

EXHIBIT C

LEASE MODIFICATION AGREEMENT

LEASE MODIFICATION AGREEMENT made as of November 1, 2008, 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 under a certain lease dated as of April 1, 2008 (the "Lease"); and

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

NOW, THEREFORE, in consideration of 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 for the period November 1, 2008 through October 31, 2009 shall be reduced to \$40,000.00 per month.
3. Option to Purchase. Article 75 of the Lease is hereby deleted and of no further force and effect.
4. Late Fees and Interest. Landlord acknowledges that for the limited period November 2009 through and including October 31, 2009, rent and additional rent will be tendered late, and without waiving any other rights, the Landlord agrees that late fees and interest shall not be imposed for said period.
5. Ratification of Lease/Waiver of Claim. Except as modified by this Agreement, the Lease 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, 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 This Agreement may not be amended, modified, superseded or canceled, and any of the terms herein may not be waived, except by a written instrument executed by the signatories hereto, their legal representatives,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 modification agreement as of the date first written above.

OWNER:

RESTFUL FURNITURE CORPORATION

By: 

Name: Irwin Horowitz EDWARD ROSES
Its: President. UP

TENANT:

HARTSDALE CONVERTIBLES INC..

By: 

Name: EDWARD B. SEAMAN
Its: EXECUTIVE V.P.