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**Hearing Date: January 25, 2011 at 11:00 a.m.
Objection Deadline: January 18, 2011 at 4:00 p.m.**

Counsel for the Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
THE SOUTHERN DISTRICT OF NEW YORK**

In re:

JENNIFER CONVERTIBLES, INC.,¹

Debtors.

Chapter 11

Case No. 10-13779 (ALG)

(Jointly Administered)

**DEBTORS' OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 502(b)
AND FED. R. BANKR. P. 3007 TO CERTAIN DUPLICATE CLAIMS**

Jennifer Convertibles, Inc. (“Jennifer Convertibles”) and its affiliated debtors, as debtors and debtors in possession (together, the “Debtors”) hereby submit this first omnibus objection (the “First Omnibus Objection”) pursuant to section 502 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 3007 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”) to certain duplicate claims. Pursuant to Bankruptcy Rule 3007(e)(1), claimants receiving this First First Omnibus Objection should locate their names and claims on

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if applicable, are: (i) Jennifer Convertibles, Inc. (4646); (ii) Jennifer Convertibles Boylston MA, Inc. (7904); (iii) Jennifer Chicago Ltd. (0505); (iv) Elegant Living Management, Ltd. (5049); (v) Hartsdale Convertibles, Inc. (1681); (vi) Jennifer Management III Corp. (3552); (vii) Jennifer Purchasing Corp. (7319); (viii) Jennifer Management II Corp. (9177); (ix) Jennifer Management V Ltd. (9876); (x) Jennifer Convertibles Natick, Inc. (2227); (xi) Nicole Convertibles, Inc. (5985); (xii) Washington Heights Convertibles, Inc. (0783).

Exhibit A, attached hereto. In support of this First Omnibus Objection, the Debtors respectfully represent as follows:

JURISDICTION

1. This Court has jurisdiction over this objection pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

2. The statutory predicates for the relief questioned herein are Bankruptcy Code section 502(b) and Bankruptcy Rule 3007.

SUMMARY OF THE RELIEF REQUESTED

3. By this First Omnibus Objection, the Debtors seek entry of an order pursuant to Bankruptcy Code section 502(b) and Bankruptcy Rule 3007, disallowing and expunging from the claims register the filed proofs of claim listed on Exhibit A under the heading “Claims to be Expunged” for the reasons set forth herein. Each of the “Claims to be Expunged” has at least one corresponding surviving claim, also identified on Exhibit A under the heading “Surviving Claim” (collectively, the “Surviving Claims”) that is not affected by the relief sought herein and will remain pending against at least one of the Debtors, subject to future objection.

BACKGROUND

A. The Chapter 11 Filings:

4. On July 18, 2010 (the “Petition Date”), each of the Debtors commenced with the Bankruptcy Court a voluntary case pursuant to chapter 11 of title 11 of the United States Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. An Official Committee of Unsecured Creditors was appointed in these chapter 11 cases on July 23, 2010.

5. Jennifer Convertibles, Inc. was organized as a Delaware corporation in 1986, and is currently the owner of (i) the largest group of sofabed specialty retail stores and leather specialty retail stores in the United States, and (ii) six big box, full-line furniture stores operated under the Ashley Furniture HomeStore brand under a license from Ashley Furniture Industries, Inc.

6. On September 3, 2010, the Debtors filed their Schedules of Assets and Liabilities and Statements of Financial Affairs. On September 15, 2010, the meeting of creditors pursuant to section 341 of the Bankruptcy Code was held.

7. On November 19, 2010, the Debtors filed their Joint Chapter 11 Plan of Reorganization of Jennifer Convertibles, Inc. and Its Affiliated Debtors, and Disclosure Statement with Respect to the Chapter 11 Plan of Reorganization of Jennifer Convertibles, Inc. and Its Affiliated Debtors. On December 22, 2010, the Debtors filed their Amended Disclosure Statement with Respect to the Chapter 11 Plan of Reorganization of Jennifer Convertibles, Inc. and Its Affiliated Debtors (the “Amended Disclosure Statement”) and their Amended Joint Chapter 11 Plan of Reorganization of Jennifer Convertibles, Inc. and Its Affiliated Debtors (the “Amended Plan”).

