

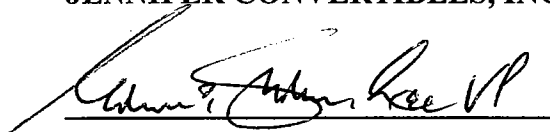
## **EXHIBIT B**

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**GUARANTY OF LEASE**

The undersigned Jennifer Convertibles, Inc. ("Guarantor") guarantees to Restful Furniture Corporation ("Owner"), and Owner's successors and assigns, the full performance and observance of all the agreements to be performed and observed by Hartsdale Convertibles, Inc., ("Tenant") pursuant to that certain Store Lease dated as of April 1, 2008 between Owner and Tenant, (the "Lease"), without requiring any notice to Guarantor of nonpayment, or nonperformance, or proof, or notice of demand, to hold the undersigned responsible under this guaranty, all of which the undersigned hereby expressly waives, and expressly agrees that the legality of this agreement and the agreements of the Guarantor under this agreement shall not be ended, or changed by reason of the claims to Owner against Tenant of any of the rights or remedies given to Owner as agreed in the attached Lease. The Guarantor further agrees that this guaranty shall remain and continue in full force and effect as to any renewal, change or extension of the Lease. As a further inducement to Owner to make the Lease, Owner and Guarantor agree that in any action or proceeding brought by either Owner or the Guarantor against the other on any matters concerning the Lease or this guaranty, that Owner and the undersigned shall and do waive trial by jury.

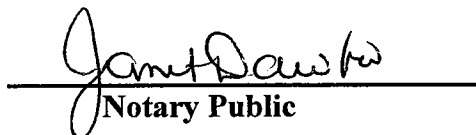
**JENNIFER CONVERTIBLES, INC.**



By: EDWARD B. SIDNER EXEC. V.P.

State of New York  
County of Nassau

On this 7 day of March, 2008, before me personally came Edward B. Sidner, to me known, who being by me duly sworn, did depose and say that he resides in Jericho NY; that he is EVP of JENNIFER CONVERTIBLES, INC., the corporation described in and which executed the foregoing instrument, as Tenant; that he knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation, and that he signed his name thereto by like order.

  
Notary Public

JANET DAWBER  
Notary Public, State Of New York  
No. 01DA6083157  
Qualified In Nassau County  
Commission Expires November 12, 20 10