

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

In re:) **Chapter 11**
) **Case No. 10-13779**
JENNIFER CONVERTIBLES, INC.¹, et)
al.,)
) **(Jointly Administered)**
Debtors.)

AFFIDAVIT OF SERVICE

I, Mabel Soto, state as follows:

1. I am over eighteen years of age and I believe the statements contained herein are true based on my personal knowledge. I am employed by BMC Group, Inc., the Claims and Noticing Agent for the Debtors in the above captioned cases, whose business address is 444 North Nash Street, El Segundo, California 90245.

2. At the direction of Olshan Grundman, Frome Rosenzweig & Wolosky LLP, Counsel to Debtors in the above captioned cases, copies of the documents identified below by docket number were served on the parties as set forth below in Exhibit "A" at the addresses shown thereon and via the mode of service indicated thereon, on March 29, 2011:

Docket No. 531	MOTION OF THE FORMER DIRECTORS AND OFFICERS FOR ENTRY OF AN ORDER AUTHORIZING AND APPROVING PAYMENT OF DEFENSE COSTS AND EXPENSES UNDER THE DIRECTORS AND OFFICERS POLICY
-------------------	---

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).

Docket
No. 532

NOTICE OF HEARING OF MOTION OF THE FORMER
DIRECTORS AND OFFICERS FOR ENTRY OF AN ORDER
AUTHORIZING AND APPROVING PAYMENT OF DEFENSE
COSTS AND EXPENSES UNDER THE DIRECTORS AND
OFFICERS POLICY [Re: Docket No. 531]

Exhibit "A"

Address List regarding Docket Nos. 531 and 532

- Those parties who have requested special notice and the Core Group are referenced in Service List 43316
- The Affected Party is referenced in Service List 43317

DATED: March 30, 2011
El Segundo, California



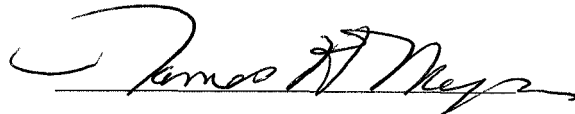
Mabel Soto

State of California)
)
County of Los Angeles)

On March 30, 2011 before me, James H. Myers, a Notary Public, personally appeared Mabel Soto, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



