

Keen CF Realty LLC
32 Cabriolet Lane
Melville, NY 11747
Telephone: (646) 381-9202
Matthew Bordwin

Special Real Estate Advisor
To the Debtors

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

-----X

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

-----X

**NOTICE OF FEES EARNED BY SPECIAL
REAL ESTATE ADVISOR TO THE DEBTORS**

PLEASE TAKE NOTICE THAT:

1. Keen CF Realty (“Keen”) has submitted to Jennifer Convertibles, Inc. (“Debtor”) an invoice for fees earned in connection with its negotiation of lease modification agreements on behalf of the Debtor.
2. By order of the Court dated August 10, 2010 (the “Retention Order”), a copy of which is attached as Exhibit “A” and incorporated by reference, the Court authorized and empowered the Debtor to retain KPMG CF Realty LLC (“KPMGCF”)¹ as its Special Real Estate Advisor *nunc pro tunc* to the petition date pursuant to the terms set forth in the Agreement between the Debtor and KPMGCF dated July 22, 2010 (the “Retention Agreement”), a copy of which is attached hereto as Exhibit “B” and incorporated by reference.

¹ Pursuant to the Affidavit of Disinterestedness and Notice of Change in Control and Change of Name and Address filed with this Court on November 30, 2010, Keen continued as the Special Real Estate Advisor for the Debtor.

3. Keen was retained pursuant to the Retention Agreement and the Retention Order to render the real estate services listed below:
 - a) Organize the lease information for each Renegotiation Property in a manner that clearly displays the store and lease economics. Keen and the Debtor will jointly establish negotiating will establish negotiating goals and parameters, such as rent reductions, lease terminations, lease term modifications, and other leasehold concessions.
 - b) Contact the landlord for each Renegotiation Property and will seek to negotiate with the landlord for modifications in accordance with the parameters established by Debtor.
 - c) Work with the landlords, the Debtor, and Debtor's counsel to document all lead modification proposals.
4. Pursuant to the Retention Order Keen is not required to file interim or final fee applications pursuant to Sections 330 and 331 of the Bankruptcy Code. The Retention Order requires that Keen file a Fee Notice which shall contain information regarding: (i) the amount of fees paid or to be paid per Renegotiation Property, (ii) a brief explanation of the method by which the amount of the fee for each Renegotiation Property was determined, and (iii) incurred and received expenses as of the date of the Fee Notice.
5. Attached hereto as Exhibit "C" is a schedule of fees earned per Renegotiation Property. The aggregate of those fees is three hundred eighty-two thousand seven hundred eighty-one dollars (\$382,781.00). In addition, there is one agreement pending for which the anticipated fee, which shall be paid upon full execution of a lease modification agreement documenting the agreed upon modification terms, is eight thousand two hundred forty-

three dollars (\$8,243.00) which would result in total fees earned by Keen in the amount of three hundred ninety-one thousand and twenty-four dollars (\$391,024.00).

6. Keen determined the fees earned in accordance with the fee provisions included in the Retention Agreement and the Retention Order which state as follows:

- a) Transactional Fees: On the Lease Modification Agreement Date, Keen shall have earned and shall be paid, on a per Renegotiation Property basis, the greater of \$5,000 (the “Minimum Fee”)² or 4% of “Savings”. Savings shall be calculated as the difference between (a) the Remaining Leasehold Liability payable by Company prior to the execution of the applicable Modification Agreement, and (b) the Remaining Leasehold Liability payable by Company following the execution of the applicable Modification Agreement.
- b) For Renegotiation Properties where annual rent is under \$85,000, the \$5,000 Minimum Fee shall be reduced to \$3,500³.
- c) Transactional Fees Re: Balances Due Landlords: For certain Renegotiation Properties Company has outstanding balances of money due to the landlords upon the date of filing. Those balances shall be included in the attached Schedule A to the Retention Agreement. KPMGCF shall have earned and shall be paid, on a per Renegotiation Property basis, 4% of the savings. The calculation of savings for this specific provision shall be the difference between what Company owes as set forth on Schedule A and what Company

² Pursuant to the Retention Order, the \$5,000 Minimum Fee shall be reduced to \$4,000.

³ Pursuant to the Retention Order, the \$3,500 Minimum Fee shall be reduced to \$3,000.

and landlord agree Company shall pay to cure the outstanding balance(s). If the agreement does not provide for any reduction in the balance due but rather provides for an alternate payment schedule that is mutually agreed upon by landlord and Company, then in this situation alone, Keen shall have earned and shall be paid, on a Renegotiation Property basis a flat fee of \$2,500 per agreement.

- d) Should Company accept and execute a Modification Agreement whereby there is a non-monetary change to the lease only, such as (but not limited to) the insertion of a termination or kick-out provision, then in this case alone Keen shall have earned and shall be paid, on a Renegotiation Property basis, a flat fee of \$2,500 per agreement.
- e) With regards to negotiations and transactions where both a savings are achieved under sections [a] or [b] above and non-monetary change to the lease has been agreed upon as per section [d] above, in this case Keen shall earn only one fee under either section [a] or [b] above and shall not also earn the fee set forth in section [d] above.
- f) Should KPMGCF earn a fee of at least \$5,000 or greater on a particular property under section [c] above (“Transactional Fees Re: Balances Due Landlords”), then in this situation should Keen also be entitled to a fee under section [a] or [b] above, the fee earned under [a] or [b] shall be no greater than 33% of the savings achieved for Company.
- g) When Savings are being calculated, they shall be present valued at a 6% discount rate per annum.

h) Keen fees are due and immediately upon the mutual execution of a
Modification Agreement and payable within 3 days of such execution.

7. As of the date of this notice Keen had not incurred any expenses in connection with its
efforts.

Dated: New York, NY
February 28, 2011

Respectfully Submitted:

By: 
MATTHEW BORDWIN
KEEN CF REALTY LLC
32 Cabriolet Lane
Melville, NY 11747
Telephone: (646) 381-9202

Special Real Estate Advisor
To the Debtors

Exhibit A

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

In re:

JENNIFER CONVERTIBLES INC., *et al.*,

Debtors.

