	US Mail (1st Class)
39791	BRENT CARPENTER &, JACQUELYN CARPENTER JT TEN, 27123 VISTA ENCANTADA DR, VALENCIA, CA, 91354-2249	US Mail (1st Class)
39791	BRIAN GABBERT, PO BOX 712516, CINCINNATI,, OH, 45271-2516	US Mail (1st Class)
39791	BRIAN J BOETTCHER, 317 4TH ST S #201, LA CROSSE, WI, 54601-4047	US Mail (1st Class)
39791	BRIAN J MATTALINO, 42 RTE 46 E, LODI, NJ, 07644-1308	US Mail (1st Class)
39791	BRIDGET J ARCHER KAYSER, 6 POWDER HORN RD, PATTERSON, NY, 12563-2524	US Mail (1st Class)
39791	BRIGHT STAR ENTERPRISES INC, 190-10 NORTHERN BLVD, FLUSHING, NY, 11358	US Mail (1st Class)
39791	BRUCE DANBACK, 351 CHURCH RD, PUTNAM VALLEY, NY, 10579-2515	US Mail (1st Class)
39791	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)
39791	BRUNO PELLEGRINI, 61 S MAIN ST, NEW CITY, NY, 10956-3537	US Mail (1st Class)
39791	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)
39791	BYRON MURRAY &, ANN VEIT JT TEN, 7224 SKYVIEW AVE, NEW PORT RICHEY, FL, 34653-1944	US Mail (1st Class)
39791	CA STATE BOARD OF EQUALIZATION, PO BOX 942879, ADDRESS2, SACRAMENTO, CA, 94279-8042	US Mail (1st Class)
39791	CABLEVISION, PO BOX 371378, PITTSBURGH, PA, 15250-7378	US Mail (1st Class)
39791	CALIFORNIA-AMERICAN WATER, PO BOX 7150, PASADENA, CA, 91109	US Mail (1st Class)
39791	CALVIN LEM, 16810 GRAND CENTRAL PKWY, JAMAICA, NY, 11432-1301	US Mail (1st Class)
39791	CALVIN WORTH, 3434 W RENO, OKLAHOMA CITY, OK, 73107-6134	US Mail (1st Class)
39791	CAPITAL MAX, 2438 27 AVE SOUTH, MINNEAPOLIS, MN, 55406	US Mail (1st Class)
39791	CAPITAL ONE, 3939 W JOHN CARPENTER FREEWAY, IRVING, TX, 75063	US Mail (1st Class)
39791	CAREER TEMPS INC, 6710 MAIN ST STE 234, MIAMI LAKES, FL, 33014-2067	US Mail (1st Class)
39791	CARL W HAYWOOD &, LINDA LOU HAYWOOD JT TEN, PO BOX 2444, THOMPSON FALLS, MT, 59873-2444	US Mail (1st Class)
39791	CARMEN A PASTORE & SUZANNE L PASTORE JT TEN, 7991 STONEYBROOK LN, MENTOR, OH, 44060-5935	US Mail (1st Class)
39791	CARMINE CAMPIONE &, UTA CHARLES SCHWAB & CO INC. IRA, ROLLOVER DTD 11 18 91, 53 MAOLIS AVENUE, BLOOMFIELD, NJ, 07003-2330	US Mail (1st Class)
39791	CAROL ANN BURGESS, 19107 PLAYER PARK DRIVE, HUMBLE, TX, 77346-6149	US Mail (1st Class)
39791	CAROL MARIE WARREN, 17073 SE 96TH CHAPELWOOD CIR, LADY LAKE, FL, 32162-1848	US Mail (1st Class)
39791	CAROLE RALSTON, 95 WINDOM ST, WHITE PLAINS, NY, 10607-2614	US Mail (1st Class)
39791	CAROLYN GANG TROOB, 40 WESTFIELD RD, WHITE PLAINS, NY, 10605-5455	US Mail (1st Class)
39791	CAROLYN O BRIEN, 130 C E PENNY DRIVE, WALLKILL, NY, 12589-4524	US Mail (1st Class)
39791	CARRIE SCHURMANN, 200 WINSTON DR APT 2202, CLIFFSIDE PARK, NJ, 07010-3226	US Mail (1st Class)
39791	CATHERINE CORTEZ MASTO, NEVADA ATTORNEY GENERAL, OLD SUPREME COURT BLDG, 100 N CARSON ST, CARSON CITY, NV, 89701	US Mail (1st Class)
39791	CATHERINE S PHELPS, 1007 CALIBRE SPRINGS WAY NE, ATLANTA, GA, 30342	US Mail (1st Class)
39791	CATHERINE T CODISPOTI, 717 MAIN ST, NORTH CALDWELL, NJ, 07006-4734	US Mail (1st Class)
39791	CBL-TRS JOINT VENTURE II, LLC, P O BOX 74551, CLEVELAND, OH, 44194-4551	US Mail (1st Class)
39791	CBS OUTDOOR, PO BOX 33074, NEWARK, NJ, 07188-0074	US Mail (1st Class)
39791	CBS OUTDOOR INC, C/O CHEIFETZ IANNITELLI MARCOLINI, 111 W MONROE ST, 17TH FL, PHOENIX, AZ, 85003	US Mail (1st Class)
39791	CDW, ATTN: VIDA KRUG, 200 N MILWAUKEE AVE, VERNON HILLS, IL, 60061	US Mail (1st Class)
39791	CDW DIRECT, LLC, PO BOX 75723, CHICAGO, IL, 60675-5723	US Mail (1st Class)
39791	CECILIA C LIU FU &, LEE LEUNG FU JT TEN, 276 ST KATHERINE DR, LA CANADA, CA, 91011-4109	US Mail (1st Class)
39791	CEDE & CO (FAST ACCOUNT), PO BOX 20, BOWLING GREEN STATION, NEW YORK, NY, 10004-1408	US Mail (1st Class)
39791	CENTRAL HUDSON GAS & ELECTRIC, 284 SOUTH AVE., POUGHKEEPSIE, NY, 12601	US Mail (1st Class)
39791	CENTRO NP, LLC - STORE IS CLOSED, 24043 NETWORK PLACE, CHICAGO, IL, 60673-1240	US Mail (1st Class)
39791	CENTRO WATT PROPERTY OWNER II, LLC, PUENTE HILL TOWN CTR, DEPARTMENT 9190, LOS ANGELES, CA, 90084-9190	US Mail (1st Class)
39791	CENTRO WATT PROPERTY OWNER II, LLC, SHEILA POCKNETT, 17394 E COLIMA RD, ROWLAND HEIGHTS, CA, 91745	US Mail (1st Class)
39791	CENTURYLINK, PO BOX 4300, CAROL STREAM, IL, 60197-4300	US Mail (1st Class)
39791	CERTEGY CHECK SERVICES, INC., 11601 ROOSEVELT BLVD, ST. PETERSBURG, FL, 33716	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	CERTILMAN BALIN ADLER & HYMAN LLP, RICHARD J MCCORD, CAROL A GLICK, 90 MERRICK AVE, EAST MEADOW, NY, 11554	US Mail (1st Class)
39793	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)
39791	CHANDRA NAIDU BOYAPATI, 78 WYNDHURST DR, JACKSON, TN, 38305-3545	US Mail (1st Class)
39791	CHARLES A LAMEIRE &, CAROLE LAMEIRE JT TEN, 3 GOLDEN WEST DR, DURANGO, CO, 81301-7198	US Mail (1st Class)
39791	CHARLES D BLUMENSCHNAIN &, T MARIANNE BLUMENSCHNAIN JT TEN, 905 RUTH ST., PITTSBURGH, PA, 15243-1119	US Mail (1st Class)
39791	CHARLES DUDLEY WALLACE &, JANNET L WALLACE JT TEN, 6 WEST WESLEY RIDGE, ATLANTA, GA, 30327-2041	US Mail (1st Class)
39791	CHARLES E CRYDER, 653 EVANGELINE RD, CINCINNATI, OH, 45240-3011	US Mail (1st Class)
39791	CHARLES F ALDEN, 20 DONNA DRIVE, FAIRFIELD, NJ, 07004-1818	US Mail (1st Class)
39791	CHARLES H CHAPPELL, 715 KNOTTY PINE ROAD, CHARLESTON, SC, 29412	US Mail (1st Class)
39791	CHARLES J BRUCIA, 1212 AVENUE OF THE AMERICAS FL 14, NEW YORK, NY, 10036-1600	US Mail (1st Class)
39791	CHARLES J LAY, 10720 MIDNIGHT DR, INDIANAPOLIS, IN, 46239-9234	US Mail (1st Class)
39791	CHARLES J SEITZ, 15 BOULDER BROOK RD, GREENWICH, CT, 06830-3514	US Mail (1st Class)
39791	CHARLES K MCKNIGHT, 400 MIMOSE DR, ST SIMONS IS, GA, 31522-5808	US Mail (1st Class)
39791	CHARLES LONG &, SUSAN LONG JT TEN, PO BOX 180, NEWPORT, RI, 02840	US Mail (1st Class)
39791	CHARLES M BEARD & BETTY K BEARD JT TEN, 8118 LAKE PROVIDENCE DR, MATTHEWS, NC, 28104-6221	US Mail (1st Class)
39791	CHARLES MORREALE & JULLIA MORREALE JT TEN, 17 LOUIS DRIVE, KATONAH, NY, 10536-3122	US Mail (1st Class)
39791	CHARLES R RETTIG & SUSAN M RETTIG JT TEN, 10287 GOLDENTRAIL RD, MILLERSBURG, MI, 49759-9621	US Mail (1st Class)
39791	CHARLES REIFF, ATTN: GERALD P KAMINSKY, ACCT EXECUTIVE O COWEN & CO., FINANCIAL SQUARE 31ST, NEW YORK, NY, 10005	US Mail (1st Class)
39791	CHARLES SCHWAB &, CO CUST JT TEN, 318 MONTE VISTA DR, SAINT LOUIS, MO, 63129-3445	US Mail (1st Class)
39791	CHARLES SCHWAB &, CO CUST JT TEN, 4 CHINA LANE, SETAUKET, NY, 11733-4052	US Mail (1st Class)
39791	CHARLES SCHWAB & CO CUST JT TEN, 28 HIAWATHA BLVD, OAKLAND, NJ, 07436-2919	US Mail (1st Class)
39791	CHARLES SIMONELLI & ANGELA SIMONELLI, 8323 14TH AVE, BROOKLYN, NY, 11228-3115	US Mail (1st Class)
39791	CHARLOTTE P KLEIN, 4200 MASSACHUSETTS AVE NW APT 303, WASHINGTON, DC, 20016-4753	US Mail (1st Class)
39791	CHAUNCEY M DEPEW, 684 ALLENTOWN RD, TELFORD, PA, 18969-2204	US Mail (1st Class)
39791	CHICAGO TRIBUNE, 14839 COLLECTION CENTER DRIVE, CHICAGO, IL, 60693-0148	US Mail (1st Class)
39791	CHRIS A RHOADES, 2030 VALLEJO ST #905, SAN FRANCISCO, CA, 94123	US Mail (1st Class)
39791	CHRIS KOSTER, MISSOURI ATTORNEY GENERAL, SUPREME COURT BLDG, 207 W HIGH ST PO BOX 899, JEFFERSON CITY, MO, 65102	US Mail (1st Class)
39791	CHRIS LEYERLE, 1420 NW GILMAN BLVD, SUITE 2655, ISSAQUAH, WA, 98027-5394	US Mail (1st Class)
39791	CHRISTIN M BLAZEK & JAMES BLAZEK JT TEN, 637 E 60TH ST, INDIANAPOLIS, IN, 46220-1863	US Mail (1st Class)
39791	CHRISTINE ROTH, 510 E 23RD ST, NEW YORK, NY, 10010-5012	US Mail (1st Class)
39791	CHRISTOPHER J COWANS, 37 BAKER AVE, BEVERLY, MA, 01915-3505	US Mail (1st Class)
39791	CHRISTOPHER LENG, 1915 S BURNSIDE AVE, LOS ANGELES, CA, 90016-1114	US Mail (1st Class)
39791	CHRISTOPHER WALL &, HAYDEE WALL JT TEN, 753 VINCENT AVE, BRONX, NY, 10465-1722	US Mail (1st Class)
39791	CINDY J HOLLAND, 1316 IDALIA RD, COLUMBIA, SC, 29206	US Mail (1st Class)
39791	CIPRIANO SQUARE PLAZA CORPORATION, NICK VASSELLO, 270 COMMERCE DR, ROCHESTER, NY, 14623	US Mail (1st Class)
39791	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)
39791	CITIZENS, PO BOX 42001, PROVIDENCE, RI, 02940-2001	US Mail (1st Class)
39791	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)
39791	CITY CENTRE PHILADELPHIA PA LP, NICK VASSELLO, 270 COMMERCE DR, ROCHESTER, NY, 14623	US Mail (1st Class)
39791	CITY CENTRE PHILADELPHIA, PA, P O BOX 8000, DEPT. 916, BUFFALO, NY, 14267	US Mail (1st Class)
39791	CITY OF BIRMINGHAM-WATER, DEPT. 175601, PO BOX 67000, DETROIT, MI, 48267	US Mail (1st Class)
39791	CITY OF CULVER CITY, CULVER CITY TREASURER'S OFFICE, PO BOX 507, 9770 CULVER BLVD, CULVER CITY, CA, 90232-0507	US Mail (1st Class)
39791	CITY OF FORT LAUDERDALE, MUNICIPAL SERVICES, PO BOX 31687, TAMPA, FL, 33631-3687	US Mail (1st Class)
39791	CITY OF FREMONT, PO BOX 5006, FREEMONT, CA, 94537-5006	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	CITY OF GLENDALE, PO BOX 51462, LOS ANGELES, CA, 90051	US Mail (1st Class)
39791	CITY OF NOVI, WATER/SEWER BILL, PO BOX 674264, DETROIT, MI, 48267-4264	US Mail (1st Class)
39791	CITY OF ONTARIO REVENUE DEPARTMENT, 1333 S BON VIEW AVENUE, PO BOX 8000, ONTARIO, CA, 91761-1076	US Mail (1st Class)
39791	CITY OF PALO ALTO UTILITIES, PO BOX 10097, PALO ALTO, CA, 94303-0897	US Mail (1st Class)
39791	CITY OF SAN MARCOS, PO BOX 511350, C/O IDS REAL ESTATE GROUP, LOS ANGELES, CA, 90051-7905	US Mail (1st Class)
39791	CITY OF SAN MARCOS, P O.BOX 511350, LOS ANGELES, CA, 90051-7905	US Mail (1st Class)
39791	CITY OF WEST HOLLYWOOD, 8300 SANTA MONICA BLVD, WEST HOLLYWOOD, CA, 90069	US Mail (1st Class)
39791	CLARENCE M MOSS &, GRACE W MOSS JT TEN, 121 HOOTON RD, MOUNT LAUREL, NJ, 08054-1311	US Mail (1st Class)
39791	CLASSIC RECYCLING NEW YORK CORP, 409 RIVER ROAD, STE 1, CLIFTON, NJ, 07014	US Mail (1st Class)
39791	CLAUDETTE R PEARSON, 320 MYRTLE ST, NACOGDOCHES, TX, 75965-2650	US Mail (1st Class)
39791	CLAYTON LAMBETH, BOX 1016, HOT SPRINGS, SD, 57747-1016	US Mail (1st Class)
39791	CLIFFORD L BOWERS &, GREG D STOLLSTEIMER JT TEN, 22610 WATSON RD, DEFIANCE, OH, 43512-8807	US Mail (1st Class)
39791	CLIFTON WADE SWEENEY, 4809 SLIVER HILL CT, ANTIOCH, CA, 94531-7627	US Mail (1st Class)
39791	CLINTON O OLSEN, 116 MORTON DR, RAMSEY, NJ, 07446-2517	US Mail (1st Class)
39791	COHEN & CO FINANCIAL MANAGEMENT LLC, RACHAEL FINK (GENERAL COUNSEL), 2929 ARCH ST. SUITE 1703, PHILADELPHIA, PA, 19019	US Mail (1st Class)
39791	COHEN & COMPANY FINANCIAL MGMT LLC, DANIEL COHEN (PRESIDENT), STE 1703 2929 ARCH ST, PHILADELPHIA, PA, 19104-2857	US Mail (1st Class)
39791	COHEN & COMPANY FINANCIAL MGMT LLC, RACHAEL FINK (GENERAL COUNSEL), 2929 ARCH ST. SUITE 1703, PHILADELPHIA, PA, 19019	US Mail (1st Class)
39791	COHEN STONE RICH & FIORE, 1221 LOCUST STREET, SAINT LOUIS, MO, 63103-2364	US Mail (1st Class)
39791	COHEN, MOSHE, 8 LEVER PL, PLAINVIEW, NY, 11803	US Mail (1st Class)
39791	COLONY MANAGEMENT & CO JT TEN, 214 23RD AVE, PATERSON, NJ, 07513-1168	US Mail (1st Class)
39791	COMCAST, PO BOX 3005, SOUTHEASTERN, PA, 19398	US Mail (1st Class)
39791	COMPTROLLER, S SWAN ST FL 6, ALBANY, NY, 12236-0001	US Mail (1st Class)
39791	COMPTROLLER, 201 STATE HOUSE, SPRINGFIELD, IL, 62706-0001	US Mail (1st Class)
39791	COMPTROLLER OF THE TREASURY, 110 CARROLL ST # 1, ANNAPOLIS, MD, 21411-0001	US Mail (1st Class)
39791	COMPTROLLER OFFICE, 55 ELM ST, HARTFORD, CT, 06106-1746	US Mail (1st Class)
39791	COMPTROLLER OFFICE, 1 ASHBURTON PL # 900, BOSTON, MA, 02108-1518	US Mail (1st Class)
39791	COMPTROLLER OPERATIONS, 207 FINANCE BUILDING, HARRISBURG, PA, 17120-0018	US Mail (1st Class)
39791	CONNECTICUT POST, DEPT 0393, PO BOX 40000, HARTFORD, CT, 06151	US Mail (1st Class)
39791	CONNOLLY BOVE LODGE & HUTZ LLP, KAREN C BIFFERATO / CHRISTINA M THOMPSON, THE NEMOURS BUILDING, PO BOX 2207, WILMINGTON, DE, 19899-2207	US Mail (1st Class)
39793	CONNOLLY BOVE LODGE & HUTZ LLP, (RE: INLAND AMERICAN RETAIL MANAGEMENT LLC), KAREN C BIFFERATO / CHRISTINA M THOMPSON, THE NEMOURS BUILDING, PO BOX 2207, WILMINGTON, DE, 19899-2207	US Mail (1st Class)
39791	CONSUMERS ENERGY, [NO ADDRESS PROVIDED], LANSING, MI, 48937	US Mail (1st Class)
39791	CONTRA COSTA COUNTY, CONTRA COSTA COUNTY TREASURER-TAX COLLECTOR, ATTN: ERIC MOE, PO BOX 967, MARTINEZ, CA, 94553	US Mail (1st Class)
39791	CONTRA COSTA COUNTY TAX COLLECTOR, PO BOX 631, MARTINEZ, CA, 94553	US Mail (1st Class)
39791	CONTROLLER OFFICE, 325 N SALISBURY ST # 914, RALEIGH, NC, 27603-1388	US Mail (1st Class)
39791	CONTROLLER OFFICE, 616 OBERLIN RD, RALEIGH, NC, 27605-1127	US Mail (1st Class)
39791	CONTROLLER OFFICE, 101 N CARSON ST # 5, CARSON CITY, NV, 89701-4786	US Mail (1st Class)
39791	CONVERTIBLE ENTERPRISES INC, 190-10 NORTHERN BLVD, FLUSHING, NY, 11358	US Mail (1st Class)
39791	CORLISS WHITNEY, 200 SEAMAN AVE, ROCKVILLE CENTRE, NY, 11570-3233	US Mail (1st Class)
39791	CORNELIA MAJOR, 9 BOXWORD DRIVE, MORRISTOWN, NJ, 07960	US Mail (1st Class)
39791	COVAD COMMUNICATIONS, DEPT. 33408, PO BOX39000, SAN FRANCISCO, CA, 94139-0001	US Mail (1st Class)
39791	COWEN & CO CUST & LAURENCE UDELL IRA, 38 HICKORY ROAD, SHORT HILLS, NJ, 07078-1226	US Mail (1st Class)
39791	CRAIG ACKERMAN, 159-36 81 STREET, HOWARD BEACH, NY, 11414	US Mail (1st Class)
39791	CRAIG L JOSEPH, 95 SYCAMORE AVE, BERKELEY HEIGHTS, NJ, 07922-1614	US Mail (1st Class)
39791	CRAIG WILLIAM KELLEY, PO BOX 178, KIHEI, HI, 96753	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	CREATIVE TELEVISION MARKETING,, RICHARD STORRS, 2550 NORTH HOLLYWOOD WAY-STE 100,, BURBANK, CA, 91505	US Mail (1st Class)
39791	CREDIT SUISSE FIRST BOSTON, CREDIT SUISSE HOLDINGS (USA) INC., CORPORATION SERVICE CO., 80 STATE STREET, ALBANY, NY, 12207	US Mail (1st Class)
39791	CREDIT SUISSE FIRST BOSTON, LORI M RUSSO (SECRETARY), CREDIT SUISSE HOLDINGS (USA) INC., 1 MADISON AVE, NEW YORK, NY, 10010	US Mail (1st Class)
39791	CREDIT SUISSE FIRST BOSTON, ROBERT SHAFIR (PRESIDENT), CREDIT SUISSE HOLDINGS (USA) INC., 11 MADISON AVENUE, NEW YORK, NY, 10010	US Mail (1st Class)
39791	CROSSPOINTE PLAZA, LLC, 1260B STELTION ROAD, PISCATAWAY, NJ, 08854	US Mail (1st Class)
39791	CROWN CREDIT COMPANY, PO BOX 640352, CINCINNATI, OH, 45264-0352	US Mail (1st Class)
39791	CULLEN & DYKMAN LLP, BONNIE L POLLACK, 100 QUENTIN ROOSEVELT BLVD, GARDEN CITY, NY, 11530	US Mail (1st Class)
39793	CULLEN & DYKMAN LLP, (RE: TMCC, INC.), BONNIE L POLLACK, 100 QUENTIN ROOSEVELT BLVD, GARDEN CITY, NY, 11530	US Mail (1st Class)
39791	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)
39791	CUNNINGHAM PARK TENNIS CENTER INS &, EMPLOYEE PENSION PLAN JT TEN, C O MICHAEL WIND85 HARBOR VIEW WEST, LAWRENCE, NY, 11559	US Mail (1st Class)
39791	CURTIS V REINAN, 3637 SADDLE CREEK COURT, LAS VEGAS, NV, 89147-3829	US Mail (1st Class)
39791	CUST CATHERINE M CAPASSO &, FBO: MICHAEL A CAPASSO UGMA-NY, 6101 81ST STREET, MIDDLE VILLAGE, NY, 11379-1403	US Mail (1st Class)
39791	CUSTODIAN RAYMOND JAMES & ASSOCIATES &, FBO: JANE LENAHAAN JT TEN, 53 BRIARWOOD ROAD, FLORHAM PARK, NJ, 07932-2576	US Mail (1st Class)
39791	CUSTODIAN SMITH BARNEY &, JUDITH FRIEDLANDER IRA ROLLOVER JT TEN, 10 MADISON AVE1ST FLOOR, MORRISTOWN, NJ, 07960	US Mail (1st Class)
39791	CW WALDORF RETAIL LP, NW 5506-10, P O BOX 1450, MINNEAPOLIS, MN, 55485-5506	US Mail (1st Class)
39791	CYNTHIA CRAWFORD &, DONALD G FAIR IRA JT TEN, 21731 VENTURA BLVD STE 300, WOODLAND HILLS, CA, 91364	US Mail (1st Class)
39791	D C WATER AND SEWER AUTHORITY, CUSTOMER SERVICE DEPT., PO BOX 97200, WASHINGTON, DC, 20090	US Mail (1st Class)
39791	D M PORTUGAL, 3210 PEBBLE TRACE, HOUSTON, TX, 77068-3027	US Mail (1st Class)
39791	D'ANGELO INC., 323 MANLEY STREET, PO BOX 519, WEST BRIDGEWATER, MA, 02379-0519	US Mail (1st Class)
39791	DAILY NEWS, LP,, STEVE L, ATTN: DANIEL TOBIN,, 125 THEODORE CONRAD DR ,, JERSEY CITY, NJ, 07305-4698	US Mail (1st Class)
39791	DANIEL J GLATT, 10 BELVEDERE CT, BURLINGAME, CA, 94010-6011	US Mail (1st Class)
39791	DANIEL J NADERMANN, 10655 TIMBER RIDGE ST, DUBUQUE, IA, 52001-8268	US Mail (1st Class)
39791	DANIEL K BERMAN SHINGU &, REIKO B SHINGU JT TEN, AM CON GEN ATO 45004 BOX 239, APO, AP, 96337	US Mail (1st Class)
39791	DANIEL PON JR, 182 HOWARD ST #113, SAN FRANCISCO, CA, 94105-1611	US Mail (1st Class)
39791	DANIEL T CANAVAN, 9711 KESTRAL RIDGE DR, CHARLOTTE, NC, 28269-6211	US Mail (1st Class)
39791	DANIELLE ABADA, 2 KODIAK DR, WOODBURY, NY, 11797-2705	US Mail (1st Class)
39791	DARRELL WAYNE BUSH & MARYANNE H BUSH JT TEN, 5815 DRAKE RD, GREENSBORO, NC, 27406	US Mail (1st Class)
39791	DAVID ARNOLD, C/O ADX RESOURCES INC, 61 S MAIN STREET, NEW CITY, NY, 10956	US Mail (1st Class)
39791	DAVID B GREENFIELD & MERRILYN B GREENFIELD JT TEN, 4112 BRISTOL COURT, NORTHBROOK, IL, 60062-2119	US Mail (1st Class)
39791	DAVID B KOZIARA &, MICHELE M KOZIARA JT TEN, 21354 PARKLANE, FARMINGTON HILLS, MI, 48335-4217	US Mail (1st Class)
39791	DAVID B ZLOTNICK, [NO ADDRESS INDICATED],	US Mail (1st Class)
39791	DAVID BELLAROSA & ANTHONY BELLAROSA JT TEN, ONE BARNSDALE ROAD, NORTH CALDWELL, NJ, 07006-4300	US Mail (1st Class)
39791	DAVID BLOCK, 8702 VISTA DEL BOCA DRIVE, BOCA RATON, FL, 33433-2527	US Mail (1st Class)
39791	DAVID BORGEN & JACQUELIN BORGEN JT TEN, 6 WINDWARD WAY, MONSEY, NY, 10952-1121	US Mail (1st Class)
39791	DAVID E STARK, 2583 JARDIN DR, WESTON, FL, 33327-1515	US Mail (1st Class)
39791	DAVID FRANK SPENCER &, SUSAN M SPENCER JT TEN, 2291 TAMARIND ST, PORT CHARLOTTE, FL, 33948-4933	US Mail (1st Class)
39791	DAVID GOLDBLATT, 1081 NEWARK GRANVILLE RD, GRANVILLE, OH, 43023-1456	US Mail (1st Class)
39791	DAVID GOLDSCHMIDT, 602 E RANCH ROAD, SACRAMENTO, CA, 95825-6411	US Mail (1st Class)
39791	DAVID GOLDSCHMIDT &, PHYLLIS GOLDSCHMIDT JT TEN, 729 WASHBURN STREET, TEANECK, NJ, 07666-2244	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	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)
39791	DAVID H SCHWARTZ & RICHARD J SPIGAI JT TEN, 1512 PALISADES AVE, FORT LEE, NJ, 07024-5308	US Mail (1st Class)
39791	DAVID H SLATER &, MARLA S SLATER JT TEN, 4 PRESTWICK CT, NEW CITY, NY, 10956-5554	US Mail (1st Class)
39791	DAVID J DITTMAN, 7304 5TH AV 297, BROOKLYN, NY, 11209-2604	US Mail (1st Class)
39791	DAVID J GALLANT, PO BOX 558, RUMFORD, ME, 04276-0558	US Mail (1st Class)
39791	DAVID J REDANZ, 2138 S SANCTUARY DR, NEW BERLIN, WI, 53151-1923	US Mail (1st Class)
39791	DAVID JORDAN IRA &, DEAN WITTER REYNOLD CUST JT TEN, 3536 HIGH GATE AVE, CHALFONT, PA, 18914-4421	US Mail (1st Class)
39791	DAVID KARLIN &, SANDRA KARLIN JT TEN, 10 GOLF COURSE DR, MONTEBELLO, NY, 10901-3949	US Mail (1st Class)
39791	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)
39791	DAVID PRAMER &, RHODA PRAMER JT TEN, 208 HAMPSHIRE CT, PISCATAWAY, NJ, 08854	US Mail (1st Class)
39791	DAVID R SCHATZ, 35-37 SOUTHERN DR, FAIR LAWN, NJ, 07410-4721	US Mail (1st Class)
39791	DAVID RODIS, 11152 ROSE REFLET PLACE, LAS VEGAS, NV, 89144-1658	US Mail (1st Class)
39791	DAVID TARIN, C/O COOL HEAT INC, 2859 W MONTROSE, CHICAGO, IL, 60618-1534	US Mail (1st Class)
39791	DAVID THOMAS &, ROSAMMA THOMAS JT TEN, 6 SPORN DRIVE, BLAUVELT, NY, 10913	US Mail (1st Class)
39791	DAVID W GOYEN CUST &, FBO TODD H GOYEN UTXUGMA JT TEN, 1814 BRIARCHESTER DR, KATY, TX, 77450	US Mail (1st Class)
39791	DAVID YASHON, 500 COLUMBIA PL, COLUMBUS, OH, 43209-1677	US Mail (1st Class)
39791	DAVIS GORDON & DONER, NORTH BRIDGE CENTER, 515 N FLAGLER DRIVE - SUITE 700, WEST PALM BEACH, FL, 33401	US Mail (1st Class)
39791	DC TREASURER, PO BOX 96384, WASHINGTON, DC, 20090-6384	US Mail (1st Class)
39791	DEAN KAGAN, 110 STEEPLE DR, BUFFALO GROVE, IL, 60089	US Mail (1st Class)
39791	DEAN WITTER REYNOLDS C F, & IRIS BORMAN IRA STD JT TEN, 38 GRAND COVE WAY, EDGEWATER, NJ, 07020-7223	US Mail (1st Class)
39791	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)
39791	DEAN WITTER REYNOLDS CUST, & JOSEPH E GIBBONSIRA DTD 4 7 88, 1202 KNOLLBROOK DR, LANSDALE, PA, 19446-5118	US Mail (1st Class)
39791	DEAN WITTER REYNOLDS CUST &, FBO SUSAN C UPCHURCH IRA, 85 JAMES ST, WESTWOOD, NJ, 07675-2918	US Mail (1st Class)
39791	DEAN WITTER REYNOLDS CUST &, TERRENCE P CLEARYIRA JT TEN, 1137 W MONTCLAIRE, GLENDALE, WI, 53217-4454	US Mail (1st Class)
39791	DEAN WITTER REYNOLDS CUST &, FBO RICHARD D UPCHURCH IRA JT TEN, 85 JAMES ST, WESTWOOD, NJ, 07675-2918	US Mail (1st Class)
39791	DEAN WITTER REYNOLDS CUST &, FBO HARK ROELOFFS DTD 8-2-82, 3 COLERIDGE CT, PALM COAST, FL, 32137-9036	US Mail (1st Class)
39791	DEAN WITTER REYNOLDS CUST FBO &, LOUIS J TABASCOIRA DTD 09 12 85, 6438 LICHFIELD LANE, SARASOTA, FL, 34241-5479	US Mail (1st Class)
39791	DEBORAH A LINDERS, 132 E ASHLAND ST, DOYLESTOWN, PA, 18901-4621	US Mail (1st Class)
39791	DEBORAH A RUANE, 8068 MORNING MEADOW CT, ALEXANDRIA, VA, 22315-5076	US Mail (1st Class)