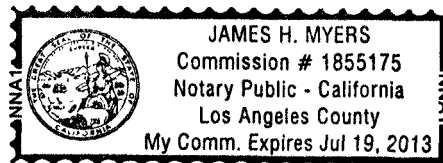


EXHIBIT A

Jennifer Convertibles

Total number of parties: 188

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
43316	111 REALTY COMPANY MAJESTIC MANAGEM, 60 CUTTER MILL ROAD -SUITE 303,, GREAT NECK, NY, 11021	US Mail (1st Class)
43316	301 EAST 66TH ST ASSOC LTD PTNSHP, ANTHONY BARRETT, (RE COMMITTEE OF UNSECURED CREDITORS), C/O OSSA PROPERTIES INC, 301 EAST 66TH STREET, NEW YORK, NY, 10065	US Mail (1st Class)
43316	376 BOYLSTON ST REALTY TRUST, 400 BOYLSTON ST,, BOSTON, MA, 02116	US Mail (1st Class)
43316	83RD ST INVESTORS LLC, C/O THE BROMLEY COMPANIES, 120 5TH AVENUE, 11TH FLOOR, NEW YORK, NY, 10011	US Mail (1st Class)
43316	ACCOUNTING DEPT, PO BOX 809, JEFFERSON CITY, MO, 65102-0809	US Mail (1st Class)
43316	ACCOUNTING OFFICE, PO BOX 30026, LANSING, MI, 48909-7526	US Mail (1st Class)
43316	ANSELL GRIMM & AARON, JAMES G AARON ESQ, (RE LE BARASCH), 1500 LAWRENCE AVE, CN - 7807, OCEAN, NJ, 07712	US Mail (1st Class)
43316	ARIZONA DEPT OF ECONOMIC SECURITY, 2500 E COOLEY ST #410, SHOW LOW, AZ, 85901-5266	US Mail (1st Class)
43316	ASHLEY FURNITURE INDUSTRIES, INC., PO BOX 190, ARCADIA, WI, 54612	US Mail (1st Class)
43316	ASSESSMENT DEPT, 45 CALVERT ST FL 3, ANNAPOLIS, MD, 21401-1994	US Mail (1st Class)
43316	ASSISTANT ATTORNEY GENERAL, JUANDISHA M HARRIS, (RE STATE OF MICHIGAN, DEPT OF TREASURY), CADILLAC PLACE, STE 10-200, 3030 W GRAND BLVD, DETROIT, MI, 48202	US Mail (1st Class)
43316	AVOLIO & HANLON PC, ROBERT AVOLIO ESQ, (RE TODD GARRETT LLC), 3150 BRUNSWICK PIKE, STE 120, LAWRENCEVILLE, NJ, 08648	US Mail (1st Class)
43316	BALLARD SPAHR LLP, DAVID L POLLACK, JEFFREY MEYERS, (RE FEDERAL REALTY INVESTMENT TRUST), 51ST FL - MELLON BANK CENTER, 1735 MARKET ST, PHILADELPHIA, PA, 19103	US Mail (1st Class)
43316	BEAU BIDEN, CARVEL STATE OFFICE BLDG, 820 N FRENCH STREET, WILMINGTON, DE, 19801	US Mail (1st Class)
43316	BELKIN BURDEN WENIG & GOLDMAN LLP, JOSHUA G LOSARDO ESQ, (RE 902 ASSOCIATES), 270 MADISON AVE, NEW YORK, NY, 10016	US Mail (1st Class)
43316	BEWLEY LASSLEBEN & MILLER LLP, ERNIE ZACHARY PARK, (RE THE IRVINE COMPANY), 13215 E PENN ST, STE 510, WHITTIER, CA, 90602-1797	US Mail (1st Class)
43316	BINDER & MALTER LLP, JULIE H ROME-BANKS ESQ, (RE WINFIELD GROUP), 2775 PARK AVE, SANTA CLARA, CA, 95050	US Mail (1st Class)
43316	BOSTON GLOBE, PO BOX 415071, BOSTON, MA, 02241-5071	US Mail (1st Class)
43316	BRENT ASSOCIATES, INC , CLAUDIA COSITORE, (RE COMMITTEE OF UNSECURED CREDITORS), 931 B CONKLIN AVE, FARMINGDALE, NY, 11735	US Mail (1st Class)
43316	BROKER & ASSOCIATES PC, JEFFREY W BROKER, ESQ , (RE B /J ESCALLIER & GOODMAN FAMILY), 18191 VON KARMAN AVE, STE 470, IRVINE, CA, 92612-7114	US Mail (1st Class)
43316	BROWN RUDNICK LLP, DANIEL J SAVAL, DANIELLE M BENNETT, (RE HANNINGTON LP), SEVEN TIMES SQUARE, NEW YORK, NY, 10036	US Mail (1st Class)
43316	BROWN RUDNICK LLP, WAYNE F DENNISON ESQ, (RE HANNINGTON LP), ONE FINANCIAL CENTER, BOSTON, MA, 02111	US Mail (1st Class)
