

Exhibit A

Duplicative Claims

Claims To Be Disallowed And Expunged						Surviving Claims			
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
All American Waste LLC P.O. Box 630 East Windsor, CT 06088	56	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 6-7	All American Waste LLC P.O. Box 630 East Windsor, CT 06088	35	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$97.64 (U)						\$97.64 (U)
			\$97.64 (T)						\$97.64 (T)
Crosspointe Plaza, LLC 12608 Stelton Road Piscataway, NJ 08854	350	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 6-7	Crosspointe Plaza, LLC 12608 Stelton Road Piscataway, NJ 08854	294	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$190,660.10 (U)						\$190,660.10 (U)
			\$190,660.10 (T)						\$190,660.10 (T)
Hannington, LP c/o Brown Rudnick LLP Seven Times Square New York, NY 10036 Attn: Danielle M. Bennett, Esq.	293	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 6-7	Hannington, LP c/o Brown Rudnick LLP Seven Times Square New York, NY 10036 Attn: Danielle M. Bennett, Esq.	257	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$103,645.08 (U)						\$103,645.08 (U)
			\$103,645.08 (T)						\$103,645.08 (T)

(S) means secured claims, (A) means administrative claim, (P) means priority claim, (U) means unsecured claim and (T) means total claim.

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Hannington, LP c/o Brown Rudnick LLP Seven Times Square New York, NY 10036 Attn: Danielle M. Bennett, Esq.	317	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 6-7	Hannington, LP c/o Brown Rudnick LLP Seven Times Square New York, NY 10036 Attn: Danielle M. Bennett, Esq.	257	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$103,645.08 (U)						\$103,645.08 (U)
			\$103,645.08 (T)						\$103,645.08 (T)
Kespan Gas East Corp. dba National Grid 15 Park Drive Melville, NY 11747 Attn: Suzanne Brienza, Esq.	194	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 6-7	Kespan Gas East Corp. dba National Grid 15 Park Drive Melville, NY 11747 Attn: Suzanne Brienza, Esq.	165	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$845.31 (U)						\$845.31 (U)
			\$845.31 (T)						\$845.31 (T)
NSTAR Electric Company 1 NSTAR Way Westwood, MA 02090 Attn: Legal Collections	393	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 6-7	NSTAR Electric Company 1 NSTAR Way Westwood, MA 02090 Attn: Legal Collections	387	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$12,105.05 (U)						\$12,105.05 (U)
			\$12,105.05 (T)						\$12,105.05 (T)

(S) means secured claims, (A) means administrative claim, (P) means priority claim, (U) means unsecured claim and (T) means total claim.

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Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
RNR Plastics 20 Bellows Road Raynham, MA 02767 Attn: Cathie Dutra	107	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 6-7	RNR Plastics 20 Bellows Road Raynham, MA 02767 Attn: Cathie Dutra	48	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$412.71 (U)						\$412.71 (U)
			\$412.71 (T)						\$412.71 (T)
Specialty Lighting Group (aka Specialty Store Lighting, aka Specialty Contract Lighting) Specialty Lighting Group c/o NCS 729 Miner Road Highland Hts, OH 44143	222	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 6-7	Specialty Lighting Group (aka Specialty Store Lighting, aka Specialty Contract Lighting) Specialty Lighting Group c/o NCS 729 Miner Road Highland Hts, OH 44143	75	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$17,334.70 (U)						\$17,334.70 (U)
			\$17,334.70 (T)						\$17,334.70 (T)
SSSG Realty Trust 1443 Beacon Street Suite 102 Brookline, MA 02446	381	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 6-7	SSSG Realty Trust 1443 Beacon Street Suite 102 Brookline, MA 02446	199	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$74,635.10 (U)						\$74,635.10 (U)
			\$74,635.10 (T)						\$74,635.10 (T)

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Duplicative Claims

Claims To Be Disallowed And Expunged						Surviving Claims			
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
WPTV Television c/o Szabo Associates, Inc. 3355 Lenox Road NE, 9 th Floor Atlanta, GA 30326	66	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 6-7	WPTV Television c/o Szabo Associates, Inc. 3355 Lenox Road NE, 9 th Floor Atlanta, GA 30326	65	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$2,613.75 (U)						\$2,613.75 (U)
			\$2,613.75 (T)						\$2,613.75 (T)

(S) means secured claims, (A) means administrative claim, (P) means priority claim, (U) means unsecured claim and (T) means total claim.

