

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

In re:) **Chapter 11**
) **Case No. 10-13779**
JENNIFER CONVERTIBLES, INC.¹, et)
al.,)
) **(Jointly Administered)**
Debtors.)

AFFIDAVIT OF SERVICE

I, Julie Jung, state as follows:

1. I am over eighteen years of age and I believe the statements contained herein are true based on my personal knowledge. I am employed by BMC Group, Inc., the Claims and Noticing Agent for the Debtors in the above captioned cases, whose business address is 444 North Nash Street, El Segundo, California 90245.

2. At the direction of Olshan Grundman, Frome Rosenzweig & Wolosky LLP, Counsel to Debtors in the above captioned cases, copies of the documents identified below by docket number were served on the parties as set forth below in Exhibits "A" through "C" at the addresses shown thereon and via the mode of service indicated thereon, on January 13, 2011:

Docket	NOTICE OF FILING OF SCHEDULE OF REJECTED
No. 435	CONTRACTS AND LEASES FOR ASSUMED EXECUTORY
	CONTRACTS AND UNEXPIRED LEASES RELATING TO
	THE AMENDED JOINT CHAPTER 11 PLAN OF
	REORGANIZATION OF JENNIFER CONVERTIBLES, INC.
	AND ITS AFFILIATED DEBTORS

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).

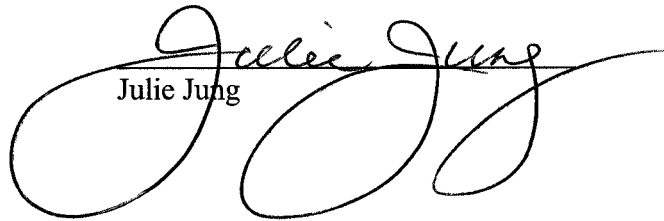
Docket No. 436 NOTICE OF FILING OF AMENDED CURE SCHEDULE FOR ASSUMED EXECUTORY CONTRACTS AND UNEXPIRED LEASES RELATING TO THE AMENDED JOINT CHAPTER 11 PLAN OF REORGANIZATION OF JENNIFER CONVERTIBLES, INC. AND ITS AFFILIATED DEBTORS [Re: Docket No. 434]

Exhibit "A" Those parties who have requested special notice, the Top Creditors and the Core Group Address List regarding Docket Nos. 435 and 436

Exhibit "B" The Affected Parties Address List regarding Docket No. 435

Exhibit "C" The Affected Parties Address List regarding Docket No. 436

DATED: January 14, 2011
El Segundo, California


Julie Jung

State of California)
County of Los Angeles)

On January 14, 2011 before me, James H. Myers, a Notary Public, personally appeared Julie Jung, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



