

**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)

**FINAL DECREE CLOSING CASES OF
CERTAIN OF THE REORGANIZED DEBTORS**

1. Upon the motion (the “Motion”) of the reorganized debtors in the above-captioned cases (collectively, the “Reorganized Debtors”), seeking entry of a final decree (the “Final Decree”) closing the cases of certain of the Reorganized Debtors pursuant to sections 350(a) and 105(a) of title of the United States Code and Rule 3022 of the Federal Rules of Bankruptcy Procedure; and it appearing that notice was given in accordance with the Motion; and it appearing that no other or further notice is necessary; and the relief requested in the Motion being in the best interest of the Reorganized Debtors, the Debtors and their estates; and it being found that the closing of the Closed Cases will in no way prejudice the holder of an allowed claim’s rights to receive distributions under the Amended Plan, nor will the closing of the Closed Cases otherwise alter or modify the terms of the Amended Plan; and sufficient cause appearing therefore; it is hereby:

ORDERED, ADJUDGED and DECREED that:

1. The Motion is granted to the extent provided herein.

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).

2. Capitalized terms that are not otherwise defined herein have the meanings ascribed to such terms in the Motion.
3. The cases of the Reorganized Debtors identified on Appendix 1 hereto (the “Closed Cases”) will no longer be jointly administered with the Lead Case and closed effective as of the date of entry of this Final Decree.
4. The requirement of Rule 3022-1 of the Local Bankruptcy Rules for the Southern District of New York that a closing report be filed and served by a chapter 11 debtor, is hereby waived with respect to the Closed Cases; provided, that, upon closing of the Lead Case, the Reorganized Debtors shall file a consolidated closing report with respect to all of their cases.
5. An affidavit regarding the disbursements of each of the Closed Cases shall be provided to the U.S. Trustee within ten (10) days of the entry of this Final Decree.
6. At any time prior to the closing of the Lead Case, the Reorganized Debtors may reopen one or more closed cases by filing a Notice of Proposed Order with the Court on 20 days notice to the U.S. Trustee and the Notice Parties. If no objection to the proposed order is received within 20 days of the Notice of Proposed Order, the Court may enter the proposed order without a hearing and without further action by the Reorganized Debtors.
7. In the event the Reorganized Debtors reopen a Closed Case, the U.S. Trustee shall retain all rights and privileges under 28 U.S.C. § 1930(a)(6).
8. All U.S. Trustee fees due and owing for the Closed Cases shall be paid within 15 days of entry of this Final Decree.
9. This Court shall retain jurisdiction over all matters relating to the Lead Case, including, without limitation, all matters described in Article XIII of the Amended Plan.

NO OBJECTION:

/s/ Nazar Khodorovsky

By: Nazar Khodorovsky, Trial Attorney

Date: June 25, 2011

OFFICE OF THE UNITED STATES
TRUSTEE FOR THE SOUTHERN
DISTRICT OF NEW YORK

Dated: New York, New York

July 7, 2011

/s/ Allan L. Gropper

HONORABLE ALLAN L. GROPPER
UNITED STATES BANKRUPTCY JUDGE

Appendix 1

| <u>Case Number</u> | <u>Name of Debtor</u> |
|---------------------------|---|
| 10-13780 | Jennifer Convertibles Boylston MA, Inc. |
| 10-13781 | Jennifer Chicago Ltd. |
| 10-13782 | Elegant Living Management, Ltd. |
| 10-13783 | Hartsdale Convertibles, Inc. |
| 10-13784 | Jennifer Management III Corp. |
| 10-13785 | Jennifer Purchasing Corp. |
| 10-13786 | Jennifer Management II Corp. |
| 10-13787 | Jennifer Management V Ltd. |
| 10-13788 | Jennifer Convertibles Natick, Inc. |
| 10-13789 | Nicole Convertibles, Inc. |
| 10-13790 | Washington Heights Convertibles, Inc. |