Exhibit B

Wrong Debtor Claims

Wrong Debtor Claims						Reclassified Claims			
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
Allstate Floral & Craft 14038 Park Place Cerritos, CA 90703.	114	Jennifer Convertibles, Inc.	\$0.00 (S)	Wrong Debtor	Pg. 7	Allstate Floral & Craft 14038 Park Place Cerritos, CA 90703	114	Hartsdale Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$6,834.50 (U)						\$6,834.50 (U)
			\$6,834.50 (T)						\$6,834.50 (T)
Ohio Table Pad Company P.O. Box 10010 Perrysburg, OH 43552	29	Jennifer Convertibles, Inc.	\$0.00 (S)	Wrong Debtor	Pg. 7	Ohio Stable Pad Company P.O. Box 10010 Perrysburg, OH 43552	29	Hartsdale Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$1,846.90 (U)						\$1,846.90 (U)
			\$1,846.90 (T)						\$1,846.90 (T)
Stephen Weber 16 Swan Lane Levittown, NY 11756	405	Jennifer Convertibles, Inc.	\$0.00 (S)	Wrong Debtor	Pg. 7	Stephen Weber 16 Swan Lane Levittown, NY 11756	405	Hartsdale Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$1,650.30 (U)						\$1,650.30 (U)
			\$1,650.30 (T)						\$1,650.30 (T)

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Exhibit C

Amended and Superseded Claims

Claims To Be Disallowed And Expunged						Remaining Claims			
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
Anthony Pellerito LLP Service of CT LLC 91A Soundview Ave Norwalk, CT 06854	90	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	LLP Service of CT LLC Anthony Pellerito 91A Soundview Ave Norwalk, CT 06854	344	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$645.00 (U)						\$675.00 (U)
			\$645.00 (T)						\$675.00 (T)
B.C. Carpet Cleaning Inc. 1921 Bogart Avenue Bronx, NY 10462	73	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	B.C. Carpet Cleaning Inc. 1921 Bogart Avenue Bronx, NY 10462	252	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$7,395.00 (U)						\$7,350.00 (U)
			\$7,395.00 (T)						\$7,350.00 (T)
City Centre Philadelphia, PA. Limited Partnership c/o Jeffrey Kurtzman, Esquire Klehr Harrison Harvey Bransburg LLP 1835 Market Street, Suite 1400 Philadelphia, PA 19103	20	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	City Centre Philadelphia, PA Limited Partnership 270 Commerce Drive Rochester, NY 13623	102	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$5,033.89 (A)
			\$0.00 (P)						\$0.00 (P)
			\$33,104.80 (U)						\$118,661.76 (U)
			\$33,104.80 (T)						\$123,695.65 (T)