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

**ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF
KPMG CF REALTY LLC, AS SPECIAL REAL ESTATE ADVISOR
FOR THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

Upon consideration of the Application (the “Application”) of Jennifer Convertibles Inc., and certain of its affiliates and related entities, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order pursuant to Sections 327(a) and 328(a) of the United States Bankruptcy Code (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), authorizing the employment and retention of KPMG CF Realty LLC (“KPMGCF”) as special real estate advisor for the Debtors nunc pro tunc to the Petition Date, on the terms and conditions set forth in the agreement between certain of the Debtors and KPMGCF (the “Engagement Letter”),² attached as Exhibit C to the Motion; and it appearing that the Court has jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and it appearing that this matter is core pursuant to 28 U.S.C. § 157(b)(2)(A) and (O); and it appearing that venue is proper in this District pursuant to 28 U.S.C. § 1408; and the Court having determined that the relief sought in

² Capitalized terms used but not defined herein shall have the meanings ascribed thereto in the Engagement Letter.

the Application is in the best interests of the Debtors, their estates and all parties in interest; KPMGCF is “disinterested” and eligible for retention pursuant to Sections 101(14) and 327(a) of the Bankruptcy Code, the terms of the Engagement Letter, the terms of the Engagement Letter are reasonable and appropriate; and upon the *Declaration of Matthew Bordwin in Support of the Debtors’ Application to Retain and Employ KPMG CF Realty LLC as Special Real Estate Advisor Nunc Pro Tunc to the Petition Date*; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Application is granted as set forth herein; and it is further

ORDERED that in accordance with Sections 327(a) and 328 of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rules 2014-1 and 2016-1, the Debtors are authorized to employ and retain KPMGCF in accordance with the terms and conditions set forth in the Engagement Letter as of the Petition Date; and it is further

ORDERED that notwithstanding the foregoing paragraph, KPMGCF shall be entitled to payment according to its fee structure pursuant to section 328(a) of the Bankruptcy Code and not any other standard, including section 330 of the Bankruptcy Code; provided, however, that the United States Trustee for the Southern District of New York (the “U.S. Trustee”) may review KPMGCF’s expenses pursuant to section 330 of the Bankruptcy Code; and it is further

ORDERED that KPMGCF is authorized to perform the services set forth in the Engagement Letter, including:

- a. organize the lease information for each Renegotiation Property in a manner that clearly displays the store and lease economics. KPMGCF and Company will jointly establish negotiating goals and parameters, such as rent reductions, lease term modifications, and other leasehold concessions;
- b. contact the landlord for each Renegotiation Property and seek to negotiate

with the landlord for modifications in accordance with the parameters established by Company; and

- c. work with the landlords, the Company, and the Company's counsel to document all lease modification proposals;

and it is further

ORDERED that section 2.5 of the Engagement Letter shall be revised so that the \$5,000 Minimum Fee referenced shall be reduced to \$4,000 and that section 2.6 of the Engagement Letter shall be revised so that the \$3,500 Minimum Fee referenced shall be reduced to \$3,000; and it is further

ORDERED that the Debtors are authorized to compensate KPMGCF in accordance with the terms of the Engagement Letter and KPMGCF will not be required to file interim or final fee applications pursuant to Sections 330 and 331 of the Bankruptcy Code or keep time records in connection with its services performed under the Engagement Letter; and it is further

ORDERED that, notwithstanding the immediately preceding paragraph, upon conclusion of its engagement in these chapter 11 cases, KPMGCF shall be required to comply with the following procedures:

- a. The Debtors will request final allowance of the fees paid or to be paid to KPMGCF under the Engagement Letter (the "Fees") by filing a notice setting forth the total amount of fees paid or to be paid to KPMGCF with respect to each Renegotiation Property (the "Fee Notice") and serving the Fee Notice on the U.S. Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attn: Nazar Khodorovsky, Esq.; and (ii) counsel to the Official Committee of Unsecured Creditors appointed in the Debtors' cases (the "Creditors' Committee").
- b. The Fee Notice shall contain information regarding: (i) the amount of the fees paid or to be paid per Renegotiation Property, (ii) a brief explanation of the method by which the amount of the fee for each Renegotiation Property was determined, and (iii) incurred and received expenses as of the date of the Fee Notice.

- c. The U.S. Trustee and the Creditors' Committee will have fourteen (14) days after the filing of the Fee Notice to file an objection to any portion of the fees and serve the objection on the Debtors and KPMGCF. Any objection to the Fee Notice shall set forth: (i) the amount of the fees to which the party is objecting, (ii) the Renegotiation Property the fees related to, and (iii) the reasons for the objection.
- d. If no party timely files and serves an objection to the Fee Notice, the Debtors shall be authorized to pay any fees that remain unpaid to KPMGCF in accordance with the Engagement Letter without further notice or authorization from the Court.
- e. If any party files a timely objection to the Fee Notice and KPMGCF, and the objecting party or parties are unable to resolve the objection, the Debtors or KPMGCF may schedule a hearing for the Court to determine the objection.

ORDERED that KPMG shall provide to the U.S. Trustee an accounting of all expenses reimbursed by the Debtors pursuant to the Engagement Letter that were not included in the Fee Notice and the U.S. Trustee will have fourteen (14) days after provision thereof to file an objection to any portion of the expenses and serve the objection on the Debtors and KPMGCF. If the Debtors, KPMGCF, and the objecting party or parties are unable to resolve the objection, the Debtors or KPMGCF may schedule a hearing for the Court to determine the objection; and it is further

ORDERED that KPMGCF's fees and expenses provided for in the Engagement Letter shall be treated as administrative expense claims; and it is further

ORDERED that during the pendency of these cases, paragraph 4 of Schedule I to the Engagement Letter, regarding limitation of liability, is deleted; and it is further

ORDERED that, notwithstanding paragraph 11(e) of the Engagement Letter, upon the conversion of the Debtors' cases to cases under chapter 7 of the Bankruptcy Code, the Engagement Letter shall be terminated, unless the Debtors' chapter 7 trustee elects to continue to employ KPMGCF pursuant to the terms of the Engagement Letter; and it is further

ORDERED that all requests of KPMGCF for payment of indemnity pursuant to the Engagement Letter shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that payment of such indemnity conforms to the terms of the Engagement Letter and is reasonable based on the circumstances of the litigation or settlement in respect of which indemnity is sought, provided, however, that in no event shall KPMGCF be indemnified in the case of its own bad-faith, self dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct; and it is further

ORDERED that in no event shall KPMGCF be indemnified if the Debtors or a representative of the estate, asserts a claim for, and a court determines by final order that such claim arose out of, KPMGCF's own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct; and it is further

