

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

JENNIFER CONVERTIBLES, INC.,  
Debtors.

Chapter 11

Case No. 10-13779 (ALG)

(Jointly Administered)

**CERTIFICATE OF SERVICE**

The undersigned certifies that on January 18, 2011, the **Response in Opposition to Debtors' Omnibus Objection to Certain Duplicate Claims and Declaration of Philip Touitou in Support** were filed with the Court and served upon the undersigned by operation of the Court's electronic filing system:

Robert Avolio  
on behalf of Unknown Todd Garrett LLC

Dustin Parker Branch  
on behalf of Creditor West Valley Properties

James S. Carr  
on behalf of Attorney Official Committee of  
Unsecured Creditors of Jennifer Convertibles, Inc.

Seven A. Ginther  
on behalf of Creditor Missouri Department of  
Revenue

Mark A. Guterman  
on behalf of Unknown Pine Top Associates

Neil E. Herman  
on behalf of Creditor Kimco Realty Corporation

David M. Blau  
on behalf Creditor Macomb Mall, LLC

Timothy T. Brock  
on behalf of Unknown Merrick Bank Corporation

Michael S. Fox  
on behalf of debtor Elegant Living Management,  
Ltd.

Jacquelyn S. Giunta  
on behalf of Creditor Metrovest

Juandisha Harris  
on behalf of Creditor State of Michigan,  
Department of Treasury

Kristan Howard  
on behalf of interested Party American Express  
Travel Related Services Company, Inc.

Steven Z. Jurista  
on behalf of Creditor Cross Pointe Plaza, LLC

Grant C. Keary  
on behalf of Creditor MJD Investment Company

Jeffrey Kurtzman  
on behalf of Unknown Hudson Mall Associates

Barry E. Lichtenberg  
on behalf of Creditor Westport Realty, LLC

Christopher A. Lynch  
on behalf of Interested Party East Gate Tenants in  
Common

Neil A. Moskowitz  
on behalf of Unknown LLC

Jordanna L. Nadritch  
on behalf of Debtor Elegant Living Management,  
Ltd.

David L. Pollack  
on behalf of Creditor Federal Realty Investment  
Trust

Julie H. Rome-Banks  
on behalf of Creditor The Winfield Group

Nathan A. Schultz  
on behalf of Unknown Ashley Homestores Ltd. and  
Ashley Furniture Industries, Inc.

Henry G. Swergold  
on behalf of Creditor Jerome H. Meyer & Co.,  
Agent for Halsted Diversey LLC

Allen G. Kadish  
on behalf of Unknown Ashley Homestores Ltd. and  
Ashley Furniture Industries, Inc.

Nazar Khodorovsky  
on behalf of United States Trustee

Robert L. LeHane  
on behalf of Unknown Atlas Partners, LLC

Joshua G. Losardo  
on behalf of Creditor 902 Associates

Lane T. Maxson  
on behalf of Creditor CLK-HP 415 Crossways Park  
Drive LLC

Steven Nachman  
on behalf of Creditor 26 West 23<sup>rd</sup> Street LLC

Edward E. Neiger  
on behalf of Creditor Haining Mengnu Group Co.  
Ltd.

Bonnie L. Pollack  
on behalf of Creditor TMCC, Inc.

Robert M. Sasloff  
on behalf of Creditor Restful Furniture Corporation

Malani Sternstein  
on behalf of Creditor The Winfield Group

Christina M. Thompson  
on behalf of Creditor Inland American Retail  
Management, LLC

William E. Winfield  
on behalf of Creditor Creative Television  
Marketing

Blanka K. Wolfe  
on behalf of Creditor The Winfield Group

David Y. Wolnerman  
on behalf of Debtor Jennifer Convertibles, Inc.

Steven Taitz  
on behalf of Creditor Sivan Properties Corp.

The undersigned further certifies that on January 19, 2011, the aforementioned documents were served by First Class Mail upon the following:

111 Realty Company  
60 Cuttermill Road  
Great Neck, NY 11021

Claims Agent  
BMC Group, Inc.  
444 N. Nash Street  
El Segundo, CA 90245-2822

D. Alan Harris  
Alan Harris Harris & Ruble  
6424 Santa Monica Blvd.  
Los Angeles, CA 90038  
on behalf of Creditor Ayisha Combs

Nathan A. Haynes  
Greenberg Traurig, LLP  
200 Park Avenue  
New York, NY 10166  
on behalf of Unknown Ashley Homestores, Ltd and  
Ashley Furniture Industries, Inc.

Ian S. Landsberg  
Landsberg & Margulies LLP  
16030 Ventura Blvd.  
Ste. 470  
Encino, CA 91436  
on behalf of Creditor GGF Huntington, LLC, a  
California limited liability company

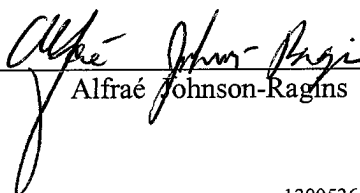
Neal S. Mann  
New York State Attorney General's Office  
120 Broadway, 24<sup>th</sup> Fl.  
New York, NY 10271  
on behalf of Creditor NYS Dept. of Taxation &  
Finance

Jacob Pearlstein, LLC  
c/o Certilman Balin Adler & Hyman, LLP  
90 Merrick Avenue  
East Meadow, NY 11556

Eric F. Schell  
10555 Main Street, Ste. 450  
Fairfax, VA 22030  
on behalf of Creditor Saul Holdings Limited  
Partnership

Annie Wells  
Morgan Lewis & Bockius, LLP  
101 Park Avenue  
New York, NY 10178  
on behalf of Creditor Kimco Realty Corporation

Dated: New York, New York  
January 19, 2011

  
Alfraé Johnson-Ragins