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Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
City Centre Philadelphia, PA. Limited Partnership c/o Jeffrey Kurtzman, Esquire Klehr Harrison Harvey Branzburg LLP 1835 Market Street, Suite 1400 Philadelphia, PA 19103	21	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	City Centre Philadelphia, PA Limited Partnership 270 Commerce Drive Rochester, NY 13623	102	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$5,033.89 (A)						\$5,033.89 (A)
			\$0.00 (P)						\$0.00 (P)
			\$0.00 (U)						\$118,661.76 (U)
			\$5,033.89 (T)						\$123,695.65 (T)
Consolidated Edison Company of New York, Inc. Bankruptcy Group 4 Irving Place, Room 1875-S New York, NY 10003	88	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Consolidated Edison Company of New York, Inc. Bankruptcy Group 4 Irving Place, Room 1875-S New York, NY 10003	207	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$38,328.38 (U)						\$38,997.39 (U)
			\$38,328.38 (T)						\$38,997.39 (T)
Federal Realty Investment Trust, owner/agent of Mercer Mall, Lawrenceville, NJ David L. Pollack, Esq. c/o Ballard Spahr, LLP 1735 Market Street, 51 st Floor Philadelphia, PA 19103	272	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Federal Realty Investment Trust, owner/agent of Mercer Mall, Lawrenceville, NJ David L. Pollack, Esq. c/o Ballard Spahr, LLP 1735 Market Street, 51 st Floor Philadelphia, PA 19103	377	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$35,403.65 (U)						\$145,588.14 (U)
			\$35,403.65 (T)						\$145,588.14 (T)

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Federal Realty Investment Trust, owner/agent of Mercer Mall, Lawrenceville, NJ David L. Pollack, Esq. c/o Ballard Spahr, LLP 1735 Market Street, 51 st Floor Philadelphia, PA 19103	273	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Federal Realty Investment Trust, owner/agent of Mercer Mall, Lawrenceville, NJ David L. Pollack, Esq. c/o Ballard Spahr, LLP 1735 Market Street, 51 st Floor Philadelphia, PA 19103	378	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$4,439.90 (A)						\$3,805.01 (A)
			\$0.00 (P)						\$0.00 (P)
			\$0.00 (U)						\$0.00 (U)
			\$4,439.90 (T)						\$3,805.01 (T)
Globe Newspaper Co., Inc. dba Boston Globe c/o The Boston Globe 125 Morrissey Blvd. Boston, MA 02125 Attn: Joseph Astino	17	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Globe Newspaper Co., Inc. dba Boston Globe c/o The Boston Globe 125 Morrissey Blvd. Boston, MA 02125 Attn: Joseph Astino	366	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$140,080.20 (U)						\$190,445.95 (U)
			\$140,080.20 (T)						\$190,445.95 (T)
Hilltown Crossings, LP Wolfson Verrichia Group, Inc., agent for Hilltown Crossings, LP 120 W. Germantown Pike, Ste. 120 Plymouth Meeting, PA 19462 Attn: Kandria James, Real Estate Paralegal and Lease Administrator	26	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Hilltown Crossings, LP Wolfson Verrichia Group, Inc., agent for Hilltown Crossings, LP 120 W. Germantown Pike, Ste. 120 Plymouth Meeting, PA 19462 Attn: Kandria James, Real Estate Paralegal and Lease Administrator	181	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$370.75 (A)
			\$0.00 (P)						\$0.00 (P)
			\$16,114.13 (U)						\$17,372.33 (U)
			\$16,114.12 (T)						\$17,743.08 (T)

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Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
KeySpan Gas East Corp dba National Grid 15 Park Drive Melville, NY 11747 Attn: Suzanne Brienza, Esq.	36	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	KeySpan Gas East Corp dba National Grid 15 Park Drive Melville, NY 11747 Attn: Suzanne Brienza, Esq.	165	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$715.94 (U)						\$845.31 (U)
			\$715.94 (T)						\$845.31 (T)
Long Island Lighting Company dba LIPA 15 Park Drive Melville, NY 11747 Attn: Suzanne Brienza, Esq.	92	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Long Island Lighting Company dba LIPA 15 Park Drive Melville, NY 11747 Attn: Suzanne Brienza, Esq.	166	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$41,225.12 (U)						\$55,342.63 (U)
			\$41,225.12 (T)						\$55,342.63 (T)
Main Street at Exton, LP Wolfson Verrichia Group, Inc., agent for Main Street at Exton, LP 120 W. Germantown Pike, Ste. 120 Plymouth Meeting, PA 19462 Attn: Kandria James, Real Estate Paralegal and Lease Administrator	25	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Main Street at Exton, LP Wolfson Verrichia Group, Inc., agent for Main Street at Exton, LP 120 W. Germantown Pike, Ste. 120 Plymouth Meeting, PA 19462 Attn: Kandria James, Real Estate Paralegal and Lease Administrator	182	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$7,020.74 (A)
			\$0.00 (P)						\$0.00 (P)
			\$34,951.19 (U)						\$40,089.92 (U)
			\$34,951.19 (T)						\$47,110.66 (T)