39791	DEBORAH MARKOWITZ, 7959 TALAVERA PL, DELRAY BEACH, FL, 33446-4324	US Mail (1st Class)
39791	DEBRA WASSERMAN, 101 WEST 81ST ST APT 224, NEW YORK, NY, 10024-7220	US Mail (1st Class)
39791	DECLAN COLLINS, 201 E 86TH ST APT 28C, NEW YORK, NY, 10028-3080	US Mail (1st Class)
39791	DELAWARE CHARTER GTY &, TR CO CUST JT TEN, 143 A CROSS SLOPE COURT, MANALAPAN, NJ, 07726-2412	US Mail (1st Class)
39791	DELAWARE CHARTER GTY &, TR CO CUST JT TEN, 3226 OXFORD AVE, BRONX, NY, 10463-3575	US Mail (1st Class)
39791	DELAWARE CHARTER GUARANTEE &, TR CUST JT TEN, 79 W 12TH STREET, NEW YORK, NY, 10011	US Mail (1st Class)
39791	DELAWARE CHARTER GURANTEE TRUST &, TRUST JT TEN, 11007 INLET DRIVE, EMERALD ISLE, NC, 28594-2014	US Mail (1st Class)
39791	DELL B POLLMAN &, DEBRA J POLLMAN JT TEN, 861 S RACINE, MESA, AZ, 85206-2845	US Mail (1st Class)
39791	DELL INC, ONE DELL WAY, RR1, MS 52, ROUND ROCK, TX, 78682	US Mail (1st Class)
39791	DENISE R GESNER, 102 E BIRCH DR, WINDSOR, MO, 65360	US Mail (1st Class)
39791	DENNIS H SOLDATI, 111 SUNRISE DR, GILLETTE, NJ, 07933-1944	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	DENNIS RYAN, 3429 BRIAR CREST DR, JANESVILLE, WI, 53546-9656	US Mail (1st Class)
39791	DENNIS SPIVAK, 12952 E WETHERSFIELD RD, SCOTTSDALE, AZ, 85259-3504	US Mail (1st Class)
39791	DEPTMENT OF REVENUE SERVICES, 25 SIGOURNEY ST, HARTFORD, CT, 06106-5001	US Mail (1st Class)
39791	DESIGN &, PRODUCTION INCORPORATED JT TEN, ATTN: J F BARNWELL JR, 7110 RAINWATER PLACE, LORTON, VA, 22079	US Mail (1st Class)
39791	DESIGN AND PRODUCTION INC. &, A C 244-9619 JT TEN, 7110 RAINWATER PLACE, LORTON, VA, 22079-1521	US Mail (1st Class)
39791	DETROIT MEDIA PARTNERSHIP, 615 W LAFAYETTE BLVD, DETROIT, MI, 48226	US Mail (1st Class)
39791	DEV R CHAUDHARI &, NORMA CHAUDHARI JT TEN, 2100 N ROCKINGHAM ST, MCLEAN, VA, 22101-4926	US Mail (1st Class)
39791	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)
39791	DG INVESTORS & C O DONALD RADCLIFFE JT TEN, 575 MADISON AVENUE, SUITE 1006, NEW YORK, NY, 10022-2511	US Mail (1st Class)
39791	DIANE L BATES, 5970 N 160 W, HOWE, IN, 46746-9467	US Mail (1st Class)
39791	DIMENSIONAL FD ADVISORS GRP &, US SMALL CO PORTFOLIO JT TEN, ATTN E POPOWICZ 200 STEVENS DRIVE, LESTER, PA, 19113	US Mail (1st Class)
39791	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)
39791	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)
39791	DIMPLEX NORTH AMERICA LIMITED, 1367 INDUSTRIAL ROAD, CAMBRIDGE, ON, N1R7G8 CANADA	US Mail (1st Class)
39791	DINO G MUCCIA, 19 KENNEDY DR, FLANDERS, NJ, 07836-9215	US Mail (1st Class)
39791	DISK INC PROFIT SHARING PLAN &, MARK & DONNA FEINTTEES UAD 3 4 92, PO BOX 471909, CHARLOTTE, NC, 28247-1909	US Mail (1st Class)
39791	DIV OF UNEMPLOYMENT ASSISTANCE, ATTN: CHUCK HURST, BANKRUPTCY ANALYST, BANKRUPTCY UNIT, 5TH FL, 19 STANIFORD ST, BOSTON, MA, 02114-2502	US Mail (1st Class)
39791	DIVISION OF REVENUE, CARVEL STATE OFFICE, BLDG 820 N. FRENCH 4TH FLOOR, WILMINGTON, DE, 19801	US Mail (1st Class)
39791	DIXIE E MURRAY IRA &, PRUDENTIAL SECURITIES CUST JT TEN, PO BOX 644, ST SIMONS ISLAND, GA, 31532	US Mail (1st Class)
39791	DLJSC AS CUST & FBO, TERESA A MAPLE IRA JT TEN, 2615 VAIL DR, COLUMBIA, MO, 65203	US Mail (1st Class)
39791	DLJSC CUST &, RACHEL L RAY IRA JT TEN, 2724 ALEXANDER DR, ESCONDIDO, CA, 92029-5807	US Mail (1st Class)
39791	DOCS FURNITURE REPAIR, C/O OTIS STEPHENSON,, 185 E. 159TH ST. APT 2 A,, BRONX, NY, 10451	US Mail (1st Class)
39791	DOLBY LINWOOD, 5238 RIDGELINE DRIVE, BROWNSVILLE, TX, 78526-3882	US Mail (1st Class)
39791	DOMINICK J CUTRONE & DOREEN CUTRONE, 141 SHELDON AVENUE, STATEN ISLAND, NY, 10312-3016	US Mail (1st Class)
39791	DOMINION VIRGINA POWER, PO BOX 26543, RICHMOND, VA, 23290-0001	US Mail (1st Class)
39791	DON IANNUZZI, 707 HERITAGE HILLS UNIT A, SOMERS, NY, 10589	US Mail (1st Class)
39791	DON MICHAEL SMITHART IRA &, SMITH BARNEY SHEARSON CUST JT TEN, 2487 BALMORAL DRIVE, HENDERSON, KY, 42420-2588	US Mail (1st Class)
39791	DON MICHAEL SMITHHART &, CINDY SMITHHART JT TEN, 2487 BALMORAL DR, HENDERSON, KY, 42420-2588	US Mail (1st Class)
39791	DONALD A DETRY, 3525 SAGE ROAD APT 814, HOUSTON, TX, 77056-7022	US Mail (1st Class)
39791	DONALD A SCHELLING &, JOANNE T SCHELLING JT TEN, PO BOX 863, BEATTY, NV, 89003	US Mail (1st Class)
39791	DONALD BURK, 6182 COLLEEN DR, PAINESVILLE, OH, 44077-2408	US Mail (1st Class)
39791	DONALD C COYTE, 13 ORADELL ROAD, HEWITT, NJ, 07421-1234	US Mail (1st Class)
39791	DONALD C ELAM, 12266 FONTAINE LN, SAINT LOUIS, MO, 63138-1424	US Mail (1st Class)
39791	DONALD E GATLIN &, KAREN B GATLIN JT TEN, 783 CHARNWOOD DR, WYCKOFF, NJ, 07481-1011	US Mail (1st Class)
39791	DONALD G TIBBETTS &, MARY K TIBBETTS JT TEN, 881169 COAST HWY, LAGUNA BEACH, CA, 92651	US Mail (1st Class)
39791	DONALD GARRIEST, 104 KEVIN CT, CHERRY HILL, NJ, 08034	US Mail (1st Class)
39791	DONALD L BLAMBERG, 11031 DOXBERRY CIRCLE, WOODSTOCK, MD, 21163-1479	US Mail (1st Class)
39791	DONALD R SKOG, 157 PALISADES AVE, CRESSKILL, NJ, 07626-2258	US Mail (1st Class)
39791	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)
39791	DONNA OSBORNE, C/O INLAND COMMERCIAL PROPERTY, 4575 PAYSHERE CIRCLE, CHICAGO,, IL, 60674	US Mail (1st Class)
39791	DONNA STIETLIGTZ, 14 OLD STAGECOACH RD., BEDFORD, MA, 01730	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	DOUGLAS B IRVING, 5323 MANGO BLOSSOM CT, SAN JOSE, CA, 95123-2131	US Mail (1st Class)
39791	DOUGLAS F GANSLER, OFFICE OF THE ATTY GENERAL, 200 ST PAUL PLACE, BALTIMORE, MD, 21202-2202	US Mail (1st Class)
39791	DOUGLAS J KIDDY &, MARILYN CARLSON KIDDY JT TEN, 14 RIDGEWOO AVE, ASHAWAY, RI, 02804	US Mail (1st Class)
39791	DR DONALD A BRAINARD, 912 LINDEN ST, PINE BLUFF, AR, 71603	US Mail (1st Class)
39791	DR WILLIAM ATHENS, PO BOX 218, TRENTON,, MI, 48183	US Mail (1st Class)
39791	DRINKERBIDDLE & REATH LLP, ONE LOGAN SQUARE, STE 2000, PHILADELPHIA, PA, 19136-6996	US Mail (1st Class)
39791	DUBLIN SANITATION, PO BOX CC, DUBLIN, CA, 94568	US Mail (1st Class)
39791	DUKE ENERGY, PO BOX 70516, CHARLOTTE, NC, 28272-0516	US Mail (1st Class)
39791	DUKE ENERGY CAROLINAS, PO BOX 1006, EC03T, CHARLOTTE, NC, 28201	US Mail (1st Class)
39791	DUKE P VILLARINI &, CHARITO VILLARINI JT TEN, 5202 COLUSA CT, AUSTIN, TX, 78749-2927	US Mail (1st Class)
39793	DUNN LEE & KEARY, (RE: MJD INVESTMENT CO.), GRANT C KEARY ESQ, 26000 TOWNE CENTRE DR, STE 200, FOOTHILL RANCH, CA, 92610	US Mail (1st Class)
39791	DUNN LEE & KEARY, GRANT C KEARY ESQ, 26000 TOWNE CENTRE DR, STE 200, FOOTHILL RANCH, CA, 92610	US Mail (1st Class)
39791	DURACLEAN MASTER CLEANERS, ALFONSO D SANTOYO, 6125 SOUTH FLORIDA AVE, CHICAGO, IL, 60629	US Mail (1st Class)
39791	DURACLEAN MCDERMOTT SPECIALIST, QUINTUS E MCDERMOTT, 4 HARRINGTON TERRACE, CAMBRIDGE, MA, 02141	US Mail (1st Class)
39791	DURHAM HERALD SUN, PO BOX 2092, DURHAM, NC, 27702-2092	US Mail (1st Class)
39791	DWAIN P TRABEAU, 14212 CHELWOOD AVE., BATON ROUGE, LA, 70816-2603	US Mail (1st Class)
39791	DYLAN BAUM, 205 THIRD AVE, NEW YORK, NY, 10003-2506	US Mail (1st Class)
39791	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)
39791	EAGLE TRIBUNE, ACCT DEPT PO BOX 100, LAWRENCE, MA, 01842-0100	US Mail (1st Class)
39791	EARLE F MARSH, 357 N BROADWAY # 1A, YONKERS, NY, 10701-2009	US Mail (1st Class)
39791	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)
39791	EBMUD PAYMENT CENTER, PO BOX 1000, OAKLAND, CA, 94649-0001	US Mail (1st Class)
39791	EDGAR WALLENSTEIN RESIDUARY TRUST &, LEILA WALLENSTEIN & CAROLE COYLE TTEES DTD 8 4 91, 5308 BAYBERRY LANE, TAMARAC, FL, 33319-3125	US Mail (1st Class)
39791	EDMUND G BROWN JR, OFFICE OF THE ATTY GENERAL, 1300 I STREET, SACRAMENTO, CA, 95814-2919	US Mail (1st Class)
39791	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)
39791	EDMUND RAPP & ZUZANNA RAPP, 3929 LOCHVIEW DR, MYRTLE BEACH, SC, 29588-4901	US Mail (1st Class)
39791	EDWARD BILICH, 432 N MONROE ST, ARLINGTON, VA, 22201-1738	US Mail (1st Class)
39791	EDWARD BONETT & JENNIFER BONETT JT TEN, 2914 S SMEDLEY ST, PHILADELPHIA, PA, 19145-4826	US Mail (1st Class)
39791	EDWARD F FIELEK, 7467 YANKEE ST, DAYTON, OH, 45459-3325	US Mail (1st Class)
39791	EDWARD G RICHLIN, 8512 WOODBRIAR DRIVE, SARASOTA, FL, 34238-5655	US Mail (1st Class)
39791	EDWARD JONES & COCUSTODIAN JT TEN, 2527 GLENN DR, NEW SMYRNA BEACH, FL, 32168-8267	US Mail (1st Class)
39791	EDWARD L JOHNSON, 3858 HWY 14 WEST, SELMA, AL, 36703	US Mail (1st Class)
39791	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)
39791	EDWARD LEVIN SR., 874 HINE AVE, PAINESVILLE, OH, 44077-4204	US Mail (1st Class)
39791	EDWARD MCGOVERN &, ALICE MCGOVERN JT TEN, 640 PARRISH RD, SWARTHMORE, PA, 19081-1005	US Mail (1st Class)
39791	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)
39791	EDWARD SEIDNER, C/O JENNIFER CONVERTIBLES INC, 417 CROSSWAYS PARK DRIVE, WOODBURY, NY, 11797	US Mail (1st Class)
39791	EDWARD W JAMES & LANA A JAMES JT TEN, 2220 CARDINE ROAD, PONCA CITY, OK, 74607	US Mail (1st Class)
39791	EDWIN L FLEMING &, JOHANNA G FLEMING JT TEN, 3296 SHELLERS BND UNIT 124, STATE COLLEGE, PA, 16801-3218	US Mail (1st Class)
39791	EILEEN VOGLIO, 6 OVERHILL LANE, NEW CITY, NY, 10956-2211	US Mail (1st Class)
39791	EL CERRITO PLAZA, C/O MCD-RC CA-EL CERRITO, LLC, P O BOX 31001-0900, PASADENA, CA, 91110-0900	US Mail (1st Class)
39791	ELAINE HAAS, 73 PEACH TREE DR, EAST NORWICH, NY, 11732-1117	US Mail (1st Class)
39791	ELEANOR ADLER, 25 BOERUM ST APT 6F, BROOKLYN, NY, 11206-2329	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	ELEANOR L FRAENKEL, PO BOX 15385, BATON ROUGE, LA, 70895-5385	US Mail (1st Class)
39791	ELEANOR L HANSEN, 2274 S CHANTICLEER CT, TOMS RIVER, NJ, 08755	US Mail (1st Class)
39791	ELEANOR M WORTH, 308 W 103RD ST APT 3G, NEW YORK, NY, 10025-4462	US Mail (1st Class)
39791	ELEANOR W ECOLONO, 1059 N REVERE DRIVE, MESA, AZ, 85201-3212	US Mail (1st Class)
39791	ELEANOR WEISSBEIN, 833 KOMAN DR, PARAMUS, NJ, 07652-3819	US Mail (1st Class)
39791	ELIAS G TELLER &, SHARON F TELLER JT TEN, 5224 GLENVILLE DR, BOYNTON BEACH, FL, 33437-1678	US Mail (1st Class)
39791	ELISABETH HOEHER, 459 VANCE AVENUE, WYCKOFF, NJ, 07481	US Mail (1st Class)
39791	ELIZABETH L GREENE, 160 PINE ST. UNIT 26, AUBURNDALE, MA, 02466-1335	US Mail (1st Class)
39791	ELLEN LEVY & JOEL LEVY JT TEN, 627 VIRGINIA ROAD #209, CRYSTAL LAKE, IL, 60014-7980	US Mail (1st Class)
39791	EMERY KYLE KYSER, ATTN: EMERY KYLE KYSER PRESIDENT, 4044 WETUMPKA HWY, MONTGOMERY, AL, 36110-2709	US Mail (1st Class)
39791	EMILIO J GERARDI &, PATRICIA A GERARDI JT TEN, 30 HARRISON AVE, CENTEREACH, NY, 11720-3224	US Mail (1st Class)
39791	ENERGY MANAGEMENT SYSTEMS, ACCOUNTS RECEIVABLE DEPT. 1281, PO BOX 538, MALVERN, PA, 19355-0538	US Mail (1st Class)
39791	ENID POLLAK, 130 SUNRISE AVE APT 218, PALM BEACH, FL, 33480-3956	US Mail (1st Class)
39791	EQUIVEST PARTNERS INC, 2 EMBARCADERO CENTER SUITE 1705, SAN FRANCISCO, CA, 94111-3823	US Mail (1st Class)
39791	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)
39791	ERICA BETH BELLAROSA & ANTHONY BELLAROSA JT TEN, ONE BARNSDALE RD, NORTH CALDWELL, NJ, 07006-4300	US Mail (1st Class)
39791	ERNEST J WURFEL &, ANNE C WURFEL JT TEN, 1841 HICKS ROAD SUITE D, ROLLING MEADOWS, IL, 60008	US Mail (1st Class)
39791	ERNEST P RENSI, 9032 WOODVIEW DRIVE, PITTSBURGH, PA, 15237	US Mail (1st Class)
39791	ERWIN G COGEN, 2304 NEWBURY DR, WELLINGTON, FL, 33414	US Mail (1st Class)
39791	ERWIN ZORN, 48 VIOLET AVE, FLORAL PARK, NY, 11001	US Mail (1st Class)
39791	ESTELLE LICKER & JACK LICKER &, JILL GREENBERG, 5 PHILLIP COURT, MONROE TOWNSHIP, NJ, 08831-2627	US Mail (1st Class)
39791	ETI LTD, ATTN RUTH ECKSTEIN PRESIDENT, 60 SEMINARY AVENUEAPT 171, NEWTON, MA, 02466	US Mail (1st Class)
39791	E-TRADE SECURITIES &, FBO JOSEPH STARR IRA JT TEN, 1181 QUAIL CT, CONCORD, CA, 94518-1534	US Mail (1st Class)
39791	EUGENE CHRINIAN &, DONNA CHRINIAN JT TEN, 1 12 MURRAY, MAHWAH, NJ, 07430-3042	US Mail (1st Class)
39791	EUGENE TRELEWICZ, PO BOX 417, ELEPHANT BUTTE, NM, 87935-0417	US Mail (1st Class)
39791	EUGENE W OSTLUND &, MARGARET W OSTLUND JT TEN, 111 JAMES DRIVE SW, VIENNA, VA, 22180-6713	US Mail (1st Class)
39791	EVAN KARPINOS, 21706 64 AVENUE, OAKLAND GARDENS, NY, 11364-2231	US Mail (1st Class)
39791	EVERETT N BALDWIN, & CAROL F BALDWIN JT TEN, 93 CLARKS FARM ROAD, CARLISLE, MA, 01741-1550	US Mail (1st Class)
39791	EXAMINER NEWSPAPERS, PO BOX 630707, BALTIMORE, MD, 21263-0707	US Mail (1st Class)
39791	FALMOUTH FISH MARKET INC, ATTN: DAVID SHAHZADEV P, 157 TEATICKET HWY, E FALMOUTH, MA, 02536	US Mail (1st Class)
39791	FATA EQUITIES, LLC., RICHARD SAUMELL, 360 WEST 125TH ST - SUITE 10., NEW YORK, NY, 10027	US Mail (1st Class)
39791	FEDERAL REALTY INVESTMENT TRUST, PROPERTY #233-2202, P O BOX 8500-9320, PHILADELPHIA, PA, 19178	US Mail (1st Class)
39791	FELIX RODRIGUEZ &, EDITH RODRIGUEZ JT TEN, 501 PALMHURST DR, LAS VEGAS, NV, 89145-6145	US Mail (1st Class)
39791	FERNANDO CABRAL & LINDA CABRAL JT TEN, 4406 NENANA DRIVE, HOUSTON, TX, 77035-3626	US Mail (1st Class)
39791	FIDELITY BROKERAGE SERVICES INC CUST &, FBO: JAY WINEGARD PROFIT SHARING PLAN, 99-35 59TH AVE, CORONA, NY, 11368-3817	US Mail (1st Class)
39791	FIDELITY MANAGE MANAGEMT TRST CO CUST, FBO ALLEN PARKER IRA, PO BOX 144, MEREDITH, NH, 03253	US Mail (1st Class)
39791	FINANCIAL SERVICES DIV, 530 W ALLEGAN ST, LANSING, MI, 48933-1521	US Mail (1st Class)
39791	FITCH RATINGS, CHARLES D BROWN, GEN COUNSEL, (DOS PROCESS), ONE STATE STREET PLAZA, NEW YORK, NY, 10004	US Mail (1st Class)
39791	FITCH RATINGS, CHARLES D BROWN, GEN COUNSEL, ONE STATE STREET PLAZA, NEW YORK, NY, 10004	US Mail (1st Class)
39791	FITCH RATINGS, CHARLES D BROWN, GEN COUNSEL, ONE STATE STREET PLAZA, JOHANN JUAN, NEW YORK, NY, 10004	US Mail (1st Class)
39791	FITCH RATINGS, CHARLES D BROWN, GEN COUNSEL, ONE STATE STREET PLAZA, DEREK MILLER, NEW YORK, NY, 10004	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	FITCH RATINGS, CHARLES D BROWN, GEN COUNSEL, ONE STATE STREET PLAZA, KEVIN KENDRA, NEW YORK, NY, 10004	US Mail (1st Class)
39791	FITCH RATINGS, ILLINOIS SERVICE CORP, (REGISTERED AGENT), 801 ADLAI STEVENSON DR, SPRINGFIELD, IL, 62703	US Mail (1st Class)
39791	FITCH RATINGS, STEPHEN W JOYNT (PRESIDENT), ONE STATE STREET PLAZA, NEW YORK, NY, 10004	US Mail (1st Class)
39791	FLAIR A BANKE, 105 CONTINENTAL DRIVE, MONROE, NY, 10950-1447	US Mail (1st Class)
39791	FLORA B ATKIN, 5507 UPPINGHAM ST, CHEVY CHASE, MD, 20815-5507	US Mail (1st Class)
39791	FLORENCE BREDHOFF, 160 E 84TH ST, NEW YORK, NY, 10028-2008	US Mail (1st Class)
39791	FLORENCE SAMUELS, 123 EAST 37TH STREET, NEW YORK, NY, 10016-3030	US Mail (1st Class)
39791	FLORENCE SCHREIER TR DTD 2-4-91, ATTN FLORENCE SCHREIER TTEE, 20220 RONSDALE, BIRMINGHAM, MI, 48025	US Mail (1st Class)
39791	FLORIDA DEPARTMENT OF REVENUE, MARSHALL STRANBURG, ESQ.GEN COUNSEL, 204 CARLTON BUILDING, PO BOX 666, TALLAHASSEE, FL, 32314-6668	US Mail (1st Class)
39791	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)
39791	FOLLETTE ENGINEERING INC., ATTN: GORDON E FOLLETTE PO BOX 4923, MODESTO, CA, 95352	US Mail (1st Class)
39791	FOX GLASS COMPANY EAST, 45 BLOOMINGDALE RD, HICKSVILLE, NY, 11801	US Mail (1st Class)
39791	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)
39791	FRANCHISE TAX BOARD, BE BK MS-A-345, PO BOX 2952, SACRAMENTO, CA, 95812-2952	US Mail (1st Class)
39791	FRANCINE M COHN, 262 MEADOWBROOK CC ESTATES, BALLWIN, MO, 63011-1600	US Mail (1st Class)
39791	FRANCINE SCHWARTZ, 355 RUTGERS LANE, PARSIPPANY, NJ, 07054-4228	US Mail (1st Class)
39791	FRANCIS C DONNELLY III & STACEY L DONNELLY JT TEN, 607 AVENUE D, SOUTHAMPTON, NJ, 08088-9766	US Mail (1st Class)
39791	FRANCIS J CAMPBELL, 123 CHERRY STREET, MOUNT HOLLY, NJ, 08060-1819	US Mail (1st Class)
39791	FRANCIS R FLOYD & PATRICIA B FLOYD JT TEN, 15292 LEGEND OAKS COURT, FORT MILL, SC, 29715	US Mail (1st Class)
39791	FRANK HUGO, DEEP COVE SHORES, RAYMOND, ME, 04071	US Mail (1st Class)
39791	FRANK J HOLZMANN & MARY JANE HOLZMANN, 33 PEEK STREET, ROCHELLE PARK, NJ, 07662-3313	US Mail (1st Class)
39791	FRANK JAHN, 35 BOWSTONE RD, PITTSBURGH, PA, 15235-5102	US Mail (1st Class)
39791	FRANK S CASPARE & GAIL M CASPARE JT TEN, 27 TACONIC ROAD, MILLWOOD, NY, 10546-1125	US Mail (1st Class)
39791	FRANKLIN R HARRISON &, E DARLEEN HARRISON JT TEN, 206 HWY GA 32, BRUNSWICK, GA, 31523	US Mail (1st Class)
39791	FRED J BIELLO & VITA ANNE BIELLO JT TEN, 6121 MUHLENBERG COURT, BETHLEHEM, PA, 18017-9136	US Mail (1st Class)
39791	FRED LOVE, 190-10 NORTHERN BLVD, FLUSHING, NY, 11358	US Mail (1st Class)
39791	FRED RUSSELL BRACEY, 112 CHOCTAW DR, HENDERSONVILLE, TN, 37075-4642	US Mail (1st Class)
39791	FRED W PARKHURST JR & LORRAINE D PARKHURST JT TEN, 2600 LAKESHORE ROAD, PO BOX 49, LACONIA, NH, 03247-0049	US Mail (1st Class)
39791	FREDERICK G WOODS, 5121 N VIA CONDESA, TUCSON, AZ, 85718-5713	US Mail (1st Class)
39791	FREDERICK J HOUGH, PO BOX 375, OXFORD, WI, 53952	US Mail (1st Class)
39791	FREDERICK S OH, EXPAT UK SUNBURY, PO BOX 4381, HOUSTON, TX, 77210-4381	US Mail (1st Class)
39791	FREEMONT RETAIL PARTNERS LP, P O BOX 730649, DALLAS, TX, 75373-0649	US Mail (1st Class)
39791	FREPATH CO, ATTN: JOSEPH E TWIDWELL F1252152, EAST 6TH STREET, FREMONT, NE, 68026	US Mail (1st Class)
39791	FRESH FISH CO PSP, ATTN TOM HILLMAN TTEE 8501 PAGE, ST LOUIS, MO, 63114	US Mail (1st Class)
39791	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)
39791	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)
39791	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)
39791	FURNITURE SERVICE OF MICHIGAN, MEL MARKOWITZ, 17410 REVERE RD, SOUTHFIELD, MI, 48076	US Mail (1st Class)
39791	GAIL LINDERS, 132 E ASHLAND ST, DOYLESTOWN, PA, 18901	US Mail (1st Class)
39791	GANESH VENKATAGIRI, 17468 SW 36TH ST, MIRAMAR, FL, 33029-1605	US Mail (1st Class)
39791	GANNETT NJ NEWSPAPERS, PO BOX 677599, DALLAS, TX, 75267-7599	US Mail (1st Class)
39791	GARY FLORY &, BARBARA FLORY JT TEN JT TEN, 3449 ELKS DR, LEWISTON, ID, 83501	US Mail (1st Class)
39791	GARY INTRONE & KATHLEEN INTRONE JT TEN, 210 CENTER STREET, METUCHEN, NJ, 08840-1304	US Mail (1st Class)
39791	GARY L CARDARONELLA, 3199 EAST MEND AVENUE, FRESNO, CA, 93710	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	GARY R STRAUCH, 4 QUOQUE CT, MORGANVILLE, NJ, 07751-1171	US Mail (1st Class)
39791	GARY W MCCLURE &, LAWANIA J MCCLURE JT TEN, 3007 HIRTER DR APT C, SAINT JOSEPH, MO, 64506-1552	US Mail (1st Class)
39791	GAYLE C FORD TTEE &, GAYLE CARLENE FORD LIVING TRUST DTD 30355, 1723 DRAKESTONE AVE, NICHOLS HILLS, OK, 73120-1009	US Mail (1st Class)
39791	GENE ELIZABETH KURZ, 41 SUNNYSIDE ROAD, MAHWAH, NJ, 07430-1417	US Mail (1st Class)
39791	GEORGE B CARTLEDGE JR, 3101 SOMERSET ST, ROANOKE, VA, 24014-3125	US Mail (1st Class)
39791	GEORGE DESOLMINIHAC, 119 KINGSPPOINT DRIVE, WILLIAMSBURG, VA, 23185-4454	US Mail (1st Class)
39791	GEORGE J COURY, 609 MURRAY HILL RD, VESTAL, NY, 13850-3827	US Mail (1st Class)
39791	GEORGE JENNINGS, 80 TAMAQUES WAY, WESTFIELD, NJ, 07090-3621	US Mail (1st Class)
39791	GEORGE L LECLERC, 17 CHARRON AVENUE, BERLIN, NH, 03570-1202	US Mail (1st Class)
39791	GEORGE M COHEN, 3616 HICKORY AVE, BALTIMORE, MD, 21211-1807	US Mail (1st Class)
39791	GEORGE MUKAI, 21543 36TH AVE, BAYSIDE, NY, 11361-1742	US Mail (1st Class)
39791	GEORGE R GAGLIARDI, 13 MAPLE ST, LEXINGTON, MA, 02420-2518	US Mail (1st Class)
39791	GEORGE STAMATIADES & CONNIE STAMATIADES JT TEN, 38-25 31ST ST, LONG IS CITY, NY, 11101-2718	US Mail (1st Class)
39791	GEORGE W KUYBUS, 1934 S UNIVERSITY BLVD, DENVER, CO, 80210-4210	US Mail (1st Class)
39791	GEORGIA DEPARTMENT OF REVENUE, 630 NORTH AVE # B, MACON, GA, 31211-3125	US Mail (1st Class)
39791	GEORGIA DEPT OF REVENUE, PO BOX 1079, LITHIA SPRINGS, GA, 30122-7079	US Mail (1st Class)
39791	GERALD C BLOCH, 101 S FORT LAUDERDALE BEACH BLVD, APT 1104, FORT LAUDERDALE, FL, 33316	US Mail (1st Class)
39791	GERALD D KUHN &, LINDA B KUHN JT TEN, 9824 S 1000 W, WALDRON, IN, 46182-9632	US Mail (1st Class)
39791	GERALD H TALERICO &, MARIA TALERICO JT TEN, 38319 COVINGTON, STERLING HTS, MI, 48312-1307	US Mail (1st Class)
39791	GERALD LEVINE, 6050 BLVD EAST APT 18C, WEST NEW YORK, NJ, 07093-3923	US Mail (1st Class)
39791	GERALD SILBERBERG & DIANA SILBERBERG, 45 MERION LN, JACKSON, NJ, 08527-3997	US Mail (1st Class)
39791	GERALDINE HEMPEL DAVIS, 5621 CARY STREET RD APT 400, RICHMOND, VA, 23226-2306	US Mail (1st Class)
39791	GERI MAXWELL, 4400 HILLCREST DRIVE#806, HOLLYWOOD, FL, 33021-7928	US Mail (1st Class)
39791	GETAHUN A SHUMIE, 8473 CHINOOK CANDY CT, LAS VEGAS, NV, 89113-1725	US Mail (1st Class)