ORDERED that in the event KPMGCF seeks reimbursement for attorneys' fees from the Debtors pursuant to the indemnity provisions in the Engagement Letter, the invoices and supporting time records from such attorneys shall be included in KPMGCF's own applications for approval of indemnity payments (both interim and final) and such invoices and time records shall be subject to the United States Trustee's guidelines for compensation and reimbursement of expenses and the approval of the Bankruptcy Court under the standards of Sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under Section 327 of the Bankruptcy Code and without regard to whether such attorney's services satisfy Section 330(a)(3)(C) of the Bankruptcy Code; and it is further

ORDERED that the Debtors are authorized, empowered and directed to take all actions necessary to implement the relief granted pursuant to this Order; and it is further

ORDERED that to the extent the terms of this Order differs from the Engagement Letter, the terms of this Order shall govern; and it is further

ORDERED that during the pendency of these cases, this Court shall retain jurisdiction with respect to all matters arising from or relating to the implementation of this Order and neither the Debtors nor KPMGCF shall be required to seek authorization from any other jurisdiction with respect to the relief granted by this Order.

Dated: New York, New York
August 10, 2010

/s/ Allan L. Gropper
THE HONORABLE ALLAN L. GROPPER
UNITED STATES BANKRUPTCY JUDGE

Exhibit B

July 22, 2010

Jennifer Convertibles, Inc.
419 Crossways Park Drive
Woodbury, NY 11797
Attention: Rami Abada

Dear Mr. Abada:

By this agreement (this "Agreement"), KPMG CF Realty LLC ("KPMGCF") agrees to act as a Special Real Estate Advisor to Jennifer Convertibles, Inc., Debtor in Possession ("Company"), and Company hereby retains KPMGCF, upon the terms and conditions set forth below, as its Special Real Estate Advisor with respect to the restructuring and renegotiation of Company's real estate leases.

1. **Definitions**

The following terms as used herein have the following meanings.

- a. "Bankruptcy Court" means the United States Bankruptcy Court for the Southern District of New York.
- b. "Code" means the United States Bankruptcy Code, 11 U.S.C. § 101, *et seq.*
- c. "Member Firm" means a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.
- d. "Order" shall mean any applicable Order issued by the Bankruptcy Court approving this Agreement.

2. **Services and Fees**

- 1. **Authority.** KPMGCF shall have the sole and exclusive authority to represent Company in the negotiation of lease modification agreements with respect to those Properties listed on Exhibit "A" attached hereto and incorporated herein (the "Renegotiation Properties"). All communications and inquiries from landlords regarding the negotiation of rental adjustments and other lease modifications regarding a Renegotiation Property, whether directed to Company (including but not limited to its officers, agents and employees), or Company's counsel, accountants or other professionals, shall be re-directed to KPMGCF. Company shall retain the complete discretion to accept or reject any proposal regarding a Renegotiation Property.
- 2. During the term of this Agreement, KPMGCF shall provide the following services with respect to all Renegotiation Properties:
 - a. KPMGCF will organize the lease information for each Renegotiation Property in a manner that clearly displays the store and lease economics. KPMGCF and Company will jointly establish negotiating goals and parameters, such as rent reductions, lease term modifications, and other leasehold concessions.

- b. KPMGCF will contact the landlord for each Renegotiation Property and will seek to negotiate with the landlord for modifications in accordance with the parameters established by Company.
 - c. KPMGCF will work with the landlords, the Company, and the Company's counsel to document all lease modification proposals.
3. Definitions Related to Transactional Fees:
- a. Modification Agreement: The term "Modification Agreement" shall refer to a fully executed agreement between Company and a landlord, which agreement results in the modification of the terms of a Renegotiation Property lease by, among other things, a rent reduction, modification of the remaining term of the lease, a reduction in the size of the premises or a lease termination.
 - b. Lease Modification Agreement Date: The term "Lease Modification Agreement Date" shall be the date of full and complete execution of a Modification Agreement.
 - c. Remaining Leasehold Liability: The parties hereto shall together calculate the total remaining occupancy costs for each Renegotiation Property pursuant to the applicable lease. The parties agree that such calculation shall subsequently be adjusted (A) so as to be calculated as of the "Lease Modification Agreement Date" (as defined above), and (B) so as to take into account any updated or corrected data. This calculation of total remaining occupancy costs shall include all base rent and additional charges projected to be paid directly to the landlord for the remaining term of the applicable lease (excluding any options to renew or extend the term of the lease, unless the terms of the renewal option provisions are a subject of the lease modification, in which event the calculation of Remaining Leasehold Liability shall extend into such renewal option term), including but not limited to percentage rent, unamortized construction allowances, common area maintenance, real estate taxes, insurance and other related expenses, to be determined at the rate in effect at execution of the applicable Modification Agreement, taking into account any future increases set forth in the lease (but without taking into account inflation). The aggregate remaining occupancy costs, on a lease by lease basis, shall be referred to as the "Remaining Leasehold Liability".
4. Advisory Fee. Upon the mutual execution of this Agreement Company agrees to immediately pay KPMGCF an engagement fee of \$25,000. This engagement fee becomes earned, and non-refundable upon entry of the Order. Such fee shall not be subject to set-off.
5. Transactional Fees: On the Lease Modification Agreement Date, KPMGCF shall have earned and shall be paid, on a per Renegotiation Property basis, the greater of \$5,000 (the "Minimum Fee") or 4% of "Savings". Savings shall be calculated as the difference between (a) the Remaining Leasehold Liability payable by Company prior to the execution of the applicable Modification Agreement, and (b) the Remaining

Leasehold Liability payable by Company following the execution of the applicable Modification Agreement.