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Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
Main Street at Exton, LP 120 W. Germantown Pike, Ste. 120 Plymouth Meeting, PA 19462	183	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Main Street at Exton, LP	403	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$248,116.79 (U)						\$97,604.87 (U)
			\$248,116.79 (T)						\$97,604.87 (T)
NSTAR Electric Company 1 NSTAR Way Westwood, MA 02090 Attn: Legal Collections	218	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	NSTAR Electric Company	387	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$5,846.46 (U)						\$12,105.05 (U)
			\$5,846.46 (T)						\$112,105.05 (T)
Penn Mar Associates, LLC c/o Bregman, Berbert, Schwartz & Gilday, LLC 7315 Wisconsin Avenue, Suite 800 West Bethesda, MD 20814	262	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Penn Mar Associates, LLC	360	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$3,706.24 (A)						\$5,294.63 (A)
			\$0.00 (P)						\$0.00 (P)
			\$30,194.80 (U)						\$128,672.35 (U)
			\$33,901.04 (T)						\$133,966.98 (T)

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State of Michigan, Department of Treasury 3030 W. Grand Blvd. Detroit, MI 48202 Attn: Juandisha M. Harris Assistant Attorney General Cadillac Place, Ste. 10-200	168	Jennifer Management II Corp.	\$0.00 (S)	Amended and Superseded	Pg. 8	State of Michigan, Department of Treasury 3030 W. Grand Blvd. Detroit, MI 48202 Attn: Juandisha M. Harris Assistant Attorney General Cadillac Place, Ste. 10-200	396	Jennifer Management II Corp.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$1,160.50 (U)						\$1,160.50 (U)
			\$1,160.50 (T)						\$1,160.50 (T)
State of Michigan, Department of Treasury 3030 W. Grand Blvd. Detroit, MI 48202 Attn: Juandisha M. Harris Assistant Attorney General Cadillac Place, Ste. 10-200	169	Jennifer Management II Corp.	\$0.00 (S)	Amended and Superseded	Pg. 8	State of Michigan, Department of Treasury 3030 W. Grand Blvd. Detroit, MI 48202 Attn: Juandisha M. Harris Assistant Attorney General Cadillac Place, Ste. 10-200	395	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$4,784.44 (P)						\$4,784.44 (P)
			\$0.00 (U)						\$0.00 (U)
			\$4,784.44 (T)						\$4,784.44 (T)
Todd Garrett LLC 12 Banyan Road Skillman, NJ 08558 Attn: Paul Bagoon	62	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Todd Garrett LLC c/o Avolio & Hanlon, P.C. 3150 Brunswick Pike, Suite 120 Lawrenceville, NJ 08648 Attn: Robert Avolio, Esq.	249	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$22,480.63 (U)						\$135,070.47 (U)
			\$22,480.63 (T)						\$135,070.47 (T)