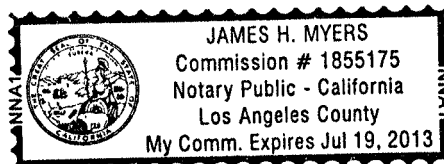


EXHIBIT A

Jennifer Convertibles

Total number of parties: 368

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
42095	111 REALTY COMPANY MAJESTIC MANAGEM, 60 CUTTER MILL ROAD -SUITE 303,, GREAT NECK, NY, 11021	US Mail (1st Class)
42095	301 EAST 66TH ST ASSOC LTD PTNSHP, ANTHONY BARRETT, (RE COMMITTEE OF UNSECURED CREDITORS), C/O OSSA PROPERTIES INC, 301 EAST 66TH STREET, NEW YORK, NY, 10065	US Mail (1st Class)
42095	376 BOYLSTON ST REALTY TRUST, 400 BOYLSTON ST,, BOSTON, MA, 02116	US Mail (1st Class)
42095	83RD ST INVESTORS LLC, C/O THE BROMLEY COMPANIES, 120 5TH AVENUE, 11TH FLOOR, NEW YORK, NY, 10011	US Mail (1st Class)
42095	ACCOUNTING DEPT, PO BOX 809, JEFFERSON CITY, MO, 65102-0809	US Mail (1st Class)
42095	ACCOUNTING OFFICE, PO BOX 30026, LANSING, MI, 48909-7526	US Mail (1st Class)
42095	ANSELL GRIMM & AARON, JAMES G AARON ESQ, (RE LE BARASCH), 1500 LAWRENCE AVE, CN - 7807, OCEAN, NJ, 07712	US Mail (1st Class)
42095	ARIZONA DEPT OF ECONOMIC SECURITY, 2500 E COOLEY ST #410, SHOW LOW, AZ, 85901-5266	US Mail (1st Class)
42095	ASHLEY FURNITURE INDUSTRIES, INC., PO BOX 190, ARCADIA, WI, 54612	US Mail (1st Class)
42095	ASSESSMENT DEPT, 45 CALVERT ST FL 3, ANNAPOLIS, MD, 21401-1994	US Mail (1st Class)
42095	ASSISTANT ATTORNEY GENERAL, JUANDISHA M HARRIS, (RE. STATE OF MICHIGAN, DEPT OF TREASURY), CADILLAC PLACE, STE 10-200, 3030 W GRAND BLVD, DETROIT, MI, 48202	US Mail (1st Class)
42095	AVOLIO & HANLON PC, ROBERT AVOLIO ESQ, (RE TODD GARRETT LLC), 3150 BRUNSWICK PIKE, STE 120, LAWRENCEVILLE, NJ, 08648	US Mail (1st Class)
42095	BALLARD SPAHR LLP, DAVID L POLLACK, JEFFREY MEYERS, (RE FEDERAL REALTY INVESTMENT TRUST), 51ST FL - MELLON BANK CENTER, 1735 MARKET ST, PHILADELPHIA, PA, 19103	US Mail (1st Class)
42095	BEAU BIDEN, CARVEL STATE OFFICE BLDG, 820 N FRENCH STREET, WILMINGTON, DE, 19801	US Mail (1st Class)
42095	BELKIN BURDEN WENIG & GOLDMAN LLP, JOSHUA G LOSARDO ESQ, (RE 902 ASSOCIATES), 270 MADISON AVE, NEW YORK, NY, 10016	US Mail (1st Class)
42095	BEWLEY LASSLEBEN & MILLER LLP, ERNIE ZACHARY PARK, (RE THE IRVINE COMPANY), 13215 E PENN ST, STE 510, WHITTIER, CA, 90602-1797	US Mail (1st Class)
42095	BINDER & MALTER LLP, JULIE H ROME-BANKS ESQ, (RE WINFIELD GROUP), 2775 PARK AVE, SANTA CLARA, CA, 95050	US Mail (1st Class)
42095	BOSTON GLOBE, PO BOX 415071, BOSTON, MA, 02241-5071	US Mail (1st Class)
42095	BRENT ASSOCIATES, INC , CLAUDIA COSITORE, (RE COMMITTEE OF UNSECURED CREDITORS), 931 B CONKLIN AVE, FARMINGDALE, NY, 11735	US Mail (1st Class)
42095	BROKER & ASSOCIATES PC, JEFFREY W BROKER, ESQ., (RE B/J ESCALLIER & GOODMAN FAMILY), 18191 VON KARMAN AVE, STE 470, IRVINE, CA, 92612-7114	US Mail (1st Class)
42095	BROWN RUDNICK LLP, DANIEL J SAVAL, DANIELLE M BENNETT, (RE HANNINGTON LP), SEVEN TIMES SQUARE, NEW YORK, NY, 10036	US Mail (1st Class)
42095	BROWN RUDNICK LLP, WAYNE F DENNISON ESQ, (RE HANNINGTON LP), ONE FINANCIAL CENTER, BOSTON, MA, 02111	US Mail (1st Class)
42095	CA ATTY GENERAL'S OFFICE, EDMUND G BROWN JR, CONSUMER LAW SECT ATTN BKRPTCY, 455 GOLDEN GATE AVE, #11000, SAN FRANCISCO, CA, 94102-7004	US Mail (1st Class)
42095	CA STATE BOARD OF EQUALIZATION, P O BOX 942879, SACRAMENTO, CA, 94279-8042	US Mail (1st Class)
42095	CAYE HOME FURNISHINGS LLC, R WAYNE STEWART, (RE COMMITTEE OF UNSECURED CREDITORS), 1201 WEST BANKHEAD ST, NEW ALBANY, MS, 38652	US Mail (1st Class)
42095	CERTILMAN BALIN ADLER & HYMAN LLP, RICHARD J MCCORD, CAROL A GLICK, (RE. JACOB PEARLSTEIN LLC), 90 MERRICK AVE, EAST MEADOW, NY, 11554	US Mail (1st Class)
42095	COMMISSIONER OF REVENUE SERVICES, P.O. BOX 5030, HARTFORD, CT, 06102-5030	US Mail (1st Class)
42095	COMPTRROLLER, S SWAN ST FL 6, ALBANY, NY, 12236-0001	US Mail (1st Class)
42095	COMPTRROLLER, 201 STATE HOUSE, SPRINGFIELD, IL, 62706-0001	US Mail (1st Class)
42095	COMPTRROLLER OF THE TREASURY, 110 CARROLL ST # 1, ANNAPOLIS, MD, 21411-0001	US Mail (1st Class)
42095	COMPTRROLLER OFFICE, 1 ASHBURTON PL # 900, BOSTON, MA, 02108-1518	US Mail (1st Class)
42095	COMPTRROLLER OFFICE, 55 ELM ST, HARTFORD, CT, 06106-1746	US Mail (1st Class)
42095	COMPTRROLLER OPERATIONS, 207 FINANCE BUILDING, HARRISBURG, PA, 17120-0018	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
42095	CONNOLLY BOVE LODGE & HUTZ LLP, KAREN BIFFERATO, CHRISTINA THOMPSON, (RE INLAND AMERICAN RETAIL MGMT LLC), THE NEMOURS BUILDING, PO BOX 2207, WILMINGTON, DE, 19899-2207	US Mail (1st Class)
42095	CONTROLLER OFFICE, 325 N SALISBURY ST # 914, RALEIGH, NC, 27603-1388	US Mail (1st Class)
42095	CONTROLLER OFFICE, 101 N CARSON ST # 5, CARSON CITY, NV, 89701-4786	US Mail (1st Class)
42095	CONTROLLER OFFICE, 616 OBERLIN RD, RALEIGH, NC, 27605-1127	US Mail (1st Class)
42095	CREATIVE TELEVISION MARKETING, RICHARD STORRS, (RE COMMITTEE OF UNSECURED CREDITORS), 2550 NORTH HOLLYWOOD WAY, STE 100, BURBANK, CA, 91505	US Mail (1st Class)
42095	CULLEN & DYKMAN LLP, BONNIE L POLLACK ESQ, (RE TMCC INC), 100 QUENTIN ROOSEVELT BLVD, GARDEN CITY, NY, 11530	US Mail (1st Class)
42095	DAILY NEWS, LP, 125 THEODORE CONRAD DR , JERSEY CITY, NJ, 07305-4698	US Mail (1st Class)
42095	DC TREASURER, PO BOX 96384, WASHINGTON, DC, 20090-6384	US Mail (1st Class)
42095	DEPARTMENT OF REVENUE SERVICES, 25 SIGOURNEY ST, HARTFORD, CT, 06106-5001	US Mail (1st Class)
42095	DIVISION OF REVENUE, CARVEL STATE OFFICE BLDG, 820 N FRENCH ST , 4TH F, WILMINGTON, DE, 19801	US Mail (1st Class)
