

Exhibit A

Overstated Claims

Claims To Be Reduced						Modified 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
181st Washington Heights Associates LLC c/o Maverick Management Corp. 1000 Pennsylvania Avenue Brooklyn, NY 11207 Attn: Raymond A. Cohen, Esq.	63	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	181st Washington Heights Associates LLC c/o Maverick Management Corp. 1000 Pennsylvania Avenue Brooklyn, NY 11207 Attn: Raymond A. Cohen, Esq.	63	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$115,663.86 (U)						\$75,649.03 (U)
			\$115,663.86 (T)					\$75,649.03 (T)	
8150 Leesburg Pike, LLC 8150 Leesburg Pike Suite 1100 Vienna, VA 22182 Attn: Legal Dept.	283	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	8150 Leesburg Pike, LLC 8150 Leesburg Pike Suite 1100 Vienna, VA 22182 Attn: Legal Dept.	283	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$28,553.18 (A)						\$28,553.18 (A)
			\$0.00 (P)						\$0.00 (P)
			\$279,497.19 (U)						\$273,358.60 (U)
			\$308,050.37 (T)					\$301,911.78 (T)	
Academy Fire Protection 48-41 Maspeth Avenue Maspeth, NY 11378 Attn: Robert Paez	70	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Academy Fire Protection 48-41 Maspeth Avenue Maspeth, NY 11378 Attn: Robert Paez	70	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$739.01 (A)
			\$0.00 (P)						\$0.00 (P)
			\$1,316.30 (U)						\$577.29 (U)
			\$1,316.30 (T)					\$1,316.30 (T)	

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American Broadcasting Companies, Inc. (d/b/a WABC-TV) Tanya L. Menton, Esq. ABC, Inc. 77 W. 66th Street 15th Floor New York, NY 10023	260	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated - \$76,397.23 billed to Zimmerman & Partners	Pgs. 6-7	American Broadcasting Companies, Inc. (d/b/a WABC-TV)	260	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$205,235.98 (U)						\$128,838.75 (U)
			\$205,235.98 (T)						\$128,838.75 (T)
Ayisha Combs, as representative of an employee class Alan Harris Harris & Ruble 6424 Santa Monica Blvd. Los Angeles, CA 90038	278	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated – Reduced per settlement with Debtors.	Pgs. 6-7	Investments Limited 215 No. Federal Highway Suite 1 Boca Raton, FL 33431	278	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$7,632,100.00 (U)						\$450,000.00 (U)
			\$7,632,100.00 (T)						\$450,000.00 (T)
BMI 10 Music Square Nashville, TN 31203	216	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	BMI 10 Music Square Nashville, TN 31203	216	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$4,887.45 (U)						\$3,315.84 (U)
			\$4,887.45 (T)						\$3,315.84 (T)

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CBS Corporation c/o CBS Law Dept. Attn: Helen D'Antona 51 West 52nd Street New York, NY 10019	259	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated - \$162,690.00 billed to Creative Television Marketing	Pgs. 6-7	CBS Corporation c/o CBS Law Dept. Attn: Helen D'Antona 51 West 52nd Street New York, NY 10019	259	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$242,767.05 (U)						\$80,077.05 (U)
			\$242,767.05 (T)						\$80,077.05 (T)
Georgia Natural Gas P.O. Box 105445 Atlanta, GA 30348-5445	223	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Georgia Natural Gas P.O. Box 105445 Atlanta, GA 30348-5445	223	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$426.75 (U)						\$249.06 (U)
			\$426.75 (T)						\$249.06 (T)
Investments Limited 215 No. Federal Highway Suite 1 Boca Raton, FL 33431	254	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Investments Limited 215 No. Federal Highway Suite 1 Boca Raton, FL 33431	254	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$38,851.42 (U)						\$35,627.29 (U)
			\$38,851.42 (T)						\$35,627.29 (T)