8. Also on December 22, 2010, the Bankruptcy Court entered an order approving the Amended Disclosure Statement (Docket No. 397). Confirmation is scheduled for January 25, 2011.

B. Bar Date, Proofs of Claim, And First Omnibus Objection

9. On September 16, 2010, this Court entered an Order for Filing Proofs and Approving the Form and Manner of Notice Thereof (Docket No. 247) (the “Bar Date Order”). Among other things, the Bar Date Order established October 25, 2010 at 5:00 p.m. Eastern Time (the “General Bar Date”) as the deadline to file proofs of claim (subject to certain limited

exceptions) for all persons and entities wishing to assert a claim, as that term is defined in section 101(5) of the Bankruptcy Code (each, a “Claim”), against any of the Debtors that arose prior to the Petition Date to file a proof of claim form (the “Proofs of Claim”) with respect to each Claim. The bar date for governmental units was set for January 18, 2011 at 5:00 p.m. Eastern Time (the “Governmental Bar Date”, and, together with the General Bar Date, the “Bar Dates”).

10. On September 20, 2010, BMC Group, Inc., the claims and noticing agent in these cases (the “Claims Agent”), provided notice of the Bar Dates by mailing a notice of bar date approved by this Court (the “Bar Date Notice”), together with a proof of claim form, upon, all parties listed in the Bar Date Order. On September 27, 2010, a copy of the Bar Date Notice was published in the national edition of USA Today.

11. Approximately 715 proofs of Claim (the “Proofs of Claim”) have been filed against the Debtors in these chapter 11 cases. Collectively the Proofs of Claim assert liquidated Claims of more than \$81 million against the Debtors.

12. In this First Omnibus Objection, the Debtors are objecting to twenty-four (24) Proofs of Claim on the basis that such Claims are Duplicate Claims (as defined below). The Debtors believe that the Amended Plan (when confirmed) will resolve at least one other Duplicate Claim not listed on Exhibit A, and that a prior stipulation that was the subject of a 9019 Motion will resolve three more Duplicate Claims, also not included on Exhibit A. With respect to the twenty-four (24) Proofs of Claims set forth in Exhibit A, the Debtors will provide each party who filed such Proof of Claim (the “Claimants”) with a copy of this First Omnibus Objection. Claimants will be able to review this First Omnibus Objection and its Exhibits free of charge by accessing the Debtors’ claims agent’s website at <http://www.bmcgroup.com/jenniferconvertibles>.

THE DUPLICATE CLAIMS

13. During the Debtors' review of the Proofs of Claim received to date and the Debtors' books and records, the Debtors determined that certain of the Proofs of Claim filed against the Debtors assert duplicate claims (each, a "Duplicate Claim") for a single liability. The Duplicate Claims listed on Exhibit A: (a) are exact duplicates of previously filed Claims; (b) are substantively duplicative of previously filed Claims; or (c) are Claims where the Claimant asserts a Claim for the same liability against more than one Debtor.

14. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, the Debtors object to the allowance of the Duplicate Claims because such Claims are unenforceable against the Debtors and are invalid, and should be disallowed and expunged from the claims register.

15. For each Duplicate Claim, Exhibit A classifies Proofs of Claim as either a Claim To Be Expunged (the "Claim to be Expunged") or as a Surviving Claim (the "Surviving Claim"). The Debtors request that the Claims marked as a "Claim to be Expunged" be disallowed and expunged. With respect to the Claims marked as Surviving Claims, the Debtors do not seek any relief at this time. The inclusion of the Surviving Claims on Exhibit A however, does not reflect any view as to the ultimate validity of any such Claim by the Debtors. The Debtors expressly reserve all of their rights to further object to any or all of the Surviving Claims at a later date on any basis whatsoever.

16. Accordingly, the Debtors (a) object to the Duplicate Claims and (b) seek entry of an order disallowing and expunging the Duplicate Claims, other than the Surviving Claims, in their entirety.

