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

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

**SUPPLEMENTAL AFFIDAVIT OF STEVEN KREIT
IN SUPPORT OF EMPLOYMENT OF EISNERAMPER LLP**

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

Steven Kreit, being duly sworn, deposes and says:

1. I am a partner at EisnerAmper LLP (“EisnerAmper”), which firm maintains offices at 750 Third Avenue, New York, New York 10017. I submit this supplemental affidavit (the “Affidavit”) in connection with the application (the “Application”)² of the debtors and

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

² Capitalized terms not described herein shall have the meanings ascribed to them in the Application.

debtors in possession in the above-captioned cases (collectively, the “Debtors”), for entry of an order pursuant to sections 327(a), 330, 331 and 1107(b) of title 11 of the United States Code (the “Bankruptcy Code”), as supplemented by Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Local Rule 2014-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), authorizing the Debtors to retain Eisner as auditors to the Debtors, *nunc pro tunc* to the Petition Date. I have personal knowledge of the matters set forth herein.³

2. The debtors and debtors in possession in the above captioned cases (collectively, the “Debtors”) have retained EisnerAmper to provide auditing services to the Debtors.

3. Recently, Eisner LLP merged with Amper, Politiziner & Mattia, LLP to become EisnerAmper. Based upon information supplied by Debtors’ counsel, EisnerAmper searched its combined client database to identify any connection or relationship between EisnerAmper and the Debtors. EisnerAmper did not identify any such connections.

4. To the best of my knowledge, and based on the results of the conflicts check, EisnerAmper continues to be a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code (as supplemented by section 1107(b) of the Bankruptcy Code), in that, except as otherwise set forth herein, EisnerAmper and its professionals:

- a. are not creditors, equity security holders or insiders of the Debtors
- b. are not and were not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the Debtors; and
- c. do not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

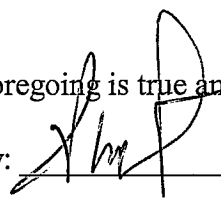
³ Certain of the disclosures herein relate to matters within the knowledge of other professionals at Eisner.

5. Except as may otherwise be disclosed herein, neither I, EisnerAmper, nor any member or associate thereof, insofar as I have been able to ascertain and subject to disclosures herein, holds or represents any interest adverse to the Debtors or their estates. Except as may otherwise be disclosed herein, I believe EisnerAmper is a "disinterested person" as that term is defined in section 101(14), and as modified by section 1107(b), of the Bankruptcy Code.

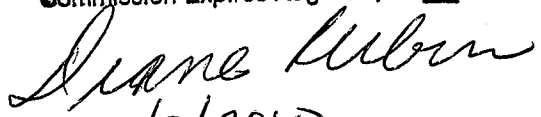
6. If at any point during these cases EisnerAmper should discover any facts bearing on the matters described herein, EisnerAmper will supplement the information contained in this Affidavit.

I declare under the penalty of perjury that the foregoing is true and correct

Executed on October 8, 2010

By:  _____

DIANE RUBIN
Notary Public, State of New York
No. 01RU4935889
Qualified in Queens County
Commission Expires August 1, 20 10

NY
NY

10/8/2010