



North Carolina Department of Revenue

Beverly Eaves Perdue  
Governor

Kenneth R. Lay  
Secretary

October 18, 2010

Mr. Vito Genna, Clerk US Bankruptcy Court  
One Bowling Green  
New York, NY 10004

RE: Jennifer Convertibles, Inc.  
Case No.: 10-13779

Dear Mr. Genna:

Please withdraw the unsecured priority and the general unsecured claim filed on August 18, 2010 by the North Carolina Department of Revenue in the amount of \$7,549.87. This liability is no longer due.

If you have questions please contact us at the number below.

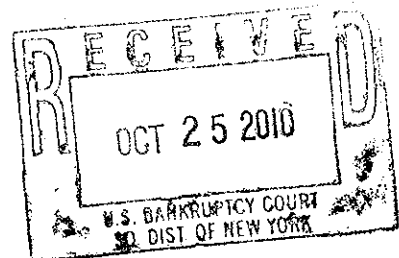
Sincerely,

A handwritten signature in cursive script that reads "Angela C. Fountain".

Angela C. Fountain, Manager  
Bankruptcy Unit  
Collection Division  
(919) 733-4027

ACF/lbc

CC: BMC Group, Inc.



501 N. Wilmington St., Raleigh, NC 27604  
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An Equal Opportunity Employer