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

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

**OBJECTION OF TODD GARRETT LLC TO THE DEBTORS' NOTICE OF
PROPOSED REJECTION OF UNEXPIRED LEASES**

PLEASE TAKE NOTICE that Todd Garrett LLC, by its undersigned counsel, Robert Avolio, Esq., of the law firm of Avolio & Hanlon, P.C., hereby objects the Notice of Proposed Rejection of Unexpired Leases received from Jennifer Convertibles, Inc., and respectfully states as follows:

1. Jennifer Convertibles, Inc., together with several affiliated entities (the "Debtors") filed their respective voluntary Petitions for Relief ("Petitions") under Chapter 11 of the United States Bankruptcy Code (the "Code") on or about July 18, 2010 (the "Petition Date").

2. Todd Garrett LLC ("Todd Garrett") is the owner/landlord of property located at 31-21 Route 10, Denville, New Jersey 07834 (the "Property").

3. The Debtors have leased the Property (the "Lease") from Landlord (referred to in the Notice of Proposed Rejection of Unexpired Leases as "Paul E. Bagoon") for over twenty (20) years. The term of the Lease expires on May 31, 2012.

4. After the Petition Date, the Debtors contacted Todd Garrett to request a lease modification. To date, the parties have been unable to agree to the terms of said modification.

5. The Debtors continue to operate their business and manage the Property as debtors-in-possession pursuant to Sections 1107(a) and 1108 of the Code.

6. On or about September 28, 2010, Todd Garrett received a Notice of Proposed Rejection (the "Notice") of Unexpired Leases from the Debtors with respect to their occupancy of the Property. The Notice provides that the effective date of the rejection of the Lease is October 22, 2010 ("Rejection Date").

7. The Notice purports to be provided pursuant to and in accordance with an Order entered by this Court on August 31, 2010 (the "§365 Order"), wherein the Court granted the Debtors leave to determine which leases and/or executory contracts they wished to reject and to effectuate said rejection by providing the landlord or counterparty with a Notice of Rejection.

8. Todd Garrett hereby objects to the Notice and requests additional time to consult with the Debtors as to the Lease.

9. The Debtors have failed to demonstrate that sufficient grounds warrant the rejection of the lease or that such rejection is in the best interests of the Debtors and their creditors or that such rejection can be made in the sound business judgment of the Debtors.

10. Demand is made upon Debtors to contact Todd Garrett or the undersigned counsel to schedule a time at which to discuss a consensual resolution of the within objection.

11. In the event that the Court agrees to suspend the Rejection Date to afford the Debtors and Todd Garrett with an opportunity to resolve the Lease, Todd Garrett respectfully requests that the Debtors be required to timely perform its obligations under the Bankruptcy Code, including paying post-petition rent.

WHEREFORE, Todd Garrett, LLC objects to the Notice of Proposed Rejection received from Jennifer Convertibles, Inc., and prays this court for the entry of an Order denying the Debtors the right to reject said lease and providing such further and additional relief as the Court deems just.

Dated: October 8, 2010

TODD GARRETT LLC

By: /s/ Robert Avolio
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