6. For Renegotiation Properties where annual rent is under \$85,000, the \$5,000 Minimum Fee referenced above in section 2.5, shall be reduced to \$3,500.
7. Transactional Fees Re: Balances Due Landlords: For certain Renegotiation Properties, Company has outstanding balances of money due to the landlords upon the date of filing. Those balances shall be included in the attached Schedule A. KPMGCF shall have earned and shall be paid, on a per Renegotiation Property basis, 4% of the savings. The calculation of savings for this specific provision shall be the difference between what Company owes as set forth on Schedule A and what Company and landlord agree Company shall pay to cure the outstanding balance(s). If the agreement does not provide for any reduction in the balance due but rather provides for an alternate payment schedule that is mutually agreed upon by landlord and Company, then in this situation alone, KPMGCF shall have earned and shall be paid, on a Renegotiation Property basis a flat fee of \$2,500 per agreement.
8. Should Company accept and execute a Modification Agreement whereby there is a non-monetary change to the lease only, such as (but not limited to) the insertion of a termination or kick-out provision, then in this case alone KPMGCF shall have earned and shall be paid, on a Renegotiation Property basis, a flat fee of \$2,500 per agreement.
9. With regards to negotiations and transactions where both a savings are achieved under sections 2.5 or 2.6 above and a non-monetary change to the lease has been agreed upon as per section 2.8 above, in this case KPMGCF shall earn only one fee under either section 2.5 or 2.6 above and shall not also earn the fee set forth in section 2.8 above.
10. Should KPMGCF earn a fee of at least \$5,000 or greater on a particular property under section 2.7 above ("Transactional Fees Re: Balances Due Landlords"), then in this situation should KPMGCF also be entitled to a fee under section 2.5 or 2.6 above, the fee earned under 2.5 or 2.6 shall be no greater than 33% of the savings achieved for Company.
11. When Savings are being calculated, they shall be present valued at a 6% discount rate per annum.
12. KPMGCF fees are due and immediately upon the mutual execution of a Modification Agreement and payable within 3 days of such execution.

3. Expenses

The Company agrees to advance to KPMGCF any out-of-pocket expenses approved by Company that exceed or are anticipated to exceed \$1,000 and to reimburse KPMGCF promptly upon request from time to time for all reasonable, out-of-pocket expenses not covered by an advance (including, without limitation, travel, communication and document production expenses, and the fees and expenses of counsel) incurred by KPMGCF pursuant to its engagement hereunder, whether or not a Transaction is consummated.

4. Survival

If Company arranges with a landlord for the modification of a Renegotiation Property's lease and Company begins to receive the benefits of that leasehold modification within twelve (12) months of the expiration of this Agreement, or Company executes a Modification Agreement within twelve (12) months of the expiration of this Agreement, then KPMGCF shall be entitled to a fee in accordance with the terms of this Agreement. Within ten (10) days following the expiration of this Agreement, KPMGCF will provide Company with a list indicating the status of pending landlord negotiations.

5. Indemnity, Contribution, Reimbursement, and Limitation of Liability

The Company agrees to the limitation of liability and contribution provisions and to indemnify KPMGCF and certain other entities and persons as set forth in Schedule I attached hereto and incorporated herein.

6. Company Responsibilities and Information to be Supplied

- a. Company shall, within two (2) business days of the execution of this Agreement by all parties hereto, seek an Order authorizing the employment of KPMGCF as of the date of this Agreement pursuant to the terms of this Agreement, as professional persons pursuant to Section 327 of the Code (with compensation subject to the standard of review of Section 328(a) of the Code and not any other standard, including that provided in Section 330 of the Code). The employment application and the Order authorizing employment of KPMGCF shall be provided to KPMGCF sufficiently in advance of their filing, and must be acceptable to KPMGCF in its sole discretion.
 - i. An acceptable Order shall include, without limitation, the following terms and conditions: (A) a finding that none of the fees payable to KPMGCF hereunder shall constitute a "bonus" under applicable law; (B) a finding that KPMGCF is exempt from the requirement to keep time records for its work hereunder (unless KPMGCF services are being billed by the hour); (C) a finding that all of KPMGCF's fees and expenses shall be treated as administrative expense claims in the Company's bankruptcy case; (D) a finding that all of KPMGCF's fees and expenses shall be entitled to a carve-out for payment pursuant to Section 506(c) of the Bankruptcy Code; and (E) a finding that the terms and conditions of this Agreement are "reasonable." If the Order authorizing the employment of KPMGCF is obtained, the Company shall pay all fees and expenses as promptly as possible in accordance with the terms of this Agreement and the Order.
 - ii. If the Company obtains an order of the Bankruptcy Court authorizing financing or cash collateral use and such order requires the submission of a budget by the

Company delineating its post-petition expenditures, such budget shall expressly include all amounts projected to be paid to KPMGCF pursuant to the terms of this Agreement. In addition, any stipulation or order for financing or cash collateral use shall include all amounts to be paid to KPMGCF pursuant to the terms of this Agreement among any carve-out to be provided professionals in the Company's bankruptcy case.

- iii. This Agreement shall be binding upon the Company and KPMGCF only upon approval of the Bankruptcy Court. The terms of this Section 6.a are solely for the benefit and protection of KPMGCF and may be waived, in whole or in part, only by KPMGCF.
- b. Company shall deal with KPMGCF fairly and in good faith so as to allow KPMGCF to perform its duties and earn the benefits of this Agreement and shall not interfere, prevent or prohibit KPMGCF, in any manner, from carrying out its duties and obligations under the Agreement.
- c. The Company shall make available to KPMGCF all financial and other information requested by it for the purpose of its performance hereunder, including but not limited to the information requested on Exhibit "B" attached hereto and incorporated by reference. All information provided by Company shall be materially accurate and complete at the time it is furnished and Company shall, as soon as it becomes aware of any inaccuracy or incompleteness in any information then or later provided to KPMGCF, promptly advise KPMGCF in writing of such inaccuracy or incompleteness and correct the same. KPMGCF shall under all circumstances have the right to rely, without independent verification, on the accuracy and completeness of all such information supplied to KPMGCF in connection with KPMGCF's engagement hereunder and shall not be responsible for the inaccuracy or incompleteness of any information provided to it.

7. Announcement

When the engagement is completed, KPMGCF may include the nature of the engagement in proposals or otherwise publicize the engagement and KPMGCF's role in it (which may include the reproduction of the Company's logo) on KPMGCF's internet web site and in such newspapers and periodicals as it may choose.

8. Term of Agreement and Termination

Subject to the approval of the Bankruptcy Court, the term of KPMGCF's retention shall be from the date of Company's execution of this Agreement through the closing of the last Property Transaction approved by the Bankruptcy Court or for a period of nine (9) months, whichever comes first, which term can be extended pursuant to the same terms and conditions and by the mutual consent of the parties without the need for further application to the Court.