42095	DOBBIN CORNER, LLC, C/O GDR GROUP, LLC, P O BOX 800, BELTSVILLE, MD, 20704	US Mail (1st Class)
42095	DOUGLAS F GANSLER, OFFICE OF THE ATTY GENERAL, 200 ST PAUL PLACE, BALTIMORE, MD, 21202-2202	US Mail (1st Class)
42095	DUNN LEE & KEARY, GRANT C KEARY ESQ, (RE. MJD INVESTMENT CO), 26000 TOWNE CENTRE DR, STE 200, FOOTHILL RANCH, CA, 92610	US Mail (1st Class)
42095	EDWARD E FINCH AND CO. INC , 1400 OLD COUNTRY RD # 420, WESTBURY, NY, 11590	US Mail (1st Class)
42095	FATA EQUITIES, LLC, GENE FATA, (RE COMMITTEE OF UNSECURED CREDITORS), 360 WEST 125TH ST, SUITE 10, NEW YORK, NY, 10027	US Mail (1st Class)
42095	FINANCIAL SERVICES DIV, 530 W ALLEGAN ST, LANSING, MI, 48933-1521	US Mail (1st Class)
42095	FLORIDA DEPARTMENT OF REVENUE, M STRANBURG ESQ - GEN COUNSEL, 204 CARLTON BUILDING, PO BOX 6668, TALLAHASSEE, FL, 32314-6668	US Mail (1st Class)
42095	FRANCHISE TAX BOARD, BE BK MS-A-345 PO BOX 2952, SACRAMENTO, CA, 95812-2952	US Mail (1st Class)
42095	FRANCHISE TAX BOARD, BE BK MS-A-345, PO BOX 2952, SACRAMENTO, CA, 95812-2952	US Mail (1st Class)
42095	GEORGIA DEPARTMENT OF REVENUE, 630 NORTH AVE # B, MACON, GA, 31211-3125	US Mail (1st Class)
42095	GEORGIA DEPT OF REVENUE, PO BOX 1079, LITHIA SPRINGS, GA, 30122-7079	US Mail (1st Class)
42095	GEORGIA'S ATTORNEY GENERAL, THURBERT E BAKER, 40 CAPITOL SQUARE, SW, ATLANTA, GA, 30334-1300	US Mail (1st Class)
42095	HAINING MENGNU GROUP CO. LTD , ECONOMIC DEVELOPMENT ZONE, 101 LONGXING ROAD, HAINING, ZHEJIANG, 314400 CHINA	US Mail (1st Class)
42095	HAMBURGER MAXSON ET AL, LANE T MAXSON, WILLIAM P CAFFREY JR, (RE 415 CROSSWAYS PK DR LLC ET AL), 225 BROADHOLLOW RD, SUITE 301E, MELVILLE, NY, 11747	US Mail (1st Class)
42095	HARRIS & RUBLE, ALAN HARRIS, (RE CLASS ACTION LITIGATION), CASE NO C-09-3242-SI, 6424 SANTA MONICA BLVD , LOS ANGELES, CA, 90038	US Mail (1st Class)
42095	HARRIS & RUBLE, ALAN HARRIS ESQ (AYISHA COMBS), (RE COMMITTEE OF UNSECURED CREDITORS), 6424 SANTA MONICA BLVD, LOS ANGELES, CA, 90038	US Mail (1st Class)
42095	HINSHAW & CULBERTSON LLP, PHILIP TOUITOU, (RE 376 BOYLSTON STREET REALTY TRUST), 780 THIRD AVE, 4TH FL, NEW YORK, NY, 10017	US Mail (1st Class)
42095	ILLINOIS ATTORNEY GENERAL, LISA MADIGAN, SPRINGFIELD MAIN OFFICE, 500 SOUTH SECOND STREET, SPRINGFIELD, IL, 62706	US Mail (1st Class)
42095	ILLINOIS REVENUE DEPT, 245 W ROOSEVELT RD # 28, WEST CHICAGO, IL, 60185-4806	US Mail (1st Class)
42095	ILLINOIS REVENUE DEPT, 9511 HARRISON ST, DES PLAINES, IL, 60016-1563	US Mail (1st Class)
42095	INDIANA ATTORNEY GENERAL, GREG ZOELLER, INDIANA GOV'T CENTER SOUTH, 302 W WASHINGTON ST 5TH FL, INDIANAPOLIS, IN, 46204	US Mail (1st Class)
42095	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATION, 11601 ROOSEVELT BL MAIL DRP PT N781, PHILADELPHIA, PA, 19154	US Mail (1st Class)
42095	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATION, PO BOX 21126, PHILADELPHIA, PA, 19114	US Mail (1st Class)
42095	JARA ENTERPRISES, INC , C/O WARNER & SCHEUERMAN, 6 WEST 18TH ST - 10TH FL, NEW YORK, NY, 10011	US Mail (1st Class)
42095	KATTEN MUCHIN ROSENMAN LLP, T LEANSE, D BRANCH, B HUBEN, (RE WEST VALLEY PROPERTIES), 2029 CENTURY PARK EAST, STE 2600, LOS ANGELES, CA, 90067-3012	US Mail (1st Class)
42095	KAUSSNER FURNITURE INDUSTRIES INC, KIM COCKERHAM, (RE COMMITTEE OF UNSECURED CREDITORS), PO DRAWER 220, ASHEBORO, NC, 27205	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
42095	KELLEY DRYE & WARREN LLP, JAMES CARR ERIC WILSON JASON ADAMS, (RE: COUNSEL TO COMM OF UNSECURED CRDTS), 101 PARK AVE, NEW YORK, NY, 10178	US Mail (1st Class)
42095	KENNETH T. CUCCINELLI, OFFICE OF THE ATTORNEY GENERAL, 900 EAST MAIN STREET, RICHMOND, VA, 23219	US Mail (1st Class)
42095	KING & WOOD, JAMES JIANG, (RE HAINING MENGNU GROUP CO. LTD.), 444 MADISON AVE 42D FLOOR, NEW YORK, NY, 10022	US Mail (1st Class)
42095	KLAUSSNER FURNITURE INDUSTRIES, 405 LEWALLEN ST, PO BOX 220, ASHEBORO, NC, 27205	US Mail (1st Class)
42095	KLEHR HARRISON HARVEY BRANZBURG LLP, JEFFREY KURTZMAN ESQ, (RE HUDSON MALL ASSOCIATES), 1835 MARKET ST, STE 1400, PHILADELPHIA, PA, 19103	US Mail (1st Class)
42095	KUPELLIAN ORMOND & MAGY PC, DAVID M BLAU, PAUL S MAGY, (RE MACOMB MALL LLC), 25800 NORTHWESTERN HWY, STE 950, SOUTHFIELD, MI, 48075	US Mail (1st Class)
42095	LAMONICA HERBST & MANISCALCO LLP, SALVATORE LAMONICA, JACQULYN GIUNTA, (RE METROVEST), 3305 JERUSALEM AVE, WANTAGH, NY, 11793	US Mail (1st Class)
42095	LANDSBERG & ASSOCIATES PC, IAN S LANDSBERG ESQ, (RE GGF HUNTINGTON LLC), 16030 VENTURA BLVD, STE 470, ENCINO, CA, 91436	US Mail (1st Class)
42095	LAW OFFICES OF STEVEN M NACHMAN, STEVEN M NACHMAN, (RE 26 WEST 23RD STREET LLC), 675 THIRD AVE, 29TH FL, NEW YORK, NY, 10017	US Mail (1st Class)
42095	LAWRENCE A DARBY, III, 410 PARK AVENUE, SUITE 1530, NEW YORK, NY, 10022	US Mail (1st Class)
42095	LOS ANGELES TIMES, FILE 54221, A/C # 026729006, LOS ANGELES, CA, 90074-4221	US Mail (1st Class)
42095	MARTHA COAKLEY, MA ATTORNEY GENERAL BOSTON OFFC, 1 ASHBURTON PLACE, BOSTON, MA, 02108-1698	US Mail (1st Class)
42095	MARYLAND COMPTROLLER OF TREASURER,, PO BOX 17405, BALTIMORE, MD, 21297-1405	US Mail (1st Class)
42095	MASSACHUSETTS DEPARTMENT OF REVENUE, PO BOX 7010, BOSTON, MA, 02204	US Mail (1st Class)
42095	MIAMI-DADE COUNTY TAX COLLECTOR, PRISCILLA A WINDLEY, MIAMI-DADE BANKRUPTCY UNIT, 140 W FLAGLER ST, STE 1403, MIAMI, FL, 33130-1575	US Mail (1st Class)
