

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

In re:

JENNIFER CONVERTIBLES INC., *et al.*,¹
Debtors.

Chapter 11
Case No. 10-13779 (ALG)
Jointly Administered

**DECLARATION OF JULIA G. OSBORNE OF BMC GROUP, INC. REGARDING
SOLICITATION AND TABULATION OF VOTES IN CONNECTION WITH THE
DEBTORS' AMENDED JOINT CHAPTER 11 PLAN OF REORGANIZATION
FOR JENNIFER CONVERTIBLES, INC. AND ITS AFFILIATED DEBTORS**

I, Julia G. Osborne, hereby declare that the following is true to the best of my knowledge, information and belief:

1. I am over eighteen years of age and not a party to the above-captioned action. I am employed as a Senior Manager by BMC Group, Inc. ("BMC"), the Notice, Claims and Balloting Agent for the Debtors in the above-captioned cases, and my business address is 600 Superior Avenue East, Suite 1300, Cleveland, OH 44114.

2. I submit this declaration with respect to the *Amended Disclosure Statement with Respect to Joint Chapter 11 Plan of Reorganization for Jennifer Convertibles, Inc. and its Debtors* (the "Disclosure Statement"), the *Amended Joint Chapter 11 Plan of Reorganization for Jennifer Convertibles, Inc. and its Debtors* (the "Plan")² and *Order (A) Approving the Disclosure*

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 Plan.

Statement; (B) Fixing the Voting Record Date; (C) Approving the Solicitation Materials and Procedures for Distribution Thereof; (D) Approving the Forms of Ballots and Establishing Procedures for Voting on the Debtors' Joint Plan of Reorganization; (E) Scheduling a Hearing and Establishing Notice and Objection Procedures in Respect of the Confirmation of Debtors' Joint Plan of Reorganization; and (F) Granting Related Relief (the "Disclosure Statement Order").

3. Pursuant to the *Order Authorizing Retention and Appointment of BMC Group, Inc. as Claims and Noticing Agent Under 28 U.S.C. § 156(c) and Granting Related Relief*, entered by the Court on July 22, 2010, BMC was retained for, among other purposes, noticing, solicitation, and tabulation of votes with respect to Plan confirmation.

4. I make this declaration to disclose actions taken by BMC in its capacity of "Balloting Agent". BMC has considerable experience in soliciting and tabulating votes to accept or reject proposed Chapter 11 plans of reorganization, and I am duly authorized to make and submit this declaration on behalf of BMC. Except as otherwise indicated, all matters set forth herein are based upon my personal knowledge or my review of relevant documents. If I were called upon to testify, I could and would testify competently as to the facts set forth herein.

5. The Disclosure Statement, Plan and Disclosure Statement Order served as BMC's guide for the solicitation and tabulation of votes to accept or reject the Plan.

THE TABULATION PROCESS FOR VOTING CLASSES

6. Pursuant to the Disclosure Statement Order, the Voting Deadline was established as 4:00 p.m., Eastern Time on January 18, 2011.

7. All Ballots received through January 18, 2011 at 4:00 p.m. Eastern Time were reviewed in accordance with the procedures approved in the Disclosure Statement Order.

8. Pursuant to the Disclosure Statement Order, Holders of Classes 1, 4, and 5 Claims and Interests were identified as Non-Voting Classes, from who votes to accept or reject the Plan were not required, and therefore the holders of such Claims and Interests were not solicited to vote.

9. Below is a summary of the Classes entitled to vote pursuant to the Disclosure Statement Order (the “Voting Classes”):

<u>Class</u>	<u>Type of Claim</u>
Class 2	Mengnu Unsecured Claim
Class 3	General Unsecured Claims

10. Upon receipt of the envelopes containing Ballots, BMC adhered to the following procedures:

- a. Each envelope was opened and the Ballot or Ballots were removed, inspected and stamped with the date received;
- b. All pertinent information from the Ballots was input into a computer database maintained solely for the purpose of tabulating Ballots in these cases. Such information included the amount voted, whether the creditor accepted or rejected the Plan, whether the creditor made any elections, among other information; and
- c. Ballots received by BMC on or prior to the Voting Deadline were tabulated in accordance with the Disclosure Statement Order.