39791	GILDA BERMAN & IRA ACCOUNT JT TEN, 10736 NORTH GREEN DR, WELLINGTON, FL, 33467-8049	US Mail (1st Class)
39791	GINA & CO JT TEN, 980 9TH STREET 6TH FLOOR, SACRAMENTO, CA, 95814-2719	US Mail (1st Class)
39791	GLOBE NEWSPAPER CO INC DBA BOSTON GLOBE, JOSEPH ASTINO C/O THE BOSTON GLOBE, 135 MORRISSEY BLVD, BOSTON, MA, 02125	US Mail (1st Class)
39791	GLORIA E WALSH, 1645 KINGSWOOD DRIVE, FINDLAY, OH, 45840-6823	US Mail (1st Class)
39791	GLORIA JASSEM, 6433 99TH ST., REGO PARK, NY, 11374	US Mail (1st Class)
39791	GMM CONSULTING, INC., GERALD MCCRYSTAL, 55 PRICE PARKWAY, FARMINGDALE, NY, 11735	US Mail (1st Class)
39791	GORDON E RABELER, 5 BITTMAN LA, NEW CITY, NY, 10956-2801	US Mail (1st Class)
39791	GRACE E HANSEN, 1800 LAKEWOOD PARK #179, EUGENE, OR, 97402-1677	US Mail (1st Class)
39791	GRACE VITALE, 25 DEBBIE LN, EAST PATCHOGUE, NY, 11772-4239	US Mail (1st Class)
39791	GRADY BOLDING CORPORATION, PO BOX 486, ELLINWOOD, KS, 67526-0486	US Mail (1st Class)
39791	GRAHAM TRUCKING ENTERPRISES INC, 1008 ASHLAND AVE, BEDFORD, VA, 24523-1304	US Mail (1st Class)
39791	GRANT C WILKE, 6501 HAGEMAN, SAINT LOUIS, MO, 63128-4509	US Mail (1st Class)
39791	GRANT LENAHAAN, 53 BRIARWOOD ROAD, FLORHAM PARK, NJ, 07932-2576	US Mail (1st Class)
39791	GREEN ACRES MALL LLC, STORE IS CLOSED,	US Mail (1st Class)
39791	GREEN ACRES MALL LLC, [ADDRESS NOT AVAILABLE],	US Mail (1st Class)
39791	GREG DA SILVA, 9 ACADEMY LANE, BELLPORT, NY, 11713-2742	US Mail (1st Class)
39791	GREG DA SILVA & LINDA GRANT DA SILVA JT TEN, 9 ACADEMY LANE, BELLPORT, NY, 11713-2742	US Mail (1st Class)
39791	GREG JOHNSON, 2421 BEVINGTON PK RD, SAINT CHARLES, IA, 50240-8538	US Mail (1st Class)
39791	GREG L UREN, 2573 CTH E, MT HOREB, WI, 53572	US Mail (1st Class)
39791	GREG MORSE, 1515 SW CLIFTON ST, PORTLAND, OR, 97201	US Mail (1st Class)
39791	GREG ZOELLER, ATTRNY GEN. INDIANA GOVT CENTER STH, 302 W WASHINGTON ST 5TH FL, INDIANAPOLIS, IN, 46204	US Mail (1st Class)
39791	GREGG BERNARD, 10 RYAN ST, SYOSSET, NY, 11791-2128	US Mail (1st Class)
39791	GREGORY J GOOD &, KIMBERLY J GOOD JT TEN, 59 RIPPLEWOOD DRIVE, LAKE HOPATCONG, NJ, 07849-1307	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	GREGORY SERRAS, 2124 E 5TH ST, BROOKLYN, NY, 11223-4039	US Mail (1st Class)
39791	GROVER C TEELE &, ALICE E TEELE JT TEN, 225 ENTERPRISE ST, BRUNSWICK, GA, 31525-1912	US Mail (1st Class)
39791	GRUNTAL &, CO CUSTODIAN JT TEN, 15 BUCKNELL DRIVE, PLAINVIEW, NY, 11803-1832	US Mail (1st Class)
39791	GUARANTEE & TRUST CO TTEE JT TEN, ROUTE 3 BOX 2634, NACOGDOCHES, TX, 75964	US Mail (1st Class)
39791	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)
39791	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)
39791	GUY BRUNO, 5247 BRUNSWICK LN, MACUNGIE, PA, 18062-8650	US Mail (1st Class)
39791	GUY GREEN, 11 BUCKINGHAM PLACE, NORWALK, CT, 06851-5003	US Mail (1st Class)
39791	GWINNETT CO., DEPT. OF WATER RESOURCES, PO BOX 530575, ATLANTA, GA, 30353-0575	US Mail (1st Class)
39791	H KNOX WATSON III, 109 ROYSTON ROAD, PITTSBURGH, PA, 15238-2311	US Mail (1st Class)
39791	HAINING MENGNU GROUP, 1061 LONG LING ROAD, ECONOMIC DEVELOPMENT ZONE, HAINING ZHEIJIANG, 31440 CHINA	US Mail (1st Class)
39791	HAINING MENGNU GROUP, 1061 LONG LING ROAD, ECONOMIC DEVELOPMENT ZONE, HAINING, 31440 CHINA	US Mail (1st Class)
39791	HARIEY BERLAND & ADELE BERLAND JT TEN, 2960 ROXBURY RD, OCEANSIDE, NY, 11572-3220	US Mail (1st Class)
39791	HARLAND RONALD POMEROY, 106 TROY STREET SW, CEDAR RAPIDS, IA, 52404-6046	US Mail (1st Class)
39791	HARLENE EPSTEIN & SEYMOUR EPSTEIN JT TEN, 2240 BURNETTE STREET, BROOKLYN, NY, 11229-5847	US Mail (1st Class)
39791	HARLEY J GREENFIELD, C/O JENNIFER CONVERTIBLES INC, 417 CROSSWAYS PARK DRIVE, WOODBURY, NY, 11797-2061	US Mail (1st Class)
39791	HAROLD E BEASLEY & AYDREY A BEASLEY JT TEN, 2701 E EPLER, INDIANAPOLIS, IN, 46227-4556	US Mail (1st Class)
39791	HAROLD H MORROW &, AVA M MORROW JT TEN, 1091 REDSTONE LN, ATLANTA, GA, 30338-2637	US Mail (1st Class)
39791	HAROLD PONN, 20 CROSS STREET, WOBURN, MA, 01801-5606	US Mail (1st Class)
39791	HARRY A MIZE &, ALYCE B MIZE JT TEN, 2308 TIMSBURY WAY, SANTA MARIA, CA, 93455-1209	US Mail (1st Class)
39791	HARRY ROBERT GREENWALD, 2970 LAKE SHORE DRAPT 7C, CHICAGO, IL, 60657-5641	US Mail (1st Class)
39791	HARRY S SANDERS JR, 2523 POPLAR SPRINGS DR, MERIDIAN, MS, 39301-2150	US Mail (1st Class)
39791	HARVEY FENSTER &, JACQUELINE FENSTER TTEES JT TEN, 8 WEDGEWOOD LN, SAINT LOUIS, MO, 63141-7749	US Mail (1st Class)
39791	HARVEY GOTTLIEB &, PHYLLIS GOTTLIEB JT TEN, 6456 MILL POINTE CIR H, DELRAY BEACH, FL, 33484-2489	US Mail (1st Class)
39791	HELEN C MILLER & LINDA COLLINS, 5270 S SEPULVEDA BLVD, LAS VEGAS, NV, 89118-1119	US Mail (1st Class)
39791	HELEN CHARALAMBOUS, 2915 212 STREET, BAYSIDE, NY, 11360-2530	US Mail (1st Class)
39791	HELEN D WAHMANN (BELSTERLING), 3123 NO 79TH STREET, MESA, AZ, 85207	US Mail (1st Class)
39791	HELEN KRAMER CUST, SARA SUGLIA, UNDER THE MA UNIF TRAN MIN ACT, 10 TERRACE RD, BOONTON, NJ, 07005-9403	US Mail (1st Class)
39791	HELEN L HUNSECKER, 27 FIREHOUSE ROAD, WALNUT BOTTOM, PA, 17266	US Mail (1st Class)
39791	HELEN LEVINE AND BARRY LEVINE, 1600 SW 56TH AVENUE, PLANTATION, FL, 33317-5932	US Mail (1st Class)
39791	HENRY A GLADSTONE, 292 MELROSE RD, MERION STATION, PA, 19066-1716	US Mail (1st Class)
39791	HENRY C CERNANSKY &, DONA D CERNANSKY JT TEN, 14645 AMBERLEIGH HILL CT, CHESTERFIELD, MO, 63017-8812	US Mail (1st Class)
39791	HENRY E FRANKEL &, MARILYN K FRANKEL JT TEN, 1018 TRACY DR, SILVER SPRING, MD, 20904-2184	US Mail (1st Class)
39791	HENRY E NELSON, 121 PEBBLECREEK LANE, ZELIENOPLE, PA, 16063-3133	US Mail (1st Class)
39791	HENRY F JAECKEL & RUTH E JAECKEL JT TEN, 3403 KIMBROUGH AVE, TUPELO, MS, 38801-6207	US Mail (1st Class)
39791	HENRY FRIEDMAN, 8210 NW 91 AVE, TAMARAC, FL, 33321-1516	US Mail (1st Class)
39791	HENRY JAMROZINSKI SR JT TEN, C/O MACDOUGALL & MACTIER, IN PLACE DU SUITE 2000, MONTREAL, QB, H3B 4J1 CANADA	US Mail (1st Class)
39791	HENRY P VOGEL, 16 HEMLOCK TRL, NEW CITY, NY, 10956-5701	US Mail (1st Class)
39791	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)
39791	HERBERT F GORMAN JR &, ANNETTE T GORMAN JT TEN, 16430 MAGNOLIA BLUFF DRIVE, MONTVERDE, FL, 34756-3507	US Mail (1st Class)
39791	HERBERT JAWITZ & CHARLOTTE JAWITZ JT TEN, 245 ARKANSAS DR, BROOKLYN, NY, 11234-6901	US Mail (1st Class)
39791	HERBERT WEINBLATT, 4620 NORTH PARK AVE, APT 1404 W, CHEVY CHASE, MD, 20815-4549	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	HERMAN L TTEES &, LINDA P ALGAZI TTEES, 8 POINT LOMA DR, CORONA DEL MAR, CA, 92625-1026	US Mail (1st Class)
39791	HILLTOWN CROSSINGS LP, KANDRIA JAMES REAL ESTE PARALEGAL LEASE ADMIN, WOLFSON VERRICCHIA GRP INC, 120 W GERMANTOWN PIKE STE 120, PLYMOUTH MEETING, PA, 19462	US Mail (1st Class)
39793	HINSHAW & CULBERTSON LLP, (RE: 376 BOYLSTON ST. REALTY TRUST.), PHILIP TOUITOU, 780 THIRD AVE, 4TH FL, NEW YORK, NY, 10017	US Mail (1st Class)
39791	HOFFMAN & EDELSON, 43 WEST COURT ST, DOYLESTOWN, PA, 18901-4223	US Mail (1st Class)
39791	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)
39791	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)
39791	HOPE ALYSE REINER & MARTY SCHWARTZ JT TEN, 764 QUINCE ORCHARD BLVD, GAITHERSBURG, MD, 20878-1523	US Mail (1st Class)
39791	HOWARD ELLEN, C/O ATLAS PARTNERS, LLC, 55 EAST MONROE SUITE 1890, CHICAGO,, IL, 60603	US Mail (1st Class)
39791	HOWARD ELLEN, 640 N. LASALLE ST. SUITE 605, CHICAGO,, IL, 60610	US Mail (1st Class)
39791	HOWARD J FORBES, 1940 COMMERCE ST, YORKTOWN HEIGHTS, NY, 10598-4428	US Mail (1st Class)
39791	HOWARD RHINE, 1020 E 7TH ST, BROOKLYN, NY, 11230-3502	US Mail (1st Class)
39791	HUDSON ASSOCIATED LIMITED PARTNERSHIP, C/O JEFFREY KURTZMAN ESQ, KLEHR HARRISON HARVEY BRANZBURG LLP, 1835 MARKET ST STE 1400, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39791	IA DULUTH (OLD LANDLORD), 4575 PAYSPIRE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
39791	IAN W PIERCE, 17072 DOLPHIN DR NORTH, REDINGTON BEACH, FL, 33708-1324	US Mail (1st Class)
39791	IEM, INC., 24516 NETWORK PLACE, CHICAGO, IL, 60673	US Mail (1st Class)
39791	ILIANA R FRISK & DAVID R FRISKJ T TEN, 7 BEECHNUT DRIVE, LONG VALLEY, NJ, 07853-3353	US Mail (1st Class)
39791	ILLINOIS REVENUE DEPT, 9511 HARRISON ST, DES PLAINES, IL, 60016-1563	US Mail (1st Class)
39791	ILLINOIS REVENUE DEPT, 245 W ROOSEVELT RD # 28, WEST CHICAGO, IL, 60185-4806	US Mail (1st Class)
39791	ILYSSA LIPTON CUST, HARRIS LIPTON, UN NY UNIF GIFTS MIN ACT, 33 CHESTNUT LANE, WOODBURY, NY, 11797-1914	US Mail (1st Class)
39791	IMAX WORLDWIDE IMPORTS, PO BOX 21568, TULSA, OK, 74121-1568	US Mail (1st Class)
39791	INA NAGER, 300 E 40TH ST, NEW YORK, NY, 10016	US Mail (1st Class)
39791	INDIANA REVENUE DEPT, 5800 FAIRFIELD AVE # 200, FORT WAYNE, IN, 46807-3417	US Mail (1st Class)
39791	INLAND AMERICAN RETAIL MANAGEMENT LLC, LOCKBOX # 16116, COLLECTIONS CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
39791	IRA H MICHAEL SENDI, 5425 DUKE STREET, ALEXANDRIA, VA, 22304-3101	US Mail (1st Class)
39791	IRA MANUELA DE CERRUTI &, BEAR STEARNS SEC CORP CUST, 9101 SHORE RDAPT 216, BROOKLYN, NY, 11209-6171	US Mail (1st Class)
39791	IRA MARCIAL M CERRUTI MD &, BEAR STEARNS SEC CORP CUST JT TEN, 9101 SHORE RDAPT. 216, BROOKLYN, NY, 11209-6171	US Mail (1st Class)
39791	IRA MAROOTIAN, 62 HENNING DR, FAIRFIELD, NJ, 07004-1747	US Mail (1st Class)
39791	IRA SCOTT ACKERMAN &, SMITH BARNEYCUSTODIAN JT TEN, 6 EAST LANE, MANHASSET HILLS, NY, 11040-1121	US Mail (1st Class)
39791	ISTA, NORTH AMERICA, PO BOX 60878, LOS ANGELES, CA, 90060-0878	US Mail (1st Class)
39791	ITALO BERNARDI & JUNE BERNARDI JT TEN, 8750 KINGSTON PLACE #2A, JAMAICA, NY, 11432-4625	US Mail (1st Class)
39791	IVOR BRODIE & AUDREY L BRODIE JT TEN, 4073 BEN LOMOND DRIVE, PALO ALTO, CA, 94306-4503	US Mail (1st Class)
39791	IWS OF NEW YORK, PO BOX 553913, DETROIT, MI, 48255-3913	US Mail (1st Class)
39791	J BREYER JR &, INGRID E BREYER JT TEN, 256 HERMES ROAD, VENICE, FL, 34293	US Mail (1st Class)
39791	J C BRADFORD & CO, PO BOX 308100, NASHVILLE, TN, 37230	US Mail (1st Class)
39791	J C BRADFORD & CO CUST JT TEN, 1020 BROADLEAF CT, LANESVILLE, IN, 47136-9406	US Mail (1st Class)
39791	J CHRIS OBERHOLTZER, 705 PARKWOOD AVE, PARK RIDGE, IL, 60068-2231	US Mail (1st Class)
39791	J H FRALIN & SON JT TEN, C O JAMES D FRALIN 2518 WILLIAMSOD ROAD, ROANOKE, VA, 24012	US Mail (1st Class)
39791	J+J / INVISION, P O.BOX 198245, ATLANTA, GA, 30384-8245	US Mail (1st Class)
39791	JACK BALDWIN, 2439 LAVENDER DR, WALNUT CREEK, CA, 94596-6411	US Mail (1st Class)
39791	JACK GYNBERG, 5000 SOUTH QUEBEC SUITE 500, DENVER, CO, 80237	US Mail (1st Class)
39791	JACK H PRED, 1445 KNOLLWOOD LANE, MENTOTA HEIGHTS, SAINT PAUL, MN, 55118-2728	US Mail (1st Class)
39791	JACK WENGER, 6624 NW 181 TERRACE, HIALEAH, FL, 33015-4444	US Mail (1st Class)
39791	JACQUELINE LIEBERMAN, 27 LOIS LN, OLD BETHPAGE, NY, 11804-1739	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	JACQUELINE MCDONALD, 20 TILESTON ST, BOSTON, MA, 02113-1957	US Mail (1st Class)
39791	JACQULYN K HOWARD, 1961 MAIN ST PMB 276, WATSONVILLE, CA, 95076-3027	US Mail (1st Class)
39791	JAKE D RICHMAN, 860 UNITED NATIONS PLAZA, NEW YORK, NY, 10017-1810	US Mail (1st Class)
39791	JAMES A BROWN, 1760 2ND AVE APT PH, NEW YORK, NY, 10128-5329	US Mail (1st Class)
39791	JAMES B FRANKLIN, 12 SIEBALD STREET, STATESBORO, GA, 30458-1002	US Mail (1st Class)
39791	JAMES BATMASIAN, 215 NO. FEDERAL HIGHWAY, SUITE 1, BOCA RATON,, FL, 33431	US Mail (1st Class)
39791	JAMES F BENZEL, 2814 PARK SQUARE PL, FERNANDINA BEACH, FL, 32034-8926	US Mail (1st Class)
39791	JAMES H BORNAND, 5325 E LAKE ROAD, DEWITTVILLE, NY, 14728-9702	US Mail (1st Class)
39791	JAMES H VELD & WANDA L VELD JT TEN, 1818 E RIETVELD DRIVE, CRETE, IL, 60417-3408	US Mail (1st Class)
39791	JAMES H WESSELS, 7809 MORNING GLEN LN, ALEXANDRIA, VA, 22315-5044	US Mail (1st Class)
39791	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)
39791	JAMES J GIVENS, 7 DON JOSE LOOP, SANTA FE, NM, 87508-8671	US Mail (1st Class)
39791	JAMES J SIRUBI JR, 9 HUBBARD COURT, ALLENDALE, NJ, 07401-1341	US Mail (1st Class)
39791	JAMES KASCH, 2411 W KENBOERN DR, GLENDALE, WI, 53209-1833	US Mail (1st Class)
39791	JAMES L NIX & D JANE NIX JT TEN, 8245 ANEMONE LN, INDIANAPOLIS, IN, 46219-4012	US Mail (1st Class)
39791	JAMES LAW, 126 DODD ST, WEEHAUKEN, NJ, 07087	US Mail (1st Class)
39791	JAMES M BREWSTER &, MARYANN B BREWSTER JT TEN, 80 ARMITAGE DRIVE, BRIDGEPORT, CT, 06605-3601	US Mail (1st Class)
39791	JAMES M MARTIN, 4019 PIRATES BCH, GALVESTON, TX, 77554-8036	US Mail (1st Class)
39791	JAMES M MILLS, 13405 ROBINDALE CR, PO BOX 133, PARADISE, MI, 49768	US Mail (1st Class)
39791	JAMES M WANDER, 1711 WHEATLAND COURT, MOON TOWNSHIP, PA, 15108	US Mail (1st Class)
39791	JAMES MADDEN JR &, MARK MADDEN JR JT TEN, 140 WOODBURY RD, HICKSVILLE, NY, 11801-3025	US Mail (1st Class)
39791	JAMES MATTHEW SWEENEY, RD 5 BOX 18, LATROBE, PA, 15650-9609	US Mail (1st Class)
39791	JAMES PALIOUROS, 303 WESLEY DRIVE, CHAPEL HILL, NC, 27516-1520	US Mail (1st Class)
39791	JAMES R WALZ, 106 PALM DR, ST SIMONS IS, GA, 31522-1401	US Mail (1st Class)
39791	JAMES W DRAPER, 267 HILLCREST AVENUE, GROSSE POINTE FARMS, MI, 48236-3108	US Mail (1st Class)
39791	JANE E VERDECK, 124 SEAHAWK LANE, EDGEWATER, MD, 21037	US Mail (1st Class)
39791	JANE G BENSANEL, 7 EAST 85TH ST, NEW YORK, NY, 10028-0440	US Mail (1st Class)
39791	JANE LENAHAAN, 53 BRIARWOOD ROAD, FLORHAM PARK, NJ, 07932-2576	US Mail (1st Class)
39791	JANET A SUEDHOFF, 309 GOLFWAY DR, FORT WAYNE, IN, 46814-9159	US Mail (1st Class)
39791	JANET STEIN, 400 RENAISSANCE #908, DETROIT, MI, 48243-1606	US Mail (1st Class)
39791	JANNEY MONTGOMERY SCOTT LLC, ATTN SECURITIES OPERATIONS, 1801 MARKET STREET, PHILADELPHIA, PA, 19103-1675	US Mail (1st Class)
39791	JARA ENTERPRISES INC, 190-10 NORTHERN BLVD, FLUSHING, NY, 11358	US Mail (1st Class)
39791	JARA ENTERPRISES INC., C/O WARNER & SCHEUERMAN, 6 WEST 18TH ST., 10TH FLOOR, NEW YORK, NY, 10011	US Mail (1st Class)
39791	JARA ENTERPRISES, INC., JONATHAN WARNER, C/O WARNER & SCHEUERMAN,, 6 WEST 18TH ST - 10TH FL., NEW YORK, NY, 10011	US Mail (1st Class)
39791	JASON APFELBAUM & AMY APFELBAUM JT TEN, 12 BECKMAN PLACE APT 3B, NEW YORK, NY, 10022	US Mail (1st Class)
39791	JASON G KRETCH, PO BOX 30989, SEVEN MILE BEACH,	US Mail (1st Class)
39791	JASON J LYTLE, 6704 N 110TH ST, OMAHA, NE, 68164	US Mail (1st Class)
39791	JAY MILLER, 19 BROOKRIDGE CT, RYE BROOK, NY, 10573-3439	US Mail (1st Class)
39791	JBG/MONTGOMERY VILLAGE, L L C, EMILA IZQUIERDO, 18306 CONTOUR ROAD, MONTGOMERY VILLAGE PLAZA, GAITHERSBURG, MD, 20877	US Mail (1st Class)
39791	JEAN KAY B MCKNIGHT, 400 MIMOSA DR, ST SIMONS IS, GA, 31522-5808	US Mail (1st Class)
39791	JEAN M DAVIS, 739 LAKE RIDGE DR, SOUTH ELGIN, IL, 60177-3253	US Mail (1st Class)
39791	JEAN OLIPHANT, 69 ANIMOSA CIRCLE, DURANGO, CO, 81301-7192	US Mail (1st Class)
39791	JEAN THOLLON, 300 E 40TH AVE 29A, NEW YORK, NY, 10016-2154	US Mail (1st Class)
39791	JEANETTE MARTINEZ, 790 BOYLSTON ST., APT. 19 H, BOSTON, MA, 02199-7928	US Mail (1st Class)
39791	JEANNE S SKLARZ, 25 FISHER STREET, NATICK, MA, 01760-2606	US Mail (1st Class)
39791	JEFFREY G APFEL & BONNIE J APFEL JT TEN, 10 HOFSTRA DR, PLAINVIEW, NY, 11803-1815	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	JEFFREY L MILLER, 3282 COLUSA, PINOLE, CA, 94564-1530	US Mail (1st Class)
39791	JEFFREY S DEGEN, 3000 E MARION ST, SEATTLE, WA, 98122-5058	US Mail (1st Class)
39791	JEFFREY S LEIBOWITZ, 15 EATONDALE AVE, BLUE POINT, NY, 11715-1007	US Mail (1st Class)
39791	JEFFREY SCOTT ROBERTS, 7425 E SANDIA CIRCLE, MESA, AZ, 85207-1815	US Mail (1st Class)
39791	JEFFREY TALPINS, 1911 N E 206 STREET, MIAMI, FL, 33179-2253	US Mail (1st Class)
39791	JENNA K WAY &, TERENCE T WAY JT TEN, RR 2 BOX 4515, PAHOA, HI, 96778-9756	US Mail (1st Class)
39791	JENNIFER A LOWENBERG, 3417 GREENOCK, EL PASO, TX, 79925-2707	US Mail (1st Class)
39791	JENNIFER ADVERTISING INC, C/O JARA ENTERPRISES INC, 1514 NORTHERN BLVD, MANHASSET, NY, 11030-3006	US Mail (1st Class)
39791	JENNIFER APPEL UGMA PA, ATTN DEBBIE APPEL CUST., 1 PENNS WOODS DR, NEWTOWN, PA, 18940	US Mail (1st Class)
39791	JENNIFER E LUTZ, 408 BENHAM, TOLONO, IL, 61880	US Mail (1st Class)
39791	JENNIFER FURST, 3780 OLD COMPOUND RD, PEEKSKILL, NY, 10566	US Mail (1st Class)
39791	JENNIFER GERSTEN, 1066 CANTERBURY ST, BOSTON, MA, 02131-4672	US Mail (1st Class)
39791	JENNIFER HUGHES, 395 REDDING RD 182, LEXINGTON, KY, 40517-2389	US Mail (1st Class)
39791	JENNIFER INVESTORS L P, 575 MADISON AVE, SUITE 1006, NEW YORK, NY, 10022-2511	US Mail (1st Class)
39791	JENNIFER K MORTON, 37 FOSTER STREET 3, BRIGHTON, MA, 02135-2616	US Mail (1st Class)
39791	JENNIFER K WELCH, 11216 GALLERY ECHO ST, LAS VEGAS, NV, 89141-6052	US Mail (1st Class)
39791	JENNIFER LINES, 54 FOREST GLADE, HIGHAMS PARK, LONDON, E4 NRH UNITED KINGDOM	US Mail (1st Class)
39791	JENNIFER LOPDRUP UTMA MA &, LOPDRUP CUST JT TEN, ATTN KIM AXEL 13641 PASEO DEL ROBLE, LOS ALTOS HILLS, CA, 94022	US Mail (1st Class)
39791	JENNIFER MARANO, 5660 LOPING LANE, BONITA, CA, 91902-2812	US Mail (1st Class)
39791	JENNIFER SCHATZMAN, 29 FORTE AVE, MEDFORD, NY, 11763-4433	US Mail (1st Class)
39791	JENNIFER SWIFT ARNDT, 429 6TH ST, LAKE OSWEGO, OR, 97034-2901	US Mail (1st Class)
39791	JENNINGS L WAGONER & SHIRLEY WAGONER JT TEN, 468 DRY BRIDGE ROAD, CHARLOTTESVILLE, VA, 22903-7456	US Mail (1st Class)
39791	JEROME S GLUCK &, SAMUEL A GLUCK JT TEN, 579 GRANT PLACE, CEDARHURST, NY, 11516-1311	US Mail (1st Class)
39791	JERRY ARMELINO, 100 PARKWAY, POINT PLEASANT BEACH, NJ, 08742-3272	US Mail (1st Class)
39791	JERRY BOWDEN &, LORRAINE J BOWDEN JT TEN, 225 SW SHARK TER, LAKE CITY, FL, 32024-1506	US Mail (1st Class)
39791	JERRY KEITH PETERS &, DEBRA V PETERS JT TEN, 502 S FLORIDA AVE #111, TARPON SPRINGS, FL, 34689-2750	US Mail (1st Class)
39791	JERRY STAMPS & NANCY STAMPS JT TEN, 814 SMITH BEND LN, GAINESBORO, TN, 38562-5330	US Mail (1st Class)
39791	JERRY T VOJTECH JR, C O BERNARD WINCIS 574 FIFTH AVE, BRISTOL, WI, 53104	US Mail (1st Class)
39791	JERRY W WILLIAMS &, PATRICIA WILLIAMS JT TEN, 13401 OAKMEADE, WEST PALM BEACH, FL, 33418	US Mail (1st Class)
39791	JERRYS ARTARAMA INC, ATTN DAVID GOLDSTEIN PRESIDENT, 24812 UNION TPKE, BELLEROSE, NY, 11426-1837	US Mail (1st Class)
39791	JERSEY CENTRAL POWER & LIGHT, PO BOX 3687, AKRON, OH, 44309-3687	US Mail (1st Class)
39791	JILL DUNICAN, 19 KENSINGTON AVE, EMERSON, NJ, 07630-1711	US Mail (1st Class)
39791	JIM A SEIDA &, KAREN A SEIDA JT TEN, 28717 REDFIELD ST, NILES, MI, 49120	US Mail (1st Class)
39791	JIMMIE G ROGERS &, LELA M ROGERS JT TEN, 310 N GRANT, SMITH CENTER, KS, 66967-2106	US Mail (1st Class)
39791	JMT FUND, ATTN THOMAS J HILLMAN TTEE 8501 PAGE, ST LOUIS, MO, 63114	US Mail (1st Class)
39791	JOAN A BROGLIE, 15123 PHILIP LEE RD, CHANTILLY, VA, 20151	US Mail (1st Class)
39791	JOAN C SCHINDEL, 15 BIRCHWOOD TERRACE, WAYNE, NJ, 07470-3406	US Mail (1st Class)
39791	JOAN D SCHUMACHER & KARL J SCHUMACHER JT TEN, 81 STANLEY DR, BAY CITY, MI, 48708-9118	US Mail (1st Class)
39791	JOAN MAYER, 75 EAST END AVENUE, NEW YORK, NY, 10028-7909	US Mail (1st Class)
39791	JOAN TOWLE & ROGER TOWLE JT TEN, 262 HICKORY ST, TOWNSHIP OF WASHINGTON, NJ, 07676-5027	US Mail (1st Class)
39791	JOAN VINGES, 1469 GARRETT DRIVE, WALL TOWNSHIP, NJ, 07719-9649	US Mail (1st Class)
39791	JOE FUZZELL &, SUSIE FUZZELL JT TEN, 5917 N W 67TH, OKLAHOMA, OK, 73132	US Mail (1st Class)
39791	JOE MOSES, ATTN JOHN M DELAVAN & EDWARD JONES PARTN, 413 CANAL ST, NEW SMYRNA BOND, FL, 32168	US Mail (1st Class)
39791	JOEL LYTTON, 5018 LABRADORE DR, ROANOKE, VA, 24012-8501	US Mail (1st Class)
39791	JOHN A CARLSON, 25429 KILREIGH DR, FARMINGTON HILLS, MI, 48336-1548	US Mail (1st Class)
39791	JOHN A GOREE, 1820 FLANIGAN CT, IOWA CITY, IA, 52246-4648	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	JOHN A HUMMER & ELLEN J HUMMER JT TEN, 3343 AVENIDA SIERRA, ESCONDIDO, CA, 92029-7939	US Mail (1st Class)
39791	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)
39791	JOHN ALLINGHAM, 3326 OLD BLUE RIDGE TPKE, MADISON, VA, 22727-3938	US Mail (1st Class)
39791	JOHN AMATO, 7458 WAXWOOD CIRCLE, N SYRACUSE, NY, 13212-2636	US Mail (1st Class)
39791	JOHN ANDREW STECK, 1215 CURTISS AVE, SAN JOSE, CA, 95125-2320	US Mail (1st Class)
39791	JOHN B DWYER, 703 CUR LEE LANE, BOILING SPRINGS, PA, 17007	US Mail (1st Class)
39791	JOHN B FRENCH, 109 BUTLER CT, WARNER ROBINS, GA, 31088-7959	US Mail (1st Class)
39791	JOHN C NATALE &, BARBARA G NATALE JT TEN, PO BOX 1467, EAST ORLEANS, MA, 02643-1467	US Mail (1st Class)