43316	CA ATTY GENERAL'S OFFICE, EDMUND G BROWN JR, CONSUMER LAW SECT ATTN BKRPTCY, 455 GOLDEN GATE AVE, #11000, SAN FRANCISCO, CA, 94102-7004	US Mail (1st Class)
43316	CA STATE BOARD OF EQUALIZATION, P.O BOX 942879, SACRAMENTO, CA, 94279-8042	US Mail (1st Class)
43316	CAYE HOME FURNISHINGS LLC, R WAYNE STEWART, (RE COMMITTEE OF UNSECURED CREDITORS), 1201 WEST BANKHEAD ST, NEW ALBANY, MS, 38652	US Mail (1st Class)
43316	CERTILMAN BALIN ADLER & HYMAN LLP, RICHARD J MCCORD, CAROL A GLICK, (RE JACOB PEARLSTEIN LLC), 90 MERRICK AVE, EAST MEADOW, NY, 11554	US Mail (1st Class)
43316	CLARICK GUERON REISBAUM LLP, NICOLE GUERON, ISAAC B ZAUR, (RE HARLEY GREENFIELD), 40 W 25TH ST, 12TH FL, NEW YORK, NY, 10010	US Mail (1st Class)
43316	COMMISSIONER OF REVENUE SERVICES, P O BOX 5030, HARTFORD, CT, 06102-5030	US Mail (1st Class)
43316	COMPTRROLLER, S SWAN ST FL 6, ALBANY, NY, 12236-0001	US Mail (1st Class)
43316	COMPTRROLLER, 201 STATE HOUSE, SPRINGFIELD, IL, 62706-0001	US Mail (1st Class)
43316	COMPTRROLLER OF THE TREASURY, 110 CARROLL ST # 1, ANNAPOLIS, MD, 21411-0001	US Mail (1st Class)
43316	COMPTRROLLER OFFICE, 1 ASHBURTON PL # 900, BOSTON, MA, 02108-1518	US Mail (1st Class)
43316	COMPTRROLLER OFFICE, 55 ELM ST, HARTFORD, CT, 06106-1746	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
43316	COMPROLLER OPERATIONS, 207 FINANCE BUILDING, HARRISBURG, PA, 17120-0018	US Mail (1st Class)
43316	CONNOLLY BOVE LODGE & HUTZ LLP, KAREN BIFFERATO, CHRISTINA THOMPSON, (RE INLAND AMERICAN RETAIL MGMT LLC), THE NEMOURS BUILDING, PO BOX 2207, WILMINGTON, DE, 19899-2207	US Mail (1st Class)
43316	CONTROLLER OFFICE, 616 OBERLIN RD, RALEIGH, NC, 27605-1127	US Mail (1st Class)
43316	CONTROLLER OFFICE, 101 N CARSON ST # 5, CARSON CITY, NV, 89701-4786	US Mail (1st Class)
43316	CONTROLLER OFFICE, 325 N SALISBURY ST # 914, RALEIGH, NC, 27603-1388	US Mail (1st Class)
43316	CREATIVE TELEVISION MARKETING, RICHARD STORRS, (RE COMMITTEE OF UNSECURED CREDITORS), 2550 NORTH HOLLYWOOD WAY, STE 100, BURBANK, CA, 91505	US Mail (1st Class)
43316	CULLEN & DYKMAN LLP, BONNIE L POLLACK ESQ, (RE TMCC INC), 100 QUENTIN ROOSEVELT BLVD, GARDEN CITY, NY, 11530	US Mail (1st Class)
43316	DAILY NEWS, LP, 125 THEODORE CONRAD DR , JERSEY CITY, NJ, 07305-4698	US Mail (1st Class)
43316	DC TREASURER, PO BOX 96384, WASHINGTON, DC, 20090-6384	US Mail (1st Class)
43316	DEPARTMENT OF REVENUE SERVICES, 25 SIGOURNEY ST, HARTFORD, CT, 06106-5001	US Mail (1st Class)
43316	DIVISION OF REVENUE, CARVEL STATE OFFICE BLDG, 820 N FRENCH ST , 4TH F, WILMINGTON, DE, 19801	US Mail (1st Class)
43316	DOBBIN CORNER, LLC, C/O GDR GROUP, LLC, P O BOX 800, BELTSVILLE, MD, 20704	US Mail (1st Class)
43316	DOUGLAS F GANSLER, OFFICE OF THE ATTY GENERAL, 200 ST PAUL PLACE, BALTIMORE, MD, 21202-2202	US Mail (1st Class)
43316	DUNN LEE & KEARY, GRANT C KEARY ESQ, (RE MJD INVESTMENT CO), 26000 TOWNE CENTRE DR, STE 200, FOOTHILL RANCH, CA, 92610	US Mail (1st Class)
43316	EDWARD E FINCH AND CO INC , 1400 OLD COUNTRY RD # 420, WESTBURY, NY, 11590	US Mail (1st Class)
