

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

<p>In re:</p> <p>JENNIFER CONVERTIBLES, INC.,</p> <p style="text-align: center;">Debtors.</p> <p>Tax I.D. No. (11-2824646)</p>	<p>Chapter 11</p> <p>Case No. 10-13779 (ALG)</p>
<p>In re</p> <p>JENNIFER CONVERTIBLES BOYLSTON MA, INC.,</p> <p style="text-align: center;">Debtor.</p> <p>Tax I.D. No. (04-3277904)</p>	<p>Chapter 11</p> <p>Case No. 10-13780 (ALG)</p>
<p>In re</p> <p>JENNIFER CHICAGO LTD.,</p> <p style="text-align: center;">Debtor.</p> <p>Tax I.D. No. (36-3780505)</p>	<p>Chapter 11</p> <p>Case No. 10-13781 (ALG)</p>
<p>In re</p> <p>ELEGANT LIVING MANAGEMENT, LTD.,</p> <p style="text-align: center;">Debtor.</p> <p>Tax I.D. No. (51-0345049)</p>	<p>Chapter 11</p> <p>Case No. 10-13782 (ALG)</p>

<p>In re</p> <p>HARTSDALE CONVERTIBLES, INC.,</p> <p style="text-align: center;">Debtor.</p> <p>Tax I.D. No. (13-3251681)</p>	<p>Chapter 11</p> <p>Case No. 10-13783 (ALG)</p>
<p>In re</p> <p>JENNIFER MANAGEMENT III CORP.,</p> <p style="text-align: center;">Debtor.</p> <p>Tax I.D. No. (52-1783552)</p>	<p>Chapter 11</p> <p>Case No. 10- 13784 (ALG)</p>
<p>In re</p> <p>JENNIFER PURCHASING CORP.,</p> <p style="text-align: center;">Debtor.</p> <p>Tax I.D. No. (11-3187319)</p>	<p>Chapter 11</p> <p>Case No. 10-13785 (ALG)</p>
<p>In re</p> <p>JENNIFER MANAGEMENT II CORP.,</p> <p style="text-align: center;">Debtor.</p> <p>Tax I.D. No. (51-0339177)</p>	<p>Chapter 11</p> <p>Case No. 10- 13786 (ALG)</p>
<p>In re</p> <p>JENNIFER MANAGEMENT V LTD.,</p> <p style="text-align: center;">Debtor.</p> <p>Tax I.D. No. (51-0349876)</p>	<p>Chapter 11</p> <p>Case No. 10-13787 (ALG)</p>

<p>In re</p> <p>JENNIFER CONVERTIBLES NATICK, INC.,</p> <p style="text-align: center;">Debtor.</p> <p>Tax I.D. No. (22-3422227)</p>	<p>Chapter 11</p> <p>Case No. 10-13788 (ALG)</p>
<p>In re</p> <p>NICOLE CONVERTIBLES, INC.,</p> <p style="text-align: center;">Debtor.</p> <p>Tax I.D. No. (11-2655985)</p>	<p>Chapter 11</p> <p>Case No. 10-13789 (ALG)</p>
<p>In re</p> <p>WASHINGTON HEIGHTS CONVERTIBLES, INC.,</p> <p style="text-align: center;">Debtor.</p> <p>Tax I.D. No. (11-3490783)</p>	<p>Chapter 11</p> <p>Case No. 10-13790 (ALG)</p>

**ORDER DIRECTING JOINT ADMINISTRATION
OF CHAPTER 11 CASES PURSUANT TO RULE 1015(b)
OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

Upon the motion, dated July 19, 2010 (the “Motion”)¹ of Jennifer Convertibles, Inc. (“Jennifer Convertibles”), and its affiliated debtors, Jennifer Convertibles Boylston MA, Inc., Jennifer Chicago Ltd., Elegant Living Management, Ltd., Hartsdale Convertibles, Inc., Jennifer Management III Corp., Jennifer Purchasing Corp., Jennifer Management II Corp., Jennifer Management V Ltd., Jennifer Convertibles Natick, Inc., Nicole Convertibles, Inc.,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

Washington Heights Convertibles, Inc., as debtors in possession (collectively, the “Debtors”), for entry of an order, pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), directing the joint administration of the Debtors’ chapter 11 cases for procedural purposes only, all as more fully set forth in the Motion; and upon consideration of the Declaration of Rami Abada in Support of the Debtors’ Chapter 11 Petitions and Request for First Day Relief; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to the parties listed therein, and it appearing that no other or further notice need be provided; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and it appearing that the relief requested in the Motion is in the best interests of the Debtors, their estates, and creditors; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED.
2. The above-captioned chapter 11 cases are consolidated for procedural purposes only and shall be jointly administered by the Court under Case No. 10-13779 (ALG), in accordance with Rule 1015(b) of the Federal Rules of Bankruptcy Procedure.
3. Nothing contained in this order shall be deemed or construed as directing or otherwise affecting the substantive consolidation of any of the above-captioned cases.
4. The caption of the jointly administered cases should read as follows:

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

In re:

JENNIFER CONVERTIBLES, INC.,¹

Debtors.

Chapter 11

Case No. 10-13779 (ALG)

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).

5. A docket entry shall be made in each of the above-captioned cases substantially as follows:

An order (the "Joint Administration Order") has been entered in this case directing the joint administration of the chapter 11 cases listed below for procedural purposes only. The docket in case no. 10-13779 (ALG) should be consulted for all matters affecting this case. The following chapter 11 cases are jointly administered pursuant to the Joint Administration Order:

Jennifer Convertibles, Inc., Case No. 10-13779 (ALG); Jennifer Convertibles Boylston MA, Inc., Case No. 10-13780 (ALG); Jennifer Chicago Ltd., Case No. 10-13781 (ALG); Elegant Living Management, Ltd., Case No. 10-13782 (ALG); Hartsdale Convertibles, Inc., Case No. 10-13783 (ALG); Jennifer Management III Corp., Case No. 10-13784 (ALG); Jennifer Purchasing Corp., Case No. 10-13785 (ALG); Jennifer Management II Corp., Case No. 10-13786 (ALG); Jennifer Management V Ltd., Case No. 10-13787 (ALG); Jennifer Convertibles Natick, Inc., Case No. 10-13788 (ALG); Nicole Convertibles, Inc., Case No. 10-13789 (ALG); Washington Heights Convertibles, Inc., Case No. 10-13790 (ALG).

~~6. This Order and the relief provided herein shall apply to chapter 11 cases filed subsequent to the Petition Date by any and all affiliates, direct and indirect subsidiaries of~~

~~Jennifer Convertibles, Inc., as if those subsidiaries had been parties to the Motion and were among the Debtors referred to in this Order.~~

7. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

Dated: New York, New York
July 22, 2010

/s/ Allan L. Gropper
UNITED STATES BANKRUPTCY JUDGE