42095	MICHAEL A DELANEY, NEW HAMPSHIRE ATTY GENERAL, 33 CAPITOL STREET, CONCORD, NH, 03301-6397	US Mail (1st Class)
42095	MICHIGAN ATTY GENERAL, MIKE COX, G MENNEN WILLIAMS BLDG, 7TH FL, 525 W OTTAWA ST, PO BOX 30212, LANSING, MI, 48909-0212	US Mail (1st Class)
42095	MISSOURI ATTORNEY GENERAL, CHRIS KOSTER, SUPREME COURT BLDG, 207 W HIGH ST, PO BOX 899, JEFFERSON CITY, MO, 65102	US Mail (1st Class)
42095	MISSOURI DEPARTMENT OF REVENUE, STEVE A GINTHER, BANKRUPTCY UNIT, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
42095	MISSOURI SALES TAX, PO BOX 629, JEFFERSON CITY, MO, 65105-0629	US Mail (1st Class)
42095	MISSOURI TAX CLEARANCE, PO BOX 3666, JEFFERSON CITY, MO, 65105-3666	US Mail (1st Class)
42095	MORGAN LEWIS & BOCKIUS LLP, NEIL E HERMAN ESQ, (RE KIMCO REALTY CORPORATION), 101 PARK AVE, NEW YORK, NY, 10178-0600	US Mail (1st Class)
42095	NAM WON PAK OR SOON M PAK, 9217 BEECH HILL DRIVE, BETHESDA, MD, 20817	US Mail (1st Class)
42095	NATIONAL REALTY & DEVELOPMENT CORP, 3 MANHATTANVILLE RD, PURCHASE, NY, 10577	US Mail (1st Class)
42095	NBC UNIVERSAL, PO BOX 402971, ATLANTA, GA, 30384-2971	US Mail (1st Class)
42095	NEIGER LLP, EDWARD E NEIGER, DINA GIELCHINSKY, (RE HAINING MENGNU GROUP CO LTD), 317 MADISON AVE, 21ST FL, NEW YORK, NY, 10017	US Mail (1st Class)
42095	NEVADA ATTORNEY GENERAL, CATHERINE CORTEZ MASTO, OLD SUPREME COURT BLDG, 100 N CARSON ST, CARSON CITY, NV, 89701	US Mail (1st Class)
42095	NEVADA DEPT OF TAXATION, PO BOX 52609, PHOENIX, AZ, 85072-2609	US Mail (1st Class)
42095	NEW YORK STATE COMPTROLLER OFC, SWAN ST, ALBANY, NY, 12236-0001	US Mail (1st Class)
42095	NEWSDAY INC., 235 PINELAWN RD, MELVILLE, NY, 11747	US Mail (1st Class)
42095	NORDMAN CORMANY HAIR & COMPTON LLP, WILLIAM E WINFIELD, (RE CREATIVE TELEVISION MARKETING), PO BOX 9100, OXNARD, CA, 93031-9100	US Mail (1st Class)
42095	NY ATTORNEY GENERAL, ANDREW CUOMO, 120 BROADWAY, 24TH FLOOR, NEW YORK, NY, 10271	US Mail (1st Class)
42095	NY ATTORNEY GENERAL, ANDREW CUOMO, DEPT OF LAW, THE CAPITOL 2ND FLOOR, ALBANY, NY, 12224	US Mail (1st Class)
42095	NY STATE COMPTROLLER-MUNICIPAL, 22 COMPUTER DR W, ALBANY, NY, 12205-1695	US Mail (1st Class)
42095	NYC DEPARTMENT OF FINANCE, CORRESPONDENCE UNIT, 66 JOHN STREET, 3RD FLOOR, NEW YORK, NY, 10038-3735	US Mail (1st Class)
42095	NYS DIVISION TREASURY DEPT TAX & FI, PO BOX 22119, ALBANY, NY, 12201-2119	US Mail (1st Class)
42095	NYS SALES TAX, PO BOX 15172, ALBANY, NY, 12212-5172	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
42095	NYS SALES TAX, RECIPROCAL TAX AGREEMENT, PO BOX 15173, NEW YORK, NY, 12212-5173	US Mail (1st Class)
42095	OFFICE OF ATTORNEY GENERAL, ARABELLA W TEAL, ONE JUDICIARY SQUARE, 441 4TH ST, NW SUITE 1145S, WASHINGTON, DC, 20001	US Mail (1st Class)
42095	OFFICE OF ATTORNEY GENERAL, BILL MCCOLLUM, STATE OF FLORIDA, THE CAPITOL PL-01, TALLAHASSEE, FL, 32399-1050	US Mail (1st Class)
42095	OFFICE OF TAX AND REVENUE, 941 NORTH CAPITOL STREET, NE, WASHINGTON, DC, 20002	US Mail (1st Class)
42095	OFFICE OF THE ATTORNEY GENERAL, PETER NICKLES, ONE JUDICIARY SQUARE, 441 4TH STREET NW SUITE 1145S, WASHINGTON, DC, 20001	US Mail (1st Class)
42095	OFFICE OF THE ATTY GENERAL, EDMUND G BROWN JR, 1300 I STREET, SACRAMENTO, CA, 95814-2919	US Mail (1st Class)
42095	OFFICE OF THE SECRETARY OF STATE, 401 FEDERAL ST , SUITE 3, DOVER, DE, 19901	US Mail (1st Class)
42095	OHIO ATTORNEY GENERAL, RICHARD CORDRAY, STATE OFFICE TOWER, 30 E BROAD ST 17TH FLOOR, COLUMBUS, OH, 43215	US Mail (1st Class)
42095	OLSHAN GRUNDMAN FROME, ET AL , JORDANNA L NADRITCH, (RE: COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	US Mail (1st Class)
42095	OLSHAN GRUNDMAN FROME, ET AL , MICHAEL S FOX, (RE: COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	US Mail (1st Class)
42095	PA DEPARTMENT OF REVENUE, PO BOX 280905, HARRISBURG, PA, 17128-0905	US Mail (1st Class)
42095	PAULA T DOW, RICHARD J HUGHES JUSTICE COMPLEX, 25 MARKET ST, PO BOX 080, TRENTON, NJ, 08625	US Mail (1st Class)
42095	PIC MGMT GROUP DBA PIC MEDIA GROUP, DAVID HANSFIELD, (RE COMMITTEE OF UNSECURED CREDITORS), 16130 VENTURA BLVD, #250, ENCINO, CA, 91436	US Mail (1st Class)
42095	PIC TV INCORPORATED, PO BOX 59665, CHICAGO, IL, 60659-0665	US Mail (1st Class)
42095	PS PROMOTION, DAN GREENE, (RE. COMMITTEE OF UNSECURED CREDITORS), 10798 E LAS POSAS RD, CAMARILLO, CA, 93012	US Mail (1st Class)
42095	REED SMITH LLP, CHRISTOPHER A LYNCH, ESQ, (RE EAST GATE TENANTS IN COMMON), 599 LEXINGTON AVENUE, 22ND FLOOR, NEW YORK, NY, 10022	US Mail (1st Class)
42095	REED SMITH LLP, DEREK J BAKER, ESQ, (RE: EAST GATE TENANTS IN COMMON), 2500 ONE LIBERTY PLACE, 1650 MARKET STREET, PHILADELPHIA, PA, 19103	US Mail (1st Class)
42095	RESTFUL FURNITURE CORP, 18 WIMBLEDON CT, JERICHO, NY, 11753	US Mail (1st Class)
42095	REVENUE ADMINISTRATION, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
42095	REVENUE ADMINISTRATION DEPT, PO BOX 457, CONCORD, NH, 03302-0457	US Mail (1st Class)
42095	REVENUE BUREAU, 430 W ALLEGAN ST, LANSING, MI, 48922-0001	US Mail (1st Class)
42095	REVENUE DEPT, 1133 STRAWBERRY SQ, HARRISBURG, PA, 17128	US Mail (1st Class)
42095	REVENUE DEPT, 711 GIBSON BLVD, HARRISBURG, PA, 17104-3218	US Mail (1st Class)
42095	REVENUE DEPT, 1854 BROOKWOOD ST, HARRISBURG, PA, 17104-2244	US Mail (1st Class)
42095	REVENUE DEPT, 100 N SENATE AVE # N248, INDIANAPOLIS, IN, 46204-2217	US Mail (1st Class)
42095	REVENUE DEPT, 19 STANIFORD ST, BOSTON, MA, 02114-2502	US Mail (1st Class)