9. Multiple Clients

From time to time, KPMGCF, or a Member Firm, may and shall have the right to advise or provide services to several industry participants, some of which may be competitors or landlords of the Company. The Company, its directors and shareholders, waive any right to commence any action, suit or proceeding

or make any demand, complaint or claim against KPMGCF and Member Firms, and its and their subsidiaries or affiliates, or their partners, principals, directors, members, officers, employees or other personnel, that arises out of KPMGCF's, or a Member Firm's, right to advise or provide services to industry competitors or landlords of the Company.

10. Dispute Resolution

The Bankruptcy Court has and shall retain jurisdiction to hear and determine all matters arising from the implementation or execution of this Agreement, and neither the Company nor KPMGCF shall be required to seek authorization from any other jurisdiction with respect to the relief granted by the Order approving this Agreement. Any and all issues, disputes, claims or causes of action which relate or pertain to, or result or arise from, this Agreement or KPMGCF's services hereunder, shall be settled by the Bankruptcy Court, with venue vesting in that district in which the Company's proceeding is being heard. The Bankruptcy Court shall be limited to awarding compensatory damages and the parties hereto hereby waive their right to seek punitive, consequential, exemplary or similar types of special damages. The parties hereto expressly waive all rights to a trial by jury in any action arising out of or relating to this Agreement

11. Miscellaneous

- a. The services to be provided by KPMGCF pursuant to this Agreement are transactional in nature. KPMGCF will not be billing Company by the hour nor keeping a record of its time spent on behalf of Company.
- b. KPMGCF may communicate with Company by electronic mail or otherwise transmit documents in electronic form during the course of this engagement. Company accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices) and agrees that it may rely only upon a final hardcopy version of a document or other communication that KPMGCF transmits to Company.
- c. Any correspondence or required notice shall be addressed as follows and shall be sent by Certified Mail, Return Receipt Requested, or by overnight courier, either of which notices shall be supplemented by facsimile and/or email transmission, and shall be effective as of the date of actual receipt of the Certified Mail or overnight courier. Such notice shall be addressed as follows:

If to KPMGCF, to: Harold Bordwin
KPMG Corporate Finance LLC
757 Third Ave, 16th Fl.
New York, NY 10017
(212) 872-3085
hbordwin@kpmg.com

- and -

Matthew Bordwin
KPMG Corporate Finance LLC
1305 Walt Whitman Road, Suite 200
Melville, NY 11747

(631)-421-8282
mbordwin@kpmg.com

If to Company:

Jennifer Convertibles, Inc
419 Crossways Park Drive
Woodbury, NY 11797
ATTN: Rami Abada
(516) 496-1900
Email: _____

With a copy to:

- d. Upon the commencement of this Agreement, it shall be binding upon and shall inure to the benefit of the parties hereto, their successors and assigns. This Agreement contains the entire agreement between the parties hereto, and no representations, inducements, promises or agreements, oral or otherwise, entered into prior to the execution of this Agreement will alter the covenants, agreements and undertakings herein set forth. This Agreement shall not be modified in any manner, except by an instrument in writing executed by the parties.
- e. In the event the proceeding is converted from the Chapter 11 to Chapter 7, this Agreement shall remain in full force and effect.
- f. This Agreement shall be construed fairly as to all parties and there shall be no presumption against the party who drafted this Agreement in the interpretation of this Agreement.
- g. By executing or otherwise accepting this Agreement, Company and KPMGCF acknowledge and represent that they are represented by and have consulted with legal counsel with respect to the terms and conditions contained herein.
- h. Any advice rendered by KPMGCF pursuant to this Agreement, written or oral, will be solely for the information of the Company and may not be disclosed publicly in any manner without KPMGCF's prior written approval and will be treated by the Company as confidential.
- i. The Company's obligations hereunder shall survive any change in control or ownership of the Company.
- j. KPMGCF may, in its discretion, request that employees of Member Firms assist KPMGCF in its performance under this Agreement. KPMGCF will remain responsible to Company for the conduct of any such Member Firms in connection with the performance of this Agreement. Company acknowledges that Member Firms are not parties to this Agreement and the obligations set out in this Agreement are intended to be enforceable by Company only against KPMGCF.
- k. KPMGCF shall have no liability for delays, failure in performance, or damages due to fire, explosion, lighting, power surges or failures, strikes or labor disputes, water, acts of god, the elements, war, civil disturbances, acts of civil or military authorities, telecommunications

failure, fuel or energy shortages, acts or omissions of communications carriers, or other causes beyond KPMGCF's control whether or not similar to the foregoing.

- l. KPMGCF shall retain ownership of the copyright and all other intellectual property rights in the product of KPMGCF's services performed hereunder, whether oral or tangible, and ownership of KPMGCF's work papers. Company shall acquire ownership of any product of the services performed in its tangible form upon payment in full of KPMGCF's fees and full reimbursement of expenses. For the purposes of delivering services to Company and other KPMGCF clients, KPMGCF and its related entities shall be entitled to use, develop or share with each other knowledge, experience and skills of general application gained through performing the services hereunder.
- m. Company shall not sell, assign, or otherwise transfer its rights, interests, or obligations hereunder without prior written approval of KPMGCF.
- n. Any term or provision of this Agreement that is held invalid or unenforceable in any situation in any jurisdiction shall not affect the validity or enforceability of the remaining terms and provisions hereof or the validity or enforceability of the offending term or provisions in any other situation or in any other jurisdiction.
- o. For engagements where services will be provided by KPMGCF through offices located in California, Company acknowledges that certain of KPMGCF's personnel who may be considered "owners" under the California Accountancy Act and implementing regulations (California Business and Professions Code section 5079(a); 16 Cal. Code Regs. sections 51 and 51.1) and who may provide services in connection with this engagement, may not be licensed as certified public accountants under the laws of any of the various states.
- p. Where KPMGCF is reimbursed for expenses, it is KPMGCF's policy to bill clients the amount incurred at the time the good or service is purchased. If KPMGCF subsequently receives a volume rebate or other incentive payment from a vendor relating to such expenses, KPMGCF does not credit such payment to Client. Instead, KPMGCF applies such payments to reduce its overhead costs, which costs are taken into account in determining KPMGCF's standard billing rates and certain transaction charges that may be charged to clients.


If the foregoing correctly sets forth the agreement between the Company and KPMGCF, please sign and return the enclosed copy of this Agreement, whereupon it shall become our binding agreement to be governed by the internal laws of the State of New York, without regard to its conflict of law principles.