BMC is in possession of all Ballots that it received. All Ballots received by BMC are stored at BMC’s Chanhassen office located at 18750 Lake Drive East, Chanhassen, Minnesota 55317, and are available for inspection by the Court or any party in interest.

11. All properly executed Ballots for the Voting Classes received on or before the Voting Deadline were tabulated in accordance with the above stated procedures.

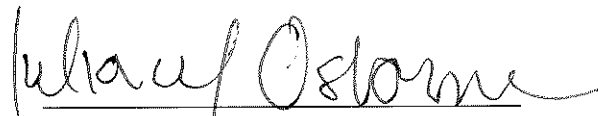
12. The aggregate results of the aforesaid tabulation are set forth below:

IMPAIRED CLASS AND DESCRIPTION	ACCEPT		REJECT	
	VOTES COUNTED	AMOUNT	VOTES COUNTED	AMOUNT
Class 2 Mengnu Unsecured Claim	2 100.00%	\$35,034,089.08 100.00%	0 0.00%	\$0.00 0.00%
Class 3 General Unsecured Claims	90 90.91%	\$6,056,922.99 92.86%	9 9.09%	\$465,385.03 7.14%

13. Attached hereto as **Exhibit A** is a tabulation report that provides a summary of all timely received Ballots.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

DATED: January 19, 2011
Cleveland, OH



Julia G. Osborne

EXHIBIT A

**BALLOT TABULATION REPORT
SUMMARY**

In Re: Jennifer Convertibles, Inc., et al

Ballot Counts							Ballot Amounts							
Class	Accepted		Rejected		Total Counted	Total Excluded	Total Received	Accepted		Rejected		Total Counted	Total Excluded	Total Received
CLASS 2	2	100.00%	0	0.00%	2	0	2	\$35,034,089.08	100.00%	\$0.00	0.00%	\$35,034,089.08	\$0.00	\$35,034,089.08
CLASS 3	90	90.91%	9	9.09%	99	14	113	\$6,056,922.99	92.86%	\$465,385.03	7.14%	\$6,522,308.02	\$585,634.69	\$7,107,942.71

Class	Description
Class 2	Mengnu Unsecured Claim
Class 3	General Unsecured Claims

BALLOT TABULATION REPORT

Plan Class Class 2: Mengnu Unsecured Claim

Ballot Counts							Ballot Amounts							
Class	Accepted		Rejected		Total Counted	Total Excluded	Total Received	Accepted		Rejected		Total Counted	Total Excluded	Total Received
CLASS 2	2	100.00%	0	0.00%	2	0	2	\$35,034,089.08	100.00%	\$0.00	0.00%	\$35,034,089.08	\$0.00	\$35,034,089.08

Ctrl. No.	Clm No.	Creditor Name	Total Amount	Accepting		Rejecting		Excluded	Comments
				Amount	Votes	Amount	Votes		
107	342	HAINING MENGNU GROUP CO LTD	\$17,517,044.54	\$17,517,044.54	1		0		
108	320	HAINING MENGNU GROUP CO LTD	\$17,517,044.54	\$17,517,044.54	1		0		

BALLOT TABULATION REPORT

Plan Class Class 3: General Unsecured Claims

Ballot Counts							Ballot Amounts							
Class	Accepted		Rejected		Total Counted	Total Excluded	Total Received	Accepted		Rejected		Total Counted	Total Excluded	Total Received
CLASS 3	90	90.91%	9	9.09%	99	14	113	\$6,056,922.99	92.86%	\$465,385.03	7.14%	\$6,522,308.02	\$585,634.69	\$7,107,942.71