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Exhibit C

Amended and Superseded Claims

Claims To Be Disallowed And Expunged						Remaining Claims			
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
Urstadt Biddle Properties Inc. 321 Railroad Avenue Greenwich, CT 06830	190	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Urstadt Biddle Properties Inc. 321 Railroad Avenue Greenwich, CT 06830	373	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$37,606.55 (U)						\$65,938.55 (U)
			\$37,606.55 (T)						\$65,938.55 (T)
Walnut Associates Limited Partnership c/o Nelson C. Chang, Esq. 47 Jackson Street Saugus, MA 01906	343	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Walnut Associates Limited Partnership c/o Nelson C. Chang, Esq. 47 Jackson Street Saugus, MA 01906	382	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$38,260.08 (U)						\$38,260.08 (U)
			\$38,260.08 (T)						\$38,260.08 (T)
Winfield Group Julie Rome-Banks, Binder & Malter LLP 2775 Park Avenue Santa Clara, CA 95050	239	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pg. 8	Winfield Group Julie Rome-Banks, Binder & Malter LLP 2775 Park Avenue Santa Clara, CA 95050	394	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$5,084.10 (P)						\$0.00 (P)
			\$17,068.02 (U)						\$17,068.02 (U)
			\$22,152.12 (T)						\$17,068.02 (T)

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Exhibit D

Late Claims Filed After The October 25, 2010 Bar Date

Claims To Be Disallowed And Expunged						
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Date Claim Filed
Baltimore Gas and Electric Company P.O. Box 1475 Baltimore, MD 21201	351	Jennifer Convertibles, Inc.	\$0.00 (S)	Late Claim	Pgs. 8-9	October 27, 2010
			\$0.00 (A)			
			\$0.00 (P)			
			\$3,390.04 (U)			
			\$4,490.04 (T)			
KIR Torrance, L.P. c/o Morgan Lewis & Bockius LLP 101 Park Avenue New York, NY 10178 Attn: Neil E. Herman, Esq.	386	Jennifer Convertibles, Inc.	\$0.00 (S)	Late Claim	Pgs. 8-9	March 10, 2011
			\$0.00 (A)			
			\$0.00 (P)			
			\$180,224.53 (U)			
			\$180,224.53 (T)			
LA Opinion Slater, Tenaglia, Pritz & Hunt, P.A. 301 Third Street Ocean City, NJ 08226	376	Jennifer Convertibles, Inc.	\$0.00 (S)	Late Claim	Pgs. 8-9	February 22, 2011
			\$0.00 (A)			
			\$0.00 (P)			
			\$14,744.00 (U)			
			\$14,744.00 (T)			

(S) means secured claims, (A) means administrative claim, (P) means priority claim, (U) means unsecured claim and (T) means total claim.

Exhibit D

Late Claims Filed After The October 25, 2010 Bar Date

Claims To Be Disallowed And Expunged						
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Date Claim Filed
Marian Levinsohn 40 Tiffany Drive East Hanover, NJ 07936-2516	343	Unspecified	\$0.00 (S)	Late Claim	Pgs. 8-9	December 27, 2010
			\$0.00 (A)			
			\$0.00 (P)			
			\$0.00 (U)			
			\$0.00 (T)			
Metropolitan Life Insurance Company 3500 Lenox Rd. NE, Suite 1800 Atlanta, Georgia 30326-4239 Attn: Robert Goldstein, Esq.	376	Jennifer Convertibles, Inc.	\$0.00 (S)	Late Claim	Pgs. 8-9	February 22, 2011
			\$0.00 (A)			
			\$0.00 (P)			
			\$274,134.53 (U)			
			\$274,134.53 (T)			
Potomac Electric Power Company PEPCO P.O. Box 97274 Washington, D.C. 20090-7274	354	Jennifer Convertibles, Inc.	\$0.00 (S)	Late Claim	Pgs. 8-9	November 18, 2010
			\$0.00 (A)			
			\$0.00 (P)			
			\$5,344.92 (U)			
			\$5,344.92 (T)			

