

GEORGIA DEPARTMENT OF LAW
40 Capitol Square, SW
Atlanta, Georgia 30334
Audrey M. Seidle, Esq.
Counsel for the Georgia Department of Revenue
(404)651-9457

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

IN RE: *
* Chapter 11
JENNIFER CONVERTIBLES, INC., *
* Case No. 10-13779 (ALG)
Debtors. *
*

**GEORGIA DEPARTMENT OF REVENUE’S RESPONSE TO
DEBTORS’ THIRD OMNIBUS OBJECTION TO CERTAIN
PROOFS OF CLAIM**

COMES NOW, the Georgia Department of Revenue, by and through counsel, Samuel S. Olens, Attorney General of the State of Georgia, and files this Response to the Debtors’ Third Omnibus Objection to Certain Proofs of Claim, in the above-styled case as follows:

The Debtor seeks to disallow claim number 358 filed by the Georgia Department of Revenue. The proof of claim filed by the Georgia Department of Revenue is in the total amount of \$3,405.45 consisting of a priority claim in the amount of \$1,932.52 and a general unsecured claim in the amount of \$1,472.93. The Debtor’s Objection seeks to disallow the claim as they claim to have paid the amount. However the Department’s records reflect that the tax liability has not been paid. Furthermore, the debtor failed to provide any documentation of a payment.

PLEASE ADDRESS ALL
COMMUNICATIONS TO:

AUDREY M. SEIDLE
Assistant Attorney General
40 Capitol Square, SW
Atlanta, Georgia 30334
(404) 651-9457
Fax: (404) 657-3239
Email: aseidle@law.ga.gov

CERTIFICATE OF SERVICE

I do hereby certify that I have this day served a copy of the foregoing GEORGIA DEPARTMENT OF REVENUE'S RESPONSE TO DEBTORS' THIRD OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM upon:

Olshan Grundman Frome Rosenzweig & Wolosky, LLP
Park Avenue Tower
65 East 55th Street
New York, New York, 10022
Attn: Michael S. Fox, Esq.
Jordanna L. Nadritch, Esq.

Jennifer Convertibles Inc
417 Crossways Park Dr
Woodbury, NY 11797

Nazar Khodorovsky
Office of the United States Trustee
33 Whitehall Street
New York, New York, 10004

by placing the same into the United States mail with adequate, first-class postage placed thereon.

This 10th of May, 2011.

/s/ Audrey M. Seidle
AUDREY M. SEIDLE
Assistant Attorney General