SEPARATE CONTESTED MATTERS

17. To the extent that a Response (as defined below) is filed with respect to any Duplicate Claim listed in this First Omnibus Objection and the Debtors are unable to resolve the Response prior to the hearing on this First Omnibus Objection, the Debtors request that each such Duplicate Claim and the objection to such Duplicate Claim asserted in this First Omnibus Objection be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. The Debtors further request that any order entered by the Court with respect to an objection asserted in this First Omnibus Objection be deemed a separate order with respect to each Claim.

RESERVATION OF RIGHTS

18. The Debtors expressly reserve the right to amend, modify, or supplement this First Omnibus Objection and to file additional objections to the Surviving Claims or any other Claims (filed or not) which may be asserted against the Debtors. Should one or more of the grounds for objection stated in this First Omnibus Objection be dismissed, the Debtors reserve their rights to object on other states grounds or on any other grounds that the Debtors discover during pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Surviving Claim to the extent that such Surviving Claim has not yet been paid.

RESPONSES TO OBJECTIONS

A. Filing and Service of Responses

19. To contest an objection, responses (each, a "Response"), if any, to this First Omnibus Objection must comply with the procedures set forth below. All Responses must be received by the Debtors by January 18, 2011 (the "Response Deadline"). If a Claimant whose Claim is subject to an objection does not file and serve a timely Response, the Bankruptcy Court

may sustain the First Omnibus Objection with respect to such Claims without further notice to the Claimant.

20. Content. Each Response must contain the following (at a minimum):

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of this First Omnibus Objection;
- b. the Claimant's name and an explanation for the amount of the Claim;
- c. a concise statement setting forth the reasons why the Bankruptcy Court should not sustain this First Omnibus Objection, including, without limitation, the specific factual and legal bases upon which the Claimant will rely in opposing this First Omnibus Objection;
- d. a copy of any other documentation or other evidence of the Claim, to the extent not already included with the Claim, upon which the Claimant will rely in opposing this First Omnibus Objection at the hearing, such documentation must be sufficient to establish a *prima facie* right to payment, provided however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints and protections;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response; and
- f. the Claimant's name, address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the Claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Addresses"). If a Response contains Notice Addresses that are different from the name and/or address listed on the Claim, the Notice Addresses will control and will become the service address for future service of papers with respect to all of the Claimant's Claims listed in this First Omnibus Objection (including all Claims to be disallowed and the surviving Claims) and only for those Claims in this First Omnibus Objection.

21. Additional Information. To facilitate a resolution of this First Omnibus Objection, the Response should also include the name, address, telephone number, facsimile

number, and electronic mail address of the party with authority to reconcile, settle or otherwise resolve this First Omnibus Objection on the Claimant's behalf (the "Additional Addresses").

Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

22. Service of the Response. A written Response to this First Omnibus Objection, consistent with the requirements described herein will be deemed timely filed only if the Response is actually received on or before the Response Deadline by (i) the Bankruptcy Court. A written Response to this First Omnibus Objection will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by:

OLSHAN GRUNDMAN FROME
ROSENZWEIG & WOLOSKY LLP
Park Avenue Tower
65 East 55th Street
New York, New York 10022
Attn: Michael S. Fox, Esq.
Jordanna L. Nadritch, Esq.

23. If a Claimant whose Claim is subject to this First Omnibus Objection and who is served with this First Omnibus Objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order disallowing and expunging or modifying such Claim without further notice to the Claimant.

24. Timely Response Required. If a Response is properly and timely filed and served, and the Debtors are unable to reach a consensual resolution with the Claimant, the hearing to consider this First Omnibus Objection, as to those Claims for which a Response has been filed, will be automatically adjourned to a date to be mutually determined by the parties.

APPLICABLE AUTHORITY

25. Prior to the amendment to Bankruptcy Rule 3007, neither the Bankruptcy Code nor the Bankruptcy Rules addressed a debtor's ability to file omnibus objections to claims.

Bankruptcy Rule 3007 imposes facial limitations on the use of omnibus objections effected by the amendments, and the Debtors believe they are in compliance with such limitations.