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Exhibit D

Late Claims Filed After The October 25, 2010 Bar Date

Claims To Be Disallowed And Expunged						
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Date Claim Filed
Public Service Electric and Gas Company PSE&G P.O. Box 490 Cranford, NJ 07016 Attn: Bankruptcy Dept.	348	Jennifer Convertibles, Inc.	\$0.00 (S)	Late Claim	Pgs. 8-9	November 8, 2010
			\$0.00 (A)			
			\$0.00 (P)			
			\$20,304.00 (U)			
			\$20,304.00 (T)			
Warm Springs Promenade, LLC c/o Morgan, Lewis & Cockius LLP 101 Park Avenue New York, NY 10178 Attn: Neil Herman, Esq.	370	Jennifer Convertibles, Inc.	\$0.00 (S)	Late Claim	Pgs. 8-9	January 26, 2011
			\$0.00 (A)			
			\$0.00 (P)			
			\$11,872.91 (U)			
			\$11,872.91 (T)			

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Exhibit E

Satisfied Claims

Claims To Be Disallowed And Expunged						
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Explanation
Abill Realty Corp. c/o David W. Novack, Esq. 195 Route 46 West, Suite 11 Totowa, NJ 07512	301	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Leases were assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$51,927.76 (U)			
			\$51,927.76 (T)			
Abill Realty Corp. c/o David W. Novack, Esq. 195 Route 46 West, Suite 11 Totowa, NJ 07512	392	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Lease was assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$111,831.30 (U)			
			\$111,831.30 (T)			
Certegey Check Services, Inc. Fidelity National Information Services, Inc. 100 2nd Avenue South, Suite 1100S St. Petersburg, FL 33701 Attn: Law Department	137	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Contract was assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$503.55 (U)			
			\$503.55 (T)			

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Exhibit E

Satisfied Claims

Claims To Be Disallowed And Expunged						
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Explanation
Crown Credit Company 102 S. Washington St. New Bremen, OH 45869 Attn: Rodney J. Hinders	268	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Leases were assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$14,000.00 (U)			
			\$14,000.00 (T)			
East Gate Center V Tenants in Common Derek J. Baker (PA 82207) Reed Smith LLP 2500 One liberty Place 1650 Market Street Philadelphia, PA 19103	191	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Lease was amended by agreement of parties and assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$5,067.07 (U)			
			\$5,067.07 (T)			
Federal Realty Investment Trust, owner/agent of The Avenue at White Marsh, White Marsh, MD c/o Ballard Spahr, LLP 1735 Market Street, 51st Floor Philadelphia, PA 19103	271	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Lease was assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$2,097.58 (U)			
			\$2,097.58 (T)			

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Exhibit E

Satisfied Claims

Claims To Be Disallowed And Expunged						
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Explanation
Green Acres Metro LTD PTNSHP 3400 Idaho Ave. NW Suite 500 Washington, DC 20016	230	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Lease was assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$36,000.00 (U)			
			\$36,000.00 (T)			
Guardian Protection Services 174 Thorn Hill Road Warrendale, PA 15086	11	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Contract was assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$1,383.47 (U)			
			\$1,383.47 (T)			
Hudson Associates Limited Partnership c/o Jeffrey Kurtzman, Esquire Klehr Harrison Harvey Branzburg LLP 1835 Market Street, Suite 1400 Philadelphia, PA 19103	27	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Lease was amended by agreement of parties and assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$43,219.17 (U)			
			\$43,219.17 (T)			

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Exhibit E

Satisfied Claims

Claims To Be Disallowed And Expunged						
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Explanation
IKON Financial Services Bankruptcy Administration P.O. Box 13708 Macon, GA 31208-3708	349	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Leases were assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$35,717.99 (U)			
			\$35,717.99 (T)			
JW Mays, Inc. 9 Bond Street Brooklyn, NY 11201 Attn: Mark Greenblatt Greenberg Traurig, LLP 200 Park Avenue New York, NY 10166 Attn: Howard J. Berman, Esq.	339	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Lease was assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$23,442.03 (U)			
			\$23,442.03 (T)			
Lake Park 415 Crossways Park Drive LLC CLK-HP 415 Crossways Park Drive LLC c/o Hamburger, Maxson, Yaffe, Knauer & McNally, LLP 225 Broadhollow Road, Suite 301E Melville, NY 11747	219	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Lease was assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$128,712.61 (U)			
			\$128,712.61 (T)			