Ctrl. No.	Cln No.	Creditor Name	Total Amount	Accepting		Rejecting		Excluded	Comments
				Amount	Votes	Amount	Votes		
30	98	(KSKIM) PORTER SQUARE EQUITY PARTNERS LLC	\$130,183.81	\$130,183.81	1		0		
48	s307	1900-1902 VAN NESS LLC	\$20,548.39	\$20,548.39	1		0		
73	250	26 WEST 23RD STREET LLC	\$63,657.51	\$63,657.51	1		0		
100	307	301 E 66TH ST ASSOC LTD PTNSH	\$221,192.63	\$221,192.63	1		0		
31	s317	A D S ELECTRIC CO., INC.	\$834.60	\$834.60	1		0		
34	70	ACADEMY FIRE PROTECTION	\$1,316.30	\$1,316.30	1		0		
35	55	ACADEMY FIRE PROTECTION	\$1,209.29	\$1,209.29	1		0		
61	173	ADVANCED TECHNOLOGY REPAIR	\$1,895.00	\$1,895.00	1		0		
40	s128	ALBION ASSOCIATES, INC.	\$3,206.42	\$3,206.42	1		0		
9	35	ALL AMERICAN WASTE LLC	\$97.64	\$97.64	1		0		
86	40	ASHLEY FURNITURE INDUSTRIES INC	\$134,880.20			\$134,880.20	1		
58	s334	ATHEN'S LAND COMPANY, L L C	\$5,370.97			\$5,370.97	1	X	No Signature
97	73	B C CARPET CLEANING INC	\$7,395.00	\$7,395.00	1		0		
98	252	B C CARPET CLEANING INC	\$7,350.00	\$7,350.00	1		0		
69	s141	BGE	\$1,896.63	\$1,896.63	1		0		
2	108	BOSTON HERALD	\$18,500.00				0	X	Ballot did not indicate an acceptance or rejection of the Plan
102	193	BROADVIEW NETWORKS	\$39.94	\$39.94	1		0		
115	259	CBS CORPORATION	\$242,767.05	\$242,767.05	1		0	X	Late Filed
29	s150	CHAMPION LOCKSMITH, INC.	\$829.16	\$829.16	1		0		
4	s353	CHAVIN FAMILY	\$4,741.94	\$4,741.94	1		0		

BALLOT TABULATION REPORT

Plan Class Class 3: General Unsecured Claims

Ctrl. No.	Clm No.	Creditor Name	Total Amount	Accepting		Rejecting		Excluded	Comments
				Amount	Votes	Amount	Votes		
65	47	COHEN, MOSHE	\$1,250.00	\$1,250.00	1		0		
89	234	CREATIVE TELEVISION MARKETING	\$1,690,300.00	\$1,690,300.00	1		0		
87	164	DAVID GOLDSCHMIDT	\$12,974.00	\$12,974.00	1		0		
95	s375	DG FASTCHANNEL	\$2,498.90	\$2,498.90	1		0		
23	236	DIVERSEY/HALSTED LTD PTNSHIP (JEROME MEYER)	\$192,623.00	\$192,623.00	1		0		
27	118	DJM FILMS INC.	\$4,157.13	\$4,157.13	1		0		
57	97	DTE ENERGY	\$2,756.14	\$2,756.14	1		0		
39	163	DUBLIN SANITATION	\$119.25	\$119.25	1		0		
75	s384	DYNAMIC SHEET METAL LTD.	\$38,361.63				0	X	Ballot did not indicate an acceptance or rejection of the Plan
7	186	EBMUD PAYMENT CENTER	\$68.02	\$68.02	1		0		
91	s387	EDWARD E FINCH AND CO. INC.	\$94,800.00	\$94,800.00	1		0		
1	227	ENEA PROPERTIES COMPANY	\$1.00	\$1.00	1		0		
85	203	FIRST SERVICE NETWORKS INC	\$22,467.43	\$22,467.43	1		0		
72	s401	FOSTERS DAILY DEMOCRAT	\$2,346.35	\$2,346.35	1		0		
41	18	FOX GLASS COMPANY EAST	\$613.76	\$613.76	1		0		
17	106	FOX GLASS OF BROOKLYN INC	\$484.95	\$484.95	1		0		
42	s406	GARDEN STATE FURNITURE SERVICE	\$452.00	\$452.00	1		0		
99	223	GEORGIA NATURAL GAS	\$426.75	\$426.75	1		0		
62	17	GLOBE NEWSPAPER CO INC DBA BOSTON GLOBE	\$140,080.20			\$140,080.20	1		
43	s414	GUARDSMAN/VALSPAR	\$215.00	\$215.00	1		0		
59	s190	HARLEY J GREENFIELD	\$9,945.00	\$9,945.00	1		0		
67	s416	HERMAN GOLDSZLAGER, SAM & SARA GOLDSZLAGER	\$19,716.49				0	X	Ballot did not indicate an acceptance or rejection of the Plan
55	180	HILLTOWN CROSSINGS LP	\$1,585.00	\$1,585.00	1		0		