39791	JOHN CORINGRATO & JOSEPHINE CORINGRATO, 11 HUNTTING DR, DUMONT, NJ, 07628-1516	US Mail (1st Class)
39791	JOHN D LENGEMANN &, DENISE M LENGEMANN JT TEN, 1508 SNOWBERRY DRIVE, WILLIAMSTOWN, NJ, 08094	US Mail (1st Class)
39791	JOHN D LENGEMANN & DENISE M LENGEMANN JT TEN, 1508 SNOWBERRY DRIVE, WILLIAMSTOWN, NJ, 08094	US Mail (1st Class)
39791	JOHN D MARTIN & JEAN G MARTIN JT TEN, 5744 DENTON CIRCLE, NORCROSS, GA, 30092-2078	US Mail (1st Class)
39791	JOHN E MAAS &, HERTRA MAAS JT TEN, 77 S ADAMS ST APT 1101, DENVER, CO, 80209-2922	US Mail (1st Class)
39791	JOHN E VIDOR, 56 STOCK LN, RENSSELAER, NY, 12144-9628	US Mail (1st Class)
39791	JOHN F SMITH &, PAMELA RICHARDS JT TEN, 1308 STATE ST, NEW HAVEN, CT, 06511	US Mail (1st Class)
39791	JOHN G SCHIFF & BEVERLY SCHIFF JT TEN, 18813 N 89TH LANE, PEORIA, AZ, 85382-8617	US Mail (1st Class)
39791	JOHN GIELLA &, MARY GIELLA JT TEN, 174 MORRIS DRIVE, EAST MEADOW, NY, 11554-1320	US Mail (1st Class)
39791	JOHN H CHUANG, 711 BOYLSTON ST, BOSTON, MA, 02116-2616	US Mail (1st Class)
39791	JOHN H GIACOBBE &, KATHLEEN A GIACOBBE JT TEN, 14 CENTER CIRCLE, PLAISTOW, NH, 03865-2507	US Mail (1st Class)
39791	JOHN H WORTH, 1193 OAK ST, SAN FRANCISCO, CA, 94117	US Mail (1st Class)
39791	JOHN HESSELBIRG, 21 MULANARI DRIVE, WANAQUE, NJ, 07465	US Mail (1st Class)
39791	JOHN J SUKUNDA & KAREN J SUKUNDA, 412 EDGEBORO DR, NEWTOWN, PA, 18940-2038	US Mail (1st Class)
39791	JOHN JAMES WILLIAMS &, LAURA ANNE WILLIAMS JT TEN, 27 SCHYLER DRIVE, POUGHKEEPSIE, NY, 12603-6135	US Mail (1st Class)
39791	JOHN L BROGAN, 1970 SPYGLASS CIR, VISTA, CA, 92081-8954	US Mail (1st Class)
39791	JOHN L PAGE, 201 FAISON ROAD, CHAPEL HILL, NC, 27517-5661	US Mail (1st Class)
39791	JOHN M COLORUSSO, 36 CAMBRIDGE RD APT 39, WOBURN, MA, 01801-6619	US Mail (1st Class)
39791	JOHN M GRAVES, 2001 W RUDASILL RD, APT 9309, TUCSON, AZ, 85704-7853	US Mail (1st Class)
39791	JOHN MINETTA, 16 2ND AVE, HUNTINGTON STATION, NY, 11746-1614	US Mail (1st Class)
39791	JOHN R HART &, DONNA J HART JT TEN, PO BOX 1015, UNIONTOWN, PA, 15401-1015	US Mail (1st Class)
39791	JOHN ROSCOE, 11 WEST 69TH ST #6A, NEW YORK, NY, 10023-4742	US Mail (1st Class)
39791	JOHN S EGGERT, 35636 BELLA SERA DR, STERLING HEIGHTS, MI, 48312-4443	US Mail (1st Class)
39791	JOHN SEBRING, 1801 CENTURY PARK EAST, CENTURY CITY,, CA, 90067	US Mail (1st Class)
39791	JOHN T CUNNANE &, ELAINE J CUNNANE JT TEN, 109 SANDBOURNE LN, PALM BEACH GARDENS, FL, 33418-8086	US Mail (1st Class)
39791	JOHN T REID, 316 E WALLER ST, MORGANFIELD, KY, 42437-1752	US Mail (1st Class)
39791	JOHN T SMITH &, PATRICIA L SMITH JT TEN, PO BOX 138, HARMON, IL, 61042-0138	US Mail (1st Class)
39791	JOHN TIERNEY, 10 WOODS POND DR, WESTFORD, MA, 01886-1268	US Mail (1st Class)
39791	JOHN TYLER &, MARY ALICE TYLER JT TEN, 1429 SYCAMORE AVE, NORTH MERRICK, NY, 11566-1801	US Mail (1st Class)
39791	JOHN YOUNG &, NANCY YOUNG JT TEN, 14 HILLTOP DR, CEDAR GROVE, NJ, 07009-1123	US Mail (1st Class)
39791	JON A ROBKEN, ATTN RANDY PRIBYL REG REP BERTHEL FISHER & CO, 30 ROBERTS AVE, DAVENPORT, IA, 52803	US Mail (1st Class)
39791	JON KANEFIELD & THELA KANEFIELD JT TEN, 2401 PENNSYLVANIA AVE., APT 7B21, PHILADELPHIA, PA, 19130	US Mail (1st Class)
39791	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)
39791	JONATHAN B ATKIN, 100 1/2 WEST 130TH ST SUITE B, NEW YORK, NY, 10027-2080	US Mail (1st Class)
39791	JONATHAN D WARNER, 207 SUNSET RD, OYSTER BAY, NY, 11771-3405	US Mail (1st Class)
39791	JONATHAN V HALL, 1021 KELLEY RIDGE CRT, BELLINGHAM, WA, 98229	US Mail (1st Class)
39791	JOSEPH A PISANI &, DOREEN F PISANI JT TEN, 32 BARTON CREEK RD, JACKSON, NJ, 08527-4037	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	JOSEPH C HEINZ &, LORETTA M HEINZ JT TEN, 37 BEAVER LANE, BEDFORD, NH, 03110-4608	US Mail (1st Class)
39791	JOSEPH COTTINGHAM, 140 BEACXH 114TH ST, FAR ROCKAWAY, NY, 11694-2405	US Mail (1st Class)
39791	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)
39791	JOSEPH E MUTZ &, BEATRICE J MUTZ JT TEN, 1320 ALBANY LN, ROCKFORD, IL, 61107-5612	US Mail (1st Class)
39791	JOSEPH E WELCH, 854 CHARTIER CT, ASHEBORO, NC, 27205-0544	US Mail (1st Class)
39791	JOSEPH FUOCO, 49 WEST CABOT LANE, WESTBURY, NY, 11590-6435	US Mail (1st Class)
39791	JOSEPH GERARD BANNISTER, 9 STONEY BROOK LANE, SAINT LOUIS, MO, 63124-1324	US Mail (1st Class)
39791	JOSEPH H BELANGER, & JANE A BELANGER JT TEN, 772 BURGUNDY Q, DELRAY BEACH, FL, 33484-5406	US Mail (1st Class)
39791	JOSEPH J JOHNSON & THEO C JOHNSON JT TEN, 2802 SEABREEZE DRIVE, GULFPORT, FL, 33707-3932	US Mail (1st Class)
39791	JOSEPH KARP &, JUDITH HAROLD JT TEN, 10524 CONWAY TRAIL, BOYNTON BEACH, FL, 33437	US Mail (1st Class)
39791	JOSEPH L PEDONE AND NANCY A PEDONE, 753 RED LION WAY, BRIDGEWATER, NJ, 08807-1668	US Mail (1st Class)
39791	JOSEPH L SUOSSO III &, KRISTINE SUOSSO JT TEN, 15 CARROUSEL LANE, HAMILTON, NJ, 08619-3446	US Mail (1st Class)
39791	JOSEPH MAROOTIAN &, JANETTE MAROOTIAN JT TEN, 26 GORGE WAY, WAYNE, NJ, 07470-6255	US Mail (1st Class)
39791	JOSEPH OSTROWSKI &, GERALDINE OSTROWSKI JT TEN, 3518 SO. 61 ST AVE, CICERO, IL, 60804	US Mail (1st Class)
39791	JOSEPH P MATTALIANO, 42 US HY 46 E, LODI, NJ, 07644	US Mail (1st Class)
39791	JOSEPH PIJANOWSKI, 207 WATCHUNG AVE, CRANFORD, NJ, 07016-2538	US Mail (1st Class)
39791	JOSEPH R GRIFFARD, 13345 BANNFYRE, SAINT LOUIS, MO, 63128-3375	US Mail (1st Class)
39791	JOSEPH TUMINELLI, 706 NEWELL AVE, MANAHAWKIN, NJ, 08050-3652	US Mail (1st Class)
39791	JOSHUA FRACHTER, 6847 147TH STREET, FLUSHING, NY, 11367-1345	US Mail (1st Class)
39791	JOY WAROS, 284 BARCLAY DR, MYRTLE BEACH, SC, 29579-6572	US Mail (1st Class)
39791	JOZEF KOWALSKI, 252 EAST 61 ST APT 1AN, NEW YORK, NY, 10021-8562	US Mail (1st Class)
39791	JP MORGAN CHASE BANK NA, 395 N SERVICE RD, MELVILLE, NY, 11747	US Mail (1st Class)
39791	JP MORGAN CHASE BANK, NA, 395 N SERVICE RD, MELVILLE, NY, 11747	US Mail (1st Class)
39791	JR BERRY A SEGRAVES, RT1 BOXC, FORT VALLEY, GA, 31030	US Mail (1st Class)
39791	JR IRA ROLLOVER HAROLD F HACKE, ATTN AG EDWARDS & SONS INC, 1807 MAIDEN LANE, PETALUMA, CA, 94954	US Mail (1st Class)
39791	JR NICHOLAS CAMMARANO & SUSAN, CAMMARANO NICHOLAS CAMMARANO JT TEN, 101 FOREST AVE, RYE, NY, 10580-4117	US Mail (1st Class)
39791	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)
39791	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)
39791	JT WROS ALTHEA BARTOLO & R BARTLETT JT TEN, 78 WHITTINGTON CRSE, SAINT CHARLES, IL, 60174-1434	US Mail (1st Class)
39791	JTTEN DONALD L &, MARY LOU KELLY JT TEN, 14790-204 EAGLE RIDGE DRIVE, FORT MYERS, FL, 33912-1790	US Mail (1st Class)
39791	JTTEN JAMES R &, BARBARA LOONEY JT TEN, 8509 SUMMIT ACRES DRIVE, RICHMOND, VA, 23235-5160	US Mail (1st Class)
39791	JTTEN STEVEN &, SUSAN BRETT JT TEN, 56 ORANGE DRIVE, JERICHO, NY, 11753	US Mail (1st Class)
39791	JTWROS PHYLLIS E &, EDWIN PETERSON JT TEN, 140 WILLOW RD, NAHANT, MA, 01908-1420	US Mail (1st Class)
39791	JTWROS ROGER V HARBIN &, SANDRA S RINK JT TEN, 4141 MADISON AVE, CULVER CITY, CA, 90232-3221	US Mail (1st Class)
39791	JUAN JOSE MORALES M, RUTA 7 RES. LAS ROSAS 92, CARACAS, 01041 VENEZUELA	US Mail (1st Class)
39791	JULES ADRIAN DALSEY, 7007 OSLER STREET, SAN DIEGO, CA, 92111	US Mail (1st Class)
39791	JULIA SANS PUTNAM &, DAVID L PUTNAM JT TEN, 11491 LOPRETE DRIVE, MANISTEE, MI, 49660	US Mail (1st Class)
39791	JULIAN F BARNWELL, 11207 GUNSTON RD, LORTON, VA, 22079-4006	US Mail (1st Class)
39791	JULIUS HALPERN, 1310 DUDDING ST SW, ROANOKE, VA, 24015-1911	US Mail (1st Class)
39791	JULIUS P CARDOSI, 62 DEERWOOD DR, LITTLETON, CO, 80127-2616	US Mail (1st Class)
39791	JUNE MORAN, PO BOX 197, LARCHMONT, NY, 10538-0197	US Mail (1st Class)
39791	K R TURNER &, HAWKSTONEJACKS LANE,BARTON JT TEN, TORQUAY, DEVON, TQ2 8QX ENGLAND	US Mail (1st Class)
39791	KANDICE A SCHROMM, 572 CROOKED STICK DRIVE, DAYTONA BEACH, FL, 32114-7190	US Mail (1st Class)
39791	KAREN E KEMPF &, CHARLES T KEMPF JT TEN, RD2 BOX 2292, EAST STROUDSBURG, PA, 18301-9695	US Mail (1st Class)
39791	KAREN S BAUER, 2553 N CROSSGATE STREET, ORANGE, CA, 92867-2104	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	KARL L BURGNER JR, ATTN: KENT E ENGELKE VP & DIRECTOR, ANDERSON & STRUDWICK PO BOX 1459, RICHMOND, VA, 23218	US Mail (1st Class)
39791	KATHERINE A NELSON, 121 PEEBLE CREEK LANE, ZELIENOPLE, PA, 16063-3133	US Mail (1st Class)
39791	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)
39791	KATIE SHAINA RICHMAN, 860 UNITED NATIONS PLAZA APT 35A, NEW YORK, NY, 10017	US Mail (1st Class)
39791	KAUFMAN MALCHMAN KIRBY & SQUIRE LLP, 830 THIRD AVENUE, NEW YORK, NY, 10022-7523	US Mail (1st Class)
39791	KBCW TV, CBS TV STATIONS, PO BOX 33091, NEWARK, NJ, 07188-0091	US Mail (1st Class)
39791	KCAL TV, PO BOX 33091, NEWARK, NJ, 07188-0091	US Mail (1st Class)
39791	KCBS TV, PO BOX 33091, NEWARK, NJ, 07188-0091	US Mail (1st Class)
39791	KEEFE BRUYETTE & WOODS, MITCHELL KLEINMAN (GENERAL COUNSEL), 787 SEVENTH AVE, NEW YORK, NY, 10019	US Mail (1st Class)
39791	KEEFE, BRUYETTE & WOODS, INC., CORPORATION SERVICE CO, 80 STATE STREET, ALBANY, NY, 12207	US Mail (1st Class)
39791	KEEFE, BRUYETTE & WOODS, INC, MITCHELL KLEINMAN (GEN COUNSEL), JOHN G DUFFY, CEO, 787 SEVENTH AVE, NEW YORK, NY, 10019	US Mail (1st Class)
39791	KEEFE, BRUYETTE & WOODS, INC, THOMAS B M ICHAUD (PRESIDENT), RIDGEVIEW AVE, GREENWICH, CT, 06830	US Mail (1st Class)
39791	KEITH BANK, 332 LARKSPUR DR, HIGHLAND PARK, IL, 60035	US Mail (1st Class)
39791	KEITH PETERSON &, KERI PETERSON JT TEN, 21 BRYCEWOOD DRIVE, DIX HILLS, NY, 11746-4906	US Mail (1st Class)
39791	KEITH R POWELL & KATHLEEN M POWELL JT TEN, 4414 MYERWOOD LANE, DALLAS, TX, 75244-7513	US Mail (1st Class)
39791	KELLEY M HAINES, 2700 NE 21ST TERRACE, FORT LAUDERDALE, FL, 33306-1214	US Mail (1st Class)
39791	KELLY WARREN CUST, MICHAEL WARREN, UNDER THE NJ UNIF TRAN MIN ACT, 18 FOREST LANE, TABERNACLE, NJ, 08088-9027	US Mail (1st Class)
39791	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)
39791	KENNETH CAPASSO, 6101 81ST ST, MIDDLE VILLAGE, NY, 11379-1403	US Mail (1st Class)
39791	KENNETH F FISH JR &, CHARMAINE R FISH JT TEN, 1073 LUCAS RD, BRIDGEPORT, NY, 13030-9782	US Mail (1st Class)
39791	KENNETH KARPINSKI, 6949 CAMINO DEL REY, ROCKFORD, MI, 49341-9468	US Mail (1st Class)
39791	KENNETH LOWELL ROSE, PO BOX 1555, CLIFTON, NJ, 07015-1555	US Mail (1st Class)
39791	KENNETH S GROSSMAN, PC, 18 NORFOLK RD, GREAT NECK, NY, 11020	US Mail (1st Class)
39791	KENNETH STEINER, 14 STONER AVENUE; 2M, GREAT NECK, NY, 11021-2100	US Mail (1st Class)
39791	KENNETH T. CUCCINELLI, OFFICE OF THE ATTORNEY GENERAL, 900 EAST MAIN STREET, RICHMOND, VA, 23219	US Mail (1st Class)
39791	KENNETH W DERR, 1864 MILTON GROVE ROAD, MOUNT JOY, PA, 17552	US Mail (1st Class)
39791	KENT HAINES &, LISA HAINES JT TEN, 94 MISTY MEADOW LANE, NORTH KINGSTOWN, RI, 02852-3711	US Mail (1st Class)
39791	KEVIN COYLE, 841 SW SUN CIRCLE, PALM CITY, FL, 34990	US Mail (1st Class)
39791	KEVIN D LIBERT CUST, JENNIFER LIBERT UNDER THE, OH UNIF TRAN MIN ACT, 1846 NORTHSHIRE DR, LANCASTER, OH, 43130-1567	US Mail (1st Class)
39791	KEVIN L MAMMAU, 1127 GRANDVIEW RD, MOUNT ROY, PA, 17552	US Mail (1st Class)
39791	KEVIN MCLAUGHLIN, 13104 BARRETT MEADOWS DR, BALLWIN, MO, 63021-3808	US Mail (1st Class)
39791	KEVIN MCLAUGHLIN, 2547 BARRETT SPRINGS DRIVE, BALLWIN, MO, 63021-3819	US Mail (1st Class)
39791	KEYSPAN GAS EAST CORP DBA NATIONAL GRID, SUZANNE BRIENZA ESQ, 15 PARK DR, MELVILLE, NY, 11747	US Mail (1st Class)
39791	KGO TV, BANK OF AMERICA FILE # 7214, BOX 60000, SAN FRANCISCO, CA, 94160	US Mail (1st Class)
39791	KHAN, ROBERT, 2345 HUNTERS SQUARE CT, RESTON, VA, 20191	US Mail (1st Class)
39791	KICU TV, PO BOX 79703, CITY OF INDUSTRY, CA, 91716-9702	US Mail (1st Class)
39791	KIM ESTRADA, 1805 MARSHALLFIELD LANE, REDONDO BEACH, CA, 90278-4111	US Mail (1st Class)
39791	KIMBERLY RUDICK, 370 GREAT POND ROAD, NORTH ANDOVER, MA, 01845-2017	US Mail (1st Class)
39791	KIMCO REALTY CORP, 3333 NEW HYDE PARK RD SUITE 100, PO BOX 5020, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
39791	KIMCO REALTY CORP, DEBBIE KEATING, 13329 WORTH AVENUE, WOODBRIDGE, VA, 22192	US Mail (1st Class)
39791	KIR CARY, L P, 3333 NEW HYDE PARK RD SUITE100, PO BOX 5020, NEW HYDE PARK, NY, 11042-0020	US Mail (1st Class)
39791	KIR SMOKETOWN STATION LP, C/O MORGAN LEWIS & BOCKIUS LLP, ATTN: NEIL E HERMAN ESQ, 101 PARK AVE, NEW YORK, NY, 10178	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	KITTLES BLOOMINGTON PROPERTY, ATTN JOHN DURKOTT, 8600 ALLISONVILLE RD, INDIANAPOLIS, IN, 46250-1533	US Mail (1st Class)
39791	KLAUSSNER FURNITURE INDUSTRIES, PO BOX 220, 405 LEWALLEN ST, ASHEBORO,, NC, 27204-0220	US Mail (1st Class)
39791	KLAUSSNER FURNITURE INDUSTRIES, 405 LEWALLEN RD, PO BOX 220, ASHEBORO, NC, 27205-6111	US Mail (1st Class)
39791	KLEHR HARRISON HARVEY BRANZBURG LLP, JEFFREY KURTZMAN, 1835 MARKET STREET, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39793	KLEHR HARRISON HARVEY BRANZBURG LLP, (RE: CITY CENTRE PHILADELPHIA PA LP), JEFFREY KURTZMAN, 1835 MARKET STREET, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39793	KLEHR HARRISON HARVEY BRANZBURG LLP, (RE: CIPRIANO SQUARE PLAZA CORPORATION), JEFFREY KURTZMAN, 1835 MARKET STREET, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39791	KNOTTY & CO, C/O STATE STREET BANK & TRUST, BOX 5756, BOSTON, MA, 02206-5756	US Mail (1st Class)
39791	KOFY TV, DEPT 33403, PO BOX 39000, SAN FANCISCO, CA, 94139	US Mail (1st Class)
39791	KPIX TV, PO BOX 33091, NEWARK, NJ, 07188-0091	US Mail (1st Class)
39791	KRISTEN RUDICK, 370 GREAT POND ROAD, NORTH ANDOVER, MA, 01845-2017	US Mail (1st Class)
39791	KRISTIN KELLS, C/O KRISTEN LYNNE SCHWEITZER, 100 WASHINGTON ST, RUMSON, NJ, 07760-1432	US Mail (1st Class)
39791	KRISTY L RICE, 1107 W GREEN ST, CHAMPAIGN, IL, 61821-3935	US Mail (1st Class)
39791	KRON TV, PO BOX 601703, CHARLOTTE, NC, 28260-1703	US Mail (1st Class)
39791	KTLA TV, DEPT 11155, LOS ANGELES, CA, 90074-1155	US Mail (1st Class)
39791	KTVU TV, PO BOX 79702, CITY OF INDUSTRY, CA, 91716-9702	US Mail (1st Class)
39791	KUPELIAN ORMOND & MAGY PC, DAVID M BLAU, PAUL S MAGY, 25800 NORTHWESTERN HWY, STE 950, SOUTHFIELD, MI, 48075	US Mail (1st Class)
39793	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)
39793	KUPELIAN ORMOND & MAGY PC, (RE: MACOMB MALL, LLC), DAVID M BLAU, PAUL S MAGY, 25800 NORTHWESTERN HWY, STE 950, SOUTHFIELD, MI, 48075	US Mail (1st Class)
39791	KYLE J MOSER &, ROBIN A MOSER JT TEN, 21390 OAKVIEW DRIVE, NOBLESVILLE, IN, 46062-9407	US Mail (1st Class)
39791	L A DEPT. OF WATER AND POWER, [NO ADDRESS PROVIDED], LOS ANGELES, CA, 90030-0808	US Mail (1st Class)
39791	L H FRISHKOFF &, COMPANY PSP JT TEN, NEW YORK, NY, 10017	US Mail (1st Class)
39791	LABOR READY SOUTHWEST, INC., P O.BOX 820145, PHILADELPHIA, PA, 19182-0145	US Mail (1st Class)
39791	LAMONICA HERBST & MANISCALCO LLP, SALVATORE LAMONICA, JACQULYN S GIUNTA, 3305 JEUSALEM AVE, WANTAGH, NY, 11793	US Mail (1st Class)
39791	LAMORTE BURNS &, CO.INC JT TEN, 64 DANBURY ROAD, WILTON, CT, 06897-4429	US Mail (1st Class)
39791	LANCE ERIC ZIMMERMAN, 503 THOMPSON STREET, SOUTH WILLIAMSPORT, PA, 17702-7533	US Mail (1st Class)
39791	LANDSBERG & ASSOCIATES PC, IAN S LANDSBERG ESQ, 16030 VENTURA BLVD, STE 470, ENCINO, CA, 91436	US Mail (1st Class)
39793	LANDSBERG & ASSOCIATES PC, (RE: GGF HUNTINGTON, LLC), IAN S LANDSBERG ESQ, 16030 VENTURA BLVD, STE 470, ENCINO, CA, 91436	US Mail (1st Class)
39791	LARRY COHEN, 1901 HANSEN ST, SARASOTA, FL, 34231	US Mail (1st Class)
39791	LARRY HOUDEK & BARBARA HOUDEK JT TEN, 1918 FOXTAIL DR, SALINA, KS, 67401-7121	US Mail (1st Class)
39791	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)
39791	LARRY WAYNE &, SHARON BERGUS JT TEN, 3545 W ATLANTIC BLVD APT 713, POMPANO BEACH, FL, 33069-2579	US Mail (1st Class)
39791	LAURA D KOCH, C/O LAURA D GLENN, 1108 FOWLER AVE, EVANSTON, IL, 60202-1023	US Mail (1st Class)
39791	LAURENCE UDELL, 52 BAXTER LN, WEST ORANGE, NJ, 07078	US Mail (1st Class)
39791	LAVERNE H SCHROEDER, 8300 E VIA DE VENTURA 2021, SCOTTSDALE, AZ, 85258-3182	US Mail (1st Class)
39791	LAW OFFICES OF STEVEN M NACHMAN, STEVE M NACHMAN, 675 THIRD AVE, 29TH FL, NEW YORK, NY, 10017	US Mail (1st Class)
39793	LAW OFFICES OF STEVEN M NACHMAN, (RE: 26 WEST 23RD STREET LLC), STEVE M NACHMAN, 675 THIRD AVE, 29TH FL, NEW YORK, NY, 10017	US Mail (1st Class)
39791	LAWRENCE B EDELSTEIN, 15 ALBA PLACE, PARSIPPANY, NJ, 07054-2238	US Mail (1st Class)
39791	LAWRENCE BUSH, PO BOX 22065, SAINT LOUIS, MO, 63126-0065	US Mail (1st Class)
39791	LAWRENCE E HRABLOOK, 3802 HILLSIDE TRAIL, GRAPEVINE, TX, 76051-7126	US Mail (1st Class)
39791	LAWRENCE FELD, 28 GREENBROOK DR, MATAWAN, NJ, 07747-3704	US Mail (1st Class)
39791	LAWRENCE REALTY, 2319 FIRST AVENUE #206, SEATTLE, WA, 98121	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39793	LEE PROPERTIES, INC., (RE: LEE PROPERTIES INC.), C/O RONALD T HAHN, 203 MANCHESTER PLACE, GREENSBORO, NC, 27410	US Mail (1st Class)
39791	LEE PROPERTIES, INC., C/O RONALD T HAHN, 203 MANCHESTER PLACE, GREENSBORO, NC, 27410	US Mail (1st Class)
39791	LEE S LIPSITZ, 11007 INLET DRIVE, EMERALD ISLE, NC, 28594-2014	US Mail (1st Class)
39791	LEE SCHULMAN, 29 BARSTOW ROAD, GREAT NECK, NY, 11021	US Mail (1st Class)
39791	LEEDS SPEAR & KELLOGG SPEAR JT TEN, ATTN: KEVIN C AHEARN, 120 BROADWAY 7TH FL, NEW YORK, NY, 10271	US Mail (1st Class)
39791	LEESBURG PIKE CENTER LLC, SAUL CENTERS, INC., MANAGER, 7501 WISCONSIN AVENUE, SUITE 1500, EAST BETHESDA, MD, 20814	US Mail (1st Class)
39791	LEHMAN BROTHER CUST &, MURRAY HECHT IRA JT TEN, 8205 NW 57TH PL, TAMARAC, FL, 33321-4510	US Mail (1st Class)
39791	LEONARD D JACOBS, & CATHERINE E JACOBS JT TEN, 111 BONNIE BRAE WAY, HOLLYWOOD, FL, 33021-2901	US Mail (1st Class)
39791	LEONARD L MURDY &, HELEN E MURDY JT TEN, 525 S ANAHEIM HILLS RD APT B105, ANAHEIM, CA, 92807-4723	US Mail (1st Class)
39791	LEONARD S SENI, 5810 MISTY HILL CV, AUSTIN, TX, 78759-6242	US Mail (1st Class)
39791	LEROY W RATLIFF &, JOYCE E RATLIFF JT TEN, 2638 DALTON, WICHITA, KS, 67210	US Mail (1st Class)
39791	LES GOODSTEIN, 87 HEMLOCK RD, MANHASSET, NY, 11030-1215	US Mail (1st Class)
39791	LESLIE FALCHOOK, # 3 THEX RISE, WOODBURY, NY, 11797	US Mail (1st Class)
39791	LESLIE KAPLAN & BARBARA KAPLAN JT TEN, PO BOX 152, GLADWYNE, PA, 19035-0152	US Mail (1st Class)
39791	LESLIE R CLOTHIER JR, PO BOX 407, YORKLYN, DE, 19736	US Mail (1st Class)
39791	LEWIS ABRAMS & ELINOR ABRAMS JT TEN, 132 GIPSY TRAIL, CARMEL, NY, 10512-4362	US Mail (1st Class)
39791	LINDA FISHMAN, 449 BRYAN ST SE, ATLANTA, GA, 30312-2234	US Mail (1st Class)
39791	LINDA T KRISTIANSEN, 120 E 81ST STREET APT 14B, NEW YORK, NY, 10028-1420	US Mail (1st Class)
39791	LINDSAY REITZES & JONATHAN REITZES JT TEN, 110 LIVINGSTON ST 10K, BROOKLYN, NY, 11201	US Mail (1st Class)
39791	LISA ANTELMAN, BOX 4212, CLIFTON, NJ, 07012-8212	US Mail (1st Class)
39791	LISA MADIGAN, ILLINOIS ATTORNEY GENERAL, SPRINGFIELD MAIN OFFICE, 500 SOUTH SECOND STREET, SPRINGFIELD, IL, 62706	US Mail (1st Class)
39791	LISA PARISE, 2901 DAVIS ST, OCEANSIDE, NY, 11572-2014	US Mail (1st Class)
39791	LISA SCHWARTZ, 38 HARVARD RD, CRANFORD, NJ, 07016-1551	US Mail (1st Class)
39791	LOIS ANN WEINSTEIN, 315 E 86TH STREET, NEW YORK, NY, 10028-4714	US Mail (1st Class)
39791	LONNIE DOLPHUS POPE, 1556 LEE PEARSON RD, GRANITE FALLS, NC, 28630-9254	US Mail (1st Class)
39791	LONNIE NIELSEN, 6 MARLWOOD LN, PALM BEACH GARDENS, FL, 33418-6805	US Mail (1st Class)
39791	LORI A BAKER, PO BOX 76, MANCHESTER, ME, 04351	US Mail (1st Class)
39791	LORI YARUSI, PO BOX 19, BELMAR, NJ, 07719-0019	US Mail (1st Class)
39791	LOS ANGELES CTY TAX COLLECTOR, PO BOX 54027, LOS ANGELES, CA, 90054	US Mail (1st Class)
39791	LOS ANGELES TIMES,, KIA, FILE 54221, A/C # 026729006,, LOS ANGELES, CA, 90074-4221	US Mail (1st Class)
39791	LOU'S UPHOLSTERY SERVICE, 7266 DANBURY AVE., HESPERIA, CA, 92345	US Mail (1st Class)
39791	LOU'S UPHOLSTERY SERVICE, LOU MAZARIEGOS, 7266 DANBURY AVE, HESPERIA, CA, 92345	US Mail (1st Class)
39791	LOUIS A BARGELLINI, PO BOX 1224, HACKENSACK, NJ, 07602-1224	US Mail (1st Class)
39791	LOUIS ALLARD, 9665 PLANTATION RD, OLIVE BRANCH, MS, 38654-1626	US Mail (1st Class)
39791	LOUIS F IMBROGNO, 3521 WILLOW LAWN DRIVE, LYNCHBURG, VA, 24503-3019	US Mail (1st Class)
39791	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)
39791	LOUIS J PAPPALARDO, 10 BARRISTER LN 100, FAIRFIELD, CT, 06824-7824	US Mail (1st Class)
39791	LOUIS J TABASCO &, LINDA A TOWNSLEY JT TEN, 6438 LICHFIELD LANE, SARASOTA, FL, 34241-5479	US Mail (1st Class)
39791	LOUIS P LAMBROS, 3540 ARCHWOOD DR, ROCKY RIVER, OH, 44116-3706	US Mail (1st Class)