43316	FATA EQUITIES, LLC, GENE FATA, (RE COMMITTEE OF UNSECURED CREDITORS), 360 WEST 125TH ST, SUITE 10, NEW YORK, NY, 10027	US Mail (1st Class)
43316	FINANCIAL SERVICES DIV, 530 W ALLEGAN ST, LANSING, MI, 48933-1521	US Mail (1st Class)
43316	FLORIDA DEPARTMENT OF REVENUE, M STRANBURG ESQ - GEN COUNSEL, 204 CARLTON BUILDING, PO BOX 6668, TALLAHASSEE, FL, 32314-6668	US Mail (1st Class)
43316	FRANCHISE TAX BOARD, BE BK MS-A-345 PO BOX 2952, SACRAMENTO, CA, 95812-2952	US Mail (1st Class)
43316	FRANCHISE TAX BOARD, BE BK MS-A-345, PO BOX 2952, SACRAMENTO, CA, 95812-2952	US Mail (1st Class)
43316	GEORGIA DEPARTMENT OF REVENUE, 630 NORTH AVE # B, MACON, GA, 31211-3125	US Mail (1st Class)
43316	GEORGIA DEPT OF REVENUE, PO BOX 1079, LITHIA SPRINGS, GA, 30122-7079	US Mail (1st Class)
43316	GEORGIA'S ATTORNEY GENERAL, THURBERT E BAKER, 40 CAPITOL SQUARE, SW, ATLANTA, GA, 30334-1300	US Mail (1st Class)
43316	HAINING MENGNU GROUP CO LTD., ECONOMIC DEVELOPMENT ZONE, 101 LONGXING ROAD, HAINING, ZHEJIANG, 314400 CHINA	US Mail (1st Class)
43316	HAMBURGER MAXSON ET AL, LANE T MAXSON, WILLIAM P CAFFREY JR, (RE 415 CROSSWAYS PK DR LLC ET AL), 225 BROADHOLLOW RD, SUITE 301E, MELVILLE, NY, 11747	US Mail (1st Class)
43316	HARRIS & RUBLE, ALAN HARRIS, (RE CLASS ACTION LITIGATION), CASE NO C-09-3242-SI, 6424 SANTA MONICA BLVD , LOS ANGELES, CA, 90038	US Mail (1st Class)
43316	HARRIS & RUBLE, ALAN HARRIS ESQ (AYISHA COMBS), (RE COMMITTEE OF UNSECURED CREDITORS), 6424 SANTA MONICA BLVD, LOS ANGELES, CA, 90038	US Mail (1st Class)
43316	HINSHAW & CULBERTSON LLP, PHILIP TOUITOU, (RE 376 BOYLSTON STREET REALTY TRUST), 780 THIRD AVE, 4TH FL, NEW YORK, NY, 10017	US Mail (1st Class)
43316	ILLINOIS ATTORNEY GENERAL, LISA MADIGAN, SPRINGFIELD MAIN OFFICE, 500 SOUTH SECOND STREET, SPRINGFIELD, IL, 62706	US Mail (1st Class)
43317	ILLINOIS NATIONAL INSURANCE, 175 WATER STREET, NEW YORK, NY, 10038-4969	US Mail (1st Class)
43316	ILLINOIS REVENUE DEPT, 245 W ROOSEVELT RD # 28, WEST CHICAGO, IL, 60185-4806	US Mail (1st Class)
43316	ILLINOIS REVENUE DEPT, 9511 HARRISON ST, DES PLAINES, IL, 60016-1563	US Mail (1st Class)
43316	INDIANA ATTORNEY GENERAL, GREG ZOELLER, INDIANA GOV'T CENTER SOUTH, 302 W WASHINGTON ST 5TH FL, INDIANAPOLIS, IN, 46204	US Mail (1st Class)
43316	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATION, PO BOX 21126, PHILADELPHIA, PA, 19114	US Mail (1st Class)
43316	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATION, 11601 ROOSEVELT BL MAIL DRP PT N781, PHILADELPHIA, PA, 19154	US Mail (1st Class)
43316	JARA ENTERPRISES, INC , C/O WARNER & SCHEUERMAN, 6 WEST 18TH ST - 10TH FL, NEW YORK, NY, 10011	US Mail (1st Class)
43316	KATTEN MUCHIN ROSENMAN LLP, T LEANSE, D BRANCH, B HUBEN, (RE WEST VALLEY PROPERTIES), 2029 CENTURY PARK EAST, STE 2600, LOS ANGELES, CA, 90067-3012	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
43316	KAUSSNER FURNITURE INDUSTRIES INC, KIM COCKERHAM, (RE COMMITTEE OF UNSECURED CREDITORS), PO DRAWER 220, ASHEBORO, NC, 27205	US Mail (1st Class)