However, even if the Court does not believe the Debtors are in compliance with Bankruptcy Rule 3007, courts have routinely approved additional grounds for omnibus objections in large bankruptcy cases for the sake of expediency and efficiency. *See e.g., In re Adelpia Commc'ns Corp. et al.*, Case No. 02-41729 (REG); *In re Delphi Corp. et al.*, Case No. 05- 44481 (RDD); *In re Circuit City Stores, Inc., et al.*, Case No. 08-35653 (KRH).

26. Additionally, the Court may rely on its general equitable powers to grant the relief requested in this Motion pursuant to section 105(a) of the Bankruptcy Code, which empowers the Court to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code].” 11 U.S.C. § 105(a); *Canal Corp. v. Finnman (In re Johnson)*, 960 F.2d 396, 404 (4th Cir. 1992) (“the allowance or disallowance of a claim in bankruptcy is a matter of federal law left to the bankruptcy court’s exercise of its equitable powers.”). *See also In re WorldCom, Inc.*, No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005).

27. The First Omnibus Objection requests authority to object to the Duplicate Claims on grounds that are set forth in Bankruptcy Rule 3007(d)(1). In addition, the First Omnibus Objection maintains the requisite due process protections and spirit of the amendments. Indeed, although the First Omnibus Objection addresses multiple Duplicate Claims, the Duplicate Claims in Exhibit A are listed in alphabetical order, as required by Rule 3007(e). Thus, from the creditors’ standpoint, they can easily determine if the Debtors are objecting to their Claims and on what grounds.

28. Accordingly, the Debtors submit that the First Omnibus Objection complies with the requirements of Rule 3007 and should be approved.

FURTHER INFORMATION

29. Questions about this First Omnibus Objection or requests for additional information about the proposed disposition of Claims thereunder should be directed to the Debtors' counsel, Olshan Grundman Frome Rosenzweig & Wolosky LLP, at the address set forth above. Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Debtors' claims agent, BMC Group Inc. at (888) 909-0100. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

NOTICE

30. Notice of this Motion has been provided to (i) Office of the United States Trustee for the Southern District of New York; (ii) counsel to the Official Committee of Unsecured Creditors; (iii) the SEC; and (iv) any other party who has filed a notice of appearance in these cases. The Debtors submit that such notice is sufficient under the circumstances.

WHEREFORE the Debtors respectfully request that the Court enter an order substantially in the form annexed hereto as Exhibit B granting the relief requested herein.

Dated: New York, New York
December 23, 2010

OLSHAN GRUNDMAN FROME
ROSENZWEIG & WOLOSKY LLP

By: /s/ Michael S. Fox
Michael S. Fox
Jordanna L. Nadritch
Jayme M. Bethel
Park Avenue Tower
65 East 55th Street
New York, New York 10022
(212) 451-2300

*Counsel for the Debtors and Debtors in
Possession*

EXHIBIT A

Duplicate Claims

In re: Jennifer Convertibles, Inc., et al
OMNIBUS 1: EXHIBIT A - DUPLICATE CLAIMS

