

**EXHIBIT E**

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September 14, 2010

**VIA OVERNIGHT COURIER**

Hartsdale Convertibles, Inc.  
419 Crossways Park Drive  
Woodbury, NY 11797

Re: **Restful Furniture Corporation ("Landlord"), Hartsdale Convertibles, Inc. ("Tenant") and 700 Sunrise Highway, South Service Road, Bayport, NY 11772 ("Leased Premises").**

Dear Tenant:

We represent Bank of America, N.A., successor by merger to Fleet National Bank ("Lender") with respect to a certain loan made by Lender to Landlord (the "Loan").

In connection with the Loan, Landlord executed and delivered an Assignment of Leases dated February 4, 2004 and an Assignment of Leases and Rents dated April 28, 2010 (collectively, the "Assignments of Rent," together with certain other documents evidencing the Loan, the "Loan Documents"). Copies of the Assignments of Rent are enclosed.

Pursuant to the Assignments of Rent, Lender was granted an absolute assignment of all leases, rents, and other income derived from the Leased Premises (the "Rents"). As set forth more fully in the Assignments of Rent, Landlord was permitted to collect the Rents until an occurrence of an Event of Default. Upon an Event of Default, Landlord's license to collect the Rents terminates and Lender is entitled to collect all Rents.

Please be advised that an Event of Default has occurred under the Assignments of Rents due to the existence of one or more defaults under the Loan Documents. A copy of a default letter is enclosed. On account of such Event of Default, and in accordance with the terms of the Assignment of Rents, the right of Restful Furniture to collect Rents has terminated and Lender is entitled to receive all Rents.

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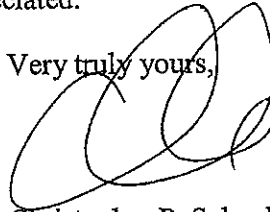
You are hereby instructed to pay directly to Lender all Rents and other money hereafter owing to Landlord. Payments should be made payable to Bank of America, N.A. and mailed to the following address:

Attn: Matthew J. Hyland  
Mail Code: CT2-102-19-06  
777 Main Street  
Hartford, CT 06115

If you have any questions or concerns regarding this letter or the instructions contained herein, please do not hesitate to contact the undersigned.

Your prompt attention to this matter is appreciated.

Very truly yours,

A handwritten signature in black ink, appearing to read 'C. Schueller', written over the typed name below.

Christopher P. Schueller

CPS/st  
enclosures

cc: Matthew J. Hyland, Bank of America, N.A. (by electronic mail only)  
Russel P. McRory, Esq. (by electronic mail only)  
Jordanna L. Nadritch, Esq. (by electronic mail only)  
Michael S. Fox, Esq. (by electronic mail only)