This Agreement may be executed in two or more counterparts, and by the different parties hereto in separate counterparts, each of which when executed shall be deemed to be an original, but all of which taken together shall constitute one and the same agreement. Facsimile and electronic transmission (including the email delivery of documents in Adobe PDF format) of any signed original counterpart or retransmission of any signed facsimile transmission shall be deemed the same as the delivery of the original.

Jennifer Convertibles, Inc. – KPMG CF Realty LLC
July 22, 2010
Page 9 of 14

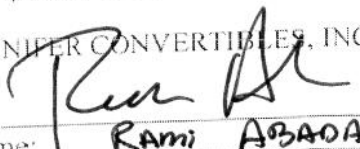
Very truly yours,

KPMG CF REALTY LLC

By: 
Name: Matthew Bolger
Title: Manager

Accepted as of the date first written above:

JENNIFER CONVERTIBLES, INC.

By: 
Name: Rami ABADA
Title: PRESIDENT

SCHEDULE I

1. Indemnification

The Company shall defend, indemnify and hold harmless KPMGCF, its affiliates, and their respective directors, officers, partners, principals, members, employees, agents, representatives and controlling persons (KPMGCF and each such entity or person being an "Indemnified Party") from and against any and all losses, claims, damages, expenses and liabilities (collectively, "Losses"), as incurred, to which such Indemnified Party may become subject, related to or arising out of activities performed by or on behalf of an Indemnified Party pursuant to this Agreement, any transactions contemplated hereby, or the Indemnified Party's role in connection therewith. The Company shall have no obligation to indemnify and hold harmless an Indemnified Party for any Losses found in a final judgment by a Court of competent jurisdiction to have resulted primarily from actions taken or omitted to be taken by the Indemnified Party in bad faith or from the Indemnified Party's gross negligence or willful misconduct in performing the services described.

Promptly after receipt by an Indemnified Party of notice of any claim or the commencement of any action, suit or proceeding with respect to which an Indemnified Party may be entitled to indemnity hereunder, the Indemnified Party will notify the Company in writing of such claim or of the commencement of such action or proceeding, provided that the failure to notify the Company shall not relieve it from any liability under this Agreement except to the extent it has been materially prejudiced by such failure. The Company may, upon written notice to the Indemnified Party, assume the defense of such claim, action, suit or proceeding, will employ counsel satisfactory to the Indemnified Party to represent the Indemnified Party, and will pay the fees and disbursements of such counsel, as incurred. Each Indemnified Party shall have the right to retain its own counsel at its own expense. Notwithstanding the foregoing, the Company shall not have the right to assume the defense of such claim, action, suit or proceeding and shall pay or reimburse as incurred the fees and expenses of not more than one separate law firm per relevant jurisdiction (including local counsel) representing such Indemnified Party if (a) the Company shall have failed to timely assume the defense of such claim, action, suit, or proceeding, or (b) the named parties to any such claim, action, suit, or proceeding (including any impleaded parties) include one or more Indemnified Parties and the Company and the Indemnified Party shall have reasonably concluded that a conflict may arise between the positions of the Indemnified Party and the Company or that there may be legal defenses available to it that are different from or additional to those available to the Company.

The Company shall not be liable for any settlement of any claim, action, suit, or proceeding without its consent (which consent shall not be unreasonably withheld), but, if settled with its consent or if there be final judgment for a plaintiff in any claim, suit, action, or proceeding, the Company shall defend, indemnify, and hold harmless each Indemnified Party from and against any and all Losses by reason of such settlement or judgment to the extent provided in this Agreement. Notwithstanding the immediately preceding sentence, if at any time an Indemnified Party shall have requested the Company to reimburse such Indemnified Party for legal or other expenses in connection with investigating, responding to, or defending any claim, action, suit, or proceeding as contemplated by this Agreement, the Company shall be liable for any settlement of any such claim, action, suit, or proceeding without its consent if (a) such settlement is entered into more than 30 days after receipt by the Company of such request for reimbursement and (b) the Company shall not have reimbursed such Indemnified Party in accordance with such request prior to the date of such settlement. The Company shall not, without the Indemnified Party's prior written consent, settle, compromise or consent to the entry of any judgment in any pending or threatened claim, action or proceeding in respect of which indemnification could be sought under this

Agreement (whether or not any Indemnified Party is an actual or potential party to such claim, action or proceeding), unless such settlement, compromise or consent includes an unconditional release of each Indemnified Party from all liability arising out of such claim, action or proceeding and does not include a statement as to or an admission of fault, culpability or a failure to act by or on behalf of any Indemnified Party.

In the event any Indemnified Party is requested or required to appear as a witness in any action, suit or proceeding brought by or on behalf of or against the Company or any affiliate or any participant in a Transaction covered hereby in which such Indemnified Party is not named as a party, the Company agrees to reimburse the Indemnified Party for all reasonable expenses incurred by it in connection with such Indemnified Party's appearing and preparing to appear as a witness, including, without limitation, the fees and disbursements of its legal counsel, and to compensate KPMGCF at its then-prevailing hourly rates.

2. Contribution

If for any reason the indemnification provided in this Agreement is unavailable to an Indemnified Party or insufficient to hold an Indemnified Party harmless, the Company shall contribute to the amount paid or payable by such Indemnified Party as a result of such Losses (or actions or proceedings in respect thereof) in such proportion as is appropriate to reflect the relative benefits received or proposed to be received by the Company on one hand and the Indemnified Party on the other hand in connection with services provided by KPMGCF under this Agreement. If, however, the allocation provided by the immediately preceding sentence is not permitted by applicable law or otherwise, the Company shall contribute to such amount paid or payable by any Indemnified Party to reflect not only the relative benefits but also the relative fault of the Company on the one hand and the Indemnified Parties on the other hand in connection with any actions or omissions or any other matters that result in any such Losses as well as any other relevant equitable considerations. Relative benefits to the Company, on the one hand, and to an Indemnified Party, on the other hand, shall be deemed to be in the same proportion as (a) the total transaction value of the transaction(s) or proposed transaction(s) bears to (b) all fees actually received by KPMGCF under the Agreement. Notwithstanding the foregoing, the aggregate contribution of all Indemnified Parties to all Losses shall not exceed the amount of fees actually received by KPMGCF under this Agreement.