Claim To Be Expunged					Surviving Claim					
	Creditor Name and Address	Case No	Claim Number	Total Claim Dollars*	Claim Class**	Creditor Name and Address	Case No	Claim Number	Total Claim Dollars*	Claim Class**
1	181ST WASHINGTON HEIGHTS ASSOCIATES LLC ATTN: RAYMOND A COHEN ESQ C/O MAVERICK MANAGEMENT CORP 1000 PENNSYLVANIA AVE BROOKLYN, NY 11207	10-13779	142	\$115,663.86	Unsecured	181ST WASHINGTON HEIGHTS ASSOCIATES LLC ATTN: RAYMOND A COHEN ESQ C/O MAVERICK MANAGEMENT CORP 1000 PENNSYLVANIA AVE BROOKLYN, NY 11207	10-13779	63	\$115,663.86	Unsecured
2	376 BOYLSTON STREET REALTY TRUST PHILIP TOUITOU ESQ HINSHAW & CULBERTSON LLP 780 3RD AVE NEW YORK, NY 10017	10-13779	314	\$1,038,299.42	Unsecured	376 BOYLSTON STREET REALTY TRUST PHILIP TOUITOU ESQ HINSHAW & CULBERTSON LLP 780 3RD AVE NEW YORK, NY 10017	10-13779	315	\$1,038,299.42	Unsecured
3	ALL AMERICAN WASTE LLC PO BOX 630 EAST WINDSOR, CT 06088	10-13779	56	\$97.64	Unsecured	ALL AMERICAN WASTE LLC PO BOX 630 EAST WINDSOR, CT 06088	10-13779	35	\$97.64	Unsecured
4	AMB-SGP CIF-I LLC C/O THOMAS R CAVE ESQ GROOM & CAVE LLP 1570 THE ALAMEDA STE 100 SAN JOSE, CA 95126	10-13779	185	\$10,300.00	Secured	AMB-SGP CIF-I LLC C/O THOMAS R CAVE ESQ GROOM & CAVE LLP 1570 THE ALAMEDA SUITE 100 SAN JOSE, CA 95126	10-13779	139	\$10,300.00	Secured
5	BG MONMOUTH LLC C/O ERIC C COTTON, ASST GENERAL COUNSEL DEVELOPERS DIVERSIFIED REALTY PO BOX 228042 3300 ENTERPRISE PKWY BEACHWOOD, OH 44122	10-13779	333	\$2,781.62	Administrative	BG MONMOUTH LLC C/O ERIC C COTTON, ASST GENERAL COUNSEL DEVELOPERS DIVERSIFIED REALTY PO BOX 228042 3300 ENTERPRISE PKWY BEACHWOOD, OH 44122	10-13779	331	\$2,781.62	Administrative
6	CBS OUTDOOR INC C/O CHEIFETZ IANNITELLI MARCOLINI 111 W MONROE ST 17TH FL PHOENIX, AZ 85003	10-13779	94	\$34,831.00	Unsecured	CBS OUTDOOR INC C/O CHEIFETZ IANNITELLI MARCOLINI 111 W MONROE ST 17TH FL PHOENIX, AZ 85003	10-13779	68	\$34,831.00	Unsecured
7	CROSSPOINTE PLAZA, LLC 1260B STELTON ROAD PISCATAWAY, NJ 08854	10-13779	350	\$190,660.10	Unsecured	CROSSPOINTE PLAZA, LLC 1260B STELTON ROAD PISCATAWAY, NJ 08854	10-13779	294	\$190,660.10	Unsecured

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

In re: Jennifer Convertibles, Inc., et al
OMNIBUS 1: EXHIBIT A - DUPLICATE CLAIMS

Claim To Be Expunged					Surviving Claim					
	Creditor Name and Address	Case No	Claim Number	Total Claim Dollars*	Claim Class**	Creditor Name and Address	Case No	Claim Number	Total Claim Dollars*	Claim Class**
8	DELL INC ONE DELL WAY RR1 MS 52 ROUND ROCK, TX 78682	10-13779	30	\$28,839.71	Unsecured	DELL INC ONE DELL WAY RR1 MS 52 ROUND ROCK, TX 78682	10-13779	3	\$28,839.71	Unsecured
9	DETROIT MEDIA PARTNERSHIP 615 W LAFAYETTE BLVD DETROIT, MI 48226	10-13779	156	\$22,759.90	Unsecured	DETROIT MEDIA PARTNERSHIP 615 W LAFAYETTE BLVD DETROIT, MI 48226	10-13779	10	\$22,759.90	Unsecured
10	HANNINGTON LP ATTN: DANIELLE M BENNETTE ESQ BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	10-13779	292	\$195,838.80	Unsecured	HANNINGTON LP ATTN: DANIELLE M BENNETT ESQ BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	10-13779	256	\$195,838.80	Unsecured
				UNLIQUIDATED					UNLIQUIDATED	
11	HANNINGTON LP ATTN: DANIELLE M BENNETT ESQ BROWN RUDNICK LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	10-13779	318	\$195,838.80	Unsecured					
				UNLIQUIDATED						
12	ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY 333 S STATE ST CHICAGO, IL 60603	10-13779	325	\$1,273.72	Priority	ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY 333 S STATE ST CHICAGO, IL 60603	10-13779	324	\$1,273.72	Priority
13	KEYSPAN GAS EAST CORP DBA NATIONAL GRID SUZANNE BRIENZA ESQ 15 PARK DR MELVILLE, NY 11747	10-13779	194	\$845.31	Unsecured	KEYSPAN GAS EAST CORP DBA NATIONAL GRID SUZANNE BRIENZA ESQ 15 PARK DR MELVILLE, NY 11747	10-13779	165	\$845.31	Unsecured
14	LONG ISLAND LIGHTING COMPANY DBA LIPA SUZANNE BRIENZA ESQ 15 PARK DR MELVILLE, NY 11747	10-13779	195	\$55,342.63	Unsecured	LONG ISLAND LIGHTING COMPANY DBA LIPA SUZANNE BRIENZA ESQ 15 PARK DR MELVILLE, NY 11747	10-13779	166	\$55,342.63	Unsecured
15	LOWERY, LATONYA 70 GROVE HIGHLAND PARK, MI 48203	10-13779	178	\$200.00	Priority	LOWERY, LATONYA 70 GROVE HIGHLAND PARK, MI 48203	10-13779	49	\$200.00	Priority
16	MBK HOLDINGS, LLC 511 MILLBURN AVE SHORT HILLS, NJ 07078	10-13779	276	\$23,887.83	Unsecured	MBK HOLDINGS, LLC 511 MILLBURN AVE SHORT HILLS, NJ 07078	10-13779	275	\$23,887.83	Unsecured

