

**Exhibit "A"**

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**VIA E-MAIL**

Michael Fox  
OLSHAN GRUNDMAN FROME  
ROSENZWEIG & WOLOSKY LLP  
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Re: In re: Jennifer Convertibles, Inc. et al. (the "Debtors"): Information Requests

Dear Michael:

I am writing to follow up on discussions we have had regarding the Debtors' relationship with Ashley HomeStores, Ltd. and its affiliates (collectively, "Ashley"). In particular, our discussions primarily have concerned the seven Ashley HomeStores (the "Hartsdale HomeStores") that were operated by Hartsdale Convertibles, Inc. ("Hartsdale") as of the date the Debtors' commenced their chapter 11 cases.

As we have discussed, Ashley is very focused on the performance (financial and otherwise) of the Hartsdale HomeStores. Ashley needs to be able to assess the performance of the Hartsdale HomeStores in order to determine, *inter alia*, (i) whether Hartsdale is in compliance with the terms of the Trademark Usage Agreements ("TUAs") governing its use of Ashley's trademarks, (ii) whether Ashley's interest in the trademarks being used by Hartsdale is adequately protected, (iii) what defaults Hartsdale would need to cure and what compensation Hartsdale would need to provide if it were to seek to assume some or all of the TUAs, and (iv) whether Hartsdale could provide adequate assurance of future performance under the TUAs in connection with a proposed assumption.

In order to make these assessments, Ashley needs income/expenses and balance sheet accounting information regarding the Hartsdale HomeStores, both on a store-by-store and on an aggregate basis (with respect to income/expenses).

You have previously indicated that, as a general practice, the Debtors do not prepare accounting information regarding the Hartsdale HomeStores "segment" of the Debtors' operations. However, the Debtors should be able (without any excessively burdensome effort) to provide information regarding Hartsdale HomeStore income because the Hartsdale HomeStore receipts are deposited in a separate concentration account according

ALBANY  
AMSTERDAM  
ATLANTA  
AUSTIN  
BERLIN\*  
BOSTON  
BRUSSELS\*  
CHICAGO  
DALLAS  
DELAWARE  
DENVER  
FORT LAUDERDALE  
HOUSTON  
LAS VEGAS  
LONDON\*  
LOS ANGELES  
MIAMI  
MILAN\*  
NEW JERSEY  
NEW YORK  
ORANGE COUNTY  
ORLANDO  
PALM BEACH COUNTY  
PHILADELPHIA  
PHOENIX  
ROME\*  
SACRAMENTO  
SHANGHAI  
SILICON VALLEY  
TALLAHASSEE  
TAMPA  
TOKYO\*  
TYSONS CORNER  
WASHINGTON, D.C.  
ZURICH  
\*STRATEGICALLIANCE

to the Debtors' cash management motion. Indeed, the Debtors represent in the cash management motion that they "account for the movement of cash between, as well as the payment of expenses on account of, the various legal entities by recording intercompany payables and receivables." If these intercompany payables and receivables are recorded as represented in the motion, then Ashley requests that the Debtors provide Ashley with copies of, or access to, the recorded information. If these intercompany payables and receivables are not recorded as represented in the motion, then please explain how the Debtors intend to reconcile and resolve any intercompany claims (which have been granted administrative expense priority on a post-petition basis pursuant to the cash management order).

Similarly, the Debtors should be able to provide information regarding expenses specifically attributable to the Hartsdale HomeStores (such as rent, utilities, sales taxes, cost of goods, store-specific employee wages/expenses, etc.) regardless of whether such expenses are actually paid by one of the other Debtors. To the extent that general and administrative ("G&A") expenses are, or can be, allocated to the Hartsdale HomeStores, please provide information regarding this allocation. If G&A expenses are not, and cannot, be allocated to the Hartsdale HomeStores, please provide information regarding the Debtors' total G&A expenses, both historically and on an ongoing basis.

Further, Ashley also requests that the Debtors provide to Ashley the following information for the full fiscal year 2009 and as of July 2010 year to date, with respect to any and all of the Debtors:

- Balance Sheet
- Cash Flow statement
- Trial balance (for both 2009 and 2010, the trial balance should be prepared from inception to the 2 period end dates)
- Income statement (as noted in total and by store)
- Most recent detailed subsidiary reports for the following:
  - Open Accounts Payable Report
  - Accounts Receivable (customer deposits)
  - Fixed Asset Listing
  - Payroll Tax payable
  - Sales Tax payable
  - Cash Accounts Reconciliation (for all cash accounts), including summary of unrestricted vs. restricted cash.
  - All Intercompany AR/AP with supporting documents
  - Most recent Payroll detail listing
  - Schedule of current and long term debt and any related covenants for related debt.

- Schedule of all open orders by customer with sku detail sorted by date order created.
- Projected Income Statement and cash flow statements for 2010 full year and for 2011
- Break even calculation by store and for total Hartsdale HomeStores


Beyond the information requested herein, I also want to re-iterate Ashley's request (made at the August 4 hearing) for the Debtors to provide to Ashley the weekly credit card deposit reports.

In addition, the Debtors recently filed a motion to enter into a new lease in Coram, New York. From the motion, it is unclear whether the Debtors are seeking approval to operate an Ashley HomeStore at this location. Ashley has not agreed to permit the Debtors to operate an Ashley HomeStore in Coram. Accordingly, please clarify that the Debtors are not seeking approval to do so via the recently filed motion (or otherwise).

Please understand that this letter is an effort to obtain information and continue the parties' dialogue on a cooperative basis without the need for formal discovery or other costly and time-consuming processes. Ashley is hopeful that the Debtors will agree proceeding in such a cooperative and informal fashion is preferable to the alternative. At the same time, Ashley expressly reserves, and will not hesitate to exercise, all rights to proceed in a more formal fashion as necessary.

If the Debtors would like to provide the requested information directly to Ashley business personnel, I would ask that they copy me (and you) when doing so. If the Debtors would prefer to send the information directly to me (copying you), I am happy to pass on to Ashley business personnel.

Sincerely,

A handwritten signature in black ink, appearing to read "Nathan A. Schultz", with a large, sweeping flourish at the end.

Nathan A. Schultz

cc: Bruce Brovold, Esq. (via email)