42095	REVENUE DEPT, 1600 W MONROE ST, PHOENIX, AZ, 85007-2612	US Mail (1st Class)
42095	REVENUE DEPT, 501 N WILMINGTON ST, RALEIGH, NC, 27604-8002	US Mail (1st Class)
42095	RICHARD BLUMENTHAL, 55 ELM ST, HARTFORD, CT, 06106	US Mail (1st Class)
42095	ROBERT J SABBAGH, GEORGE A, 8107 COLONIAL RD, BROOKLYN, NY, 11209	US Mail (1st Class)
42095	ROBINSON BROG ET AL, RUSSELL P MCRORY ESQ, (RE: RESTFUL FURNITURE CORPORATION), 875 THIRD AVE, 9TH FL, NEW YORK, NY, 10022	US Mail (1st Class)
42095	ROE TAROFF TAITZ & PORTMAN LLP, STEVEN TAITZ, (RE: SIVAN PROPERTIES CORP), ONE CORPORATE DR, STE 102, BOHEMIA, NY, 11716	US Mail (1st Class)
42095	ROY COOPER, NORTH CAROLINA ATTY GENERAL, DEPT OF JUSTICE, PO BOX 629, RALEIGH, NC, 27602-0629	US Mail (1st Class)
42095	RUSKIN MOSCOU FALTISCHEK PC, JEFFREY WURST, DANIEL MCAULIFFE, (RE 111 REALTY COMPANY), EAST TOWER, 15TH FLOOR, 1425 RXR PLAZA, UNIONDALE, NY, 11556-1425	US Mail (1st Class)
42095	SALES & USE TAX, 28 CIVIC CENTER PLZ # 239, SANTA ANA, CA, 92701-4011	US Mail (1st Class)
42095	SATTERLEE STEPHENS BURKE & BURKE, T BROCK, D GURFEIN, A SNOW, (RE: MERRICK BANK CORPORATION), 230 PARK AVE, STE 1130, NEW YORK, NY, 10169	US Mail (1st Class)
42095	SCHWARTZ LICHTENBERG LLP, BARRY E LICHTENBERG ESQ, (RE WESTPORT RETAIL LLC), 405 LEXINGTON AVE, 7TH FL, NEW YORK, NY, 10174	US Mail (1st Class)
42095	SECURITY EXCHANGE COMMISSION, NORTHEAST REGIONAL, THE WOOLWORTH BUILDING, 233 BROADWAY-JOHN MURRAY, NEW YORK, NY, 10279	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
42095	SHEPPARD MULLIN RICHTER & HAMPTON, CARREN SHULMAN, MALANI CADEMARTORI, (RE WINFIELD GROUP), 30 ROCKEFELLER PLAZA, 24TH FL, NEW YORK, NY, 10112	US Mail (1st Class)
42095	STATE AUDITOR, 200 W WASHINGTON ST # 240, INDIANAPOLIS, IN, 46204-2793	US Mail (1st Class)
42095	STATE CONTROLLER, 101 N CARSON ST, CARSON CITY, NV, 89701-3713	US Mail (1st Class)
42095	STATE CONTROLLER, 3512 BUSH ST, RALEIGH, NC, 27609-7509	US Mail (1st Class)
42095	STATE OF MICHIGAN, DEPT 77003, DETROIT, MI, 48277-0003	US Mail (1st Class)
42095	STATE OF NEW JERSEY, STATE HOUSE, TRENTON, NJ, 08611	US Mail (1st Class)
42095	STATE OF NEW JERSEY, NEW JERSEY DIVISION OF TAXATION, PO BOX 281, TRENTON, NJ, 08695-0281	US Mail (1st Class)
42095	STATE TREASURER, 30 E BROAD ST FL 9, COLUMBUS, OH, 43215-3414	US Mail (1st Class)
42095	STATE TREASURER, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	US Mail (1st Class)
42095	STATE TREASURER, 219 STATE CAPITOL, SPRINGFIELD, IL, 62706-0001	US Mail (1st Class)
42095	STATE TREASURER, FINANCE BLDG # 129, HARRISBURG, PA, 17120-0018	US Mail (1st Class)
42095	STATE TREASURER, 400 W MONROE ST, STE 400, SPRINGFIELD, IL, 62704-1848	US Mail (1st Class)
42095	STATE TREASURER, 200 W WASHINGTON ST # 242, INDIANAPOLIS, IN, 46204-2792	US Mail (1st Class)
42095	STATE TREASURER, 1700 W WASHINGTON ST, PHOENIX, AZ, 85007-2812	US Mail (1st Class)
42095	STATE TREASURER, 25 CAPITOL ST # 121, CONCORD, NH, 03301-6399	US Mail (1st Class)
42095	STATE TREASURER, 125 W STATE ST, TRENTON, NJ, 08608-1101	US Mail (1st Class)
42095	STRATFORD COMPANY/CAYE UPHOLS , BOA LOCKBOX, 13933 COLLECTION DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
42095	TAX COMMISSION, PO BOX 146, JEFFERSON CITY, MO, 65102-0146	US Mail (1st Class)
42095	TAX DEPT, 3301 C ST # 715, SACRAMENTO, CA, 95816-3300	US Mail (1st Class)
42095	TAX OFFICE, 2055 EISENHOWER PKWY BLDG C, MACON, GA, 31206-3151	US Mail (1st Class)
42095	TAXATION DEPT, 1550 E COLLEGE PKWY, CARSON CITY, NV, 89706-7944	US Mail (1st Class)
42095	TAXATION DIVISION, 30 E BROAD ST FL 22, COLUMBUS, OH, 43215-3414	US Mail (1st Class)
42095	TAXATION DIVISION, 1030 FREEWAY DR N, COLUMBUS, OH, 43229-5429	US Mail (1st Class)
42095	TAXATION DIVISION, 50 BARRACK ST, TRENTON, NJ, 08608-2006	US Mail (1st Class)
42095	TERRY GODDARD, 1275 W WASHINGTON ST, PHOENIX, AZ, 85007	US Mail (1st Class)
42095	THE STAR LEDGER, PO BOX 5718, HICKSVILLE, NY, 11802-5718	US Mail (1st Class)
42095	TMCC, INC , 55 PRICE PARKWAY, FARMINGDALE, NY, 11735	US Mail (1st Class)
42095	TOM CORBETT, PENNSYLVANIA ATTORNEY GENERAL, 1600 STRAWBERRY SQUARE, HARRISBURG, PA, 17120	US Mail (1st Class)
42095	TREASURER & RECEIVER GENERAL, 1 ASHBURTON PL, BOSTON, MA, 02108-1518	US Mail (1st Class)
42095	TREASURER DEPT, 325 N SALISBURY ST, RALEIGH, NC, 27603-1388	US Mail (1st Class)
42095	TREASURER DEPT, 101 N CARSON ST # 4, CARSON CITY, NV, 89701-4786	US Mail (1st Class)
42095	TREASURER DEPT, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	US Mail (1st Class)
42095	TREASURY DEPT, 50 W STATE ST, TRENTON, NJ, 08608-1220	US Mail (1st Class)
42095	US DEPT OF JUSTICE, ERIC H HOLDER, JR, OFFICE OF US ATTORNEY GENERAL, 950 PENNSYLVANIA AVE, NW, WASHINGTON, DC, 20530-0001	US Mail (1st Class)
42095	US TRUSTEE, NAZAR KHODOROVSKY, 33 WHITEHALL STREET, 21ST FLOOR, NEW YORK, NY, 10004	US Mail (1st Class)
42095	VA DEPARTMENT OF TAXATION, PO BOX 1880, RICHMOND, VA, 23218-1880	US Mail (1st Class)
42095	VA DEPARTMENT OF TAXATION, P O BOX 26626, RICHMOND, VA, 23261-6626	US Mail (1st Class)
42095	VIRGINIA DEPARTMENT OF TAXATION, 3600 WEST BROAD STREET, RICHMOND, VA, 23230-4915	US Mail (1st Class)
42095	WABC TV (CH7), GPO - PO BOX 5723, NEW YORK, NY, 10087-5723	US Mail (1st Class)
42095	WOODBURY OFFICE SEVEN, P O BOX 422, LAUREL, NY, 11948-0422	US Mail (1st Class)
42095	ZIMMERMAN ADVERTISING, PO BOX 934130, ATLANTA, GA, 31193-4130	US Mail (1st Class)