3. Reimbursement of Litigation Expenses

The Company also agrees to reimburse KPMGCF, its affiliates, and their respective directors, officers, partners, principals, members, employees, agents, representatives and controlling persons for all expenses (including counsel fees and disbursements) as they are incurred by such entity or person in connection with the investigation of, preparation for, or defense of any pending or threatened claim, or any action, investigation, suit or proceeding related to or arising out of activities performed by or on behalf of such entity or person pursuant to this Agreement, any transactions contemplated hereby, or its or his role in connection therewith, whether or not such entity or person is a party and whether or not such claim, action or proceeding is initiated or brought by or on behalf of the Company.

4. Limitation of Liability

The Company also agrees that KPMGCF, its affiliates, and their respective directors, officers, partners, principals, members, employees, agents, representatives and controlling persons shall not be liable (whether directly or indirectly, in contract or tort or otherwise) to the Company or its security holders or creditors, for any matter, cause or thing related to or arising out of the engagement of KPMGCF pursuant

to, or the performance by KPMGCF of the services contemplated by, this Agreement, except to the extent that KPMGCF is found in a final judgment by a Court of competent jurisdiction to have acted or failed to act in bad faith or with gross negligence or willful misconduct in performing the services described in this Agreement.

The provisions of Schedule 1 shall be in addition to any liability that the Company may otherwise have and shall be binding upon and inure to the benefit of any successors, assigns, heirs, and personal representatives of the Company. These provisions shall be operative in full force and effect regardless of any termination or expiration of this Agreement.

EXHIBIT A

[INSERT PROPERTIES]

Store	Store Address
ALW	2300 Broadway, New York, NY 10024
BAR	8515 4th Avenue, Brooklyn, NY 11209
BP	1770 Boston Post Road, Milford, CT 06460
CB	1000 East Imperial Highway, Ste A3, Brea, CA 92821
CCB	33 Colina Boulevard, Colma, CA 94014
CCC	5905 Sepulveda Boulevard, Culver City, CA 90230
CD	6698 Amador Plaza Road, Dublin, CA 94568
CFI	4060 El Cerrito Plaza, El Cerrito, CA 94530
CFH	39005 Fremont Hub, Fremont, CA 94538
CG	114 N Brand Boulevard, Glendale, CA 91203
CHB	16672 Beach Boulevard Suite C, Huntington Beach, CA 92647
CLH	24315 Avenida De La Carlotta, Laguna Hills, CA 92653
CLT	18477 Ventura Boulevard, Tarzana, CA 91356
CMC	9177 B Central Avenue, Montclair, CA 91763
CP(JLG)	168D Glen Cove Road, Carle Place, NY 11514
CPA	80 North Lake Avenue, Pasadena, CA 91101
CRP	5673 Redwood Drive, Rohnert Park, CA 94928
CS	3550 Stevens Creek Boulevard, Ste 130, San Jose, CA 95117
CSA	729 Fourth Street, San Rafael, CA 94901
CSJ	944 Blossom Hill Road, San Jose, CA 95123
CSM	1745 S. El Camino Real, San Mateo, CA 94402
CT	19510 Hawthorne Boulevard, Torrance, CA 90503
CTO	125 N Moorpark Road, Thousand Oaks, CA 91360
CTU	2836 El Camino Real, Ste 2836, Tustin, CA 92780
CU	383 University Avenue, Palo Alto, CA 94301
CVN	1900 Van Ness Avenue, San Francisco, CA 94109
CWH	8751 Beverly Boulevard, West Hollywood, CA 90048
DAN	15 Backus Avenue, Danbury Square, Danbury, CT 06813
EB	285-291 Route 18 South, East Brunswick, NJ 08816
FCL	1711 Broad Hollow Road, Farmingdale, NY 11735
FF	1661 & 1681A Broad Hollow Road & Sherwood Ave, Farmingdale, NY 11735
FR	4345 Highway 9, Freehold, NJ 07728
GEO	1634 Wisconsin Avenue NW, Washington, DC 20007
HC	365 Central Park Avenue, Scarsdale, NY 10583
HNJ	2101 Highway 35, Holmdel Towne Center, Holmdel, NJ 07733
HNJ	74 West 125th Street, Harlem, NY 10027
HR	1145 High Ridge Road, Stamford, CT 06905
JGC	2400 Grand Concourse, Bronx, NY 10458
JLE	88-12 Queens Boulevard, Elmhurst, NY 11373
JLF	1681 Broad Hollow Road, Farmingdale, NY 11735
JLG	168A Glen Cove Road, Carle Place, NY 11514
JLK / KHC	2078 Coney Island Avenue, Brooklyn, NY 11223
JLV	300 Sunrise Highway, Valley Stream, NY 11581
JLY	2373 Central Avenue, Yonkers, NY 10710
JML	270 Consumer Square, May's Landing, NJ 08330
JP	East 255 Route 4, Paramus, NJ 07652
JSH	688 Morris Turnpike, Short Hills, NJ 07078
JSO	936 US Highway 22 East, Somerville, NJ 08876
JUC	2550 Hwy 22 East, Union, NJ 07083
JWC	171 US Highway 1 South, Metuchen, NJ 08840
KP	2417 Flatbush Avenue, Brooklyn, NY 11234
LBC	310 Highway 36, West Long Branch, NJ 07764
LNJ	180 Mercer Mall - 3375 Route 1, Lawrenceville, NJ 08648
LNV	8150 Leesburg Pike, Vienna, VA 22182
MCO	6478 Dobbin Center Way, Suite 300, Columbia, MD 21045
MFO	3230 Donnell Drive, Forestville, MD 20747
MGC	8849-51 Greenbelt Road, Greenbelt, MD 20770
MNJ	1055 Nixon Drive-East Gate Square, Mt. Laurel, NJ 08054
MNY	470 Route 211 East - Suite 20, Middletown, NY 10940
MP	9816 Reisters Towne Road, Owings Mills, MD 21117
MR	11520A Rockville Pike, Rockville, MD 20852
MW	8153 D Honeygo Boulevard, White Marsh, MD 21236
MWA	3018 Festival Way, Waldorf, MD 20601
PRS	185 Route 17 South, Paramus, NJ 07652
PSL	418 420 5th Avenue, Park Slope, NY 11215
REF(JLE)	8812-8820 Queens Boulevard, Elmhurst, NY 11373
RF	Hudson Mall, Route 440, Jersey City, NJ 07304
RFS	205 Route 46 West, Totowa, NJ 07512
RS	1807 Post Road East, Westport, CT 06880
RT	31-21 Route 10, Denville, NJ 07834
SAB	1905 A Story Avenue, Bronx, NY 10473
SH(JSH)	688-700 Morris Turnpike, Short Hills, NJ 07078
SI	2823 Richmond Avenue, Staten Island, NY 10314
SIP	229 Independence Plaza, Selden, NY 11734
TAC	111 3rd Avenue, New York, NY 10003
TNJ	165-169 Rt 37 E @ Hooper Avenue, Toms River, NJ 08753
TTS	26 West 23rd Street, New York, NY 10010
UAY	2092 Bartow Avenue, Bronx, NY 10475
UEH	375 County Road # 39, Southampton, NY 11968
UFS	965 Third Avenue, New York, NY 10022
UHB	180-10 Crossway Boulevard, Howard Beach, NY 11414
UJB	1696 Sunrise Highway, Bayshore, NY 11706

Store	Store Address
UJC	85 East Route 59 , Nanuet NY 10954
UJN	190-10 Northern Boulevard , Flushing NY 11358
ULC	229 Livingston Street , Brooklyn NY 11201
UMA	2572 Solomons Island Road , Annapolis MD 21401
UPA	325 North Broadway , Jericho NY 11753
UPG	499-53 West Sunrise Highway , Patchogue NY 11772
UPK	3087 East Main Street , Mohegan Lake NY 10547
USC	30-52 Steinway Street , Astoria NY 11103
UTS	902 Broadway , NY NY 10010
VBC	3501-B South Jefferson St. - Leesburg Pike Plaza , Baileys Crossroads VA 22041
WCA	2530-A Lindsay Privado , Ontario CA 91761
WFN	1839 South Road , Wappingers Falls NY 12590
WNJ	1 Industrial Road, #141 , Dayton NJ 27344
WSF	
JLS	1274 Second Avenue , New York NY 10065

EXHIBIT B

With respect to each leased Property, please provide us with the following data:

1. An Excel spreadsheet identifying
 - a. store number
 - b. store name
 - c. store street address
 - d. city
 - e. state
 - f. tenant name.
 - g. landlord name, contact person, address, telephone and facsimile numbers.
 - h. lease commencement date,
 - i. lease termination date,
 - j. lease renewal options,
 - k. square footage of premises,
 - l. base rent per square foot,
 - m. current total annual base rent,
 - n. current total annual additional charges,
 - o. itemization of additional charges,
 - p. rent escalations,
 - q. option rent,
 - r. use clause,
 - s. assignment and subletting clause,
 - t. percent rent.
 - u. annual sales per square foot for each of the past 3 years,
 - v. four wall contribution for each of the past 3 years,
 - w. continuous operating clause (y/n),
 - x. recapture clause (y/n),
 - y. kick-out clause (y/n),
 - z. current on rent and additional occupancy costs (y/n),
 - aa. [amount of pre-petition defaults],
 - bb. [amount of post-petition defaults],
 - cc. third party guarantee of lease (y/n),
 - dd. security deposit (y/n),
 - ee. unused construction allowance (y/n),
 - ff. FF&E owned free and clear (y/n)
2. Lease Abstracts or summaries for each lease
3. Store plans;

Exhibit C

Jennifer Convertibles, Inc.*Keen Fee per Renegotiation Property*

Store Identifier	Store Location	TOTAL FEE
Fully Executed Agreements		
ABR	Brooklyn, NY	\$ 13,851
BAR	Brooklyn, NY	\$ 13,627
BP	Milford, CT	\$ 7,238
CB	Brea, CA	\$ 4,320
CCB	Colma, CA	\$ 10,322
CCC	Culver City, CA	\$ 4,400
CD	Dublin, CA	\$ 2,500
CFH	Fremont, CA	\$ 8,258
CG	Glendale, CA	\$ 4,282
CHB	Huntington Beach, CA	\$ 8,182
CLT	Tarzana, CA	\$ 7,110
CPA	Pasadena, CA	\$ 5,280
CRP	Rohnert Park, CA	\$ 3,000
CS	San Jose	\$ 1,000
CSA	San Rafael, CA	\$ 8,934
CSM	San Mateo, CA	\$ 4,494
CTO	Thousand Oaks, CA	\$ 3,403
CTU	Tustin, CA	\$ 1,072
CVN	San Francisco	\$ 4,879
CWH	West Hollywood, CA	\$ 3,072
FCL	Farmingdale	\$ 13,062
FF/JLF	Farmingdale	\$ 14,186
FR	Freehold, NJ	\$ 3,774
GEO	Washington DC	\$ 1,987
HC	Scarsdale, NY	\$ 5,044
HNJ	Holmdel, NJ	\$ 24,878
HNY	Harlem, NY	\$ 8,423
HR	Stamford, CT	\$ 1,080
JGC	Bronx, NY	\$ 9,053
JLK	Brooklyn, NY	\$ 4,000
JLV	Valley Stream, NY	\$ 2,500
JLY	Yonkers, NY	\$ 4,165
JP	Paramus, NJ	\$ 14,686
JWC	Woodbridge, NJ	\$ 472
MCO	Columbia, MD	\$ 6,010
MGC	Greenbelt, MC	\$ 6,303
MNJ	Mount Laurel, NJ	\$ 2,703
MNY	Middletown, NY	\$ 8,874
MP	Owings Mills, MD	\$ 8,021
MWA	Waldorf, MD	\$ 2,500
PSC	Brooklyn	\$ 360
RF	Jersey City, NJ	\$ 5,682
RFS	Totowa, NJ	\$ 7,924
SAB	Bronx, NY	\$ 6,264
TAC	Third Avenue, NY	\$ 4,000
TTS	26 W. 23rd Street	\$ 2,500
UAY	Bronx, NY	\$ 5,177
UEH	Southampton, NY	\$ 324
UJC	Nanuet, NY	\$ 3,260
UJN	Flushing, NY	\$ 5,200
UMA	Annapolis Harbour Cente	\$ 4,332
UPA	Jericho, NY	\$ 5,080
USC	Astoria	\$ 300
UTS	New York, NY	\$ 44,298
VBC	Baileys Crossroads, VA	\$ 4,000
WFN	Wappinger Falls, NY	\$ 9,327
WNJ	Dayton, NJ	\$ 10,371
WSF	San Leandro, CA (WH)	\$ 3,439
		\$ 382,781
Pending Agreement		
RS	Westport, CT	\$ 8,243
		\$ 8,243