

Exhibit B
("Stub Rent" Calculations)

<p>In re:</p> <p>JENNIFER CONVERTIBLES, INC., et al.,</p> <p>Debtors.</p>	<p>Chapter 11</p> <p>Case No. 10-13779 (ALG)</p> <p>(Jointly Administered)</p>
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**ITEMIZED CLAIMS FOR LEASE DEFAULT DAMAGES ARISING
FROM UNPAID LEASE CHARGES**

LANDLORD: MICO ARCHIBALD PARTNERS, LLC

TENANT: JENNIFER CONVERTIBLES, INC.

LEASE DATE: JULY 15, 2007

PREMISES: 2530-A EAST LINDSAY PRIVADO, ONTARIO,
CALIFORNIA 91761

LEASE EXPIRATION DATE: NOVEMBER 30, 2017

I.

**LEASE DEFAULT DAMAGES—CALCULATION OF DAILY LEASE CHARGES FOR
STUB RENT PERIOD OF JULY 18-JULY 31, 2010**

1. Monthly Lease Charges—Base Rent and Additional Rent Per Sections 1.10, 3.01, 4.01, 4.02, 4.03, 4.05, and 12.01 of the July 15, 2007 Lease Agreement Relating to Base Rent, Asphalt Reserve Charges, Painting Reserve Charges, Roof Reserve Charges, Common Area Maintenance Charges, Property Management Charges, and Utility Charges

Base Rent	\$32,173.93
Asphalt Reserve Charges	\$204.06
Painting Reserve Charges	\$204.06
Roof Reserve Charges	\$1,001.42
Common Area Maintenance Charges	\$758.00
Property Management Charges	\$1,040.10
Utility Charges	\$327.00
Real Property Tax Charges	\$2,355.31
SUBTOTAL	<u>\$38,063.88</u>

2. Daily Lease Charge Calculation

$\$38,063.88 \times 12 \text{ months} = \$456,766.56 / 365 \text{ days} = \$1,251.42 \text{ per day}$

3. Unpaid Post-Petition Base Rent and Additional Rent Owed for Stub Rent Period of July 18-July 31, 2010

$\$1,251.42 \times 14 \text{ days} = \$17,519.88$

SUBTOTAL

\$17,519.88