Subtotal for this group: 185

EXHIBIT B

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
42096	181ST WASHINGTON HEIGHTS, 1000 PENNSYLVANIA AVENUE, BROOKLYN, NY, 11207	US Mail (1st Class)
42096	301 E 66TH ST ASSOC LTD PTNSHP, C/O OSSA PROPERTIES INC, 301 E 66TH STREET, NEW YORK, NY, 10021	US Mail (1st Class)
42096	376 BOYLSTON ST REALTY TRUST, 400 BOYLSTON ST, BOSTON, MA, 02116	US Mail (1st Class)
42096	4400 UNIVERSITY DRIVE LTD, 2295 CORPORATE BLVD NW #131, BOCA RATON, FL, 33431	US Mail (1st Class)
42096	8150 LEESBURG PIKE LLC, PO BOX 79897, BALTIMORE, MD, 21279-0897	US Mail (1st Class)
42096	83RD ST INVESTORS LLC, C/O THE BROMLEY COMPANIES, 120 5TH AVENUE, 11TH FLOOR, NEW YORK, NY, 10011	US Mail (1st Class)
42096	ABILL REALTY CORP, 255 ROUTE 46, TOTOWA, NJ, 07512	US Mail (1st Class)
42096	AEK ASSOCIATES (VENTANA PROP), 695 OAK GROVE, SUITE 200, MENLO PARK, CA, 94025	US Mail (1st Class)
42096	ANSELL GRIMM & AARON, (RE LE BARASCH OF TOMS RIVER LLC), JAMES G AARON, 1500 LAWRENCE AVE, CN - 7807, OCEAN, NJ, 07712	US Mail (1st Class)
42096	ASHLEY FURNITURE HOMESTORE, 2300 BROADWAY, NEW YORK, NY, 10024	US Mail (1st Class)
42096	ATHEN'S LAND COMPANY, L L C, PO BOX 218, TRENTON, MI, 48183	US Mail (1st Class)
42096	AVOLIO & HANLON PC, (RE TODD GARRETT LLC), ROBERT AVOLIO ESQ, 3150 BRUNSWICK PIKE, STE 120, LAWRENCEVILLE, NJ, 08648	US Mail (1st Class)
42096	BENDERSON-WAINBERG ASSOCIATES, (DEVELOPERS DIVERSIFIED), DEPT 103126-20612-4027, PO BOX 73612, CLEVELAND, OH, 44193	US Mail (1st Class)
42096	BG MONMOUTH, LLC (DEVELOPERS DIVERSIFIED), DEPT. 103126-20611-4026, PO BOX #73612, CLEVELAND, OH, 44193	US Mail (1st Class)
42096	BINDER & MALTER LLP, (RE. WINFIELD GROUP), JULIE H ROME-BANKS ESQ, 2775 PARK AVE, SANTA CLARA, CA, 95050	US Mail (1st Class)
42096	BOCA PIER ASSOCIATES LTD, C/O ROBERT SCHMIER, 7777 GLADES ROAD, SUITE 212, BOCA RATON, FL, 33434	US Mail (1st Class)
42096	BROWN RUDNICK LLP, (RE HANNINGTON LP), WAYNE F DENNISON ESQ, ONE FINANCIAL CENTER, BOSTON, MA, 02111	US Mail (1st Class)
42096	BROWN RUDNICK LLP, (RE HANNINGTON LP), DANIEL J SAVAL ESQ, DANIELLE M BENNETT ESQ, SEVEN TIMES SQUARE, NEW YORK, NY, 10036	US Mail (1st Class)
42096	CBL-TRS JOINT VENTURE II, LLC, PO BOX 74551, CLEVELAND, OH, 44194-4551	US Mail (1st Class)
42096	CENTRO WATT PROPERTY OWNER II, LLC, PUENTE HILL TOWN CTR, DEPARTMENT 9190, LOS ANGELES, CA, 90084-9190	US Mail (1st Class)
42096	CHAVIN FAMILY, 8939 VERNON AVENUE SUITE A, MONTCLAIR, CA, 91763	US Mail (1st Class)
42096	CITY CENTRE PHILADEPHIA, PA, PO BOX 8000, DEPT 916, BUFFALO, NY, 14267	US Mail (1st Class)
42096	CROSSPOINTE PLAZA, LLC, 1260B STELTION ROAD, PISCATAWAY, NJ, 08854	US Mail (1st Class)
42096	DDRTC VILLAGE CROSSING LLC, LOCKBOX# 16116, COLLECTIONS CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
42096	DONNA STIETLIGTZ, 14 OLD STAGECOACH RD, BEDFORD, MA, 01730	US Mail (1st Class)
42096	EL CERRITO PLAZA, C/O MCD-RC CA-EL CERRITO, LLC, PO BOX 31001-0900, PASADENA, CA, 91110-0900	US Mail (1st Class)
42096	EQUITY MGMT, LLC, 1407 BROADWAY, SUITE #2100, NEW YORK, NY, 10018	US Mail (1st Class)
42096	FEDERAL REALTY INVESTMENT TRUST, PROPERTY #233-2202, PO BOX 8500-9320, PHILADELPHIA, PA, 19178	US Mail (1st Class)
42096	HANNINGTON LP, 1901 HANSEN ST, SARASOTA, FL, 34231	US Mail (1st Class)
42096	HARLEY GREENFIELD, 1725 YORK AVENUE, APT # 11 F, NEW YORK, NY, 10128	US Mail (1st Class)
42096	HINSHAW & CULBERTSON LLP, (RE 376 BOYLSTON ST REALTY TRUST), PHILIP TOUITOU, 780 THIRD AVE, 4TH FL, NEW YORK, NY, 10017	US Mail (1st Class)
42096	IKON, P O BOX 41564, PHILADELPHIA, PA, 19101-1564	US Mail (1st Class)
42096	INLAND AMERICAN RETAIL MANAGEMENT LLC, LOCKBOX # 16116, COLLECTIONS CENTER DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
42096	INLAND COMMERCIAL PROPERTY, ATTN DONNA OSBORNE, 4575 PAYSHERE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
42096	INVESTMENTS LIMITED, ATTN JAMES BATMASIAN, 215 NO FEDERAL HIGHWAY SUITE 1, BOCA RATON, FL, 33431	US Mail (1st Class)
42096	JARA ENTERPRISES, INC ,, JONATHAN WARNER, C/O WARNER & SCHEUERMAN,, 6 WEST 18TH ST - 10TH FL,, NEW YORK, NY, 10011	US Mail (1st Class)
42096	JBG/MONTGOMERY VILLAGE, L L C, ATTN EMILA IZQUIDERO, PO BOX 791373, BALTIMORE, MD, 21279-1373	US Mail (1st Class)
42096	JEROME H MEYER & CO , ATTN HOWARD ELLEN, 640 N LASALLE ST , SUITE 605, CHICAGO, IL, 60610	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
42096	KIMCO REALTY CORP, ATTN: DEBBIE KEATING, 3333 NEW HYDE PARK RD SUITE 100, PO BOX 5020, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
42096	KIR CARY, L P, 3333 NEW HYDE PARK RD SUITE 100, PO BOX 5020, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
42096	KIR TORRANCE, L P, C/O KIMCO REALTY CORP, 3333 NEW HYDE PK RD, PO BOX 5020, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
42096	KUPELIAN ORMOND & MAGY PC, (RE MACOMB MALL, LLC), DAVID M BLAU, PAUL S MAGY, 25800 NORTHWESTERN HWY, STE 950, SOUTHFIELD, MI, 48075	US Mail (1st Class)
42096	LAGUNA HILLS INVESTMENT CO , C/O FRITZ DUDA CO , PO BOX 60848, LOS ANGELES, CA, 90060	US Mail (1st Class)
42096	LE BARASCH OF TOMS RIVER LLC, C/O RJ BRUNELLI CO , 400 PERRINE ROAD SUITE 405, OLD BRIDGE, NJ, 08857	US Mail (1st Class)
42096	LEE PROPERTIES INC , 1207 LAKEWOOD DRIVE, GREENSBORO, NC, 27410	US Mail (1st Class)
42096	MACOMB MALL, LLC, PO BOX 712516, CINCINNATI, OH, 45271-2516	US Mail (1st Class)
42096	MAIN STREET AT EXTON, L P, ATTN TOM VERRECHIA, 120 W GERMANTOWN PIKE SUITE 120, PLYMOUTH MTG, PA, 19462	US Mail (1st Class)
42096	MBARRY SCHULTZ & CO, ATTN NEIL BARRASKY, 103 LAKESIDE DRIVE, SOUTHAMPTON, PA, 18966	US Mail (1st Class)
42096	MCKINLEY CORONA, ATTN KRISTY STOWELL, 280 SECOND STREET, SUITE 230, LOS ALTOS, CA, 94022	US Mail (1st Class)
42096	MICO ARCHIBALD PARTNERS, LLC , 13191 CROSSROADS PARKWAY, NORTH CITY OF INDUSTRY, CA, 91746	US Mail (1st Class)
42096	MORGAN LEWIS & BOCKIUS LLP, (RE. KIMCO REALTY CORP), NEIL E HERMAN, 101 PARK AVE, NEW YORK, NY, 10178-0600	US Mail (1st Class)
42096	NARINDER GARG, PO BOX 583, 1674 HIGH POINT LANE, VALLEY FORGE, PA, 19481	US Mail (1st Class)
42096	NEIL A MOSKOWITZ, (RE. SCI COBB PLACE FUND, LLC), ATTORNEY FOR SCI COBB PLACE FUND LLC, 990 HAMMOND DRIVE, SUITE 990, ATLANTA, GA, 30328	US Mail (1st Class)
42096	OAKLAND SQUARE LLC, ATTN STEVE HALL, PO BOX 7932, FORT LAUDERDALE, FL, 33338	US Mail (1st Class)
42096	PATCHOGUE ASSOCIATES, 1500 OLD NORTHERN BOULEVARD, ROSLYN, NY, 11576	US Mail (1st Class)
42096	PEMBROKE PLACE PROPERTY, LLC, ATTN MAURICIO DOMINQUEZ, 340 ROYAL POINCIANA WAY, SUITE 316, PALM BEACH, FL, 33480	US Mail (1st Class)
42096	PENN MAR ASSOCIATES, LLC, FOR THE BENEFIT OF IXIS REAL ESTATE CAPITAL INC , 2691 PAYSPIHERE CIRCLE, CHICAGO, IL, 60674	US Mail (1st Class)
42096	RAMCO/WEST OAKS 11-SPRING MEADOWS, LLC, ATTN: SANDY GRYSKO, PO BOX 643351, PITTSBURGH, PA, 15264-3351	US Mail (1st Class)
42096	RJB-II LIMITED PARTNERSHIP, ATTN. SUE PROVENZALE, 1731 N MARCEY STREET SUITE 520, CHICAGO, IL, 60614	US Mail (1st Class)
42096	ROBERT GWYNN, THE PARLIAMENT HOUSE, 405 N OCEAN DRIVE #1908, POMPAHO BEACH, FL, 33062	US Mail (1st Class)
42096	ROE TAROFF TAITZ & PORTMAN LLP, (RE: SIVAN PROPERTIES CORP), STEVEN TAITZ, ONE CORPORATE DR, STE 102, BOHEMIA, NY, 11716	US Mail (1st Class)
42096	SCI COBB PLACE FUND, LLC, ATTN JOHN SEBRING, 1801 CENTURY PARK EAST, CENTURY CITY, CA, 90067	US Mail (1st Class)
42096	SHEPPARD MULLIN RICHTER & HAMPTON LLP, (RE WINFIELD GROUP), CARREN B SHULMAN, MALANI J CADERMARTORI, 30 ROCKEFELLER PLAZA, 24TH FL, NEW YORK, NY, 10112	US Mail (1st Class)
42096	SHERWOOD 110 CORP, 2580 HEMPSTEAD TURNPIKE, EAST MEADOW, NY, 11554	US Mail (1st Class)
42096	SHOPS ON THE CURVE, LLC, ATTN STANHOPE JOHNSON, PO BOX 9905, GREENSBORO, NC, 27429	US Mail (1st Class)
42096	SIVAN PROPERTIES CORP, PO BOX 278, MANHASSET, NY, 11030	US Mail (1st Class)
42096	SOUTH 17 ASSOC, 123 PROSPECT STREET, PO BOX 627, RIDGEWOOD, NJ, 07451	US Mail (1st Class)
42096	SSSG REALTY TRUST, ATTN ROBERTA SYDNEY, 1443 BEACON STREET, SUITE 102, BROOKLINE, MA, 02446	US Mail (1st Class)
42096	TODD GARRETT LLC, ATTN: PAUL BAGOON, 12 BANYAN ROAD, SKILLMAN, NJ, 08558	US Mail (1st Class)
42096	URBAN RETAIL PROPERTIES LLC, REBECCA OLSON, PROPERTY ACCOUNTANT, COLONIAL PALMS PLAZA, 706 KIRKWOOD MALL, BISMARCK, ND, 58504	US Mail (1st Class)
42096	URSTADT BIDDLE PROPERTIES INC , 321 RAILROAD AVE , GREENWICH, CT, 06830	US Mail (1st Class)
42096	VALENCIA MARKETPLACE I LLC, ATTN. KATHLEEN YOUNG, 101 N WESTLAKE BOULEVARD SUITE 201, WESTLAKE VLLGE, CA, 91362	US Mail (1st Class)
42096	VICENTI ASSET LLC, ATTN FARJAD YAZIDINIA, 11950 SAN VICENTE BLVD, STE 200, LOS ANGELES, CA, 90049	US Mail (1st Class)
42096	WALNUT ASSOCIATES, LP, ATTN PATRICIA LAVIOE, 355 MIDDLESEX AVENUE, SUITE 7, WILMINGTON, MA, 01887	US Mail (1st Class)
42096	WINFIELD GROUP, 10500 N E 8TH STREET , SUITE 850, BELLEVUE, WA, 98004	US Mail (1st Class)

Exhibit B - Jennifer Convertibles

Svc Lst Name and Address of Served Party

Mode of Service

42096 ZIFKIN REALTY MANAGEMENT, LLC, ATTN YVONNE JONES, PO BOX 64925, CHICAGO, IL, 60664-4925

US Mail (1st Class)