39791	LOUIS R LINDER, 13844 LILU PAD CIRCLE, FORT MYERS, FL, 33907-1825	US Mail (1st Class)
39791	LOUIS W DAVIS, 2906 GATESHEAD CT, GASTONIA, NC, 28054-6401	US Mail (1st Class)
39791	LOUISE CAVICCHIO, 110 CODJER LANE, SUDBURY, MA, 01776-2202	US Mail (1st Class)
39791	LOUISE H MCDONALD, 1219 LANIER BLVD, BRUNSWICK, GA, 31520-7434	US Mail (1st Class)
39791	LOUISE ROSE NYEMCSIK &, CARL JOHN BELLO JT TEN, 53 JOSEPH PL, WAYNE, NJ, 07470-3448	US Mail (1st Class)
39791	LOWERY, LATONYA, 70 GROVE, HIGHLAND PARK, MI, 48203	US Mail (1st Class)
39791	LUCY IACUCCI, 32 W 40TH ST 6B, NEW YORK, NY, 10018-3934	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	LYLE DIAMOND, 205 YORKSHIRE CT, OLD BRIDGE, NJ, 08857-3241	US Mail (1st Class)
39791	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)
39791	M & M TERMITE & PEST CONTROL, INC., 2697 LAVERY COURT, UNIT 3, NEWBURY PARK, CA, 91320-1521	US Mail (1st Class)
39791	M ELAINE LOWE &, CYRIL L LOWE JT TEN, 9146 HUBBARD RD, ALLISON PARK, PA, 15101-2806	US Mail (1st Class)
39791	M SHANKEN COMMUNICATIONS INC, 387 PARK PLACE AVENUE S, NEW YORK, NY, 10016	US Mail (1st Class)
39791	MADELEINE M DELANDE, 6 HANSEN ROAD, DANVERS, MA, 01923-3421	US Mail (1st Class)
39791	MAIN STREET AT EXTON LP, KANDRIA JAMES REAL ESTE PARALEGAL LEASE ADMIN, WOLFSON VERRICHIA GRP INC, 120 W GERMANTOWN PIKE SE 120, PLYMOUTH MEETING, PA, 19462	US Mail (1st Class)
39791	MALCOLM E SECKINGER, C O SMITH BARNEY INC 801 GRAND AVE, STE 3800, DES MOINES, IA, 50309	US Mail (1st Class)
39791	MALCOLM KATZ &, ALICE J KATZ JT TEN, 223 AZALIA DR, STATESBORO, GA, 30458	US Mail (1st Class)
39791	MANUELA DEL RIO, 37 SMITH ST, BRISTOL, RI, 02809-4533	US Mail (1st Class)
39791	MARC & NIKI DILLER, 199 DEAN RD, BROOKLINE, MA, 02445-4107	US Mail (1st Class)
39791	MARC E RUDICK &, NOMINEE TRUST MARC E RUDICKTEE JT TEN, C O MARC E RUDICK, 1046 GREAT POND ROAD, N ANDOVER, MA, 01845	US Mail (1st Class)
39791	MARC ZANGHI &, EMILY ZANGHI JT TEN, 51 CRESTWOOD RD, MILFORD, CT, 06460-6923	US Mail (1st Class)
39791	MARCEL SCHURMAN &, MARGRIT SCHURMAN JT TEN, 798 CRESTON RD, BERKELEY, CA, 94708-1254	US Mail (1st Class)
39791	MARCIA HESLER, 3531 N FREMONT, SPRINGFIELD, MO, 65803-3761	US Mail (1st Class)
39791	MARCUS T COHN &, FRANCINE COHN JT TEN, 49381 VISTA MIRASOL, LA QUINTA, CA, 92253-9210	US Mail (1st Class)
39791	MARGARET B MARSHALL, PO BOX 736, GRAND CANYON, AZ, 86023-0736	US Mail (1st Class)
39791	MARGARET BRIDGES & BARBARA HOUSEAL JT TEN, 16 DOUGHTY CIR, MILLVILLE, NJ, 08332-1582	US Mail (1st Class)
39791	MARGIT W LIEBERMAN, PO BOX 2714, GREENVILLE, NC, 27836	US Mail (1st Class)
39791	MARGUERITE ROSE ABRAMS, & JACQUELINE ABRAMS JT TEN, 2606 NW 104 AVE BLDG 185 APT 203, SUNRISE, FL, 33322-6315	US Mail (1st Class)
39791	MARIAN LEVINSOHN, 40 TIFFANY DRIVE, EAST HANOVER, NJ, 07936-2516	US Mail (1st Class)
39791	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)
39791	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)
39791	MARILYN KAUFMAN, 1056 MANHATTAN AV, BROOKLYN, NY, 11222-1325	US Mail (1st Class)
39791	MARIS RENDI RIEGEL, 6126 E BRIARWOOD DRIVE, ENGLEWOOD, CO, 80112	US Mail (1st Class)
39791	MARJORIE DELIANTIS, 16 HICKORY ST, DUMONT, NJ, 07628-2216	US Mail (1st Class)
39791	MARK BEARDSLEY, 55 S HYDE AVE APT 245, ISELIN, NJ, 08830-2183	US Mail (1st Class)
39791	MARK BRODY & ALANNA BRODY JT TEN, 17 STILLERY ROAD, LEBANON, NJ, 08833-4382	US Mail (1st Class)
39791	MARK DOBBINS, 2295 CORPORATE BLVD. NW #131, BOCA RATON,, FL, 33431	US Mail (1st Class)
39791	MARK GELBAND & DENA GELBAND JT TEN, 143 WILLOW GROVE DR, LINCROFT, NJ, 07738-1016	US Mail (1st Class)
39791	MARK J LOCHHEAD, 1914 BONNEVIEW DRIVE, BOUNTIFUL, UT, 84010-4116	US Mail (1st Class)
39791	MARK N BODIN, 643 MAGAZINE, NEW ORLEANS, LA, 70130-3405	US Mail (1st Class)
39791	MARK R HOFFMANN & KATHERINE ANN HOFFMANN JT TEN, 807 OLYMPIC ST, SUN PRAIRIE, WI, 53590-2644	US Mail (1st Class)
39791	MARK WECHSLER, 15 TIFFANY COURT, MONTVILLE, NJ, 07045-9165	US Mail (1st Class)
39791	MAROOTIAN TRADING CO INC, ATTN JOSEPH MAROOTIAN, 290 GETTY AVE, PATERSON, NJ, 07503-2649	US Mail (1st Class)
39791	MARTHA COAKLEY, MA ATTORNEY GENERAL, BOSTON OFFICE, 1 ASHBURTON PLACE, BOSTON, MA, 02108-1698	US Mail (1st Class)
39791	MARTHA F SMITH, 130 HARBEN PL, ATHENS, GA, 30606-4020	US Mail (1st Class)
39791	MARTIN L STEIN, 400 RENAISSANCE #908, DETROIT, MI, 48243-1606	US Mail (1st Class)
39791	MARTY D WILLIAMS, 5720 OAK GROVE, KANSAS CITY, KS, 66106-3114	US Mail (1st Class)
39791	MARTY WILLIAM ASBILL, 402 KIMBERLY DR, ASHEBORO, NC, 27205-7646	US Mail (1st Class)
39791	MARVIN ANTMAN & SUSAN ANTMAN, 3 BETSY ROSS COURT, EAST BRUNSWICK, NJ, 08816	US Mail (1st Class)
39791	MARVIN I NISSENBAUM &, LORRAINE NISSENBAUM JT TEN, 1549 E 29TH STREET, BROOKLYN, NY, 11229-1846	US Mail (1st Class)
39791	MARVIN N GROSSMAN, 1266 S MAIN ST, NORTH CANTON, OH, 44720-4271	US Mail (1st Class)
39791	MARY A KIRK, 640 PARRISH RD, SWARTHMORE, PA, 19081-1005	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	MARY A KOHN, 80 MINNESINK RD, MANASQUAN, NJ, 08736-3515	US Mail (1st Class)
39791	MARY ANN TLUCEK, 10 LEIGH TERRACE, GLEN ROCK, NJ, 07452-3715	US Mail (1st Class)
39791	MARY ANN TLUCEK IRA, 10 LEIGH TERRACE, GLEN ROCK, NJ, 07452-3715	US Mail (1st Class)
39791	MARY E BRAUN, 66 EAST 9TH ST #1805, ST. PAUL, MN, 55101	US Mail (1st Class)
39791	MARY HILLMAN JENNINGS &, A C# 10-01-001-0397966 C O PNC BANK, 8800 TINICUM BLVD, PHILADELPHIA, PA, 19153	US Mail (1st Class)
39791	MARY J MAOLES & LAWRENCE D MAOLES JT TEN, 1012 CHERRY BLOSSUM CT, NASHVILLE, TN, 37215	US Mail (1st Class)
39791	MARY J STACKHOUSE, 19 FOXGLOVE RD, LEVITTOWN, PA, 19056-1815	US Mail (1st Class)
39791	MARY JO THOMPSON, 8210 ASHFORD BLVD, LAUREL, MD, 20707-3769	US Mail (1st Class)
39791	MARY P KELLEHER, 6 MARKS COURT, STONY POINT, NY, 10980-2610	US Mail (1st Class)
39791	MARY SUE ZITWER, 342 EAST 67TH ST #5AB, NEW YORK, NY, 10021-6238	US Mail (1st Class)
39791	MARY TUMINELLI, 706 NEWELL AVE, MANAHAWKIN, NJ, 08050-3652	US Mail (1st Class)
39791	MARYLAND COMPTROLLER OF TREASURER,, PO BOX 17405, BALTIMORE, MD, 21297-1405	US Mail (1st Class)
39791	MATS, INC., 37 SHUMAN AVE., P O.BOX 839, STOUGHTON, MA, 02072	US Mail (1st Class)
39791	MATT KAMEN & ERICA KAMEN JT TEN, 1430 3RD AVE, NEW YORK, NY, 10028	US Mail (1st Class)
39791	MATTHEW & BARBARA SAVAGE TTEE S JT TEN, 240 EAST 82ND STREET, NEW YORK, NY, 10028-2703	US Mail (1st Class)
39791	MATTHEW APPOLONIA, 24 LIBERTY AVE, BERKELEY HEIGHTS, NJ, 07922-2002	US Mail (1st Class)
39791	MAUREEN M MEIXNER, 55 LYONS PL, SPRINGFIELD, NJ, 07081-1603	US Mail (1st Class)
39791	MAUREEN MULLER, 181 LONG HILL RD, LITTLE FALLS, NJ, 07424	US Mail (1st Class)
39791	MAURICIO DOMINQUEZ, 340 ROYAL POINCIANA WAY, SUITE 316, PALM BEACH,, FL, 33480	US Mail (1st Class)
39791	MAX HARA, 2230 JOSE WAY, FULLERTON, CA, 92835-3303	US Mail (1st Class)
39791	MAX RUMPAL &, HARRIET M RUMPAL JT TEN, 8210 ELMWOOD AVE #407, SKOKIE, IL, 60077-2976	US Mail (1st Class)
39791	MAYER BROWN LLP, C/O CT CORPORATION SYSTEM, 208 SOUTH LASALLE STREET, CHICAGO, IL, 60604-0000	US Mail (1st Class)
39791	MAYER BROWN LLP, PAUL J FORRESTER, 71 S WACKER DR, CHICAGO, IL, 60606	US Mail (1st Class)
39791	MCDONALD DOUGLAS BT RUSSELL, ATTN BANK OF NEW YORK TTEE, ONE WALL STREET, NEW YORK, NY, 10286	US Mail (1st Class)
39791	MCHUGH SERVICE CO, 2975 ADVANCE LN, COLMAR, PA, 18915	US Mail (1st Class)
39791	MCKINLEY CORONA, 280 SECOND STREET, SUITE 230, LOS ALTOS, CA, 94022	US Mail (1st Class)
39791	MCKINLEY CORONA, KRISTY STOWELL, 280 TELLER STREET - SUITE 140, CORONA, CA, 92879	US Mail (1st Class)
39791	MEGAPATH, PO BOX 31785, HARTFORD, CT, 06150	US Mail (1st Class)
39791	MELINDA UDELL, 38 HICKORY ROAD, SHORT HILLS, NJ, 07078-1226	US Mail (1st Class)
39791	MERON M SHEGDA, 567 MORELAND ROAD, HUNTINGDON VALLEY, PA, 19006-7703	US Mail (1st Class)
39791	MERRICK BANK CORPORATION, C/O SATTERLEE STEPHENS BURKE & BURKE, LLP, T. BROCK, D. GURFEIN, A.SNOW, ESQS., 230 PARK AVENUE, SUITE 1130, NEW YORK, NY, 10169	US Mail (1st Class)
39791	MERRILL LYNCH C/O BANK OF AMERICA, CT CORPORATION, 208 S LASALLE STREET, SUITE 814, CHICAGO, IL, 60604-1101	US Mail (1st Class)
39791	MERRILL LYNCH C/O BANK OF AMERICA, CT CORPORATION, 111 EIGHTH AVE, NEW YORK, NY, 10011	US Mail (1st Class)
39791	MERYL GREENHOUSE, 6110 RIVER CHASE CIRCLE, ATLANTA, GA, 30328-3545	US Mail (1st Class)
39791	MERYL MODICA, 76 IRVING PL APT #1B, NEW YORK, NY, 10003-2245	US Mail (1st Class)
39791	MEYER SILVERSTEIN &, ESTHER SILVERSTEIN JT TEN, 1600 44TH STREET, BROOKLYN, NY, 11204	US Mail (1st Class)
39791	MIAMI HERALD MEDIA COMPANY, CREDIT DEPT, ONE HERALD PLAZA, 2ND FL, MIAMI, FL, 33132	US Mail (1st Class)
39791	MIAMI HERALD PUB COMPANY, PO BOX 019135, MIAMI, FL, 33101-9135	US Mail (1st Class)
39791	MIAMI-DADE COUNTY TAX COLLECTOR, MIAMI-DADE COUNTY BANKRUPTCY UNIT, 140 W FLAGLER ST, STE 1403, MIAMI, FL, 33130	US Mail (1st Class)
39791	MIAMI-DADE WATER & SEWER DEPT., PO BOX 026055, MIAMI, FL, 33102-6055	US Mail (1st Class)
39791	MICHAEL A DELANEY, NEW HAMPSHIRE ATTY GENERAL, 33 CAPITOL STREET, CONCORD, NH, 03301-6397	US Mail (1st Class)
39791	MICHAEL A KLAR, 7929 DERSINGHAM DR, SACRAMENTO, CA, 95829-1463	US Mail (1st Class)
39791	MICHAEL A KLAR, 3537 BENERAID STREET, LAND O LAKES, FL, 34638-7917	US Mail (1st Class)
39791	MICHAEL E SULLIVAN, 8931 WELLS RD, LORTON, VA, 22079-3101	US Mail (1st Class)
39791	MICHAEL G STENKO, 1683 MAYACOO LAKES BLVD, WEST PALM BEACH, FL, 33411-1851	US Mail (1st Class)
39791	MICHAEL H GILL & LINDA A GILL JT TEN, 465 DANIEL RD, VILLA RICA, GA, 30180-3754	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	MICHAEL HERMAN CUST, TOBY HERMAN, NJ UNIF GIFT MIN ACT, 57 WARREN RD, WEST ORANGE, NJ, 07052-1616	US Mail (1st Class)
39791	MICHAEL HERMAN CUST RACHEL HERMAN, NJ UNIF GIFT MIN ACT, 57 WARREN RD, WEST ORANGE, NJ, 07052-1616	US Mail (1st Class)
39791	MICHAEL HYATT, 6702 RIDGE BLVD APT 5B, BROOKLYN, NY, 11209	US Mail (1st Class)
39791	MICHAEL J KELLY, 11050 71ST ROAD APT 7B, FOREST HILLS, NY, 11375	US Mail (1st Class)
39791	MICHAEL J MANOLE, 286 EAST CRESCENT AVE, RAMSEY, NJ, 07446-2004	US Mail (1st Class)
39791	MICHAEL J MANOLE &, DEIRDRE H MANOLE JT TEN, 286 EAST CRESCENT AVE, RAMSEY, NJ, 07446-2004	US Mail (1st Class)
39791	MICHAEL JAY LEVINE, 4512 ALTAMONT ROAD, BIRMINGHAM, AL, 35222-4412	US Mail (1st Class)
39791	MICHAEL JOSEPH JOHANSSON &, DIANE MARIE JOHANSSON JT TEN, 14542 RIVIERS POINTE DR, ORLANDO, FL, 32828	US Mail (1st Class)
39791	MICHAEL MCCracken &, KIM MCCracken JT TEN, PO BOX 271 1001 S ROOSEVELT, ORLEANS, IN, 47452-0271	US Mail (1st Class)
39791	MICHAEL S AMENT, 2220 SOUTH OCEAN BLVD, DELRAY BEACH, FL, 33483	US Mail (1st Class)
39791	MICHAEL SCHWARTZ, 2 AMBLER WY, PARSIPPANY, NJ, 07054-1402	US Mail (1st Class)
39791	MICHAEL TAKSEY &, BARBARA TAKSEY JT TEN, 6 CAMPANIA CT, MANCHESTER TOWNSHIP, NJ, 08759-8119	US Mail (1st Class)
39791	MICHAEL VOOSS, 10 W 65TH ST APT 2H, NEW YORK, NY, 10023-6603	US Mail (1st Class)
39791	MICHAEL VOOSS IRA &, 10 W 65TH ST APT 2H, NEW YORK, NY, 10023-6603	US Mail (1st Class)
39791	MICHAEL W KENNEY, 1453 SUNNINGDALE LN, ORMOND BEACH, FL, 32174	US Mail (1st Class)
39791	MICHELE CRAIG & MICHAEL ANDERSON JT TEN, 562 JANDON CT, MILLERSVILLE, MD, 21108-1740	US Mail (1st Class)
39791	MICHELE DICICCO, 12019 GREYWING SQ #T2, RESTON, VA, 20191	US Mail (1st Class)
39791	MICHELE M KOZIARA, 21354 PARKLANE ST., FARMINGTON HILLS, MI, 48335-4217	US Mail (1st Class)
39791	MICHELE MARKOWITZ, 510 E 80TH STREET, NEW YORK, NY, 10021	US Mail (1st Class)
39791	MICHELLE PROVITCH, 160 EAST 88 STREET, NEW YORK, NY, 10128-2233	US Mail (1st Class)
39791	MICHIKO SHIBAGAKI, LOT 31 WISMA SHEN, 149 JLN-MASJID, INDIA	US Mail (1st Class)
39791	MIDDLETOWN 1 RESOURCES L P, C/O PNC BANK, NATIONAL ASSOCIATION, P O BOX 827449, PHILADELPHIA, PA, 19182-7449	US Mail (1st Class)
39791	MIDDLETOWN 1 RESOURCES L P, C/O PNC BANK NATIONAL ASSOCIATION, P O BOX 827449, PHILADELPHIA, PA, 19182-7449	US Mail (1st Class)
39791	MID-OHIO SECURITIES CORP CUST, & FBO JACQUELINE MERSEREAU IRA JT TEN, 16 SOUTHWOOD DR, NORWALK, OH, 44857-2318	US Mail (1st Class)
39791	MIDWOOD MANAGEMENT CORPORATION, 430 PARK AVENUE, SUITE 505, NEW YORK, NY, 10022	US Mail (1st Class)
39791	MIDWOOD MANAGEMENT CORPORATION - STORE IS CLOSED, 430 PARK AVENUE SUITE 505, NEW YORK, NY, 10022	US Mail (1st Class)
39791	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)
39791	MILBERG WEISS BERSHAD HYNES & LERACH, ONE PENNSYLVANIA PLAZA, NEW YORK, NY, 10119-1065	US Mail (1st Class)
39791	MILES F BAREFOOT, 5204 HEDRICK DR, GREENSBORO, NC, 27410-9341	US Mail (1st Class)
39791	MILTON C FLUECKIGER &, NELINDA FLUECKIGER JT TEN, 166 E 63RD ST APT 10-J, NEW YORK, NY, 10065	US Mail (1st Class)
39791	MILTON OSTERNECK CUST &, FBO SCOTT M OSTERNECK UGTMA PA JT TEN, 101 BEACON SQUARE, WAYNE, PA, 19087	US Mail (1st Class)
39791	MILTON OSTERNECK CUST &, FBO JESSICA OSTERNECK UGTMA PA JT TEN, 101 BEACON SQUARE, WAYNE, PA, 19087	US Mail (1st Class)
39791	MISSOURI DEPARTMENT OF REVENUE, BANKRUPTCY UNIT, STEVE GINTHER, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
39793	MISSOURI DEPARTMENT OF REVENUE, (RE: MISSOURI SALES TAX), BANKRUPTCY UNIT, STEVE GINTHER, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
39793	MISSOURI DEPARTMENT OF REVENUE, (RE: MISSOURI TAX CLEARANCE), BANKRUPTCY UNIT, STEVE GINTHER, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
39791	MISSOURI SALES TAX, PO BOX 629, JEFFERSON CITY, MO, 65105-0629	US Mail (1st Class)
39791	MISSOURI TAX CLEARANCE, PO BOX 3666, JEFFERSON CITY, MO, 65105-3666	US Mail (1st Class)
39791	MITZI SMOLEN, 5002 N TRAVELERS PALM LN, TAMARAC, FL, 33319	US Mail (1st Class)
39791	MLPF & S CUST JT TEN, 10634 CEDAR WAXWING DRIVE, SUN LAKES, AZ, 85248	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	MOODY'S INVESTORS SERVICE, INC., CT CORPORATION SYSTEM, (DOS PROCESS), 111 EIGHTH AVENUE, NEW YORK, NY, 10011	US Mail (1st Class)
39791	MOODY'S INVESTORS SERVICE, INC., JIAN HU, 7 WORLD TRADE CENTER, 250 GREENWICH ST, NEW YORK, NY, 10007	US Mail (1st Class)
39791	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)
39791	MOODY'S INVESTORS SERVICE, INC., RACHID OUZIDANE, 7 WORLD TRADE CENTER, 250 GREENWICH ST, NEW YORK, NY, 10007	US Mail (1st Class)
39791	MOODY'S INVESTORS SERVICE, INC., RAYMOND W MCDANIEL (CEO), 7 WORLD TRADE CENTER, 250 GREENWICH ST, NEW YORK, NY, 10007	US Mail (1st Class)
39791	MORGAN LEWIS & BOCKIUS LLP, NEIL E HERMAN, 101 PARK AVE, NEW YORK, NY, 10178-0600	US Mail (1st Class)
39793	MORGAN LEWIS & BOCKIUS LLP, (RE: KIMCO REALTY CORP), NEIL E HERMAN, 101 PARK AVE, NEW YORK, NY, 10178-0600	US Mail (1st Class)
39791	MOUNT LAUREL TWP M U A, PO BOX 48222, NEWARK, NJ, 07101-4822	US Mail (1st Class)
39791	MURRAY HECHT &, HELEN HECHT JT TEN, 8205 NW 57TH PL, TAMARAC, FL, 33321-4510	US Mail (1st Class)
39791	NAM WON PAK OR SOON M PAK,, NAM WON PAK, 9217 BEECH HILL DRIVE,, BETHESDA, MD, 20817	US Mail (1st Class)
39791	NANCY A DELFINO TTEE &, NANCY A DELFINO TR DTD 3 1 89, 15 CHIEFTANS RD, GREENWICH, CT, 06831-3260	US Mail (1st Class)
39791	NANCY BUTLER, C/O EVEREST PARTNERS LLC, 150 EAST 58TH STREET SUITE 2000, NEW YORK,, NY, 10155	US Mail (1st Class)
39791	NANCY E BEHRINGER, 11 WAGSTAFF LANE, WEST ISLIP, NY, 11795	US Mail (1st Class)
39791	NANCY G LEE, 1240 EAST DR, WESTWEGO, LA, 70094-5318	US Mail (1st Class)
39791	NANCY I HEWITT, 1839 WESTERHAM LOOP, TRINITY, FL, 34655-7178	US Mail (1st Class)
39791	NANCY R PALOMBA, C O ROSEANNE COX 44 ERNST AVE, BLOOMFIELD, NJ, 07003	US Mail (1st Class)
39791	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)
39791	NAT GROSS &, MARILYN GROSS JT TEN, 5032 ROSEHILL DR, APT. 3201, BOYNTON BEACH, FL, 33437-1342	US Mail (1st Class)
39791	NATALIE BALLIN, 45 TEHAMA STREET APT 2G, BROOKLYN, NY, 11218	US Mail (1st Class)
39791	NATHAN DINCES, 29 COBB ROAD, CAMDEN, ME, 04843-4325	US Mail (1st Class)
39791	NATHANIEL SILON & BARBARA SILON JT TEN, 304 PLANTATION CIRCLE, PONTE VEDRA BEACH, FL, 32082-3925	US Mail (1st Class)
39791	NATIONAL GRID, 300 ERIE BLVD W, SYRACUSE, NY, 13202	US Mail (1st Class)
39791	NATIONAL HOME FURNISHINGS ASSOCIATION, 3910 TINSLEY DRIVE, SUITE 101, HIGH POINT, NC, 27265-3610	US Mail (1st Class)
39791	NATIONAL HOME FURNISHINGS ASSOCIATION, 3910 TINSLEY DR, STE 101, HIGH POINT, NC, 27265	US Mail (1st Class)
39791	NATIONALGRID - MA, PO BOX 1005, WOBURN, MA, 01807-1005	US Mail (1st Class)
39791	NAVON VII LLC, ANSONIA STATION, PO BOX 5028, NEW YORK, NY, 10150-5028	US Mail (1st Class)
39791	NBC UNIVERSAL,, KATHY SCHEETS, PO BOX 402971,, ATLANTA, GA, 30384-2971	US Mail (1st Class)
39793	NEIGLER LLP, (RE: HAINING MENGNU GROUP), EDWARD E NEIGER, DINA GIELCHINSKY, 317 MADISON AVE, 21ST FL, NEW YORK, NY, 10017	US Mail (1st Class)
39791	NEIGLER LLP, EDWARD E NEIGER, DINA GIELCHINSKY, 317 MADISON AVE, 21ST FL, NEW YORK, NY, 10017	US Mail (1st Class)
39791	NEIL BARRASKY, 103 LAKESIDE DRIVE, SOUTHAMPTON,, PA, 18966	US Mail (1st Class)
39791	NEIL GOLDBERG, LOCKBOX #16116, COLLECTIONS CENTER DR., CHICAGO,, IL, 60693	US Mail (1st Class)
39791	NEIL SOSKEL, 139 CEDAR AVE, HEWLETT, NY, 11557-2503	US Mail (1st Class)
39791	NELS J JENSEN, 300 W 41ST AVE, SAN MATEO, CA, 94403-4306	US Mail (1st Class)
39791	NESIM HALYO, 102 HORSESHOE DRIVE, WILLIAMSBURG, VA, 23185-5006	US Mail (1st Class)
39791	NESTOR LEDESMA, 14477 41ST AVE APT#512, FLUSHING, NY, 11355-1432	US Mail (1st Class)
39791	NEW ENGLAND EXPEDITION MANCHESTER, LLC - STORE IS CLOSED, 220 ELM STREET SUITE 104, NEW CANAAN, CT, 06840	US Mail (1st Class)
39791	NEW ENGLAND EXPEDITION MANCHESTER, LLC, 220 ELM STREET, SUITE 104, NEW CANAAN, CT, 06840	US Mail (1st Class)
39791	NEW JERSEY SALES TAX, PO BOX 281, TRENTON, NJ, 08695-0281	US Mail (1st Class)
39791	NEW YORK MEDIA LLC, 75 VARICK ST, NEW YORK, NY, 10013	US Mail (1st Class)
39791	NEW YORK STATE COMPTROLLER OFC, SWAN ST, ALBANY, NY, 12236-0001	US Mail (1st Class)
39791	NEW YORK STATE DEPT. TAXATION & FINANCE, BANKRUPTCY UNIT, PO BOX 5300, ALBANY, NY, 12205	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	NEW YORK TIMES CO INC, JOSEPH ASTINO, C/O BOSTON GLOBE, 135 MORRISSEY BLVD, BOSTON, MA, 02125	US Mail (1st Class)
39791	NEW YORK TIMES CO. RA, PO BOX 19218, NEWARK, NJ, 07195-0218	US Mail (1st Class)
39791	NEWS & RECORD, PO BOX 600087, RALEIGH, NC, 27675-6087	US Mail (1st Class)
39791	NEWSDAY INC., JEN SIEGEL, 235 PINELAWN RD., MELVILLE, NY, 11747	US Mail (1st Class)
39791	NFSC FMTC IRA ROLLOVER &, FBO CHARLES BUCKLEY JT TEN, 8900 IRON GATE COURT, POTOMAC, MD, 20854-4724	US Mail (1st Class)
39791	NICK H BABANIKAS, 105 TAWNTON AVE, PO BOX 244, NORTON, MA, 02766-0244	US Mail (1st Class)
39791	NICK J SPENCER, 19 DUNHAM ROAD, SCARSDALE, NY, 10583-6005	US Mail (1st Class)
39791	NICKOLAS SERRAS, 2124 E 5 ST, BROOKLYN, NY, 11223-4039	US Mail (1st Class)
39791	NILI PARANSKY, 8 JOYCE DR, PITTSBURGH, PA, 15243	US Mail (1st Class)
39791	NINA KRAUS, 17339 TRAMONTO DR APT 302, PACIFIC PALISADES, CA, 90272-3149	US Mail (1st Class)
39791	NOAM PARANSKY, 8 JAYCEE DR, PITTSBURGH, PA, 15243-1306	US Mail (1st Class)
39791	NORDMAN CORMANY HAIR & COMPTON LLP, WILLIAM E WINFIELD, 1000 TOWN CENTER DR, 6TH FL, PO BOX 9100, OXNARD, CA, 93031	US Mail (1st Class)
39793	NORDMAN CORMANY HAIR & COMPTON LLP, (RE: CREATIVE TELEVISION MARKETING,), WILLIAM E WINFIELD, 1000 TOWN CENTER DR, 6TH FL, PO BOX 9100, OXNARD, CA, 93031	US Mail (1st Class)
39791	NORMAN J DYMOND &, CLARA M DYMOND JT TEN, 5814 OCEANVIEW BLVD NE, BREMERTON, WA, 98311-9698	US Mail (1st Class)
39791	NORMAN M MILLER &, HELEN L MILLER JT TEN, 2106 S BYERS AVENUE, JOPLIN, MO, 64804-1919	US Mail (1st Class)
39791	NORTH CAROLINA DEPARTMENT OF REVENUE, ANGELA C FOUNTAIN BANKRUPTCY MANAGER, COLLECTIONS EXAMINATION DIVISION, PO BOX 1168, RALEIGH, NC, 27602-1168	US Mail (1st Class)
39791	NORTH JERSEY MEDIA GROUP, PO BOX 471, 1 GARRET MOUNTAIN PLAZA, 7TH FL, WOODLAND PARK, NJ, 07424	US Mail (1st Class)
39791	NSTAR GAS, PO BOX 4508, WOBURN, MA, 01888	US Mail (1st Class)
39791	NY STATE COMPTROLLER-MUNICIPAL, 22 COMPUTER DR W, ALBANY, NY, 12205-1695	US Mail (1st Class)
39791	NYC DEPARTMENT OF FINANCE, CORRESPONDENCE UNIT, 66 JOHN STREET, 3RD FLOOR, NEW YORK, NY, 10038-3735	US Mail (1st Class)
39791	NYS SALES TAX, PO BOX 15172, ALBANY, NY, 12212-5172	US Mail (1st Class)
39791	OFFICE OF TAX AND REVENUE, 941 NORTH CAPITOL STREET, NE, WASHINGTON, DC, 20002	US Mail (1st Class)
39791	OFFICE OF THE SECRETARY OF STATE, 401 FEDERAL ST., SUITE 3, DOVER, DE, 19901	US Mail (1st Class)
