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August 18, 2011

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The Honorable Allan L. Gropper  
United States Bankruptcy Court  
Courtroom 617  
One Bowling Green  
New York, New York 10004

Re: In re Jennifer Convertibles, Inc., et al  
Case No. 10-13779

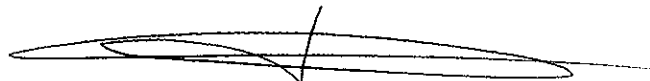
Dear Judge Gropper:

Per our conversation with Matthew Bruckner, this letter confirms that, after inquiry into the facts and circumstances of the claim of Bernice Anderson and Michael Hill (the "Claimants"), as set forth in their letter to the court dated August 10, 2011, Jennifer Convertibles will pay the Claimants \$1,700.00 in full settlement of their claim against the Jennifer Convertibles estate.

In addition, Jennifer Convertibles represents that it will treat other similarly-situated claimants in the same way.

Should your Honor have any questions or additional concerns, please do not hesitate to contact our office.

Respectfully Submitted,



Michael S. Fox

cc: Rami Abada

