

## **EXHIBIT C**

## SECOND LEASE MODIFICATION AGREEMENT

AGREEMENT made as of November 1, 2009, between RESTFUL FURNITURE CORPORATION, Owner and HARTSDALE CONVERTIBLES, INC., Tenant.

WHEREAS, the Tenant is now in possession of that certain premises that certain premises known as 700 Sunrise Highway, Bayport, New York (the "Demised Premises") under that certain lease with Owner dated as of April 1, 2008 (the "Lease"); and

WHEREAS, by Lease Modification Agreement dated as of November 1, 2008 (the "First Modification"), the parties modified certain terms and conditions of the Lease;

WHEREAS, the parties desire again to modify certain terms and conditions of the Lease;

NOW, THEREFORE, in consideration of the premises and the mutual promises contained herein, the parties agree that the following paragraphs amend the Lease and are deemed added to and shall be part of the Lease:

1. Defined Terms. All capitalized terms not defined herein shall have the same meaning ascribed to such terms as set forth in the Lease.
2. Rent Concession. The Fixed Rent shall be \$43,575.32 per month for the period November 1, 2009 through June 30, 2010 and \$44,282.59 per month for the period July 1, 2010 through December 31, 2010. Thereafter, the Fixed Rent shall be as set forth in the Lease.
3. Fixed Rent Underages. Contemporaneously herewith, Tenant shall pay Owner \$7,150.25, representing Fixed Rent underages owed for November and December 2009.
4. Real Estate Taxes. Tenant acknowledges that payment for the first half real estate taxes for the period December 1, 2009 through May 31, 2010, totaling \$32,221.25, is due and payable on or before January 15, 2010 and Tenant shall pay such amount to Owner contemporaneously herewith. Furthermore, commencing with the Fixed Rent payment due January 1, 2010, Tenant shall pay as Additional Rent each month the amount of \$5,370.21, representing one-twelfth (1/12) of the annual real estate taxes due for the Demised Premises, as may be adjusted from time to time pursuant to the terms of the Lease.
5. Ratification of Lease/Waiver of Claims. Except as modified by this Agreement, the Lease, as previously modified by the First Modification, is hereby ratified and confirmed. Tenant further waives any claim against Landlord up to and including the date hereof. If any of the provisions of this Agreement conflict with any of the provisions of the Lease or the First Modification, the provisions of this Agreement shall control.

6. No Amendment. This Agreement may not be amended, modified, superseded or canceled, and any of the terms herein may not be waived, except by a written instrument executed by the signatories hereto, their legal representatives, heirs, successors or assigns, or in the case of a waiver, by the party waiving compliance.


IN WITNESS WHEREOF, the parties have signed this Second Modification Agreement as of the date first written above.

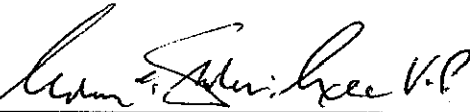
OWNER:

TENANT:

RESTFUL FURNITURE CORP.

HARTSDALE CONVERTIBLES INC.

By:   
Name: ~~Irwin Horwitz~~ Edward Moses  
Its: President Vice President

By:   
Name: EDWARD B. SEINER  
Its: EXECUTIVE V.P.