BALLOT TABULATION REPORT

Plan Class Class 3: General Unsecured Claims

Ctrl. No.	Clm No.	Creditor Name	Total Amount	Accepting		Rejecting		Excluded	Comments
				Amount	Votes	Amount	Votes		
56	181	HILLTOWN CROSSINGS LP	\$17,372.33	\$17,372.33	1	0			
76	s418	HK BASHI, KLIM MGMT	\$19,354.84	\$19,354.84	1	0			
49	99	HURLEY, MAUREEN	\$41,631.29	\$41,631.29	1	0			
25	235	JEROME H MEYER & CO, AGENT FOR	\$244,598.00	\$244,598.00	1	0			
33	158	JOHN A GOREE	\$45.00			\$45.00	1		
113	s216	KBCW TV, CBS TV STATIONS	\$4,063.00	\$4,063.00	1	0	X	Late Filed	
111	s217	KCAL TV	\$9,214.00	\$9,214.00	1	0	X	Late Filed	
109	s218	KCBS TV	\$12,954.00	\$12,954.00	1	0	X	Late Filed	
92	14	KHAN, ROBERT	\$2,695.00	\$2,695.00	1	0			
36	229	KLAUSSNER FURNITURE INDUSTRIES	\$903,052.00	\$903,052.00	1	0			
110	s222	KPIX TV	\$7,624.50	\$7,624.50	1	0	X	Late Filed	
78	s470	LAGUNA HILLS INVESTMENT CO.	\$3,139.36			0	X	Ballot did not indicate an acceptance or rejection of the Plan	
101	226	LAW OFFICES OF JEFFREY P WIDMAN	\$2,144.00			\$2,144.00	1		
26	238	LAWRENCE REALTY	\$2,500.00	\$2,500.00	1	0			
8	202	LAWRENCE TRANSPORTATION SYSTEM	\$38,883.91	\$38,883.91	1	0			
88	308	LE BARASCH	\$162,892.59			0	X	Ballot did not indicate an acceptance or rejection of the Plan	
90	308	LE BARASCH	\$162,892.59	\$162,892.59	1	0			
82	136	LEFTBANK ART	\$1,060.26	\$1,060.26	1	0			
21	124	LOS ANGELES TIMES	\$124,277.90	\$124,277.90	1	0			
64	s483	LYLE LAVIETES LANDSCAPE	\$680.00	\$680.00	1	0			
54	182	MAIN STREET AT EXTON LP	\$40,089.92	\$40,089.92	1	0			
53	183	MAIN STREET AT EXTON, L P	\$248,116.79	\$248,116.79	1	0			
66	37	MCHUGH SERVICE CO	\$212.00	\$212.00	1	0			
104	s426	NARINDER GARG	\$55,806.45			\$55,806.45	1		

BALLOT TABULATION REPORT

Plan Class Class 3: General Unsecured Claims

Ctrl. No.	Clm No.	Creditor Name	Total Amount	Accepting		Rejecting		Excluded	Comments
				Amount	Votes	Amount	Votes		
63	16	NEW YORK TIMES CO INC	\$76,654.00			\$76,654.00	1		
3	134	NINA KRAUS	\$1.00	\$1.00	1		0		
6	218	NSTAR ELECTRIC COMPANY	\$5,846.46	\$5,846.46	1		0		
47	s507	ORDNANCE ASSOCIATES, LLC	\$1,500.00	\$1,500.00	1		0		
10	s509	PATCHOGUE ASSOCIATES	\$23,225.81			\$23,225.81	1		
60	155	PECO ENERGY COMPANY	\$1,822.27	\$1,822.27	1		0		
38	s511	PEMBROKE PLACE PROPERTY, LLC	\$18,977.42			\$18,977.42	1		
28	4	PERGAMENT MALL OF STATEN ISLAND LLC	\$13,571.95			\$13,571.95	1		
18	54	PHILADELPHIA NEWSPAPERS LLC	\$368,085.52	\$368,085.52	1		0		
105	255	PMAIC	\$338,810.00	\$338,810.00	1		0		
71	s518	PRIORITY BUSINESS SERVICES INC.	\$1,261.25	\$1,261.25	1		0		
70	s258	R ARROYO TRUCKING	\$5,810.00				0	X	Ballot did not indicate an acceptance or rejection of the Plan
52	177	RENAISSANCE RETAIL LLC	\$147,586.11	\$147,586.11	1		0		
32	240	ROBERT GWYNN	\$54,344.32	\$54,344.32	1		0		
81	152	ROTO-ROOTER SERVICES CO.	\$342.83	\$342.83	1		0		
106	128	SEALY MATTRESS COMPANY	\$15,878.60	\$15,878.60	1		0		
84	s541	SHIFF REALTY TRUST	\$34,812.90	\$34,812.90	1		0		
94	138	SOUTH PACIFIC	\$690.00	\$690.00	1		0		
103	75	SPECIALTY LIGHTING GROUP	\$17,334.70	\$17,334.70	1		0		
11	s547	SPECTRUM SIGNS, INC.	\$299.41	\$299.41	1		0		
68	199	SSSG REALTY TRUST	\$74,635.10	\$74,635.10	1		0		
74	85	THE HOME INSURANCE COMPANY IN LIQUIDATION	\$1.00	\$1.00	1		0		
50	127	TRIBUNE COMP DBA BALTIMORE SUN	\$37,623.85	\$37,623.85	1		0		
20	125	TRIBUNE COMP DBA HOY CHICAGO	\$6,510.00	\$6,510.00	1		0		

BALLOT TABULATION REPORT

Plan Class Class 3: General Unsecured Claims

Ctrl. No.	Clm No.	Creditor Name	Total Amount	Accepting		Rejecting		Excluded	Comments
				Amount	Votes	Amount	Votes		
19	126	TRIBUNE COMP DBA SUN SENTINEL	\$42,284.40	\$42,284.40	1		0		
22	123	TRIBUNE COMP DBA THE CHICAGO TRIBUNE	\$85,260.00	\$85,260.00	1		0		
77	209	TRIPAR INTERNATIONAL INC.	\$150.07	\$150.07	1		0		
96	190	URSTADT BIDDLE PROPERTIES INC.	\$37,606.55	\$37,606.55	1		0		
44	299	VALSPAR CORP	\$91,828.50	\$91,828.50	1		0		
45	s84	VALSPAR CORP	\$29,478.00	\$29,478.00	1		0		
46	298	VALSPAR CORP	\$49,307.00	\$49,307.00	1		0		
37	s202	VARGA CUSTOM FURNITURE REPAIR	\$1,150.00	\$1,150.00	1		0		
83	212	VERTIS INC DBA VERTIS COMMUNICATIONS	\$18,180.64	\$18,180.64	1		0		
51	s439	VINCENT PRINTING COMPANY	\$12,431.88	\$12,431.88	1		0		
12	151	W B MASON CO., INC.	\$4,892.36	\$4,892.36	1		0		
13	150	W B MASON CO., INC.	\$27.81	\$27.81	1		0		
14	147	W B MASON CO., INC.	\$79.05	\$79.05	1		0		
15	148	W B MASON CO., INC.	\$2.88	\$2.88	1		0		
16	149	W B MASON CO., INC.	\$423.81	\$423.81	1		0		
114	s211	WCBS TV	\$52,607.35	\$52,607.35	1		0	X	Late Filed
112	s287	WFOR TV	\$2,613.75	\$2,613.75	1		0	X	Late Filed
5	239	WINFIELD GROUP	\$17,068.02	\$17,068.02	1		0		
93	s580	WOODROSE REALTY	\$4,354.84	\$4,354.84	1		0		
79	205	WPEC TELEVISION (#5802)	\$3,561.50	\$3,561.50	1		0		
80	66	WPTV TELEVISION (1018)	\$2,613.75	\$2,613.75	1		0		
24	237	ZIFKIN REALTY MANAGEMENT LLC	\$194,941.84	\$194,941.84	1		0		