43316	KELLEY DRYE & WARREN LLP, JAMES CARR ERIC WILSON JASON ADAMS, (RE COUNSEL TO COMM OF UNSECURED CRDTS), 101 PARK AVE, NEW YORK, NY, 10178	US Mail (1st Class)
43316	KENNETH T CUCCINELLI, OFFICE OF THE ATTORNEY GENERAL, 900 EAST MAIN STREET, RICHMOND, VA, 23219	US Mail (1st Class)
43316	KING & WOOD, JAMES JIANG, (RE HAINING MENGNU GROUP CO LTD), 444 MADISON AVE 42D FLOOR, NEW YORK, NY, 10022	US Mail (1st Class)
43316	KLAUSSNER FURNITURE INDUSTRIES, 405 LEWALLEN ST, PO BOX 220, ASHEBORO, NC, 27205	US Mail (1st Class)
43316	KLEHR HARRISON HARVEY BRANZBURG LLP, JEFFREY KURTZMAN ESQ, (RE HUDSON MALL ASSOCIATES), 1835 MARKET ST, STE 1400, PHILADELPHIA, PA, 19103	US Mail (1st Class)
43316	KUPELLIAN ORMOND & MAGY PC, DAVID M BLAU, PAUL S MAGY, (RE MACOMB MALL LLC), 25800 NORTHWESTERN HWY, STE 950, SOUTHFIELD, MI, 48075	US Mail (1st Class)
43316	LAMONICA HERBST & MANISCALCO LLP, SALVATORE LAMONICA, JACQULYN GIUNTA, (RE. METROVEST), 3305 JERUSALEM AVE, WANTAGH, NY, 11793	US Mail (1st Class)
43316	LANDSBERG & ASSOCIATES PC, IAN S LANDSBERG ESQ, (RE GGF HUNTINGTON LLC), 16030 VENTURA BLVD, STE 470, ENCINO, CA, 91436	US Mail (1st Class)
43316	LAW OFFICES OF STEVEN M NACHMAN, STEVEN M NACHMAN, (RE 26 WEST 23RD STREET LLC), 675 THIRD AVE, 29TH FL, NEW YORK, NY, 10017	US Mail (1st Class)
43316	LAWRENCE A. DARBY, III, 410 PARK AVENUE, SUITE 1530, NEW YORK, NY, 10022	US Mail (1st Class)
43316	LOS ANGELES TIMES, FILE 54221, A/C # 026729006, LOS ANGELES, CA, 90074-4221	US Mail (1st Class)
43316	MARTHA COAKLEY, MA ATTORNEY GENERAL BOSTON OFFC, 1 ASHBURTON PLACE, BOSTON, MA, 02108-1698	US Mail (1st Class)
43316	MARYLAND COMPTROLLER OF TREASURER,, PO BOX 17405, BALTIMORE, MD, 21297-1405	US Mail (1st Class)
43316	MASSACHUSETTS DEPARTMENT OF REVENUE, PO BOX 7010, BOSTON, MA, 02204	US Mail (1st Class)
43316	MIAMI-DADE COUNTY TAX COLLECTOR, PRISCILLA A WINDLEY, MIAMI-DADE BANKRUPTCY UNIT, 140 W FLAGLER ST; STE 1403, MIAMI, FL, 33130-1575	US Mail (1st Class)
43316	MICHAEL A DELANEY, NEW HAMPSHIRE ATTY GENERAL, 33 CAPITOL STREET, CONCORD, NH, 03301-6397	US Mail (1st Class)
43316	MICHIGAN ATTY GENERAL, MIKE COX, G MENNEN WILLIAMS BLDG, 7TH FL, 525 W OTTAWA ST, PO BOX 30212, LANSING, MI, 48909-0212	US Mail (1st Class)
43316	MISSOURI ATTORNEY GENERAL, CHRIS KOSTER, SUPREME COURT BLDG, 207 W HIGH ST, PO BOX 899, JEFFERSON CITY, MO, 65102	US Mail (1st Class)
43316	MISSOURI DEPARTMENT OF REVENUE, STEVE A GINTHER, BANKRUPTCY UNIT, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
43316	MISSOURI SALES TAX, PO BOX 629, JEFFERSON CITY, MO, 65105-0629	US Mail (1st Class)
43316	MISSOURI TAX CLEARANCE, PO BOX 3666, JEFFERSON CITY, MO, 65105-3666	US Mail (1st Class)
43316	MORGAN LEWIS & BOCKIUS LLP, NEIL E HERMAN ESQ, (RE KIMCO REALTY CORPORATION), 101 PARK AVE, NEW YORK, NY, 10178-0600	US Mail (1st Class)
43316	NAM WON PAEK OR SOON M PAEK, 9217 BEECH HILL DRIVE, BETHESDA, MD, 20817	US Mail (1st Class)
43316	NATIONAL REALTY & DEVELOPMENT CORP, 3 MANHATTANVILLE RD, PURCHASE, NY, 10577	US Mail (1st Class)
43316	NBC UNIVERSAL, PO BOX 402971, ATLANTA, GA, 30384-2971	US Mail (1st Class)
43316	NEIGER LLP, EDWARD E NEIGER, DINA GIELCHINSKY, (RE HAINING MENGNU GROUP CO LTD), 317 MADISON AVE, 21ST FL, NEW YORK, NY, 10017	US Mail (1st Class)
43316	NEVADA ATTORNEY GENERAL, CATHERINE CORTEZ MASTO, OLD SUPREME COURT BLDG, 100 N CARSON ST, CARSON CITY, NV, 89701	US Mail (1st Class)
43316	NEVADA DEPT OF TAXATION, PO BOX 52609, PHOENIX, AZ, 85072-2609	US Mail (1st Class)
43316	NEW YORK STATE COMPTROLLER OFC, SWAN ST, ALBANY, NY, 12236-0001	US Mail (1st Class)
43316	NEWSDAY INC , 235 PINELAWN RD, MELVILLE, NY, 11747	US Mail (1st Class)
43316	NORDMAN CORMANY HAIR & COMPTON LLP, WILLIAM E WINFIELD, (RE CREATIVE TELEVISION MARKETING), PO BOX 9100, OXNARD, CA, 93031-9100	US Mail (1st Class)
43316	NY ATTORNEY GENERAL, ANDREW CUOMO, 120 BROADWAY, 24TH FLOOR, NEW YORK, NY, 10271	US Mail (1st Class)
43316	NY ATTORNEY GENERAL, ANDREW CUOMO, DEPT OF LAW, THE CAPITOL 2ND FLOOR, ALBANY, NY, 12224	US Mail (1st Class)
43316	NYC DEPARTMENT OF FINANCE, CORRESPONDENCE UNIT, 66 JOHN STREET, 3RD FLOOR, NEW YORK, NY, 10038-3735	US Mail (1st Class)
43316	NYS DIVISION TREASURY DEPT TAX & FI, PO BOX 22119, ALBANY, NY, 12201-2119	US Mail (1st Class)
43316	NYS SALES TAX, PO BOX 15172, ALBANY, NY, 12212-5172	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
43316	NYS SALES TAX, RECIPROCAL TAX AGREEMENT, PO BOX 15173, NEW YORK, NY, 12212-5173	US Mail (1st Class)
43316	OFFICE OF ATTORNEY GENERAL, ARABELLA W TEAL, ONE JUDICIARY SQUARE, 441 4TH ST, NW SUITE 1145S, WASHINGTON, DC, 20001	US Mail (1st Class)
43316	OFFICE OF ATTORNEY GENERAL, BILL MCCOLLUM, STATE OF FLORIDA, THE CAPITOL PL-01, TALLAHASSEE, FL, 32399-1050	US Mail (1st Class)
43316	OFFICE OF TAX AND REVENUE, 941 NORTH CAPITOL STREET, NE, WASHINGTON, DC, 20002	US Mail (1st Class)
43316	OFFICE OF THE ATTORNEY GENERAL, PETER NICKLES, ONE JUDICIARY SQUARE, 441 4TH STREET NW SUITE 1145S, WASHINGTON, DC, 20001	US Mail (1st Class)
43316	OFFICE OF THE ATTY GENERAL, EDMUND G BROWN JR, 1300 I STREET, SACRAMENTO, CA, 95814-2919	US Mail (1st Class)
43316	OFFICE OF THE SECRETARY OF STATE, 401 FEDERAL ST , SUITE 3, DOVER, DE, 19901	US Mail (1st Class)
43316	OFFICE OF THE STATE COMPTRROLLER, 110 STATE STREET, 15TH FL , ALBANY, NY, 12236	US Mail (1st Class)
43316	OHIO ATTORNEY GENRAL, RICHARD CORDRAY, STATE OFFICE TOWER, 30 E BROAD ST 17TH FLOOR, COLUMBUS, OH, 43215	US Mail (1st Class)
43316	OLSHAN GRUNDMAN FROME, ET AL , JORDANNA L NADRITCH, (RE COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	US Mail (1st Class)
43316	OLSHAN GRUNDMAN FROME, ET AL , MICHAEL S FOX, (RE COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	US Mail (1st Class)
43316	PA DEPARTMENT OF REVENUE, PO BOX 280905, HARRISBURG, PA, 17128-0905	US Mail (1st Class)
43316	PAULA T DOW, RICHARD J HUGHES JUSTICE COMPLEX, 25 MARKET ST, PO BOX 080, TRENTON, NJ, 08625	US Mail (1st Class)
43316	PIC MGMT GROUP DBA PIC MEDIA GROUP, DAVID HANSFIELD, (RE COMMITTEE OF UNSECURED CREDITORS), 16130 VENTURA BLVD, #250, ENCINO, CA, 91436	US Mail (1st Class)
43316	PIC TV INCORPORATED, PO BOX 59665, CHICAGO, IL, 60659-0665	US Mail (1st Class)
43316	PS PROMOTION, DAN GREENE, (RE COMMITTEE OF UNSECURED CREDITORS), 10798 E LAS POSAS RD, CAMARILLO, CA, 93012	US Mail (1st Class)
43316	REED SMITH LLP, CHRISTOPHER A LYNCH, ESQ, (RE EAST GATE TENANTS IN COMMON), 599 LEXINGTON AVENUE, 22ND FLOOR, NEW YORK, NY, 10022	US Mail (1st Class)
43316	REED SMITH LLP, DEREK J. BAKER, ESQ, (RE EAST GATE TENANTS IN COMMON), 2500 ONE LIBERTY PLACE, 1650 MARKET STREET, PHILADELPHIA, PA, 19103	US Mail (1st Class)
43316	RESTFUL FURNITURE CORP, 18 WIMBLEDON CT, JERICHO, NY, 11753	US Mail (1st Class)
43316	REVENUE ADMINISTRATION, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
43316	REVENUE ADMINISTRATION DEPT, PO BOX 457, CONCORD, NH, 03302-0457	US Mail (1st Class)
43316	REVENUE BUREAU, 430 W ALLEGAN ST, LANSING, MI, 48922-0001	US Mail (1st Class)
43316	REVENUE DEPT, 501 N WILMINGTON ST, RALEIGH, NC, 27604-8002	US Mail (1st Class)
43316	REVENUE DEPT, 19 STANIFORD ST, BOSTON, MA, 02114-2502	US Mail (1st Class)
43316	REVENUE DEPT, 1133 STRAWBERRY SQ, HARRISBURG, PA, 17128	US Mail (1st Class)
43316	REVENUE DEPT, 100 N SENATE AVE # N248, INDIANAPOLIS, IN, 46204-2217	US Mail (1st Class)
43316	REVENUE DEPT, 1600 W MONROE ST, PHOENIX, AZ, 85007-2612	US Mail (1st Class)
43316	REVENUE DEPT, 711 GIBSON BLVD, HARRISBURG, PA, 17104-3218	US Mail (1st Class)
43316	REVENUE DEPT, 1854 BROOKWOOD ST, HARRISBURG, PA, 17104-2244	US Mail (1st Class)
43316	RICHARD BLUMENTHAL, 55 ELM ST, HARTFORD, CT, 06106	US Mail (1st Class)
43316	ROBERT J SABBAGH, GEORGE A, 8107 COLONIAL RD, BROOKLYN, NY, 11209	US Mail (1st Class)
43316	ROBINSON BROG ET AL, RUSSELL P MCRORY ESQ, (RE: RESTFUL FURNITURE CORPORATION), 875 THIRD AVE, 9TH FL, NEW YORK, NY, 10022	US Mail (1st Class)
43316	ROE TAROFF TAITZ & PORTMAN LLP, STEVEN TAITZ, (RE SIVAN PROPERTIES CORP), ONE CORPORATE DR, STE 102, BOHEMIA, NY, 11716	US Mail (1st Class)
43316	ROY COOPER, NORTH CAROLINA ATTY GENERAL, DEPT OF JUSTICE, PO BOX 629, RALEIGH, NC, 27602-0629	US Mail (1st Class)
43316	RUSKIN MOSCOU FALTISCHEK PC, JEFFREY WURST, DANIEL MCAULIFFE, (RE 111 REALTY COMPANY), EAST TOWER, 15TH FLOOR, 1425 RXR PLAZA, UNIONDALE, NY, 11556-1425	US Mail (1st Class)
43316	SALES & USE TAX, 28 CIVIC CENTER PLZ # 239, SANTA ANA, CA, 92701-4011	US Mail (1st Class)
43316	SATTERLEE STEPHENS BURKE & BURKE, T BROCK, D GURFEIN, A SNOW, (RE. MERRICK BANK CORPORATION), 230 PARK AVE, STE 1130, NEW YORK, NY, 10169	US Mail (1st Class)
43316	SCHWARTZ LICHTENBERG LLP, BARRY E LICHTENBERG ESQ, (RE WESTPORT RETAIL LLC), 405 LEXINGTON AVE, 7TH FL, NEW YORK, NY, 10174	US Mail (1st Class)
43316	SECURITY EXCHANGE COMMISSION, NORTHEAST REGIONAL, THE WOOLWORTH BUILDING, 233 BROADWAY-JOHN MURRAY, NEW YORK, NY, 10279	US Mail (1st Class)

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
43316	SHEPPARD MULLIN RICHTER & HAMPTON, CARREN SHULMAN, MALANI CADEMARTORI, (RE WINFIELD GROUP), 30 ROCKEFELLER PLAZA, 24TH FL, NEW YORK, NY, 10112	US Mail (1st Class)
43316	STATE AUDITOR, 200 W WASHINGTON ST # 240, INDIANAPOLIS, IN, 46204-2793	US Mail (1st Class)
43316	STATE CONTROLLER, 3512 BUSH ST, RALEIGH, NC, 27609-7509	US Mail (1st Class)
43316	STATE CONTROLLER, 101 N CARSON ST, CARSON CITY, NV, 89701-3713	US Mail (1st Class)
43316	STATE OF MICHIGAN, DEPT 77003, DETROIT, MI, 48277-0003	US Mail (1st Class)
43316	STATE OF NEW JERSEY, STATE HOUSE, TRENTON, NJ, 08611	US Mail (1st Class)
43316	STATE OF NEW JERSEY, NEW JERSEY DIVISION OF TAXATION, PO BOX 281, TRENTON, NJ, 08695-0281	US Mail (1st Class)
43316	STATE TREASURER, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	US Mail (1st Class)
43316	STATE TREASURER, 1700 W WASHINGTON ST, PHOENIX, AZ, 85007-2812	US Mail (1st Class)
43316	STATE TREASURER, 200 W WASHINGTON ST # 242, INDIANAPOLIS, IN, 46204-2792	US Mail (1st Class)
43316	STATE TREASURER, 25 CAPITOL ST # 121, CONCORD, NH, 03301-6399	US Mail (1st Class)
43316	STATE TREASURER, 219 STATE CAPITOL, SPRINGFIELD, IL, 62706-0001	US Mail (1st Class)
43316	STATE TREASURER, 125 W STATE ST, TRENTON, NJ, 08608-1101	US Mail (1st Class)
43316	STATE TREASURER, FINANCE BLDG # 129, HARRISBURG, PA, 17120-0018	US Mail (1st Class)
43316	STATE TREASURER, 400 W MONROE ST, STE 400, SPRINGFIELD, IL, 62704-1848	US Mail (1st Class)
43316	STATE TREASURER, 30 E BROAD ST FL 9, COLUMBUS, OH, 43215-3414	US Mail (1st Class)
43316	STRATFORD COMPANY/CAYE UPHOLS., BOA LOCKBOX, 13933 COLLECTION DRIVE, CHICAGO, IL, 60693	US Mail (1st Class)
43316	TAX COMMISSION, PO BOX 146, JEFFERSON CITY, MO, 65102-0146	US Mail (1st Class)
43316	TAX DEPT, 3301 C ST # 715, SACRAMENTO, CA, 95816-3300	US Mail (1st Class)
43316	TAX OFFICE, 2055 EISENHOWER PKWY BLDG C, MACON, GA, 31206-3151	US Mail (1st Class)
43316	TAXATION DEPT, 1550 E COLLEGE PKWY, CARSON CITY, NV, 89706-7944	US Mail (1st Class)
43316	TAXATION DIVISION, 50 BARRACK ST, TRENTON, NJ, 08608-2006	US Mail (1st Class)
43316	TAXATION DIVISION, 30 E BROAD ST FL 22, COLUMBUS, OH, 43215-3414	US Mail (1st Class)
43316	TAXATION DIVISION, 1030 FREEWAY DR N, COLUMBUS, OH, 43229-5429	US Mail (1st Class)
43316	TERRY GODDARD, 1275 W WASHINGTON ST, PHOENIX, AZ, 85007	US Mail (1st Class)
43316	THE STAR LEDGER, PO BOX 5718, HICKSVILLE, NY, 11802-5718	US Mail (1st Class)
43316	TMCC, INC , 55 PRICE PARKWAY, FARMINGDALE, NY, 11735	US Mail (1st Class)
43316	TOM CORBETT, PENNSYLVANIA ATTORNEY GENERAL, 1600 STRAWBERRY SQUARE, HARRISBURG, PA, 17120	US Mail (1st Class)
43316	TREASURER & RECEIVER GENERAL, 1 ASHBURTON PL, BOSTON, MA, 02108-1518	US Mail (1st Class)
43316	TREASURER DEPT, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	US Mail (1st Class)
43316	TREASURER DEPT, 325 N SALISBURY ST, RALEIGH, NC, 27603-1388	US Mail (1st Class)
43316	TREASURER DEPT, 101 N CARSON ST # 4, CARSON CITY, NV, 89701-4786	US Mail (1st Class)
43316	TREASURY DEPT, 50 W STATE ST, TRENTON, NJ, 08608-1220	US Mail (1st Class)
43316	US DEPT OF JUSTICE, ERIC H HOLDER, JR, OFFICE OF US ATTORNEY GENERAL, 950 PENNSYLVANIA AVE, NW, WASHINGTON, DC, 20530-0001	US Mail (1st Class)
43316	US TRUSTEE, NAZAR KHODOROVSKY, 33 WHITEHALL STREET, 21ST FLOOR, NEW YORK, NY, 10004	US Mail (1st Class)
43316	VA DEPARTMENT OF TAXATION, P O. BOX 26626, RICHMOND, VA, 23261-6626	US Mail (1st Class)
43316	VA DEPARTMENT OF TAXATION, PO BOX 1880, RICHMOND, VA, 23218-1880	US Mail (1st Class)
43316	VIRGINIA DEPARTMENT OF TAXATION, 3600 WEST BROAD STREET, RICHMOND, VA, 23230-4915	US Mail (1st Class)
43316	WABC TV (CH7), GPO - PO BOX 5723, NEW YORK, NY, 10087-5723	US Mail (1st Class)
43316	WASSERMAN JURISTA & STOLZ PC, STEVEN Z JURISTA ESQ, (RE CROSS POINTE PLAZA LLC), 225 MILLBURN AVE, STE 207, PO BOX 1029, MILLBURN, NJ, 07041	US Mail (1st Class)
43316	WOODBURY OFFICE SEVEN, P O BOX 422, LAUREL, NY, 11948-0422	US Mail (1st Class)
43316	ZIMMERMAN ADVERTISING, PO BOX 934130, ATLANTA, GA, 31193-4130	US Mail (1st Class)

Subtotal for this group: 188