39791	OHIO TABLE PAD COMPANY, PO BOX 10010, PERRYSBURG, OH, 43552	US Mail (1st Class)
39791	PALM BEACH CTY WATER, UTLY. DEPT, PO BOX 24740, WEST PALM BEACH, FL, 33416	US Mail (1st Class)
39791	PAMELIA E RUDICK, 1046 GREAT POND RD, NORTH ANDOVER, MA, 01845-1204	US Mail (1st Class)
39791	PAOLIINC, ATTN MICHAEL D MCCracken TREASURER, PO BOX 30, PAOLI, IN, 47454-0030	US Mail (1st Class)
39791	PARACO GAS, SYCAMORE SQUARE, 2510 ROUTE 44, STE 8, SALT POINT, NY, 12578-8041	US Mail (1st Class)
39791	PARK EAST INC, C/O SOICHER, 342 MADISON AVENUE, SUITE 1800, NEW YORK, NY, 10173	US Mail (1st Class)
39791	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)
39791	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)
39791	PATRICIA BLOCK, 8702 VISTA DEL BOCA DR, BOCA RATON, FL, 33433-2527	US Mail (1st Class)
39791	PATRICIA ELLEN CULLEN, 2871 N OCEAN BLVD APT C505, BOCA RATON, FL, 33431-7016	US Mail (1st Class)
39791	PATRICIA GABLEHOUSE, 832 E LIVINGSTON BAY, CAMANO ISLAND, WA, 98282-8806	US Mail (1st Class)
39791	PATRICIA LAVIOE, 355 MIDDLESEX AVENUE SUITE 7, WILMINGTON,, MA, 01887-2158	US Mail (1st Class)
39791	PATRICIA W FLYNN, 2611 NE 22 ST, POMPAÑO BEACH, FL, 33062-3005	US Mail (1st Class)
39791	PATRICK C BARTIROMO, 1038 84TH ST, BROOKLYN, NY, 11228-2926	US Mail (1st Class)
39791	PATRICK E GALLAGHER &, BRIDGET C GALLAGHER JT TEN, 811 WARRENVILLE RD, WHEATON, IL, 60187	US Mail (1st Class)
39791	PATRICK FRANCK, PO BOX 8000, DEPT. 916, BUFFALO,, NY, 14267	US Mail (1st Class)
39791	PATRICK J CARROLL, 109 BILTMORE STREET, NORTH ARLINGTON, NJ, 07031-5609	US Mail (1st Class)
39791	PATRICK JOHN SHEARER, 14921 HARRISON AVE, ALLEN PARK, MI, 48101-1804	US Mail (1st Class)
39791	PATRICK LEVY &, SHERRY LEVY JT TEN, 270 PASCACK RD, WOODCLIFF LAKE, NJ, 07677-7949	US Mail (1st Class)
39791	PATSY ISOM, 2633 WINDRIDGE DRIVE, ACWORTH, GA, 30102-2224	US Mail (1st Class)
39791	PAUL A DECARLO, 704 WASHINGTON ST. APT 4, HOBOKEN, NJ, 07030-5079	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	PAUL BAGOON CUST &, FBO: SCOTT BAGOON UGMA NJ JT TEN, 12 BANYAN RD, SKILLMAN, NJ, 08558-2238	US Mail (1st Class)
39791	PAUL CONRAD, 4325 DAISY DR, MADISON, WI, 53711-4808	US Mail (1st Class)
39791	PAUL GAYLORD LEAKE & ADRIANNE V LEAKE, 581 UNION RD, SPRING VALLEY, NY, 10977-2115	US Mail (1st Class)
39791	PAUL JUSTYNA, 1712 CEDAR ST, CONCORDIA, KS, 66901-4723	US Mail (1st Class)
39791	PAUL S SHEREMETA, 122 OAKWOOD AVE, TROY, NY, 12180-1440	US Mail (1st Class)
39791	PAUL SHEVIN &, SHEILA RUTH SHEVIN JT TEN, 4 ELDREDGE COURT, RYE, NY, 10580-2424	US Mail (1st Class)
39791	PAUL THOMPSON & BIRGIT THOMPSON JT TEN, 11 VALLEY VIEW ROAD, LONG VALLEY, NJ, 07853-3132	US Mail (1st Class)
39791	PAUL VALEGA, 798 WILLOW GROVE ST APT 4C, HACKETTSTOWN, NJ, 07840-1718	US Mail (1st Class)
39791	PAUL WACHA, 252 HENILOCK TERRACE, TEANECK, NJ, 07666-6414	US Mail (1st Class)
39791	PAUL WACHA, 526 JOHN ST, TEANECK, NJ, 07666-5301	US Mail (1st Class)
39791	PAULA T DOW, RICHARD J HUGHES JUSTICE COMPLEX, 25 MARKET ST., PO BOX 080, TRENTON, NJ, 08625	US Mail (1st Class)
39791	PEABODY & ARNOLD, FEDERAL RESERVE PLAZA, 600 ATLANTIC AVE., BOSTON, MA, 02210	US Mail (1st Class)
39791	PEGGY HIRSCH, 200 E 57TH ST APT 18L, NEW YORK, NY, 10022-2869	US Mail (1st Class)
39791	PENN JENSEN BEACH PROPERTY LLC, 5825 SUNSET DR, STE 210, SOUTH MIAMI, FL, 33143	US Mail (1st Class)
39791	PENN MAR ASSOCIATES, L L C, FOR THE BENEFIT OF IXIS REAL ESTATE CAPITAL INC., 2691 PAYSHERE CIRCLE, 60674	US Mail (1st Class)
39791	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)
39791	PENN MAR ASSOCIATES, LLC, FOR THE BENEFIT OF IXIS REAL ESTATE CAPITAL INC., 2691 PAYSHERE CIRCLE, 60674	US Mail (1st Class)
39791	PENNY J COHN, 210 W 94TH ST APT 4G, NEW YORK, NY, 10025-6961	US Mail (1st Class)
39791	PENNY WOLIN, PO BOX 1837, SEBASTOPOL, CA, 95473-1837	US Mail (1st Class)
39791	PEOPLES GAS, [NO ADDRESS PROVIDED], CHICAGO, IL, 60687-0001	US Mail (1st Class)
39791	PERFECT FIT, TERESA L. STEWART, 239 S. EAGLE STREET, GENEVA, OH, 44041	US Mail (1st Class)
39791	PERGAMENT MALL OF STATEN ISLAND LLC, C/O PERGAMENT PROPERTIES, 1500 OLD NORTHERN BLVD, ROSLYN, NY, 11576	US Mail (1st Class)
39791	PETER & SUZANNE A DOWNEY LVC TRUST, ATT: PETER DOWNEY, 108 W SPEARFISH LANE, JUPITER, FL, 33477	US Mail (1st Class)
39791	PETER BONNETTE JR & DENISE BONETTE JT TEN, 12 EDGEWOOD AVE, NASHUA, NH, 03064-1454	US Mail (1st Class)
39791	PETER C MORREALE, 4504 FOREST HILL DRIVE, FAIRFAX, VA, 22030-5604	US Mail (1st Class)
39791	PETER MARSHALL &, CATHY MARSHALL JT TEN, 54 CEDAR LAKE WEST, DENVILLE, NJ, 07834-1704	US Mail (1st Class)
39791	PETER NICKLES, OFFICE OF THE ATTORNEY GENERAL, ONE JUDICIARY SQUARE, 441 4TH ST NW STE 1145S, WASHINGTON, DC, 20001	US Mail (1st Class)
39791	PETER PORCASI &, MARINA PORCASI JT TEN, 14945 15 ROAD, WHITESTONE, NY, 11357-2535	US Mail (1st Class)
39791	PETER TILLES, 448 OYSTER BAY RD, LOCUST VALLEY, NY, 11560-2344	US Mail (1st Class)
39791	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)
39791	PETER WOLK, 2702 FINCH ST, SILVER SPRING, MD, 20902	US Mail (1st Class)
39791	PF'S FURNITURE SERVICE, PATRICK FERRY, PO BOX 55, CLARKSBURG, MD, 20871	US Mail (1st Class)
39791	PF'S FURNITURE SERVICES, PATRICK FERRY, PO BOX 55, CLARKSBURG, MD, 20871	US Mail (1st Class)
39791	PFF MAIN STREET CHICAGO, LLC, 200 SPRUCE STREET, SUITE 200, DENVER, CO, 80230-7126	US Mail (1st Class)
39791	PHILADELPHIA GAS WORKS, PO BOX 17606, BALTIMORE, MD, 21297-1606	US Mail (1st Class)
39791	PHILADELPHIA NEWSPAPERS LLC, PO BOX 822063, PHILADELPHIA, PA, 19182-2063	US Mail (1st Class)
39791	PHILADELPHIA NEWSPAPERS LLC, MORRIS & ADELMAN PC, PO BOX 30477, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39791	PHILIP E ORBANES & ANNA ORBANES JT TEN, 104 HESPERUS AVENUE, GLOUCESTER, MA, 01930	US Mail (1st Class)
39791	PHILIP KASSEBAUM, 2504 GRAND AVE SUITE 2, BALDWIN, NY, 11510-3545	US Mail (1st Class)
39791	PHILIP SILVERMAN, 350 EAST 79TH ST 7C, NEW YORK, NY, 10021-9204	US Mail (1st Class)
39791	PHILIP TALKOW & DONNA TALKOW JT TEN, 1434 CHESTNUT AVE, HILLSIDE, NJ, 07205-1112	US Mail (1st Class)
39791	PHILIP YUEN &, CHRISTINE S YUEN JT TEN, 1960 EAST 22 57, BROOKLYN, NY, 11229	US Mail (1st Class)
39791	PHILIPP ROMETSCH, 32809 CAMBRIDGE, WARREN, MI, 48093-6113	US Mail (1st Class)
39791	PHILLIP D LANGNER, 38 THIRD STREET, PARK RIDGE, NJ, 07656	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	PHILLIP LEMKER &, KAY LEMKER JT TEN, 1620 130TH AVE, LAKE PARK, IA, 51347-7017	US Mail (1st Class)
39791	PHILOMENA ANDREA, 4108 81ST STREET, KENOSHA, WI, 53142-4537	US Mail (1st Class)
39791	PIC TV INCORPORATED, PO BOX 59665, CHICAGO, IL, 60659-0665	US Mail (1st Class)
39791	PIC TV INCORPORATED,, MATT SPENCER, PO BOX 59665,, CHICAGO, IL, 60659-0665	US Mail (1st Class)
39791	PIEDMONT NATURAL GAS COMPANY, ATTN: CBO/BANKRUPTCY, 4339 S TRYON ST, CHARLOTTE, NC, 28217-1733	US Mail (1st Class)
39791	PING JIN NG, LOT 3.1WISMA SHEN, 149 JLN MASSIDA, INDIA	US Mail (1st Class)
39791	PL ADMIN STANLEY MARKOWITZ &, ACTION HOUSE PROFIT SHARING PLAN JT TEN, 3223 48TH AVE, LONG ISLAND CITY, NY, 11101	US Mail (1st Class)
39791	PLAZA K SHOPPING CENTER, THE AZARIAN BUILDING, 6 PROSPECT STREET, SUITE 1B, MIDLAND PARK, NJ, 07432	US Mail (1st Class)
39791	PMAIC, LOCKBOX 9831, PO BOX 8500, PHILADELPHIA, PA, 19178	US Mail (1st Class)
39791	PNC BANK, 109 EAST DEKALB PK, KING OF PRUSSIA, PA, 19406	US Mail (1st Class)
39791	POND ROAD ASSOCIATES, LLC, 620 TINTON AVENUE BUILDING B, SUITE 200, EATONTOWN, NJ, 07724	US Mail (1st Class)
39791	PREIT-RUBIN, INC., P O BOX 70160, PHILADELPHIA, PA, 19176-0160	US Mail (1st Class)
39791	PREMIUM ASSIGNMENT CORP, PO BOX 3100, A/C #710602, TALLAHASSEE, FL, 32315	US Mail (1st Class)
39791	PRESSURE CHEMICAL CO P S PL & TR JT TEN, ATTN: LAWRENCE J ROSEN TTEE 3419, SMALLMAN STREET, PITTSBURGH, PA, 15201	US Mail (1st Class)
39791	PRESTIGE EMPLOYEE ADMINISTRATORS, 136 WOODBURY RD-STE 201, WOODBURY, NY, 11797	US Mail (1st Class)
39791	PRESTIGE EMPLOYEE ADMINISTRATORS INC., 136 WOODBURY ROAD – STE 201, WOODBURY, NY, 11797	US Mail (1st Class)
39791	PRIORITY REPAIR SERVICE, CRAIG MONTGOMERY, 28269 DAFFODIL WAY, MURRIETA, CA, 92563	US Mail (1st Class)
39791	PROGRESS ENERGY CAROLINAS, INC., [NO ADDRESS PROVIDED], RALEIGH, NC, 27698-0001	US Mail (1st Class)
39791	PROVIDENT, PO BOX 617, NEWARK, NJ, 07101-0617	US Mail (1st Class)
39791	PRUDENTIAL SECURITIES C F &, KATHLEEN MERSINGER JT TEN, 39 PATTEN TERRACE, CEDAR GROVE, NJ, 07009-1919	US Mail (1st Class)
39791	PRUDENTIAL SECURITIES C F &, DORINDA M ANGELO SEP DTD 3 29 93, 44 MURRAY AVE, MAHWAH, NJ, 07430-3027	US Mail (1st Class)
39791	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)
39791	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)
39791	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)
39791	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)
39791	PRUDENTIAL SECURITIES CUST &, ROBERT A WASSERMAN IRA DTD 2 29 84, 9 HAWK ST, CHESTNUT RIDGE, NY, 10977-6105	US Mail (1st Class)
39791	PRUDENTIAL SECURITIES CUST &, TODD GILDEN IRA JT TEN, 16626 POWELLS COVE BLVD #9A, WHITESTONE, NY, 11357-1532	US Mail (1st Class)
39791	PRUDENTIAL SECURITIES CUST &, FBO BERRY A SEAGRAVES IRA JT TEN, RT 1 BOX 73C, FORT VALLEY, GA, 31030	US Mail (1st Class)
39791	PS PROMOTION,, DAN GREEN, 10798 E LAS POSAS RD,, CAMARILLO, CA, 93012	US Mail (1st Class)
39791	R DAVID HOTZ, 301 BIRCH AVENUE, LA GRANGE, KY, 40031-1309	US Mail (1st Class)
39791	R DON SACHTLEBEN SEPARATE PROP, 305 NORTH ALLEN STREET, EDNA, TX, 77957-2601	US Mail (1st Class)
39791	R O SCOTT ACKERMAN IRA &, SMITH BARNEY CUSTODIAN JT TEN, 6 EAST LANE, MANHASSET HILLS, NY, 11040-1121	US Mail (1st Class)
39791	RAHIF MURRAY, 2395 TRAVERSE, TROY, MI, 48083-5952	US Mail (1st Class)
39791	RALEIGH NEWS & OBSERVER, A/R DEPT DISPLAY, PO BOX 2885, RALEIGH, NC, 27602-2885	US Mail (1st Class)
39791	RALPH THOMAS, 14 HOBSON PL, HUNTINGTON, NY, 11743-5149	US Mail (1st Class)
39791	RAMCO/WEST OAKS 11-SPRING MEADOWS, LLC, P O BOX 643351, PITTSBURGH, PA, 15264-3351	US Mail (1st Class)
39791	RAMI ABADA, 2 KODIAK DRIVE, WOODBURY, NY, 11797	US Mail (1st Class)
39791	RAMI ABADA, C/O JENNIFER CONVERTIBLES INC, 417 CROSSWAYS PARK DR, WOODBURY, NY, 11797	US Mail (1st Class)
39791	RAMON M LAGO &, GILDA LAGO JT TEN, 180 ELM STREET, NEWARK, NJ, 07105-1703	US Mail (1st Class)
39791	RANA J OOMMEN, 1114 GRANADA LANE, MECHANICSBURG, PA, 17055-5303	US Mail (1st Class)
39791	RANDY EAKIN &, TERESA EAKIN JT TEN, 35 AIRPORT DR, MILFORD, IA, 51351	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	RANDY K RUSS, 2267 MARYLAND DR, XENIA, OH, 45385-4631	US Mail (1st Class)
39791	RAUL MARCELINO PORTILLO, 2927 SERIANA WAY, UNION CITY, CA, 94587-1539	US Mail (1st Class)
39791	RAY M RICE, 810 EVANS MANOR DR, MATTHEWS, NC, 28104-9752	US Mail (1st Class)
39791	RAYMOND CHANNELL &, ELIZABETH CHANNELL JT TEN, 10 TERRACE RD, BOONTON, NJ, 07005-9403	US Mail (1st Class)
39791	RAYMOND CHANNELL IRA, ATTN DEAN WITTER REYNOLDS CUST. 10, TERRACE ROAD, BOONTON TWSHP, NJ, 07005	US Mail (1st Class)
39791	RAYMOND G DEMEYER, 5793 BIG OAK WAY, RANDLEMAN, NC, 27317-8244	US Mail (1st Class)
39791	RAYMOND H PALMER, 11 SOMERSET LN, SCHENECTADY, NY, 12302-2718	US Mail (1st Class)
39791	RAYMOND J KUNTZ, 208 WILLEVER WAY, STEWARTSVILLE, NJ, 08886-2017	US Mail (1st Class)
39791	RAYMOND JAMES &, ASSOC INC CUST JT TEN, 239 LONGHILL RD, LITTLE FALLS, NJ, 07424-2005	US Mail (1st Class)
39791	RAYMOND LEASING CORPORATION, PO BOX 203905, HOUSTON, TX, 77216-3905	US Mail (1st Class)
39791	RAYMOND M ALLARD, 231 ALBI ROADAPT #4, NAPLES, FL, 34112-6195	US Mail (1st Class)
39791	REDDY G KRISHNA, 4484 SANDY WATER LN, PLANO, TX, 75024-7713	US Mail (1st Class)
39791	REED SMITH LLP, CHRISTOPHER A. LYNCH, ESQ., 599 LEXINGTON AVENUE, 22ND FLOOR, NEW YORK, NY, 10022	US Mail (1st Class)
39791	REED SMITH LLP, DEREK J. BAKER, ESQ., 2500 ONE LIBERTY PLACE, 1650 MARKET STREET, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39793	REED SMITH LLP, (RE: EAST GATE CENTER I LTD. PTSHP), CHRISTOPHER A. LYNCH, ESQ., 599 LEXINGTON AVENUE, 22ND FLOOR, NEW YORK, NY, 10022	US Mail (1st Class)
39793	REED SMITH LLP, (RE: EAST GATE CENTER I LTD. PTSHP), DEREK J. BAKER, ESQ., 2500 ONE LIBERTY PLACE, 1650 MARKET STREET, PHILADELPHIA, PA, 19103	US Mail (1st Class)
39791	REGENCY CENTERS, L P, P O BOX 822164, PHILADELPHIA, PA, 19182-2164	US Mail (1st Class)
39791	REGINA SARTORI &, MICHAEL JT TEN, LINDA MASTRACCHE, PARAMUS, NJ, 07652	US Mail (1st Class)
39791	RENAISSANCE ASSOCIATES, 1650 SYCAMORE AVE. – STE 20, BOHEMIA, NY, 11716	US Mail (1st Class)
39791	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)
39791	RESTFUL FURNITURE CORP, NY, EDWARD MOSES, 18 WIMBLEDON CT, JERICO, NY, 11753	US Mail (1st Class)
39791	REUVEN GERSHONI, 66 BUCKINGHAM RD, TENAFLY, NJ, 07670	US Mail (1st Class)
39791	REVENUE ADMINISTRATION, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
39791	REVENUE ADMINISTRATION DEPT, PO BOX 457, CONCORD, NH, 03302-0457	US Mail (1st Class)
39791	REVENUE BUREAU, 430 W ALLEGAN ST, LANSING, MI, 48922-0001	US Mail (1st Class)
39791	REVENUE DEPT, 501 N WILMINGTON ST, RALEIGH, NC, 27604-8002	US Mail (1st Class)
39791	REVENUE DEPT, 1854 BROOKWOOD ST, HARRISBURG, PA, 17104-2244	US Mail (1st Class)
39791	REVENUE DEPT, 711 GIBSON BLVD, HARRISBURG, PA, 17104-3218	US Mail (1st Class)
39791	REVENUE DEPT, 1133 STRAWBERRY SQ, HARRISBURG, PA, 17128	US Mail (1st Class)
39791	REVENUE DEPT, 1600 W MONROE ST, PHOENIX, AZ, 85007-2612	US Mail (1st Class)
39791	REVENUE DEPT, 100 N SENATE AVE # N248, INDIANAPOLIS, IN, 46204-2217	US Mail (1st Class)
39791	REVENUE DEPT, 19 STANIFORD ST, BOSTON, MA, 02114-2502	US Mail (1st Class)
39791	REX F CARLSON, 56 BRANCHBROOK DR, HENRIETTA, NY, 14467-9724	US Mail (1st Class)
39791	RHEA COHEN, 6387 THREE LAKES LN, BOYNTON BEACH, FL, 33437-4938	US Mail (1st Class)
39791	RHODA PACNER & ARCHIE PACNER, 804 CYPRESS GROVE LANE #110, POMPANO BEACH, FL, 33069	US Mail (1st Class)
39791	RICHARD A PETERS, 306 AVENIDA CUMBRE, NEWPORT BEACH, CA, 92660	US Mail (1st Class)
39791	RICHARD A TITLEBAUM &, JOANNE R LIPPER JT TEN, 355 VALLEY ROAD, MERION STATION, PA, 19066-1519	US Mail (1st Class)
39791	RICHARD ALAN DASHER, PO BOX 166, MORROW, GA, 30260	US Mail (1st Class)
39791	RICHARD BLUMENTHAL, 55 ELM ST, HARTFORD, CT, 06106	US Mail (1st Class)
39791	RICHARD COMIZIO, 100 WELLS ST 720, HARTFORD, CT, 06103	US Mail (1st Class)
39791	RICHARD CORDRAY, OHIO ATTORNEY GENRAL, STATE OFFICE TOWER, 30 E BROAD ST 17TH FLOOR, COLUMBUS, OH, 43215	US Mail (1st Class)
39791	RICHARD D SHULTZ, 543 ESTATES PLACE, LONGWOOD, FL, 32779	US Mail (1st Class)
39791	RICHARD DUNNE &, MULLINBERG PILTOWN JT TEN, PILTOWN, KILKENNY, IRELAND, REPUBLIC OF	US Mail (1st Class)
39791	RICHARD ELMAN, 6636 CYPRESS POINT RD, ALEXANDRIA, VA, 22312-3127	US Mail (1st Class)
39791	RICHARD H CHENDT &, JOANN I CHENDT JT TEN, 149 HINEMAN DR, SAINT CHARLES, MO, 63301-8723	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	RICHARD H OBERREICH, 39 EAST 39TH ST, INDIANAPOLIS, IN, 46205-2645	US Mail (1st Class)
39791	RICHARD HIRSCH, 100 W 57TH STREET APT 20H, NEW YORK, NY, 10019-3302	US Mail (1st Class)
39791	RICHARD L A DAVIS &, CAROL A DAVIS JT TEN, 407 SUMMITVIEW DR, NEW CASTLE, PA, 16105-1431	US Mail (1st Class)
39791	RICHARD L KANE, PO BOX 2174, WILMINGTON, DE, 19899-2174	US Mail (1st Class)
39791	RICHARD LA POINT, 930 W WINONA ST, APT. 403, CHICAGO, IL, 60640-6341	US Mail (1st Class)
39791	RICHARD LEE HOFFMAN, 4120 SW 20TH AVENUE, CAPE CORAL, FL, 33914	US Mail (1st Class)
39791	RICHARD M KAZANJIAN & CYNTHIA H KAZANJIAN JT TEN, 9 SIMMONS RD, WINCHESTER, MA, 01890	US Mail (1st Class)
39791	RICHARD M MARSHALL, 282 SYCAMORE STREET, STATEN ISLAND, NY, 10312-5645	US Mail (1st Class)
39791	RICHARD RYAN &, DEBRA A RYAN JT TEN, PO BOX 82 RYANDALE DR, BILLINGS, NY, 12510-0082	US Mail (1st Class)
39791	RICHARD S ENGLE &, LOIS P ENGLE JT TEN, 4819 FORT PEEK RD, NEW PORT RICHEY, FL, 34655	US Mail (1st Class)
39791	RICHARD SULLIVAN, 59 WATER ST., HINGHAM, MA, 02043-2216	US Mail (1st Class)
39791	RICHARD T JOHNSON, 13191 DERON AVE, SAN DIEGO, CA, 92129-2509	US Mail (1st Class)
39791	RICHARD TAKAE & MISAKO TAKAE JT TEN, 1405 KOLOPUA ST, HONOLULU, HI, 96819-1648	US Mail (1st Class)
39791	RICHARD W PANTALONE, 477 MCENTEE DR, WADSWORTH, OH, 44281	US Mail (1st Class)
39791	RICHARD WEATHERS, 115 E THIRD ST., MEDIA, PA, 19063-3001	US Mail (1st Class)
39791	RICK A DEL MASTRO, 52 E END AVE #36A, NEW YORK, NY, 10028-7954	US Mail (1st Class)
39791	RICK D EMILIA, 81 KINGFISHER DR, MIDDLETOWN, NJ, 07748-2935	US Mail (1st Class)
39791	RICK L GIULIOTTI, 21 MUSTER FLD, PLYMOUTH, MA, 02360-4023	US Mail (1st Class)
39791	RICKY J KUBIAK, 3908 CLOVERBROOK DR, SPARKS, NV, 89436-7656	US Mail (1st Class)
39791	RISA BERGMAN, 17 FAIRFIELD DR, DIX HILLS, NY, 11746-7108	US Mail (1st Class)
39791	RITA BERNERT, 3 PINE COURT, BLACKWOOD, NJ, 08012-4307	US Mail (1st Class)
39791	RNR PLASTICS, CATHIE DUTRA, 20 BELLOWES RD, RAYNHAM, MA, 02767	US Mail (1st Class)
39791	ROBERT B HITT, 3108 YEATES LANE, VIRGINIA BEACH, VA, 23452-6117	US Mail (1st Class)
39791	ROBERT B SCHREIBER, 15863 LOCH MARGE LN UNIT 2106, DELRAY BEACH, FL, 33446	US Mail (1st Class)
39791	ROBERT C MILLER, 919 BUTTERMILK DR, GALION, OH, 44833-2370	US Mail (1st Class)
39791	ROBERT C OBNEY &, KAREN L OBNEY JT TEN, W1389A TERRITORIAL RD, WHITEWATER, WI, 53190	US Mail (1st Class)
39791	ROBERT C STEINWAY, 3279 SUNSHINE CANYON, BOULDER, CO, 80302-9777	US Mail (1st Class)
39791	ROBERT D HELGESON &, JUDITH C HELGESON JT TEN, 1347 JEROME ST, BRADLEY, IL, 60915-2048	US Mail (1st Class)
39791	ROBERT DAVIDSON &, DENYSE DAVIDSON JT TEN, PO BOX 386, HOBART, WA, 98025-0386	US Mail (1st Class)
39791	ROBERT F BAKER, 244 GUTHRIE RD, EAST RYEGATE, VT, 05042-8819	US Mail (1st Class)
39791	ROBERT F CHANNELL & JANE M CHANNELL JT TEN, 352 COLONIAL BLVD, TOWNSHIP OF WASHINGTON, NJ, 07676-4907	US Mail (1st Class)
39791	ROBERT F KREUER, 1102 LOR RAY DRIVE, NORTH MANKATO, MN, 56003	US Mail (1st Class)
39791	ROBERT F WORTH, 3220 CONNCTCT AV NW 310, WASHINGTON, DC, 20008	US Mail (1st Class)
39791	ROBERT G WILLIAMS, 11250 GOLDEN EAGLE DR, AUBURN, CA, 95602-7620	US Mail (1st Class)
39791	ROBERT GOLDSMITH &, ARLENE GOLDSMITH JT TEN, 3 CHELSEA LN, MIDDLE ISLAND, NY, 11953-2680	US Mail (1st Class)
39791	ROBERT GWYNN, THE PARLIAMENT HOUSE, 405 N. OCEAN DRIVE #1908, POMPAÑO BEACH,, FL, 33062	US Mail (1st Class)
39791	ROBERT H LINDERS, 132 E ASHLAND ST, DOYLESTOWN, PA, 18901-4621	US Mail (1st Class)
39791	ROBERT H WILT &, DEBRA A WILT JT TEN, 341 SOMMERVILLE PL, YONKERS, NY, 10703-2223	US Mail (1st Class)
39791	ROBERT ISRAEL, 2719 HUFF DRIVE, PLEASANTON, CA, 94588-8391	US Mail (1st Class)
39791	ROBERT J ANDERSON &, MARILYN QUINN ANDERSON JT TEN, 577 PORTLAND AVE, NORTH BALDWIN, NY, 11510-2640	US Mail (1st Class)
39791	ROBERT J HETRICK, 1105 AUGUSTA WAY, ROSEVILLE, CA, 95661-4701	US Mail (1st Class)
39791	ROBERT J MICHEL, 130 BARROW ST APT 315, NEW YORK, NY, 10014-2857	US Mail (1st Class)
39791	ROBERT J SABBAGH, GEORGE A ., ROBERT J SABBAGH, 8107 COLONIAL RD, BROOKLYN, NY, 11209	US Mail (1st Class)
39791	ROBERT J STAUB &, EUGENE J STAUB JT TEN, 650 E PARKWAY SO, MEMPHIS, TN, 38104-5519	US Mail (1st Class)
39791	ROBERT J WAGNER &, BARBARA WAGNER JT TEN, 7823 W RENEE RUE, DIXON, IL, 61021-9572	US Mail (1st Class)
39791	ROBERT L DAVIS & SHARRON W DAVIS JT TEN JT TEN, 2949 GRAMPIAN DRIVE, GASTONIA, NC, 28054-6462	US Mail (1st Class)
39791	ROBERT L EDWARDS, 114 CHESTNUT STREET, NORTH READING, MA, 01864-2818	US Mail (1st Class)
39791	ROBERT MARK &, ESTELLE MARK JT TEN, 6118 245TH PLACE, DOUGLSTON, NY, 11362-2027	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	ROBERT MONTGOMERY JR, 7060 HAGGERTY RD, BELLEVILLE, MI, 48111-5104	US Mail (1st Class)
39791	ROBERT NEWBLATT CUST, BRETT NEWBLATT, UNDER THE NY UNIF GIFT MIN ACT, 32 STONEY RUN, NEW ROCHELLE, NY, 10804-3416	US Mail (1st Class)
39791	ROBERT P JOHNSON, 770 REGENT RD, CINCINNATI, OH, 45245-1670	US Mail (1st Class)
39791	ROBERT R REXON, 13 HIGHGATE LANE, CHERRY HILL, NJ, 08003-1824	US Mail (1st Class)
39791	ROBERT S HAY &, SUSAN M HAY JT TEN, 20780 SW 90TH LOOP, DUNNELLON, FL, 34431-5758	US Mail (1st Class)
39791	ROBERT S PHILLIPS &, NORMAN A RUETER JT TEN, 13057 EIGHTH AVE NW, SEATTLE, WA, 98177-4244	US Mail (1st Class)
39791	ROBERT SCHWARTZ &, C O NEW CONCEPTS OF N Y INC JT TEN, 104 WEST 29TH STREET, NEW YORK, NY, 10001	US Mail (1st Class)
39791	ROBERT T KIEFER, 7 SMOKE RUN, PITTSTOWN, NJ, 08867-5101	US Mail (1st Class)