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

In re: Jennifer Convertibles, Inc., et al
OMNIBUS 1: EXHIBIT A - DUPLICATE CLAIMS

Claim To Be Expunged					Surviving Claim					
	Creditor Name and Address	Case No	Claim Number	Total Claim Dollars*	Claim Class**	Creditor Name and Address	Case No	Claim Number	Total Claim Dollars*	Claim Class**
17	MIAMI-DADE COUNTY TAX COLLECTOR MIAMI-DADE COUNTY BANKRUPTCY UNIT 140 W FLAGLER ST STE 1403 MIAMI, FL 33130	10-13779	6	\$90.00 \$61.32 UNLIQUIDATED	Secured Priority	MIAMI-DADE COUNTY TAX COLLECTOR MIAMI-DADE COUNTY BANKRUPTCY UNIT 140 W FLAGLER ST STE 1403 MIAMI, FL 33130	10-13779	2	\$90.00 \$61.32 UNLIQUIDATED	Secured Priority
18	PRINCE PLAZA DEVELOPMENT CORP 1407 BROADWAY STE 2100 NEW YORK, NY 10018	10-13779	337	\$72,509.56	Unsecured	PRINCE PLAZA DEVELOPMENT CORP 1407 BROADWAY STE 2100 NEW YORK, NY 10018	10-13779	313	\$72,509.56	Unsecured
19	RNR PLASTICS INC. 20 BELLOWS ROAD RAYHAM, MA 02767	10-13779	107	\$412.71	Unsecured	RNR PLASTICS CATHIE DUTRA 20 BELLOWS RD. RAYNHAM, MA 02767	10-13779	48	\$412.71	Unsecured
20	SETTLE, WADE 105 WHIPPLE RD #1 KITTERY, ME 03904	10-13779	184	\$2,019.97	Priority	SETTLE, WADE 105 WHIPPLE RD #1 KITTERY, ME 03904	10-13779	167	\$2,019.97	Priority
21	SHERWOOD 110 CORP 2580 HEMPSTEAD TPKE EAST MEADOW, NY 11554	10-13779	57	\$132,806.42	Unsecured	SHERWOOD 110 CORP 2580 HEMPSTRAD TPKE EAST MEADOW, NY 11554	10-13779	74	\$132,806.42	Unsecured
22	SOUTHERN CONNECTICUT GAS CO 855 MAIN ST BRIDGEPORT, CT 06605	10-13779	340	\$105.66	Unsecured	SOUTHERN CONNECTICUT GAS CO 855 MAIN ST BRIDGEPORT, CT 06605	10-13779	171	\$105.66	Unsecured
23	SPECIALTY LIGHTING GROUP AKA SPECIALTY STORE LIGHTING AKA SPECIALTY CONTRACT LIGHTING C/O NCS 729 MINER RD HIGHLAND HEIGHTS, OH 44143	10-13779	69	\$17,334.70	Unsecured	SPECIALTY LIGHTING GROUP AKA SPECIALTY STORE LIGHTING AKA SPECIALTY CONTRACT LIGHTING C/O NCS 729 MINER RD HIGHLAND HEIGHTS, OH 44143	10-13779	75	\$17,334.70	Unsecured
24	SUFFOLK COUNTY WATER AUTHORITY ATTN: JEAN CARUSO, LEGAL ASSISTANT 2045 ROUTE 112 STE 5 CORAM, NY 11727	10-13779	192	\$129.06	Unsecured	SUFFOLK COUNTY WATER AUTHORITY JEAN CARUSO LEGAL ASSISTANT SCWA 2045 ROUTE 112 SUITE 5 CORAM, NY 11727	10-13779	135	\$129.06	Unsecured
Total Claims Expunged:		24	Total Dollars Expunged:		\$2,142,929.74					

