

EXHIBIT B

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11-6188872

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

Chapter 11

JENNIFER CONVERTIBLES, INC., *et al.*,

Case No.: 10-13799-ALG
(Jointly Administered)

Debtors.

Hon. Allan L. Gropper

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**ORDER GRANTING THE MOTION OF JACOB PEARLSTEIN, LLC
FOR ALLOWANCE AND PAYMENT OF AN ADMINISTRATIVE EXPENSE
CLAIM PURSUANT TO 11 U.S.C. §§ 507(a)(2), 503(b) AND 365(b)(4)**

After considering the Motion of Jacob Pearlstein, LLC (“JPLLC”), the Landlord under that certain lease with the Debtor, Jennifer Convertibles, Inc., for Demised Premises located at 96 Dogwood Road, Roslyn, New York 11576, for Allowance and Payment of a Priority Administrative Expense Claim Pursuant to 11 U.S.C. §§ 507(a)(2), 503(b) and 365(b)(4) (the “Motion), it is hereby Court GRANTS the relief requested and it is hereby

ORDERED, that the Motion is hereby GRANTED; and it is further

ORDERED, that JPLLC shall have and is hereby granted an allowed administrative expense claim in the amount of \$5,879.90 for unpaid administrative rent due under the Lease for the period beginning July 18, 2010 through July 31, 2010 for Demised Premises located at 96 Dogwood Road, Roslyn, New York 11576; and it is further

ORDERED, that the Debtor is directed to pay the amount due to JPLLC within ten (10) days after the entry of this Order in the Court's ECF document filing system.

Dated: New York, New York
November , 2010

HONORABLE ALLAN L. GROPPER
UNITED STATES BANKRUPTCY COURT