39791	ROBERT T REX LOGAN, 1904 BLACK FOX CROSSING, MURFREESBORO, TN, 37127-5981	US Mail (1st Class)
39791	ROBERT TAMAGINI, PO BOX 206, WEST WAREHAM, MA, 02576-0206	US Mail (1st Class)
39791	ROBERT TOSHIRO IWAMA, 2341 WOODS AVE, MONTEREY PARK, CA, 91754-5921	US Mail (1st Class)
39791	ROBERT W BAIRD & CO TTEE JT TEN, RT 6 PO BOX 117, SPARTA, WI, 54656	US Mail (1st Class)
39791	ROBERT W FRUEH, 408 HOLLY PLACE, NORTHVALE, NJ, 07647-1207	US Mail (1st Class)
39791	ROBERT W HARDEN, 1717 N 59TH ST, OMAHA, NE, 68104-4833	US Mail (1st Class)
39791	ROBERT W KOENIG, 84 SPRINGWOOD VILLAS, HILTON HEAD ISLAND, SC, 29928	US Mail (1st Class)
39791	ROBERTA J GOLLON, 28 MARSHAL ST., BROULALINE, MA, 02146	US Mail (1st Class)
39791	ROBERTA LUFTMAN, 8312 GRAND MESSINA CIR, BOYNTON BEACH, FL, 33437-7103	US Mail (1st Class)
39791	ROBERTA SYDNEY, 1443 BEACON STREET SUITE 102, BROOKLINE,, MA, 02446	US Mail (1st Class)
39791	ROBINSON BROG LEINWAND GREENE GENOVESE & GLUCK, RUSSELL P MCRORY, 875 THIRD AVE, 9TH FL, NEW YORK, NY, 10022	US Mail (1st Class)
39793	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)
39791	RODERICK D WILKES, 196 MERRY DR NW, MILLEDGEVILLE, GA, 31061-9479	US Mail (1st Class)
39791	RODGER WARD SEP IRA &, EVEREN SECURITIES CUSTODIAN JT TEN, 32394 LODGE RD, PO BOX 51, PRATHER, CA, 93651-0051	US Mail (1st Class)
39793	ROE TAROFF TAITZ & PORTMAN LLP, (RE: SIVAN PROPERTIES CORP), STEVEN TAITZ, ONE CORPORATE DR, STE 102, BOHEMIA, NY, 11716	US Mail (1st Class)
39791	ROE TAROFF TAITZ & PORTMAN LLP, STEVEN TAITZ, ONE CORPORATE DR, STE 102, BOHEMIA, NY, 11716	US Mail (1st Class)
39791	ROGER F WUEST, 6204 LEO DR, BELLEVILLE, IL, 62223-4519	US Mail (1st Class)
39791	ROGER KENNY, 33 MT. HOLLY DRIVE, RYE, NY, 10580-1858	US Mail (1st Class)
39791	ROLAND M ROLAND &, BOBBIE DITCHARD ROLAND JT TEN, 1201 ORCHID DR, HARVEY, LA, 70058-2526	US Mail (1st Class)
39791	ROMMIE FRED WEBB, 28 WHEELER, IRVINE, CA, 92620-3296	US Mail (1st Class)
39791	RON RIBEIRO, 135 MERRITTS POND ROAD, RIVERHEAD, NY, 11901-2648	US Mail (1st Class)
39791	RONALD BRETT & PEARL BRETT JT TEN, 220-21 73 AVE APT 2, OAKLAND GARDENS, NY, 11364-2603	US Mail (1st Class)
39791	RONALD C FELS, 3111 S TERRACE GREEN CT, SPRINGFIELD, MO, 65804-4555	US Mail (1st Class)
39791	RONALD ELMAN, 25109 71ST RD, BELLEROSE, NY, 11426-2725	US Mail (1st Class)
39791	RONALD F EVANS &, VIRGINIA L EVANS JT TEN, 116 BETHANY DRIVE, MCMURRAY, PA, 15317-2910	US Mail (1st Class)
39791	RONALD J MULLEN, 49 PEPPERDINE CIRCLE, BALTIMORE, MD, 21228-5376	US Mail (1st Class)
39791	RONNIE D MCCracken &, KATHY A MCCracken JT TEN, 4425 S ROANOKE, SPRINGFIELD, MO, 65810-1821	US Mail (1st Class)
39791	ROSALIE R SEARS, 406 MAGNOLIA LANE, PRINCETON, KY, 42445-2311	US Mail (1st Class)
39791	ROSALIND G KAPLAN, PO BOX 941313, MAITLAND, FL, 32794-1313	US Mail (1st Class)
39791	ROSE-TEX CORP TRUST FUND, ATTN HOWARD ROSENBERG TTEE 14331, DON JULIAN AVENUE, CITY OF INDUSTRY, CA, 91746	US Mail (1st Class)
39791	ROSS M BERNARD UGMA NY, ATTN MARJORIE D BERNARD CUST., 10 WOODWARD DR, OYSTER BAY, NY, 11771-4008	US Mail (1st Class)
39791	ROSS ZAVOD, 361 W MADISON, LOMBARD, IL, 60148-3217	US Mail (1st Class)
39791	ROTH BROS , INC., P O BOX 72464, CLEVELAND, OH, 44192-2464	US Mail (1st Class)
39791	ROY CALCAGNE & BARBARA CALCAGNE JT TEN, 4020 DUPLIN DR, GREENSBORO, NC, 27407	US Mail (1st Class)
39791	ROY COOPER, NORTH CAROLINA ATTY GENERAL, DEPT OF JUSTICE, PO BOX 629, RALEIGH, NC, 27602-0629	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	ROY S NICOLOSI IRA ACCT &, DEAN WITTER REYNOLDS CUST JT TEN, 46 NORTH AVE, MONTUALE, NJ, 07645	US Mail (1st Class)
39791	RUDOLF J VETTER, 421 TUPELO DR, NAPERVILLE, IL, 60540-7829	US Mail (1st Class)
39791	RUDOLPH MATLAND, 12995 CLEVELAND AVE S, SUITE 107, FORT MYERS, FL, 33907-3896	US Mail (1st Class)
39791	RUDY J PRHNE & SALLY S PRHNE JT TEN, 467 APPLE HILL DRIVE, SAGAMORE HILLS, OH, 44067-1106	US Mail (1st Class)
39793	RUSKIN MOSCOU FALTISCHEK PC, (RE: 111 REALTY COMPANY MAJESTIC MANAGEMENT), ERIC RUBENSTEIN / JEFFREY WURST / DANIEL MCA, 1425 RXR PLAZA, EAST TWR15TH FLR, UNIONDALE, NY, 11556	US Mail (1st Class)
39793	RUSKIN MOSCOU FALTISCHEK PC, (RE: B.R. REAL ESTATE, INC.), ERIC RUBENSTEIN / JEFFREY WURST / DANIEL MCA, 1425 RXR PLAZA, EAST TWR15TH FLR, UNIONDALE, NY, 11556	US Mail (1st Class)
39791	RUSKIN MOSCOU FALTISCHEK, P.C., ATTN: ERIC RUBENSTEIN, ESQ., 1425 RXR PLAZA, EAST TOWER, 15TH FLOOR, UNIONDALE, NY, 11556	US Mail (1st Class)
39791	RUSSELL E KATZMAN, 8093 NW 71ST COURT, TAMARAC, FL, 33321-2763	US Mail (1st Class)
39791	RUSSELL J DARNELL, 2740 HIGH RANGE DRIVE, LAS VEGAS, NV, 89134-7566	US Mail (1st Class)
39791	RUSSELL WEISS, 161 FAIRVIEW AVE, BALA CYNWYD, PA, 19004	US Mail (1st Class)
39791	RUTH G HOUGHTON, RT 1 BOX 311, CANDLER, NC, 28715-9114	US Mail (1st Class)
39791	RUTH LASIEWSKI & SUSANN LASIEWSKI JT TEN, 121 RIVER VIEW DR, WASHINGTON, NC, 27889-9763	US Mail (1st Class)
39791	SALES & USE TAX, 28 CIVIC CENTER PLZ # 239, SANTA ANA, CA, 92701-4011	US Mail (1st Class)
39791	SALOMON SMITH BARNEY INC, 333 W 34TH ST 3RD FL, NEW YORK, NY, 10001-2402	US Mail (1st Class)
39791	SALVADOR SOUTO JR & MARY SOUTO JT TEN, 95 ESSEX DRIVE #3D, STATEN ISLAND, NY, 10314-7826	US Mail (1st Class)
39791	SALVATORE CUCCIA & JOYCE CUCCIA JT TEN, PO BOX 374, MOHEGAN LAKE, NY, 10547-0374	US Mail (1st Class)
39791	SAM BALLIN & NATALIE BALLIN JT TEN, 45 TAMAMA ST, BROOKLYN, NY, 11218	US Mail (1st Class)
39791	SAM GOLDSZLAGER, 7440 PLANTATION ROAD, PLANTATION,, FL, 33317	US Mail (1st Class)
39791	SAM HASSAN, 400 BOYLSTON STREET, BOSTON,, MA, 02116	US Mail (1st Class)
39791	SAM SCHINDEL &, JOAN C SCHINDEL JT TEN, 15 BIRCHWOOD TERRACE, WAYNE, NJ, 07470-3406	US Mail (1st Class)
39791	SAM TEAGUE &, DORIS LEE TEAGUE JT TEN, 64 SCENIC VALLEY PARK, KERRVILLE, TX, 78028	US Mail (1st Class)
39791	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)
39791	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)
39791	SAMUEL BALLIN & NATALIE BALLIN JT TEN, 45 TAHAMA ST, BROOKLYN, NY, 11218-2150	US Mail (1st Class)
39791	SAMUEL J WEINSTEIN, 44 BRANDON AVENUE, LIVINGSTON, NJ, 07039-1331	US Mail (1st Class)
39791	SAN DIEGO UNION TRIBUNE, ATTN CASHIER DEPT, PO BOX 121546, SAN DIEGO, CA, 92112-5546	US Mail (1st Class)
39791	SAN FRANCISCO NEWSPAPER AGENCY, PO BOX 80070, PRESCOTT, AZ, 86304-8070	US Mail (1st Class)
39791	SAN JOSE MERCURY NEWS, DEPT 8217, LOS ANGELES, CA, 90084-8217	US Mail (1st Class)
39791	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)
39791	SANDRA P SEARS, 5556 BULLARD RD, FENTON, MI, 48430-9407	US Mail (1st Class)
39791	SANDY GRYSKO, PO BOX 643351, PITTSBURGH,, PA, 15264	US Mail (1st Class)
39791	SANFORD ZLATKIN, 13915 83RD AVE, JAMAICA, NY, 11435-1561	US Mail (1st Class)
39791	SANJAY CHANDRA, 1841 BROKEN BEND DRIVE, WESTLAKE, TX, 76262-8205	US Mail (1st Class)
39791	SARA S BENZEL, 2814 PARK SQUARE PL, FERNANDINA BEACH, FL, 32034-8926	US Mail (1st Class)
39791	SAUL KAUFER & CAROL KAUFER JT TEN, 26-26 141ST ST, FLUSHING, NY, 11354-1673	US Mail (1st Class)
39791	SAUL LEVINSON, 3210 S SHEPHERD DR, HOUSTON, TX, 77098	US Mail (1st Class)
39791	SAUL M HONIGSBERG & MARY E HONIGSBERG JT TEN, 10 BRADLEY CT, ROCKVILLE, MD, 20851-1438	US Mail (1st Class)
39791	SAUL PARANSKY &, RUTH L PARANSKY JT TEN, 6290 OLIVEWOOD CIR, GREENACRES, FL, 33463-2426	US Mail (1st Class)
39791	SCOTT A LOVE, PO BOX 184, LOS ALAMOS, CA, 93440-0184	US Mail (1st Class)
39791	SCOTT A LOVE & DOROTHY LOVE JT TEN, PO BOX 184, LOS ALAMOS, CA, 93440-0184	US Mail (1st Class)
39791	SCOTT BAGOON, 12 BANYAN RD, SKILLMAN, NJ, 08558-2238	US Mail (1st Class)
39791	SCOTT D GALLO, 8037 18TH AVE, KENOSHA, WI, 53143-1631	US Mail (1st Class)
39791	SCOTT KARLIN, 303 W MACAW DR, CHANDLER, AZ, 85248-2757	US Mail (1st Class)
39791	SCOTT L ROGERS & MICHAEL F WIEGOLD TEN COM, 5415 COLLINS AVE 505, MIAMI BEACH, FL, 33140-2556	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	SCOTT LOVE & DOROTHY LOVE JT TEN, PO BOX 184, LOS ALAMOS, CA, 93440-0184	US Mail (1st Class)
39791	SCOTT M LAZARE, 134 REGENT DR, LIDO BEACH, NY, 11561-4925	US Mail (1st Class)
39791	SCOTT PERKINS, 24 EDWARDS ROAD, FOXBORO, MA, 02035-1118	US Mail (1st Class)
39791	SECRETARY OF STATE - CAL., PO BOX 944230, SACRAMENTO, CA, 94244-2300	US Mail (1st Class)
39791	SEP IRA ORIN A SHCMITZ, C O GUARANTEE & TRUST CO TTEE ROUTE, 2 BOX 239, NEW ULM, MN, 56073	US Mail (1st Class)
39791	SEPPO TIITTO &, KIRSTI TIITTO JT TEN, PO BOX 438, ROAD TOWN,	US Mail (1st Class)
39791	SERGE P MOLOHOSKY & SANDRA J MOLOHOSKY, 93 STONE MTN DRIVE, CONROE, TX, 77302-1143	US Mail (1st Class)
39791	SERGE P MOLOHOSKY & SANDRA J MOLOHOSKY JT TEN, 93 STONE MOUNTAIN DRIVE, CONROE, TX, 77302-1143	US Mail (1st Class)
39791	SERGIO VLASIMIRSCHI JR, C O N H KLEPPEL ONE DEPOT PLAZA, MAMARONECK, NY, 10543	US Mail (1st Class)
39791	SESAC, INC., P O BOX 900013, #47-31-01004 ID# 64756, RALEIGH, NC, 27675-9013	US Mail (1st Class)
39791	SESHAGIRI RAO MALLAMPATI, 41 CENTRE ST#304, BROOKLINE, MA, 02446-2852	US Mail (1st Class)
39791	SEYMOUR D RITTER, 62 BIRCHWOOD PARK DR, JERICHO, NY, 11753-2202	US Mail (1st Class)
39791	SEYMOUR GOLDEN &, MERYL GOLDEN JT TEN, 78 LARCH RD, BRIARCLIFF MANOR, NY, 10510-2333	US Mail (1st Class)
39791	SHANE M SAMMON &, PUNG JA SAMMON JT TEN, 19121 SATICOY ST, RESEDA, CA, 91335-2547	US Mail (1st Class)
39791	SHANKEN ADVERTISING INC, 387 PARK AVENUE SOUTH, NEW YORK, NY, 10016-8810	US Mail (1st Class)
39791	SHANNON GUARRACINO DBA S&P SERVICES, 590 MIDDLE STREET APT # 112, WEYMOUTH, MA, 02189	US Mail (1st Class)
39791	SHEARSON LEHMAN CUST &, ROSE M ZIGENFUS IRA JT TEN, 1415 N POINTE CT, EVANSVILLE, IN, 47725-8313	US Mail (1st Class)
39791	SHELDON GERVER &, SHERRILL GERVER JT TEN, 3269 MILBURN AV, BALDWIN, NY, 11510-5142	US Mail (1st Class)
39791	SHEPPARD MULLIN RICHTER & HAMPTON LLP, CARREN B SHULMAN, MALANI J CADERMARTORI, 30 ROCKEFELLER PLAZA, 24TH FL, NEW YORK, NY, 10112	US Mail (1st Class)
39793	SHEPPARD MULLIN RICHTER & HAMPTON LLP, (RE: WINFIELD GROUP), CARREN B SHULMAN, MALANI J CADERMARTORI, 30 ROCKEFELLER PLAZA, 24TH FL, NEW YORK, NY, 10112	US Mail (1st Class)
39791	SHERWOOD 110 CORP, 2580 HEMPSTEAD TPKE, EAST MEADOW, NY, 11554	US Mail (1st Class)
39791	SHERWOOD 110 CORP, 8580 HEMPSTRAD TPKE, EAST MEADOW, NY, 11554	US Mail (1st Class)
39791	SHORELANDS WATER CO. INC., 1709 UNION AVENUE, PO BOX 98, HAZLET, NJ, 07730-0098	US Mail (1st Class)
39791	SHUH-HUI GOH, 328 EILEEN WAY, BRIDGEWATER, NJ, 08807-1961	US Mail (1st Class)
39791	SIMPLEX GRINNELL, DEPT. CH 10320, PALATINE, IL, 60055-0320	US Mail (1st Class)
39791	SLUMERLAND INC, ATTN PAUL KAUFMAN, 630 PIERCE BUTLER RTE, SAINT PAUL, MN, 55104-1629	US Mail (1st Class)
39791	SMECO, PO BOX 2000, HUGHESVILLE, MD, 20637-2000	US Mail (1st Class)
39791	SMITH BARNEY CUST & FBO STEPHEN J KRASS IRA, 200 EAST 62ND STREET, NEW YORK, NY, 10021-8209	US Mail (1st Class)
39791	SMITH BARNEY CUST & SANDI KELLER SEP JT TEN, 180 PINE BUSH ROAD, STONE RIDGE, NY, 12484-5813	US Mail (1st Class)
39791	SMITH BARNEY INC CUSTODIAN &, JAMES P CONNOLLY IRA JT TEN, 31 SCHOOL ST., CALIFON, NJ, 07830-4341	US Mail (1st Class)
39791	SOL H RUBEN, 345 FOURTH AVENUE, ROOM 401, PITTSBURGH, PA, 15222-2105	US Mail (1st Class)
39791	SOL H RUBEN, 345 FOURTH AVE., ROOM 402, PITTSBURGH, PA, 15222-2105	US Mail (1st Class)
39791	SOLOMON SCHECHTER DAY SCHOOL, OF NASSAU COUNTY, 27 CEDAR SWAMP ROAD, GLEN COVE, NY, 11542	US Mail (1st Class)
39791	SOPHIE J BULLOCK & GAYLE COPPOCK, & LISA ZIMMERMAN JT TEN, 1246 CIRCLE DRIVE, BALTIMORE, MD, 21227-2317	US Mail (1st Class)
39791	SOUTH 17 ASSOC, 123 PROSPECT STREET, PO BOX 627, RIDGEWOOD, NJ, 07451	US Mail (1st Class)
39791	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)
39791	SOUTH BRUNSWICK TWP WATER/SEWER REVENUE, PO BOX 190, MONMOUTH JUNCTION, NJ, 08852-0190	US Mail (1st Class)
39791	SOUTH JERSEY GAS, PO BOX 3121, SOUTHEASTERN, PA, 19398-3121	US Mail (1st Class)
39791	SOUTH PACIFIC, RUBEN GARZA 30619 9TH STREET, NUEVO, C, 92567	US Mail (1st Class)
39791	SOUTHERN CALIFORNIA EDISON, PO BOX 300, ROSEMEAD, CA, 91772-0001	US Mail (1st Class)
39791	SOUTHERN MARYLAND ELECTRIC COOPERATIVE INC, PO BOX 1937, HUGHESVILLE, MD, 20637-1937	US Mail (1st Class)
39791	SOVEREIGN BANK, ONE SOVEREIGN WAY, EAST PROVIDENCE, RI, 02915	US Mail (1st Class)
39791	SPECIALTY LIGHTING GROUP, AKA SPECIALTY STORE LIGHTING, AKA SPECIALTY CONTRACT LIGHTING, C/O NCS, 729 MINER RD, HIGHLAND HEIGHTS, OH, 44143	US Mail (1st Class)
39791	SPECIALY LIGHTING GROUP, AKA SPECIALTY STORE LIGHTING, AKA SPECIALTY CONTRACT LIGHTING, C/O NCS, 729 MINER RD, HIGHLAND HEIGHTS, OH, 44143	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39791	STACEY DAVIS, 23 HEADY CREEK LN, SOUTHAMPTON, NY, 11968-4512	US Mail (1st Class)
39791	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)
39791	STANDARD & POOR'S CORPORATION, ATTN: RITA BOLGER (GENERAL COUNSEL), (DOS PROCESS), 1221 AVENUE OF THE AMERICAS, NEW YORK, NY, 10020	US Mail (1st Class)
39791	STANDARD & POOR'S CORPORATION, CORPORATION SERVICE CO, (REGISTERED AGENT), 80 STATE STREET, ALBANY, NY, 12207	US Mail (1st Class)
39791	STANDARD & POOR'S FINANCIAL SERVICES LLC, ATTN: ALFREDO DE DIEGO AROZAMENA,	US Mail (1st Class)
39791	STANDARD & POOR'S FINANCIAL SERVICES LLC, ATTN: ROCHERT CHIRIANI,	US Mail (1st Class)
39791	STANDARD & POOR'S FINANCIAL SERVICES LLC, ATTN: STEPHEN ANDERBERG,	US Mail (1st Class)
39791	STANDARD & POOR'S FINANCIAL SERVICES LLC, ATTN: WINSTON CHANG,	US Mail (1st Class)
39791	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)
39791	STANDARD & POORS FINANCIAL SVCS LLC, ILLINOIS CORPORATION SERVICE C, 801 ADLAI STEVENSON DR, SPRINGFIELD, IL, 62703-4261	US Mail (1st Class)
39791	STANHOPE JOHNSON, PO BOX 9905, GREENSBORO,, NC, 27429	US Mail (1st Class)
39791	STANLEY J JURECKI JR & MAY JURECKI JT TEN, 11 HEMINGWAY, HAZLET, NJ, 07730-2138	US Mail (1st Class)
39791	STANLEY J SHNIDERSON, 6433 CREEKBEIRD DR, HOUSTON, TX, 77096	US Mail (1st Class)
39791	STANLEY KUSCHNER &, HELENE ROSENBERG JT TEN, 2606 NW 104TH AVE BLDG 185, APT 203, SUNRISE, FL, 33322-6315	US Mail (1st Class)
39791	STANLEY L ARNT & SALLY J ARNT JT TEN, 5070 N WATERVLIET RD, WATERVLIET, MI, 49098-9120	US Mail (1st Class)
39791	STANLEY L SCHAMBACH &, NORMAN J SCHAMBACH JT TEN, 11 N 201 CAPULET CIRCLE, ELGIN, IL, 60124-8107	US Mail (1st Class)
39791	STANLEY R MILLER, 6 GAINESBOROUGH TER., RIVER EDGE, NJ, 07661	US Mail (1st Class)
39791	STANLEY SOBEL & VIVIEN SOBEL, 6 THEODORE DRIVE, PLAINVIEW, NY, 11803-6428	US Mail (1st Class)
39791	STANLEY WOLFSON & GAIL WOLFSON JT TEN, 7 BRUCE LN, EAST NORTHPORT, NY, 11731-2701	US Mail (1st Class)
39791	STAPLES ADVANTAGE, P O.BOX 71217, ACCT # 12281167, CHICAGO, IL, 60694-1217	US Mail (1st Class)
39791	STAPLES INC, ATTN: DANEEN KASTANEK, 1 ENVIRONMENTAL WAY, BROOMFIELD, CO, 80021	US Mail (1st Class)
39791	STATE AUDITOR, 200 W WASHINGTON ST # 240, INDIANAPOLIS, IN, 46204-2793	US Mail (1st Class)
39791	STATE CONTROLLER, 3512 BUSH ST, RALEIGH, NC, 27609-7509	US Mail (1st Class)
39791	STATE CONTROLLER, 101 N CARSON ST, CARSON CITY, NV, 89701-3713	US Mail (1st Class)
39791	STATE OF NEW JERSEY, STATE HOUSE, TRENTON, NJ, 08611	US Mail (1st Class)
39791	STATE TREASURER, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	US Mail (1st Class)
39791	STATE TREASURER, 25 CAPITOL ST # 121, CONCORD, NH, 03301-6399	US Mail (1st Class)
39791	STATE TREASURER, 125 W STATE ST, TRENTON, NJ, 08608-1101	US Mail (1st Class)
39791	STATE TREASURER, 30 E BROAD ST FL 9, COLUMBUS, OH, 43215-3414	US Mail (1st Class)
39791	STATE TREASURER, FINANCE BLDG # 129, HARRISBURG, PA, 17120-0018	US Mail (1st Class)
39791	STATE TREASURER, 1700 W WASHINGTON ST, PHOENIX, AZ, 85007-2812	US Mail (1st Class)
39791	STATE TREASURER, 400 W MONROE ST STE 400, SPRINGFIELD, IL, 62704-1848	US Mail (1st Class)
39791	STATE TREASURER, 219 STATE CAPITOL, SPRINGFIELD, IL, 62706-0001	US Mail (1st Class)
39791	STATE TREASURER, 200 W WASHINGTON ST # 242, INDIANAPOLIS, IN, 46204-2792	US Mail (1st Class)
39791	STEPHANIE F COHEN & MICHAEL K COHEN, 9244 WEST ATLANTIC BLVD, CORAL SPRINGS, FL, 33071	US Mail (1st Class)
39791	STEPHEN A RUTKA &, NADA NAPOLETAN RUTKA JT TEN, 422 IRONWOOD DR, CANONSBURG, PA, 15317-9569	US Mail (1st Class)
39791	STEPHEN B LEVINE, 1345 TROON DR, WEST LINN, OR, 97068-1808	US Mail (1st Class)
39791	STEPHEN FINNEGAN, 1003 CHEROKEE SUNSET RD, APEX, NC, 27502-9056	US Mail (1st Class)
39791	STEPHEN JAY BANNER & LINDA J BANNER JT TEN, 159 OAKLAND AVE, EASTCHESTER, NY, 10709-5403	US Mail (1st Class)
39791	STEPHEN L LEONE &, KIMBERLY A LEONE JT TEN, 4 RAINBOW RIDGE WY, GEORGETOWN, MA, 01833-1835	US Mail (1st Class)
39791	STEPHEN P HARRISON, 1414 N WELLS ST #605, CHICAGO, IL, 60610-1369	US Mail (1st Class)
39791	STERLING TESTING SYSTEMS, INC., PO BOX 35626, NEWARK, NJ, 07193-5626	US Mail (1st Class)
39791	STEVE BIENIAS & JANET BIENIAS JT TEN, 9056 SANDPIPER DR, STREETSBORO, OH, 44241-4589	US Mail (1st Class)
39791	STEVE HALL, PO BOX 7932, FORT LAUDERDALE, FL, 33338	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	STEVEN ALAN TURNER, 102 FRONTENAC FRST, SAINT LOUIS, MO, 63131-3235	US Mail (1st Class)
39791	STEVEN BRETT, 22021 73RD AVE, OAKLAND GARDENS, NY, 11364-2603	US Mail (1st Class)
39791	STEVEN COHEN, 145 WEST 67TH ST #35D, NEW YORK, NY, 10023-5940	US Mail (1st Class)
39791	STEVEN M JEBENS, 41 MISSION DR, EAST AMHERST, NY, 14051-1442	US Mail (1st Class)
39791	STEVEN RUDINGER &, SHARYN ZEMEL RUDINGER JT TEN, 37 MAPLE LN, WESTPORT, CT, 06880-6232	US Mail (1st Class)
39791	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)
39791	STEVEN Y NORMAN &, ROBBYN L NORMAN JT TEN, 27 JOHN DR, OLD BETHPAGE, NY, 11804-1505	US Mail (1st Class)
39791	STONE CASTLE PARTNERS LLC, (REGISTERED AGENT), CORPORATION SERVICE CO. 80 STATE ST, ALBANY, NY, 12207	US Mail (1st Class)
39791	STONE CASTLE PARTNERS LLC,, 120 WEST 45TH STREET, 14TH FLOOR, NEW YORK, NY, 10036	US Mail (1st Class)
39791	STONE CASTLE PARTNERS LLC, C/O STONE CASTLE SECURITIES, LLC, (REGISTERED AGENT), 2711 CENTERVILLE ROAD SUITE 400, WILMINGTON, DE, 19808	US Mail (1st Class)
39791	STONE CASTLE PARTNERS LLC, JUSTIN HIRSCH, 120 W 45TH ST., 14TH FLOOR, NEW YORK, NY, 10036	US Mail (1st Class)
39791	STONE CASTLE PARTNERS LLC, ROBERT WAYNE MCPHERSON (GENCOUNSEL), 120 W 45TH ST., 14TH FLOOR, NEW YORK, NY, 10036	US Mail (1st Class)
39791	STREUSAND LANDON LLP, SABRINA L STREUSAND, 811 BARTON SPRINGS ROAD, SUITE 811, AUSTIN, TX, 78704	US Mail (1st Class)
39793	STREUSAND LANDON LLP, (RE: DELL INC), SABRINA L STREUSAND, 811 BARTON SPRINGS ROAD, SUITE 811, AUSTIN, TX, 78704	US Mail (1st Class)
39791	STUART E COPLAN CUST, JODI E COPLAN MD, UNIF GIFTS MIN ACT, 3 WINDSONG COURT, BALTIMORE, MD, 21208-1930	US Mail (1st Class)
39791	STUART L SCHWERIN, 71 AIKEN ST. Q4, NORWALK, CT, 06851	US Mail (1st Class)
39791	SUBURBAN CARTING, PO BOX 5981, HICKSVILLE, NY, 11802-5981	US Mail (1st Class)
39791	SUE PROVENZALE, 1731 N. MARCEY ST. SUITE 520, CHICAGO,, IL, 60614	US Mail (1st Class)
39791	SUJATHA REPALA CHITTA &, AJAY K CHITTA JT TEN, 5250 WOODCOCK CIR, COOPERSBURG, PA, 18036-9591	US Mail (1st Class)
39791	SUN SENTINEL, PO BOX 100606, ATLANTA, GA, 30384-0606	US Mail (1st Class)
39791	SUN TRUST ROBINSON HUMPHREY CAPITAL, ILLINOIS CORPORATION SERVICE CO, 801 ADLAI STEVENSON DR, SPRINGFIELD, IL, 62703	US Mail (1st Class)
39791	SUN TRUST ROBINSON HUMPHREY CAPITAL, CORPORATION SERVICE CO, 40 TECHNOLOGY PKWY SOUTH, STE 300, NORCROSS, GA, 30092	US Mail (1st Class)
39791	SUN TRUST ROBINSON HUMPHREY CAPITAL, DAVID T BLOOM (SECRETARY) 3003, PEACHTREE ST NE STE 3600, ATLANTA, GA, 30308	US Mail (1st Class)
39791	SUN TRUST ROBINSON HUMPHREY CAPITAL, HUGH CUMMINS III (PRES/CEO) 3333, PEACHTREE RD 11TH FLR, ATLANTA, GA, 30326	US Mail (1st Class)
39791	SUNBEAM TELEVISION CORPORATION - WSVN - CHANNEL 7, 1401 79TH ST CAUSEWAY, MIAMI, FL, 33141	US Mail (1st Class)
39791	SUN-TIMES MEDIA LLC DBA CHICAGO SUN-TIMES, 350 N ORLEANS, 10TH FL, CHICAGO, IL, 60654	US Mail (1st Class)
39791	SURAJ PURI, 43734 CAMERON HILLS DR, FREMONT, CA, 94539-5970	US Mail (1st Class)
39791	SUSAN BULLOCK CUST, JENNIFER E BULLOCK, UNDER THE FL GIFT TO MIN ACT, 2801 BLACKSHEAR AVE, PENSACOLA, FL, 32503-4873	US Mail (1st Class)
39791	SUSAN COUNIHAN &, JEFFREY J COUNIHAN JT TEN, BOX 1507, FRISCO, CO, 80443-1507	US Mail (1st Class)
39791	SUSAN D FEINSTEIN, 806 MORRIS TPKE APT 5-C, SHORT HILLS, NJ, 07078-2621	US Mail (1st Class)
39791	SUSAN G BEIER, 18 WHITEWOOD RD, WHITE PLAINS, NY, 10605-5320	US Mail (1st Class)
39791	SUSAN MACWILLIAMS, 11 CHARLOTTE TERRACE, WAYNE, NJ, 07470-3607	US Mail (1st Class)