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT B

Proposed Order

**UNITED STATES BANKRUPTCY COURT
THE SOUTHERN DISTRICT OF NEW YORK**

In re:

JENNIFER CONVERTIBLES, INC.,¹
Debtors.

Chapter 11

Case No. 10-13779 (ALG)

(Jointly Administered)

ORDER APPROVING THE OMNIBUS OBJECTION TO DUPLICATE CLAIMS

Upon the objection, dated December 23, 2010 (the “First Omnibus Objection”)² of the above-captioned debtors (collectively, the “Debtors”) for entry of an order (the “Order”) pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 disallowing and expunging the Duplicate Claims that are identified in Exhibit A annexed to the First Omnibus Objection; and the Court having jurisdiction to consider the First Omnibus Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 Referring to Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title 11, dated July 10, 1984; and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the First Omnibus Objection having been provided to the parties listed therein, and it appearing that no other or further notice need be provided; and a hearing having been held to consider the relief requested in the First Omnibus Objection (the “Hearing”); and the appearances of all interested parties having been noted in the record of the Hearing; and the Court having determined that the legal and factual bases set forth in the First

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if applicable, are: (i) Jennifer Convertibles, Inc. (4646); (ii) Jennifer Convertibles Boylston MA, Inc. (7904); (iii) Jennifer Chicago Ltd. (0505); (iv) Elegant Living Management, Ltd. (5049); (v) Hartsdale Convertibles, Inc. (1681); (vi) Jennifer Management III Corp. (3552); (vii) Jennifer Purchasing Corp. (7319); (viii) Jennifer Management II Corp. (9177); (ix) Jennifer Management V Ltd. (9876); (x) Jennifer Convertibles Natick, Inc. (2227); (xi) Nicole Convertibles, Inc. (5985); (xii) Washington Heights Convertibles, Inc. (0783).

² All capitalized terms not defined herein shall have the meanings ascribed to them in the First Omnibus Objection.

Omnibus Objection establish just cause for the relief granted herein; and it appearing that the relief requested in the First Omnibus Objection is in the best interests of the Debtors, their estates, creditors, and parties in interest; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The relief requested in the First Omnibus Objection is GRANTED.
2. Each “Claim To Be Expunged” listed on Exhibit A to the First Omnibus Objection is hereby disallowed and expunged in its entirety. Those claims identified as “Surviving Claims” shall remain on the claims register, but shall remain subject to future objection by the Debtors.
3. Entry of this Order is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to claims objected to in the First Omnibus Objection, on any grounds whatsoever.
4. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any of the claims.
5. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the First Omnibus Objection to hear and determine all matters arising from the implementation of this Order.
6. Each Claim and the objections by the Debtors to each Claim as addressed in the First Omnibus Objection and as set forth on Exhibit A to the First Omnibus Objection constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This Order shall be deemed a separate order with respect to each Claim. Any stay of this Order shall apply only to the contested matter which involves such creditor and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

7. This Court shall retain jurisdiction to interpret and enforce this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE