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**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)

**NOTICE PURSUANT TO 11 U.S.C. § 1127 OF FILING
OF NON-MATERIAL MODIFICATIONS TO
AMENDED JOINT CHAPTER 11 PLAN OF REORGANIZATION FOR
JENNIFER CONVERTIBLES, INC. AND ITS AFFILIATED DEBTORS**

PLEASE TAKE NOTICE that on December 22, 2010, the debtors in the above-captioned case (the "Debtors") filed the Amended Joint Chapter 11 Plan Of Reorganization For Jennifer Convertibles, Inc. And Its Affiliated Debtors (Docket No. 399) (the "Plan").

PLEASE TAKE NOTICE that on January 14, 2011, the Debtors filed the Plan Supplement², which included Exhibit B, the Tranche A, B, C, D, and E Notes.

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.

PLEASE TAKE FURTHER NOTICE, that since filing the Plan and Plan Supplement, the Debtors made certain additional non-material modifications to the Plan pursuant to 11 U.S.C. § 1127.

PLEASE TAKE FURTHER NOTICE that attached to this notice as **Exhibit A** is the blacklined Plan reflecting the following non-material modifications: (i) the definition of Tranche B Note in section 1.01(103) of the Plan on page 16 of the blacklined Plan, has been modified to remove the first priority lien on all Non-JCI Inventory of the Reorganized Debtors as it relates to Hartsdale Convertibles, Inc., (ii) the definitions of Exit Funding Facility and Exit LC Facility in sections 1.01 (51) and 1.01 (52) on page 11 of the blacklined Plan, have been deleted and replaced with a definition of Secured Exit Credit Facility in section 1.01(99) of the Plan; (iii) Section 6.02(c) of the Plan on pages 27-28 of the blacklined Plan has been modified to account for the modified definition of Secured Exit Credit Facility.

PLEASE TAKE FURTHER NOTICE that attached to this notice as **Exhibit B** is the blacklined Exhibit A to the Plan Supplement modifying the Secured Exit Credit Agreement to reflect certain non-material modifications, including, among other things, the modifications made to the Tranches B and E Notes (as noted below).

PLEASE TAKE FURTHER NOTICE that attached to this notice as **Exhibit C** is the blacklined Exhibit B to the Plan Supplement showing that the Terms of the Tranche A, B, C, D, and E Notes and related security agreements have been modified to reflect that (i) Hartsdale Convertibles, Inc. is neither an obligor nor a grantor under the Tranche A Note, Tranche B Note, Tranche C Note, or Tranche D Note and (ii) that Hartsdale Convertibles Inc., with the exception of certain inventory purchased from Ashley HomeStores, Ltd., will no longer be an obligor or grantor under the Tranche E Note and related security agreement.

PLEASE TAKE FURTHER NOTICE that the Debtors hereby reserve all rights to amend, revise or supplement any of the documents contained in the Plan and/or Plan Supplement at any time before the Effective Date of the Plan, or any such other date as may be permitted by the Plan or by Order of this Court.

PLEASE TAKE FURTHER NOTICE that both the Plan and Plan Supplement are available on the Court's Internet Website at <http://www.nysb.uscourts.gov>. A login and password to the Court's Public Access to Electronic Court Records ("PACER") are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>. A copy of the Plan and/or Plan Supplement may also be examined between the hours of 9:00 A.M. and 4:30 P.M., Monday through Friday at the Office of the Clerk of the Bankruptcy Court, One Bowling Green, Room 511, New York, New York 10004-1408 or online at <http://www.bmcgroup.com/jenniferconvertibles>.

PLEASE TAKE FURTHER NOTICE THAT a copy of the Plan and/or Plan Supplement may also be obtained by written request (at your cost) to the Debtors' claims agent at the following address and telephone number: BMC Group, Inc., Attention: Jennifer Convertibles, Inc., et al., PO Box 3020, Chanhassen, MN 55317-3020, (888) 909-0100.

Dated: New York, New York
January 24, 2011

OLSHAN GRUNDMAN FROME
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By: /s/ Michael S. Fox_____

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