

EXHIBIT E

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

In re:

JENNIFER CONVERTIBLES, INC.,¹

Debtors.

Chapter 11

Case No. 10-13779 (ALG)

(Jointly Administered)

**CERTIFICATION PURSUANT TO
ADMINISTRATIVE ORDER REGARDING GUIDELINES
FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS
IN SOUTHERN DISTRICT OF NEW YORK BANKRUPTCY CASES**

I, Michael S. Fox, Esq., certify as follows;

1. I am a member of the firm of Olshan Grundman Frome Rosenzweig & Wolosky LLP ("**Olshan**"). Olshan represents the debtors in the above-captioned cases (collectively, the "**Debtors**").

2. I submit this certification in conjunction with Olshan's application (the "**Final Fee Application**") for final allowance of fees and reimbursement of expenses for the period July 18, 2010 through February 22, 2011, inclusive (the "**Final Application Period**"). The Final Fee Application is being submitted pursuant to this Court's Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated August 10, 2010 (the "**Interim Compensation Order**").

3. I am the professional designated by Olshan with the responsibility for Olshan's compliance in these cases with the Administrative Order, dated April 19, 1995 (the

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).

“Amended Guidelines”), in this District regarding guidelines for fees and disbursements for professionals in bankruptcy cases.

4. I have read the Final Fee Application and, to the best of my knowledge, information, and belief, formed after reasonable inquiry (except as stated herein or in the Final Fee Application); (a) the fees and disbursements sought in the Final Fee Application fall within the Amended Guidelines and the guidelines promulgated May 30, 1995, by the Office of the United States Trustee (the **“UST Guidelines”** and, together with the Amended Guidelines, the **“Guidelines”**); and (b) except to the extent the fees and disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at or below the rates and in accordance with practices customarily employed by Olshan and generally accepted by its clients.

5. I believe that the Debtors have reviewed Olshan’s monthly fee statements (collectively, the **“Monthly Fee Statements”**) that form the basis for the Final Fee Application and have not objected to the amounts requested therein. Copies of the Monthly Fee Statements have been provided to the United States Trustee for the Southern District of New York (the **“U.S. Trustee”**), the Debtors, counsel to the Official Committee of Unsecured Creditors (the **“Creditors’ Committee”**), and collectively, the **“Notice Parties”**).

6. A copy of the daily time records for each of the Monthly Fee Statements, broken down by matter and listing the name of the attorney or paraprofessional, the date on which the services were performed, and the amount of time spent in performing the services have previously been provided to the Notice Parties.² The time records set forth in reasonable detail the services rendered by Olshan in these cases.

7. A copy of the Final Fee Application will also be provided to the Notice Parties.

² Copies of the time records will be made available to parties in interest upon reasonable request.

8. Included in Exhibits B of the Final Fee Application are lists of the different matter headings under which time was recorded during the Final Application Period. The lists include all discrete matters within these cases during the Final Application Period that reasonably could have been expected to; (a) continue over a period of at least three months; and (b) constitute a significant portion of the fees to be sought for the interim period.

9. Except as set forth herein or in the Final Fee Application, the reimbursement of expenses sought in the Final Fee Application; (a) does not include a charge for profit or amortization of the cost of any investment, equipment or capital outlay; and (b) when the reimbursement sought is for a service which Olshan purchased or contracted for from a third party, includes only the amount billed to Olshan by the third party vendor and paid by Olshan to such vendor. Olshan bills charges for word processing separately for Olshan clients and, therefore, I understand such charges are not included in Olshan's overhead for the purpose of setting billing rates.

10. Olshan has sought to keep its fees and expenses at a reasonable level and to utilize professional services and incur expenses as necessary to competently represent the Debtors.

Dated: March 24, 2011

/s/ Michael Fox
Michael Fox