Subtotal for this group: 76

EXHIBIT C

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
42098	111 REALTY COMPANY MAJESTIC MANAGEMENT, 60 CUTTER MILL ROAD SUITE 303, GREAT NECK, NY, 11021	US Mail (1st Class)
42098	1839 SOUTH ROAD, LLC, ATTN FRANK O ALGIER, 1839 SOUTH ROAD, WAPPINGERS FALLS, NY, 12590	US Mail (1st Class)
42098	1900-1902 VAN NESS LLC, 1902 VAN NESS AVENUE, 3RD FLOOR, SAN FRANCISCO, CA, 94109	US Mail (1st Class)
42098	26 WEST 23RD STREET LLC, 27 FROST LANE, LAWRENCE, NY, 11559	US Mail (1st Class)
42098	280 METRO LIMITED PARTNERSHIP, C/O KIMCO REALTY CORP, P O BOX 5020, 3333 NEW HYDE PARK ROAD, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
42098	416-424 REALTY CORP, 47 88TH STREET, BROOKLYN, NY, 11209	US Mail (1st Class)
42098	8812 QUEENS BOULEVARD, LLC, 421 SEVENTH AVENUE, 15TH FLOOR, NEW YORK, NY, 10001	US Mail (1st Class)
42098	902 ASSOCIATES, C/O WILLIAMS REALTY SERVICES, INC , 380 MADISON AVENUE, NEW YORK, NY, 10017	US Mail (1st Class)
42098	905 WPR, LLC, C/O METROVEST EQUITIES, 4 BEACON WAY APT 16, JERSEY CITY, NJ, 07304-6111	US Mail (1st Class)
42098	ABILL REALTY CORP, 255 ROUTE 46, TOTOWA, NJ, 07512	US Mail (1st Class)
42098	ACADIA REALTY, 1311 MAMORENECK AVENUE, SUITE 260, WHITE PLAINS, NY, 10605	US Mail (1st Class)
42098	AMB-SGP CIF-1 LLC, PO BOX 6156, HICKSVILLE, NY, 11802-6156	US Mail (1st Class)
42098	AMERICAN EXPRESS, 200 VESEY STREET, NEW YORK, NY, 10285	US Mail (1st Class)
42098	ANNAPOLIS HARBOUR CENTER, 2000 TOWER OAKS BLVD 8TH FLOOR, ROCKVILLE, MD, 20852	US Mail (1st Class)
42098	ASG SECURITY, 1891 SANTA BARBARA, STE 201, LANCASTER, PA, 17601	US Mail (1st Class)
42098	ASHLEY FURNITURE HOMESTORE, 168 GLEN COVE ROAD, CARLE PLACE, NY, 11514-1900	US Mail (1st Class)
42098	ASHLEY FURNITURE HOMESTORE, 1821 ROUTE 110, EAST FARMINGDALE, NY, 11735	US Mail (1st Class)
42098	ASHLEY FURNITURE HOMESTORE, 2233 FLATBUSH AVENUE, BROOKLYN, NY, 11234	US Mail (1st Class)
42098	ASHLEY FURNITURE HOMESTORE, 552-572 86TH STREET, BROOKLYN, NY, 11209	US Mail (1st Class)
42098	ASHLEY FURNITURE HOMESTORE, 700 SUNRISE HIGHWAY SO, BAYPORT, LI, 11705	US Mail (1st Class)
42098	ASHLEY FURNITURE HOMESTORE, 88-12 QUEENS BLVD, EMMHURST, NY, 11373	US Mail (1st Class)
42098	AYELET MANAGMENT LLC, 527 LENOX AVE, NEW YORK, NY, 10037	US Mail (1st Class)
42098	AYRES ASSOCIATES ,, 69-06 GRAND AVENUE, MASPETH, NY, 11378	US Mail (1st Class)
42098	BALLARD SPAHR LLP, (RE: FEDERAL REALTY INVESTMENT TRUST), DAVID L POLLACK / JEFFREY MEYERS, 51ST FL - MELLON BANK CNTR, 1735 MARKET ST, PHILADELPHIA, PA, 19103	US Mail (1st Class)
42098	BARBARA C ESCALLIER, JEFFREY V ESCALLIER AND, GOODMAN FAMILY PARTNERS, 27569 ETHAN ALLEN WAY, SUN CITY, CA, 92585	US Mail (1st Class)
42098	BAY PLAZA WEST LLC (PRESTIGE PROPERTIES DEV), 546 FIFTH AVENUE, 15TH FLOOR, NEW YORK, NY, 10036	US Mail (1st Class)
42098	BELKIN BURDEN WENIG & GOLDMAN LLP, (RE 902 ASSOCIATES), JOSHUA G LOSARDO ESQ, 270 MADISON AVE, NEW YORK, NY, 10016	US Mail (1st Class)
42098	BELLER AND BELLER, 375 COUNTY ROAD 39, SOUTHAMPTON, NY, 11968	US Mail (1st Class)
42098	BELLER AND BELLER, 6866 HUNTINGTON LANE, APT 305, DELRAY BEACH, FL, 33446	US Mail (1st Class)
42098	BELLER AND BELLER, 723 BLUE RIDGE DRIVE, MEDFORD, NY, 11763	US Mail (1st Class)
42098	BINA REALTY, JOSEPH APPLEMAN, 200 WINSTON DRIVE, UNIT 221, CLIFFSIDE PARK, NJ, 07010	US Mail (1st Class)
42098	BON REALTY, 160-10 CROSSBAY BOULEVARD, HOWARD BEACH, NY, 11414	US Mail (1st Class)
42098	BRENT ASSOCIATES, INC , STEVE WOODS, ATTN J JAMES KOGEL, PRES, 931 B CONKLIN AVE, FARMINGDALE, NY, 11735	US Mail (1st Class)
42098	BTMILTD01, 192 MOUNTAINDALE RD, YONKERS, NY, 10710	US Mail (1st Class)
42098	CERTEGY CHECK SERVICES, INC , 11601 ROOSEVELT BLVD, ST. PETERSBURG, FL, 33716	US Mail (1st Class)
42098	CERTILMAN BALIN ADLER & HYMAN LLP, (RE JACOB PEARLSTEIN, LLC), RICHARD J MCCORD, CAROL A GLICK, 90 MERRICK AVE, EAST MEADOW, NY, 11554	US Mail (1st Class)
42098	CIPRIANO SQUARE PLAZA CORP, LOCKBOX #630942, 11333 MCCORMICK ROAD, COCKEYSVILLE-HT VLY, MD, 21031	US Mail (1st Class)
42098	CJ REALTY L P, C/O SPIEGEL ASSOCIATES, 375 NORTH BROADWAY, JERICO, NY, 11753	US Mail (1st Class)
42098	COLLEGE AVENUE, PO BOX 564, MAHWAH, NJ, 07430	US Mail (1st Class)
42098	CORNER PROPERTIES 2, LLC, 431 ORANGE STREET, NEW HAVEN, CT, 06511	US Mail (1st Class)
42098	CROWN CREDIT COMPANY, PO BOX 640352, CINCINNATI, OH, 45264-0352	US Mail (1st Class)
42098	CULLEN & DYKMAN LLP, (RE TMCC, INC), BONNIE L POLLACK, 100 QUENTIN ROOSEVELT BLVD, GARDEN CITY, NY, 11530	US Mail (1st Class)
42098	CW WALDORF RETAIL LP, NW 5506-10, PO BOX 1450, MINNEAPOLIS, MN, 55485-5506	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
42098	DFS SERVICES LLC, DISCOVER TERESA SMITH, SR. ACCOUNTING SPECIALIST, PO BOX 3000, NEW ALBANY, OH, 43054	US Mail (1st Class)
42098	DOBBIN CORNER, LLC, C/O GDR GROUP, LLC, PO BOX 800, BELTSVILLE, MD, 20704	US Mail (1st Class)
42098	DUNN LEE & KEARY, (RE MJD INVESTMENT CO.), (RE MJD INVESTMENT CO), GRANT C KEARY ESQ, 26000 TOWNE CENTRE DR STE 200, FOOTHILL RANCH, CA, 92610	US Mail (1st Class)
42098	EAST GATE CENTER I LTD PTSHP, C/O BPG MANAGEMENT COMPANY, L P, 770 TOWNSHIP LINE ROAD, SUITE 150, YARDLEY, PA, 19067	US Mail (1st Class)
42098	ENEA PROPERTIES COMPANY, 190 HARTZ AVENUE SUITE 260, DANVILLE, CA, 94526	US Mail (1st Class)
42098	FATA EQUITIES, LLC, 360 WEST 125TH ST - SUITE 10, NEW YORK, NY, 10027	US Mail (1st Class)
42098	FEDERAL REALTY INVESTMENT TRUST, PO BOX 8500-9320, PHILADELPHIA, PA, 19178-9320	US Mail (1st Class)
42098	FREEMONT RETAIL PARTNERS LP, PO BOX 730649, DALLAS, TX, 75373-0649	US Mail (1st Class)
42098	GGF HUNTINGTON, LLC, 100 WEST BROADWAY, SUITE 950 GLENDALE, CA, 91210	US Mail (1st Class)
42098	GLENN HERRIGEL & M HERRIGEL, 132 PENNWOOD DR, MURRAY HILL, NJ, 07974	US Mail (1st Class)
42098	GREEN ACRES METRO LTD PTNSHP, 3400 IDAHO AVE NW SUITE 500, WASHINGTON, DC, 20016	US Mail (1st Class)
42098	GREENSPRING ASSOC LTD PARTNERSHIP, PO BOX 822164, PHILADELPHIA, PA, 19182	US Mail (1st Class)
42098	GUARDIAN PROTECTION SERVICES, ATTN RYAN CARLISLE, TECH SUPPORT SUPERVISOR, CUSTOMER SERVICE DEPARTMENT, 174 THORN HILL RD, WARRENDALE, PA, 15086	US Mail (1st Class)
42098	HAINING MENGNU GROUP CO , LTD, LEATHER SCI TECH PARK, HAINING, ZHEJIANG, 31440 CHINA	US Mail (1st Class)
42098	HK BASHI, KLIM MGMT, PO BOX 27263, SAN FRANCISCO, CA, 94127	US Mail (1st Class)
42098	HOLMDEL TOWNE CENTER LLC, C/O KIMCO REALTY CORP, PO BOX 5020, 3333 NEW HYDE PARK ROAD, NEW HYDE PARK, NY, 11042	US Mail (1st Class)
42098	IKON, P O BOX 41564, PHILADELPHIA, PA, 19101-1564	US Mail (1st Class)
42098	JACOB PEARLSTEIN, LLC, 96 DOGWOOD ROAD, ROSLYN, NY, 11576	US Mail (1st Class)
42098	JW MAYS, 9 BOND STREET, BROOKLYN, NY, 11201	US Mail (1st Class)
42098	KINGSWAY PLAZA ASSOCIATES, 275 MADISON AVENUE SUITE 702, NEW YORK, NY, 10016	US Mail (1st Class)
42098	KLEIN MILLER INVESTMENT CO, 2121 CENTURY WOODS WAY, LOS ANGELES, CA, 90067	US Mail (1st Class)
42098	LANDSBERG & ASSOCIATES PC, (RE GGF HUNTINGTON, LLC), IAN S LANDSBERG ESQ, 16030 VENTURA BLVD, STE 470, ENCINO, CA, 91436	US Mail (1st Class)
42098	LAW OFFICES OF STEVEN M NACHMAN, (RE 26 WEST 23RD STREET LLC), STEVE M NACHMAN, 675 THIRD AVE, 29TH FL, NEW YORK, NY, 10017	US Mail (1st Class)
42098	LAWRENCE REALTY, 2319 FIRST AVENUE #206, SEATTLE, WA, 98121	US Mail (1st Class)
42098	LEESBURG PIKE CENTER LLC, SAUL CENTERS, INC MANAGER, 7501 WISCONSIN AVENUE, SUITE 1500, EAST BETHESDA, MD, 20814	US Mail (1st Class)
42098	LEVEN SELIGMAN LLP, (RE KLEIN MILLER INVESTMENT CO), ATTN ROBERT Z SELIGMAN, 1801 CENTURY PARK EAST, SUITE 2200, LOS ANGELES, CA, 90067	US Mail (1st Class)
42098	MBK HOLDINGS, LLC, 511 MILLBURN AVE, SHORT HILLS, NJ, 07078	US Mail (1st Class)
42098	MIDDLETOWN 1 RESOURCES L P, C/O PNC BANK NATIONAL ASSOCIATION, PO BOX 827449, PHILADELPHIA, PA, 19182-7449	US Mail (1st Class)
42098	MIDLAND PACIFIC LLC, 18517 TORREY PINES LANE, TARZANA, CA, 91356	US Mail (1st Class)
42098	MJD INVESTMENT CO , 580 WEST LAMBERT RD STE E, BREA, CA, 92821	US Mail (1st Class)
42098	NAM WON PAEK OR SOON M PAEK, 9217 BEECH HILL DRIVE, BETHESDA, MD, 20817	US Mail (1st Class)
42098	NTH 255W, LLC, 223 THE MALL AT IV, PARAMUS, NJ, 07652	US Mail (1st Class)
42098	OSTRICH, INC , 34 W SANTA CLARA STREET, SAN JOSE, CA, 95113	US Mail (1st Class)
42098	PERGAMENT MALL OF STATEN ISLAND, LLC, 1500 OLD NORTHERN BOULEVARD, ROSLYN, NY, 11576	US Mail (1st Class)
42098	PINE TOP ASSOCIATES, 365 CENTRAL PARK AVE , SCARSDALE, NY, 10583	US Mail (1st Class)
42098	PLAZA K SHOPPING CENTER, THE AZARIAN BUILDING, 6 PROSPECT STREET, SUITE 1B, MIDLAND PARK, NJ, 07432	US Mail (1st Class)
42098	POND ROAD ASSOCIATES, LLC, 620 TINTON AVENUE BUILDING B, SUITE 200, EATONTOWN, NJ, 07724	US Mail (1st Class)
42098	PREIT-RUBIN, INC , PO BOX 70160, PHILADELPHIA, PA, 19176-0160	US Mail (1st Class)
42098	PRESTIGE EMPLOYEE ADMINISTRATORS, 136 WOODBURY RD-STE 201, WOODBURY, NY, 11797	US Mail (1st Class)
42098	RAMI ABADA, 2 KODIAK DRIVE, WOODBURY, NY, 11797	US Mail (1st Class)
42098	RAYMOND LEASING CORPORATION, PO BOX 203905, HOUSTON, TX, 77216-3905	US Mail (1st Class)
42098	REDWOOD PLAZA/MAN JE KIM, 6650 COMMERCE BLVD, SUITE 11A, ROHNERT PARK, CA, 94928	US Mail (1st Class)