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Exhibit E

Satisfied Claims

Claims To Be Disallowed And Expunged						
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Explanation
Lawrence Realty 2319 First Avenue #206 Seattle, WA 98121	238	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Lease was assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$2,500.00 (U)			
			\$2,500.00 (T)			
MBK Holdings, LLC 511 Millburn Ave Short Hills, NJ 07078	275	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Lease was assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$23,887.83 (U)			
			\$23,887.83 (T)			
Pergament Mall of Staten Island, LLC c/o Pergament Properties 1500 Old Northern Blvd. Roslyn, NY 11576	4	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Lease was assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$13,571.95 (U)			
			\$13,571.95 (T)			

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Exhibit E

Satisfied Claims

Claims To Be Disallowed And Expunged

Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Explanation
Talx Corporation 11432 Lackland Road St. Louis, MO 63146	38	Jennifer Convertibles, Inc.	\$0.00 (S)	Satisfied Claim	Pg. 9	Contact was assumed.
			\$0.00 (A)			
			\$0.00 (P)			
			\$5,163.57 (U)			
			\$5,163.57 (T)			

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Exhibit F

Equity Claims

Claims To Be Disallowed And Expunged

Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference
Bonnie Kaye 25 Sutton Place South – Apt. 6L New York, NY 10022	291	Jennifer Convertibles, Inc.	\$0.00 (S)	Equity Claim	Pg. 10
			\$0.00 (A)		
			\$0.00 (P)		
			\$00.00 (U)		
			\$00.00 (T)		
Carmine Campione 53 Maolis Avenue Bloomfield, NJ 07003-2330	196	Jennifer Convertibles, Inc.	\$0.00 (S)	Equity Claim	Pg. 10
			\$0.00 (A)		
			\$0.00 (P)		
			\$4,476.54 (U)		
			\$4,476.54 (T)		
Charles Morreale & Jullia Morreale JT TEN 17 Louis Drive Katonah, NY 10536-3122	242	Jennifer Convertibles, Inc.	\$0.00 (S)	Equity Claim	Pg. 10
			\$0.00 (A)		
			\$0.00 (P)		
			\$00.00 (U)		
			\$00.00 (T)		

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Exhibit F

Equity Claims

Claims To Be Disallowed And Expunged					
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference
Clifford L. Bowers & Greg D. Stollsteimer JT TEN 22610 Watson Rd Defiance, OH 43512-8807	131	Not Specified	\$0.00 (S)	Equity Claim	Pg. 10
			\$0.00 (A)		
			\$0.00 (P)		
			\$300.00 (U)		
			\$300.00 (T)		
David Goldschmidt 602 E. Ranch Road Sacramento, CA 95825-6411	164	Jennifer Convertibles, Inc.	\$0.00 (S)	Equity Claim	Pg. 10
			\$0.00 (A)		
			\$0.00 (P)		
			\$12,974.00 (U)		
			\$12,974.00 (T)		
David Yashon 500 Columbia Pl. Columbus, OH 43209-1677	132	Not Specified	\$0.00 (S)	Equity Claim	Pg. 10
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$0.00 (T)		

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Exhibit F

Equity Claims

Claims To Be Disallowed And Expunged					
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference
Clifford L. Bowers & Greg D. Stollsteimer JT TEN 22610 Watson Rd Defiance, OH 43512-8807	158	Jennifer Convertibles, Inc.	\$0.00 (S)	Equity Claim	Pg. 10
			\$0.00 (A)		
			\$0.00 (P)		
			\$45.00 (U)		
			\$45.00 (T)		
David Goldschmidt 602 E. Ranch Road Sacramento, CA 95825-6411	134	Jennifer Convertibles, Inc.	\$0.00 (S)	Equity Claim	Pg. 10
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$0.00 (T)		

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