39791	SUSAN TRAYNOR, 138 SOUTHGATE CIRCLE, MASSAPEQUA PARK, NY, 11762-3824	US Mail (1st Class)
39791	SUSAN W GOLDBERG, 999 FOREST AVE #4A, STATEN ISLAND, NY, 10310	US Mail (1st Class)
39791	SUZANNE LACABE, 30 WINCHESTER CANYON RD SPC 135, GOLETA, CA, 93117-1967	US Mail (1st Class)
39791	SYLVIA WINGGARD, 4610 61ST ST, WOODSIDE, NY, 11377-5766	US Mail (1st Class)
39791	SYNERGY GAS OF RIVERHEAD, 1264 WEST MAIN ST., RIVERHEAD, NY, 11901-3110	US Mail (1st Class)
39791	SYVIA SILBERBERG, 1407 TOWER DR, EDGEWATER, NJ, 07020-2214	US Mail (1st Class)
39791	TALX CORPORATION, 11432 LACKLAND RD, ST. LOUIS, MO, 63146	US Mail (1st Class)
39791	TAX COLLECTOR, CITY OF STAMFORD, PO BOX 50, STAMFORD, CT, 06904-0050	US Mail (1st Class)
39791	TAX COMMISSION, PO BOX 146, JEFFERSON CITY, MO, 65102-0146	US Mail (1st Class)
39791	TAX DEPT, 3301 C ST # 715, SACRAMENTO, CA, 95816-3300	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	TAX OFFICE, 2055 EISENHOWER PKWY BLDG C, MACON, GA, 31206-3151	US Mail (1st Class)
39791	TAXATION DEPT, 1550 E COLLEGE PKWY, CARSON CITY, NV, 89706-7944	US Mail (1st Class)
39791	TAXATION DIVISION, 50 BARRACK ST, TRENTON, NJ, 08608-2006	US Mail (1st Class)
39791	TAXATION DIVISION, 30 E BROAD ST FL 22, COLUMBUS, OH, 43215-3414	US Mail (1st Class)
39791	TAXATION DIVISION, 1030 FREEWAY DR N, COLUMBUS, OH, 43229-5429	US Mail (1st Class)
39791	TD BANK NORTH, 92 MAIN STREET, ALTON, NH, 03809	US Mail (1st Class)
39791	TELLER GRAPHICS INC, 175 ENGINEERS RD, HAUPPAUGE, NY, 11788-4020	US Mail (1st Class)
39791	TERESA SNYDER, PO BOX 74551, CLEVELAND,, OH, 44194	US Mail (1st Class)
39791	TERMINIX PROCESSING CENTER, P O.BOX 742592, CINCINNATI, OH, 45274-2592	US Mail (1st Class)
39791	TERRY GODDARD, 1275 W WASHINGTON ST, PHOENIX, AZ, 85007	US Mail (1st Class)
39791	TERRY PEARL GECKER, 54948 57TH AVE APT #2, LITTLE NECK, NY, 11362	US Mail (1st Class)
39791	TERRY PEARL GECKER, 249-48 57TH AVENUE #2, LITTLE NECK, NY, 11362-2057	US Mail (1st Class)
39791	THE ATLANTA JOURNAL-CONSTITUTION, 223 PERIMETER CENTER PKWY, ATLANTA, GA, 30346-1301	US Mail (1st Class)
39791	THE CONNECTICUT LIGHT & POWER COMPANY, NORTHEAST UTILITIES, CREDIT & COLLECTION CENTER, PO BOX 2899, HARTFORD, CT, 06101-8307	US Mail (1st Class)
39791	THE GAS COMPANY, PO BOX C, MONTEREY PARK, CA, 91756	US Mail (1st Class)
39791	THE JOURNAL NEWS, PO BOX 822883, PHILADELPHIA, PA, 19182-2883	US Mail (1st Class)
39791	THE RECORD-NORTH JERSEY MEDIA, 1 GARRET MOUNTAIN PLAZA, PO BOX 471, 6TH FL, WEST PATERSON, NJ, 07424-0471	US Mail (1st Class)
39791	THE STAR LEDGER, PO BOX 5718, HICKSVILLE, NY, 11802-5718	US Mail (1st Class)
39791	THE STAR LEDGER,, KARINA, PO BOX 5718,, HICKSVILLE, NY, 11802-5718	US Mail (1st Class)
39791	THE STARLEDGER NEWSPAPER, ONE STARLEDGER PLAZA, NEWARK, NJ, 07102	US Mail (1st Class)
39791	THE WASHINGTON POST, ATTN: CREDIT & COLLECTIONS DEPT, 1150 15TH ST NW, WASHINGTON, DC, 20071	US Mail (1st Class)
39791	THE WERBACH TRUST DTD 3-8-91, ATTN MELVYN & GAIL WERBACH TTEE, 4751 VIVIANA DR, TARZANA, CA, 91356-5038	US Mail (1st Class)
39791	THE WINE SPECTATOR SCHOLARSHIP FDTN, 387 PARK AVENUE SOUTH, NEW YORK, NY, 10016-8810	US Mail (1st Class)
39791	THEODORE N KAPLAN, 360 E 72ND STREET, APT A1601, NEW YORK, NY, 10021-4758	US Mail (1st Class)
39791	THOMAS A COLLINS, 1416 160 ST, BEECHURST, NY, 11357-2723	US Mail (1st Class)
39791	THOMAS B DENEGRE III, 251 GREENLEY RD, NEW CANAAN, CT, 06840-3518	US Mail (1st Class)
39791	THOMAS E WARD JR, 4132 LA SALLE AVE, CULVER CITY, CA, 90232-3210	US Mail (1st Class)
39791	THOMAS F BOMBA, 33 GOLD STREET #422, NEW YORK, NY, 10038-2828	US Mail (1st Class)
39791	THOMAS F MOLLOY, 735 68TH ST, BROOKLYN, NY, 11220-5622	US Mail (1st Class)
39791	THOMAS GRINER, 212 STALLO RD, MINSTER, OH, 45865-1326	US Mail (1st Class)
39791	THOMAS J HILLMAN LIMITED LIABILITY CO, 101 S HANLEY RD STE #1910, SAINT LOUIS, MO, 63105-3406	US Mail (1st Class)
39791	THOMAS J NAUGHTON, 642 FORT DUQUESNE BLVD, PITTSBURGH, PA, 15222-3307	US Mail (1st Class)
39791	THOMAS J PORTZ, 2551 WORDEN ST APT 11, SAN DIEGO, CA, 92110-5832	US Mail (1st Class)
39791	THOMAS M BYRNES, 513 EMERYWOOD DRIVE, HIGH POINT, NC, 27262-2811	US Mail (1st Class)
39791	THOMAS M ZELEN &, JOYCE M ZELEN JT TEN, 1100 TRAFALGAR DR, NEW PORT RICHEY, FL, 34655-4297	US Mail (1st Class)
39791	THOMAS R HUNTINGTON, 1531 CREEKBEND DR, BRANDON, FL, 33510-2352	US Mail (1st Class)
39791	THOR MACOMB MALL, L L C, PO BOX 712516, CINCINNATI, OH, 45271-2516	US Mail (1st Class)
39791	THURBERT E BAKER, GEORGIA'S ATTORNEY GENERAL, 40 CAPITOL SQUARE, SW, ATLANTA, GA, 30334-1300	US Mail (1st Class)
39791	TIM OR MARGARET HACKETT, 440 BARRETT PARKWAY, SUITE 70, KENNESAW, GA, 30144	US Mail (1st Class)
39791	TITAN OUTDOOR, PO BOX 5179, NEW YORK, NY, 10087-5179	US Mail (1st Class)
39791	TM CAPITAL, ONE BATTERY PARK PLAZA-24TH FLOOR, NEW YORK, NY, 10004	US Mail (1st Class)
39791	TMCC, INC., GERALD MCCRYSTAL, 55 PRICE PARKWAY, FARMINGDALE, NY, 11753	US Mail (1st Class)
39791	TOA TECHNOLOGIES INC, ATTN: BART SAUER, 2000 AUBURN DR, STE 207, BEACHWOOD, OH, 44122	US Mail (1st Class)
39791	TODD GARRETT LLC, ATTN: PAUL BAGOON, 12 BANYAN RD, SKILLMAN, NJ, 08558	US Mail (1st Class)
39791	TODD GILDEN, 3389 SHERIDAN ST 151, HOLLYWOOD, FL, 33021-3606	US Mail (1st Class)
39791	TODD JANNOTTI, 3 LEELAND AV, NEWBURGH, NY, 12550-1512	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	TOM CORBETT, PENNSYLVANIA ATTORNEY GENERAL, 1600 STRAWBERRY SQUARE, HARRISBURG, PA, 17120	US Mail (1st Class)
39791	TOM H MAU &, ANDREA MAU JT TEN, 2115 BALFOUR CT, SAN DIEGO, CA, 92109-1417	US Mail (1st Class)
39791	TOM VERRECHIA, 120 W. GERMANTOWN PIKE, SUITE 120, PLYMOUTH MTG., PA, 19462	US Mail (1st Class)
39791	TOMMY KENNEDY, 960 LINCOLN AVE., SUITE 314, SAN RAFAEL, CA, 94901	US Mail (1st Class)
39791	TOWN OF SAUGUS, 298 CENTRAL STREET, SAUGUS, MA, 01906	US Mail (1st Class)
39791	TOWN OF SILER CITY, WATER DEPARTMENT, PO BOX 769, SILER CITY, NC, 27344	US Mail (1st Class)
39791	TRACY APONAS & JAMES APONAS JT TEN, 1048 GREAT POND RD, NORTH ANDOVER, MA, 01845-1204	US Mail (1st Class)
39791	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)
39791	TRAPEZA FUNDING LLC, CORPORATION SERVICE CO., (REGISTERED AGENT), 2711 CENTERVILLE ROAD, SUITE 400, WILMINGTON, DE, 19808	US Mail (1st Class)
39791	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)
39791	TREASURER & RECEIVER GENERAL, 1 ASHBURTON PL, BOSTON, MA, 02108-1518	US Mail (1st Class)
39791	TREASURER DEPT, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	US Mail (1st Class)
39791	TREASURER DEPT, 325 N SALISBURY ST, RALEIGH, NC, 27603-1388	US Mail (1st Class)
39791	TREASURER DEPT, 101 N CARSON ST # 4, CARSON CITY, NV, 89701-4786	US Mail (1st Class)
39791	TREASURER DEPT, 200 E GAINES ST, TALLAHASSEE, FL, 32399-6502	US Mail (1st Class)
39791	TREASURY DEPT, 50 W STATE ST, TRENTON, NJ, 08608-1220	US Mail (1st Class)
39791	TREVOR E B DACOSTA, 3249 P ST NW, WASHINGTON, DC, 20007	US Mail (1st Class)
39791	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)
39791	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)
39791	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)
39791	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)
39791	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)
39791	TTEE L THOMAS & MAXINE L WOODS JT TEN, PO BOX 38, SEBREE, KY, 42455-0038	US Mail (1st Class)
39791	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)
39791	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)
39791	TTEES ALEX R &, ELSBETH ZIEGLER JT TEN, 808 EAST MCGLINCEY LANE, CAMPBELL, CA, 95008	US Mail (1st Class)
39791	TTEES ANNABELLE M &, EDMUND G ROST JT TEN, 220 E FRANCIS AVENUE, LA HABRA, CA, 90631-4747	US Mail (1st Class)
39791	TUSCANY F R INC, 2954 NW 27TH ST., FORT LAUDERDALE, FL, 33311	US Mail (1st Class)
39791	TUSTIN MARKET PLACE, DEPT 0350-622401-2836S50015, LOS ANGELES, CA, 90084	US Mail (1st Class)
39791	TWELVE SIXTY THREE M LLC, 205 MILL ROAD, EDISON, NJ, 08837	US Mail (1st Class)
39791	TY SHAY, 2229 GREENWICH ST., SAN FRANCISCO, CA, 94123-3418	US Mail (1st Class)
39791	U S CLEARING CORP, 26 BROADWAY, NEW YORK, NY, 10004-1703	US Mail (1st Class)
39791	U S QUALITY FURNITURE SERVICES INC, GILBERT HENGST, 8920 WINKLER DRIVE, HOUSTON, TX, 77017	US Mail (1st Class)
39791	UGTMA-MA SARA SUGLIA &, HELEN KRAMERCUST, 10 TERRACE ROAD, BOONTON, NJ, 07005-9403	US Mail (1st Class)
39791	UMA ENTERPRISES, INC., 660 WEST ARTESIA BLVD, COMPTON, CA, 90220	US Mail (1st Class)
39791	UNION LEADER, PO BOX 9513, MANCHESTER, NH, 03108-9513	US Mail (1st Class)
39791	UNITED ILLUMINATING, 157 CHURCH ST, MS 1-5C, NEW HAVEN, CT, 06510	US Mail (1st Class)
39791	UNITED METHODIST CHILDREN S HOME, BANCONI INVESTMENT MANAGEMENT ATTN:, KARINA J RITCHIE 235 W SCHROCK RD, WESTERVILLE, OH, 43081	US Mail (1st Class)
39791	UNITED WATER NEW YORK, PO BOX 371804, PITTSBURGH, PA, 15250	US Mail (1st Class)
39791	UNO INVESTMENT CLUB, ATTN HARRY B RAKERS PARTNER, 906 DEVONSHIRE, CHAMPAIGN, IL, 61821	US Mail (1st Class)
39791	UPS, PO BOX 7247-0244, PHILADELPHIA, PA, 19170-0001	US Mail (1st Class)
39791	URSULA KALISH, 215 EAST 68TH ST, NEW YORK, NY, 10021-5718	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	US CLEARING CORP CUST & RUDY J PRHNE IRA JT TEN, 467 APPLE HILL DR, SAGAMORE HILLS, OH, 44067-1106	US Mail (1st Class)
39791	VALDIS VAVERE &, DANI JO VAVERE JT TEN, 14018 PIERCE ST. NE, HAM LAKE, MN, 55304-6776	US Mail (1st Class)
39791	VALENCIA MARKETPLACE I LLC, KATHLEEN YOUNG, 25586 THE OLD ROAD, STEVENSON RANCH, CA, 91381	US Mail (1st Class)
39791	VALENCIA WATER CO., PO BOX 5904, VALENCIA, CA, 91385	US Mail (1st Class)
39791	VALETTA, 55 WOODRIDGE RD, THORNTON, PA, 19373-1088	US Mail (1st Class)
39791	VALLEY NATIONAL, 1445 VALLEY RD, WAYNE, NJ, 07470	US Mail (1st Class)
39791	VALSPAR CORP, 1852 SOLUTIONS CENTER, CHICAGO, IL, 60677-1008	US Mail (1st Class)
39791	VAN T PHAM &, CHAUGIANG N PHAM JT TEN, 4004 ESQUIRE CT, PLANO, TX, 75023-5913	US Mail (1st Class)
39791	VARGA CUSTOM FURNITURE REPAIR, STEVE VARGA PO BOX 151,, OAK RIDGE, NC, 27310	US Mail (1st Class)
39791	VASTNET, PO BOX 1525, MELVILLE, NY, 11747	US Mail (1st Class)
39791	VELJAN MACKOVSKI &, DANICA MACKOVSKI JT TEN, 20148 EDINBERG DRIVE, MACOMB, MI, 48044-2152	US Mail (1st Class)
39791	VELJAN MACKOVSKI & DANICA MACKOVSKI JT TEN, 20148 EDINBERG DRIVE, MACOMB, MI, 48044-2152	US Mail (1st Class)
39791	VENTURE INVESTMENTS, ATTN: JACK K RIASHI JR PRES., 17841 JULIANA ST, EASTPOINTE, MI, 48021-3145	US Mail (1st Class)
39791	VEOLIA ES SOLID WASTE MIDWEST, LLC V3, PO BOX 6484, CAROL STREAM, IL, 60197-6484	US Mail (1st Class)
39791	VERIZON, PO BOX 12045, TRENTON, NJ, 08650-2045	US Mail (1st Class)
39791	VERIZON, PO BOX 660720, DALLAS, TX, 75266-0720	US Mail (1st Class)
39791	VERIZON, PO BOX 4833, TRENTON, NJ, 08650-4833	US Mail (1st Class)
39791	VERIZON, PO BOX15124, ALBANY, NY, 12212	US Mail (1st Class)
39791	VERIZON, PO BOX 9688, MISSION HILLS, CA, 91346-9688	US Mail (1st Class)
39791	VERTIS, INC., PO BOX 404555, ATLANTA, GA, 30384-4555	US Mail (1st Class)
39791	VICENTI ASSET LLC, FARJAD YAZDINIA, 11948 SANE VINCENTE BLVD, LOS ANGELES, CA, 90049	US Mail (1st Class)
39791	VIJAYA KANMANTAREDDY, 1505 COLUMBUS, COFFEYVILLE, KS, 67337-1043	US Mail (1st Class)
39791	VILLAGE OF SCHAUMBURG, PO BOX 5919, CAROL STREAM, IL, 60197-5919	US Mail (1st Class)
39791	VINCENT D ACO, 930 SYCAMOVE LN, WASHINGTON TOP, NJ, 07675	US Mail (1st Class)
39791	VINCENT D'AGOSTINO, 47 CENTURY TRAIL, HARRISON, NY, 10528-1716	US Mail (1st Class)
39791	VINCENT J NOVICK &, ADRIENNE H NOVICK JT TEN, 6003 CARPENTER ST, DOWNERS GROVE, IL, 60516-1841	US Mail (1st Class)
39791	VINCENT L PORCO &, DONNA PORCO JT TEN, PO BOX 465, PLEASANTVILLE, NY, 10570	US Mail (1st Class)
39791	VINCENT M CLAPS & BARBARA H CLAPS JT TEN, 450 SNUG HARBOR RD, GREENPORT, NY, 11944-2520	US Mail (1st Class)
39791	VINH QUY NAUYEN, 3487 HERITAGE OAKS DR, SAN JOSE, CA, 95148-3815	US Mail (1st Class)
39791	VIOLETA VELDEZ-JOSE, 322 GRIX CT, NEW MILFORD, NJ, 07646-1260	US Mail (1st Class)
39791	VIRGINIA A TYLER, 1690 ROOSEVELT RD, OWENSBORO, KY, 42301-3500	US Mail (1st Class)
39791	VIRGINIA DEPARTMENT OF TAXATION, 3600 WEST BROAD STREET, RICHMOND, VA, 23230-4915	US Mail (1st Class)
39791	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)
39791	VRIONIS CONSTANTINO, 5544 HIGH-TOR HILL, COLUMBIA, MD, 21045-2400	US Mail (1st Class)
39791	W B MASON CO., INC., PO BOX 55840, BOSTON, MA, 02205-5840	US Mail (1st Class)
39791	W MC GINNIS &, T ALLEN MCBRIDE TTEES JT TEN, 1221 PLEASANT #490, DES MOINES, IA, 50309-1427	US Mail (1st Class)
39791	WABC TV (CH7),, FRAN LASALA, GPO PO BOX 5723,, NEW YORK, NY, 10087-5723	US Mail (1st Class)
39791	WACHOVIA, PO BOX 563966, CHARLOTTE, NC, 28256-3966	US Mail (1st Class)
39791	WACHOVIA BANK, PO BOX 563966, CHARLOTTE, NC, 28256-3966	US Mail (1st Class)
39791	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)
39791	WALLACE B HAGER &, BEVERLY D HAGER JT TEN, 74-447 GARY AVENUE, PALM DESERT, CA, 92260-2294	US Mail (1st Class)
39791	WALLACE KEY HOLLEMAN JR, 905 PASADENA DRIVE, NASHVILLE, TN, 37204	US Mail (1st Class)
39791	WALTER W URMETZ, 4355 BERKFORD CIRCLE NE, ATLANTA, GA, 30319-1705	US Mail (1st Class)
39791	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)
39791	WASHINGTON POST, PO BOX 17641, BALTIMORE, MD, 21297-1641	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	WATERHOUSE SECURITIES CUST &, LYLE DIAMOND IRA JT TEN, 205 YORKSHIRE COURT, OLD BRIDGE, NJ, 08857-3241	US Mail (1st Class)
39791	WAYNE JAMES WALTON &, CYNTHIA LOU WALTON JT TEN, 12600 W HICKORY ROAD, NEW BERLIN, WI, 53151-4623	US Mail (1st Class)
39791	WAYNE P CAPLAN, 515 KNOX AVE UNIT 2, WILMETTE, IL, 60091-2168	US Mail (1st Class)
39791	WBFS TV, PO BOX 905691, CHARLOTTE, NC, 28290-5691	US Mail (1st Class)
39791	WCBS TV, PO BOX 33091, NEWARK, NJ, 07188-0091	US Mail (1st Class)
39791	WDCA TV, FOX TV STATIONS-WDCA, PO BOX 198085, ATLANTA, GA, 30384-8085	US Mail (1st Class)
39791	WEBER C HERMANN, 9105 TERRABELLA COURT, NAPLES, FL, 34109-4386	US Mail (1st Class)
39791	WEINGARTEN NOSTAT INC.- STORE IS CLOSED, P O BOX 201692, HOUSTON, TX, 77216-1692	US Mail (1st Class)
39791	WELLS FARGO, PO BOX 6995, PORTLAND, OR, 97228-6995	US Mail (1st Class)
39791	WFOR TV, PO BOX 33091, NEWARK, NJ, 07188-0091	US Mail (1st Class)
39791	WHEAT FIRST SECURITIES CUST &, DALE P JACKSONIRA JT TEN, 1048 COPEWOOD DR, BETHEL PARK, PA, 15702	US Mail (1st Class)
39791	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)
39791	WILDFLOWER LODGE INC, ATTN WILLIAM BRUGH JOY PRES 295 N BLUFF, ST GEORGE, UT, 84770	US Mail (1st Class)
39791	WILLIAM 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)
39791	WILLARD R JOHNSTON JR, 9901 EVENING STAR DRIVE, LOUISVILLE, KY, 40272-3603	US Mail (1st Class)
39791	WILLIAM A BAKER, 485 WASHINGTON AVE, PLEASANTVILLE, NY, 10570	US Mail (1st Class)
39791	WILLIAM A HARBESON, 403 WEST 2ND ST SOUTH, SUMMERVILLE, SC, 29483-6055	US Mail (1st Class)
39791	WILLIAM B FINE JR, 3746 SPRING LAKE LN, OWINGS MILLS, MD, 21117-1432	US Mail (1st Class)
39791	WILLIAM B WILLIAMS &, DENISE WILLIAMS JT TEN, 7 CANTON COURT, BROOKLYN, NY, 11229-6004	US Mail (1st Class)
39791	WILLIAM D PILE, 4094 GILMAN, LOUISVILLE, KY, 40207-2157	US Mail (1st Class)
39791	WILLIAM E GATEWOOD, PO BOX 942038, SIMI VALLEY, CA, 93094-2038	US Mail (1st Class)
39791	WILLIAM E THOMAS JR & LINDA J THOMAS JT TEN, 445 GLENDALE ROAD, WYCKOFF, NJ, 07481-2537	US Mail (1st Class)
39791	WILLIAM ERIC WEST, 1826 DOUGLAS DR, JACKSON, MS, 39211-6601	US Mail (1st Class)
39791	WILLIAM F WILKES JR, 322 BARWICK BLVD, MINEOLA, NY, 11501	US Mail (1st Class)
39791	WILLIAM F WRIGHT JR & SHERREE WRIGHT JT TEN, PO BOX 2157, NEW SMYRNA BEACH, FL, 32170-2157	US Mail (1st Class)
39791	WILLIAM FRANKLIN LANNING JR, 1633 VILLAGE PLACE, WINSTON-SALEM, NC, 27127	US Mail (1st Class)
39791	WILLIAM J EGAN, 320 CENTRAL PARK WEST, APT 11I, NEW YORK, NY, 10025-7659	US Mail (1st Class)
39791	WILLIAM J KELLEY, 19107 PLAYER PARK DR, HUMBLE, TX, 77346-6149	US Mail (1st Class)
39791	WILLIAM J STONE, 130 S BARBERINO WY, WALLINGFORD, CT, 06492	US Mail (1st Class)
39791	WILLIAM JAMES LAVINE, 460 E H ST APT 606, CHULA VISTA, CA, 91910-7469	US Mail (1st Class)
39791	WILLIAM L MEARDON, 122 SOUTH LINN STREET, IOWA CITY, IA, 52240-1802	US Mail (1st Class)
39791	WILLIAM L SCHOFIELD &, NORENA L SCHOFIELD JT TEN, 1516 17TH ST, PARKERSBURG, WV, 26101-4116	US Mail (1st Class)
39791	WILLIAM M APFELBAUM, 143 BYRAM SHORE ROAD, GREENWICH, CT, 06830-6907	US Mail (1st Class)
39791	WILLIAM MALDANADO & SALLY MALDANADO JT TEN, 2709 HERONS CREEK DR, LAS VEGAS, NV, 89134	US Mail (1st Class)
39791	WILLIAM MALDONADO &, SALLY MALDONADO JT TEN, 2709 HERONS CREEK DR, LAS VEGAS, NV, 89134	US Mail (1st Class)
39791	WILLIAM MICHAEL BONTA, 1028 ASHLAND AVE., SAINT PAUL, MN, 55104-7001	US Mail (1st Class)
39791	WILLIAM P COLEMAN, 3686 BROADWAY, NEW YORK, NY, 10031	US Mail (1st Class)
39791	WILLIAM PETERSON &, PATRICIA PETERSON JT TEN, 21 BRYCEWOOD DRIVE, DIX HILLS, NY, 11746-4906	US Mail (1st Class)
39791	WILLIAM RADONAVITCH, 28 LOCUST ST, WADING RIVER, NY, 11792-1732	US Mail (1st Class)
39791	WILLIAM W LASHER, 130 HICKORY AVE, BERGENFIELD, NJ, 07621-1839	US Mail (1st Class)
39791	WILLIAM WEISS & DORIS WEISS JT TEN, PO BOX 789, WEST RUTLAND, VT, 05777-0789	US Mail (1st Class)
39791	WILLIAM WEISSBEIN &, ELEANOR WEISSBEIN JT TEN, 833 KOMAN DR, PARAMUS, NJ, 07652-3819	US Mail (1st Class)
39791	WILLIAM ZYSBLAT, C/O RZO LLC, 250 WEST 57TH STREET, SUITE 1101, NEW YORK, NY, 10107-1101	US Mail (1st Class)
39791	WILLIS J STOKES &, GLENDA K STOKES JT TEN, 413 MARINA POINTE DR, NICEVILLE, FL, 32578-3731	US Mail (1st Class)
39791	WILLIS R BADGLEY & EVELYN J BADGLEY JT TEN, 1414 W EDGEWOOD APT B112, SPRINGFIELD, MO, 65807-3403	US Mail (1st Class)
39791	WILSON G KLEIN III, 34 JACKSON COURT, FORDS, NJ, 08863-1304	US Mail (1st Class)

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Svc Lst	Name and Address of Served Party	Mode of Service
39791	WLNY CH 55, 270 S SERVICE RD, MELVILLE, NY, 11747-2337	US Mail (1st Class)
39791	WNBC TV, CFS LOCKBOX, PO BOX 402971, ATLANTA, GA, 30384-2971	US Mail (1st Class)
39791	WOLF BLOCK SCHORR &, A C# 35-35-008-0364587 C O PNC BANK, 200 STEVENS DRIVE, LESTER, PA, 19113	US Mail (1st Class)
39791	WOLF HALDENSTEIN ADLER FREEMAN &, HERZ LLP, 270 MADISON AVENUE, NEW YORK, NY, 10016-0601	US Mail (1st Class)
39791	WOODBURY OFFICE SEVEN,, WALTER SMITH, PO BOX 422,, LAUREL, NY, 11948-0422	US Mail (1st Class)
39791	WOODROSE REALTY, 30-52 STEINWAY STREET, ASTORIA, NY, 11103	US Mail (1st Class)
39791	WPEC TV, PO BOX 198512, WEST PALM BEACH, FL, 33419-8512	US Mail (1st Class)
39791	WPIX TV (CW11), PO BOX 415945, BOSTON, MA, 02241-5945	US Mail (1st Class)
39791	WPLG TV, PO BOX 864162, ORLANDO, FL, 32886-4162	US Mail (1st Class)
39791	WPTV TELEVISION (1018), C/O SZABO ASSOCIATES INC, 3355 LENOX RD NE, 9TH FL, ATLANTA, GA, 30326	US Mail (1st Class)
39791	WPTV TV, PO BOX 116871, ATLANTA, GA, 30368-6871	US Mail (1st Class)
39791	WRC TV, CFS LOCKBOX, PO BOX 402971, ATLANTA, GA, 30384-2971	US Mail (1st Class)
39791	WSVN TV, PO BOX 1118, MIAMI, FL, 33238-1118	US Mail (1st Class)
39791	WTTG TV, PO BOX 198085, ATLANTA, GA, 30384-8085	US Mail (1st Class)
39791	YAHYIN G CHANG, 233 EAST 86TH ST., APT #156, NEW YORK, NY, 10028	US Mail (1st Class)
39791	YANKEE GAS, NORTHEAST UTILITIES, CREDIT & COLLECTION CENTER, PO BOX 2899, HARTFORD, CT, 06101-8307	US Mail (1st Class)
39791	YANKEE GAS SERVICES CO., PO BOX2919, HARTFORD, CT, 06104-2919	US Mail (1st Class)
39791	YARON BECHOR, 14561 OCONEE LN, ORLANDO, FL, 32837-5843	US Mail (1st Class)
39791	YOSHITAKA YOSHIDA & IHOKO YOSHIDA JT TEN, 29518 WALKER DR, WARREN, MI, 48092-2287	US Mail (1st Class)
39791	YOUNG ELECTRIC SIGN COMPANY, P O.BOX 11676, TACOMA, WA, 98411-6676	US Mail (1st Class)
39791	YUN YEN TSONG & SHIN FANG TSONG JT TEN, 33 EVERGREEN DR, N CALDWELL, NJ, 07006-4321	US Mail (1st Class)
39791	YUN YEN TSONG & SHIN FANG TSONG JT TEN, 33 EVERGREEN DRIVE, NORTH CALDWELL, NJ, 07006-4321	US Mail (1st Class)
39791	YVONNE JONES, PO BOX 64925, CHICAGO,, IL, 60664	US Mail (1st Class)
39791	ZELIG ZISES FOREST HILL CAPITAL CORP, 477 MADISON AVE - 14TH FLOOR, NEW YORK, NY, 10022-5802	US Mail (1st Class)
39791	ZIFKIN REALTY MANAGEMENT, LLC, P O BOX 64925, CHICAGO, IL, 60664-4925	US Mail (1st Class)
39791	ZIMMERMAN ADVERTISING,, MICHAEL SIMON, PO BOX 934130,, ATLANTA, GA, 31193-4130	US Mail (1st Class)
39791	ZYGMUNT J GASIOROWSKI, 65 ARCH STREET, ATHENS, GA, 30601-3006	US Mail (1st Class)
Subtotal for this group: 1812		