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
42098	REED SMITH LLP, (RE EAST GATE CENTER I LTD. PTSHP), CHRISTOPHER A LYNCH, ESQ, 599 LEXINGTON AVENUE, 22ND FLOOR, NEW YORK, NY, 10022	US Mail (1st Class)
42098	REED SMITH LLP, (RE: EAST GATE CENTER I LTD PTSHP), DEREK J BAKER, ESQ, 2500 ONE LIBERTY PLACE, 1650 MARKET STREET, PHILADELPHIA, PA, 19103	US Mail (1st Class)
42098	RENAISSANCE ASSOCIATES, 1650 SYCAMORE AVE – STE 20, BOHEMIA, NY, 11716	US Mail (1st Class)
42098	RESTFUL FURNITURE CORP, NY, EDWARD MOSES, 18 WIMBLEDON CT, JERICHO, NY, 11753	US Mail (1st Class)
42098	RISK PARTNERS, ROBERT BARTHOLOMEW, 709 STOKES ROAD, SUITE 101, MEDFORD, NJ, 08055	US Mail (1st Class)
42098	ROBERT J SABBAGH, GEORGE A WARDI AND, HENRI J WARDI, 8107 COLONIAL RD, BROOKLYN, NY, 11209	US Mail (1st Class)
42098	ROBINSON BROG LEINWAND GREENE GENOVESE & GLUCK, (RE. RESTFUL FURNITURE CORP, NY), RUSSELL P MCRORY, 875 THIRD AVE, 9TH FL, NEW YORK, NY, 10022	US Mail (1st Class)
42098	RUSKIN MOSCOU FALTISCHEK PC, (RE 111 REALTY COMPANY MAJESTIC MANAGEMENT), JEFFREY A WURST, DANIEL L MCAULIFFE, EAST TOWER, 15 FL, 1425 RXR PLAZA, UNIONDALE, NY, 11556-1425	US Mail (1st Class)
42098	SAMUEL LOTSTEIN REALTY CO LLC, 159 MAIN STREET, STAMFORD, CT, 06904	US Mail (1st Class)
42098	SHERWOOD 110 CORP, 2580 HEMPSTEAD TURNPIKE, EAST MEADOW, NY, 11554	US Mail (1st Class)
42098	STRATIS CORPORATION, U S HIGHWAY 22, SCOTCH PLAINS, NJ, 07076	US Mail (1st Class)
42098	TALX CORPORATION, 11432 LACKLAND RD, ST. LOUIS, MO, 63146	US Mail (1st Class)
42098	THIRD & FIFTY, 22 EAST 65TH STREET, NEW YORK, NY, 10021	US Mail (1st Class)
42098	TMCC, INC , 55 PRICE PARKWAY, FARMINGDALE, NY, 11735	US Mail (1st Class)
42098	TOMMY KENNEDY, 960 LINCOLN AVE - SUITE 314, SAN RAFAEL, CA, 94901	US Mail (1st Class)
42098	TOYS R US - DELAWARE INC , PO BOX 416104, BOSTON, MA, 02241	US Mail (1st Class)
42098	TWELVE SIXTY THREE M LLC, 205 MILL ROAD, EDISON, NJ, 08837	US Mail (1st Class)
42098	TWELVE SIXTY THREE-M, LLC, 205 MILL ROAD, EDISON, NJ, 08837	US Mail (1st Class)
42098	VNN GROUP LLC, 3400 OAKMONT VIEW DRIVE, GLENDALE, CA, 91208	US Mail (1st Class)
42098	WILLIAM BENBASSAT, 5705 S SEPULVEDA BOULEVARD, CULVER CITY, CA, 90230	US Mail (1st Class)
42098	WOODBURY OFFICE SEVEN, PO BOX 422, LAUREL, NY, 11948-0422	US Mail (1st Class)
42098	WOODROSE REALTY, 30-52 STEINWAY STREET, ASTORIA, NY, 11103	US Mail (1st Class)

Subtotal for this group: 107