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Jersey Central Power & Lighting, a FirstEnergy company 331 Newman Springs Rd. Building 3 Red Bank, NY 07701	319	Elegant Living Management, Ltd.	\$0.00 (S)	Overstated	Pgs. 6-7	Jersey Central Power & Lighting, a FirstEnergy company 331 Newman Springs Rd. Building 3 Red Bank, NY 07701	319	Elegant Living Management, Ltd.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$982.10 (U)						\$190.26 (U)
			\$982.10 (T)						\$190.26 (T)
Lawrence Transportation System P.O. Box 7667 Roanoke, VA 24019	202	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Lawrence Transportation System P.O. Box 7667 Roanoke, VA 24019.	202	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$4,830.45 (A)
			\$0.00 (P)						\$0.00 (P)
			\$38,883.91 (U)						\$34,053.46 (U)
			\$38,883.91 (T)						\$38,883.91 (T)
NBC Universal Inc. Mary McKenna NBC Universal Corp. 30 Rockefeller Plaza, Room 5155E New York, NY 10112	288	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated - \$71,033.06 billed to Zimmerman & Partners	Pgs. 6-7	NBC Universal Inc. Mary McKenna NBC Universal Corp. 30 Rockefeller Plaza, Room 5155E New York, NY 10112	288	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$567,204.41 (U)						\$496,171.35 (U)
			\$567,204.41 (T)						\$496,171.35 (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
Philadelphia Newspapers LLC Morris & Adelman, P.C. P.O. Box 30477 Philadelphia, PA 19103	54	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$368,085.52 (U) \$368,085.52 (T)	Overstated	Pgs. 6-7	Philadelphia Newspapers LLC Morris & Adelman, P.C. P.O. Box 30477 Philadelphia, PA 19103	54	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$57,229.12 (U) \$57,229.12 (T)
U.S. Quality Furniture Services Inc. Gilbert Hengst 8920 Winkler Drive Houston, TX 77017	113	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$9,489.98 (U) \$9,489.98 (T)	Overstated	Pgs. 6-7	U.S. Quality Furniture Services Inc. Gilbert Hengst 8920 Winkler Drive Houston, TX 77017	113	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$8,541.54 (U) \$8,541.54 (T)
The Washington Post 1150 15th Street NW Washington, DC 20071 Attn: Credit & Collections Dept.	59	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$74,667.50 (U) \$74,667.50 (T)	Overstated	Pgs. 6-7	The Washington Post 1150 15th Street NW Washington, DC 20071 Attn: Credit & Collections Dept.	59	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$62,007.50 (U) \$62,007.50 (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
WJLA TV 1100 Wilson Blvd., 6 th Floor Arlington, VA 22209	200	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	WJLA TV 1100 Wilson Blvd., 6 th Floor Arlington, VA 22209	200	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$5,500.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$21,152.25 (U)						\$15,652.25 (U)
			\$21,152.25 (T)						\$21,152.25 (T)
WLNY CH 55 270 S Service Road Melville, NY 11747	170	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated - \$3,017.50 billed to Ashley Furniture c/o Zimmerman & Partners	Pgs. 6-7	WLNY CH 55 270 S Service Road Melville, NY 11747	170	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$15,802.25 (U)						\$12,240.00 (U)
			\$15,802.25 (T)						\$12,240.00 (T)
WPBF-TV, a station of Heart Television, Inc. Bridgette Fitzpatrick, Esq. Hearst Corporation Office of General Counsel 300 West 57th Street, 40 th Floor New York, NY 10019	115	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	WPBF-TV, a station of Heart Television, Inc. Bridgette Fitzpatrick, Esq. Hearst Corporation Office of General Counsel 300 West 57th Street, 40 th Floor New York, NY 10019	115	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$3,110.00 (U)						\$2,643.50 (U)
			\$3,110.00 (T)						\$2,643.50 (T)

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Exhibit B

No Liability 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
Aldo Ceconi & Joan Ceconi 114 New Broadway Sleepy Hollow, NY 10591-1707	122	Not specified	\$0.00 (S)	No Liability	Pgs. 7-8
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$0.00 (T)		
Cunningham Park Tennis Center Inc. & Jane Wind Rollover JT TEN 85 Harbor View West Lawrence, NY 11559-1911 Attn: Michael Wind TTEE	143	Jennifer Convertibles, Inc.	\$0.00 (S)	No Liability	Pgs. 7-8
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$0.00 (T)		
Cunningham Park Tennis Center INS & Employee Pension Plan JT TEN 85 Harbor View West Lawrence, NY 11559 Attn: Michael Winf	144	Jennifer Convertibles, Inc.	\$0.00 (S)	No Liability	Pgs. 7-8
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$0.00 (T)		

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Claims To Be Disallowed And Expunged					
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference
Debra A. Smith 105 Hammond Street #502 Roxbury Crossing, MA 02120-2236	290	Not Specified	\$0.00 (S)	No Liability	Pgs. 8-9
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$0.00 (T)		
The Home Insurance Company in Liquidation 55 South Commercial Street Manchester, NH 03101	85	Jennifer Convertibles, Inc.	\$0.00 (S)	No Liability	Pgs. 7-8
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$0.00 (T)		
Joanne Sanders 3397 Ikio Way West Palm Beach, Florida 33417	289	Not Specified	\$0.00 (S)	No Liability	Pgs. 8-9
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$0.00 (T)		

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Claims To Be Disallowed And Expunged					
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference
John H. Chuang 711 Boylston Street Boston, MA 02116-2616	135	Not specified	\$0.00 (S)	No Liability	Pgs. 7-8
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$0.00 (T)		
NBC Universal Inc. Mary McKenna NBC Universal Corp. 30 Rockefeller Plaza, Room 5155E New York, NY 10112	287	Jennifer Convertibles, Inc.	\$0.00 (S)	No Liability – all amounts billed to Zimmerman & Partners	Pgs. 8-9
			\$0.00 (A)		
			\$0.00 (P)		
			\$52,333.65 (U)		
			\$52,333.65 (T)		
Sony Picture Television Inc. Kathleen Hallinan, Esq. Sony Picture Entertainment Inc. 10202 West Washington Boulevard Culver City, California 90232-3195	285	Jennifer Convertibles, Inc.	\$0.00 (S)	No Liability – all invoices billed to Creative Television Marketing	Pgs. 8-9
			\$0.00 (A)		
			\$0.00 (P)		
			\$577,787.50 (U)		
			\$577,787.50 (T)		

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Exhibit C

Rejection Damages Claims

Claims To Be Reduced						Adjusted 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
376 Boylston Street Realty Trust Philip Touitou, Esq. Hinshaw & Culbertson LLP 780 3rd Avenue New York, NY 10017	315	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 8-9	376 Boylston Street Realty Trust	315	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$1,038,299.42 (U)						\$470,031.66 (U)
			\$1,038,299.42 (T)						\$470,031.66 (T)
PFF Main Street Chicago, LLC c/o Miller Frishman, LLC 200 Spruce Street, Suite 200 Denver, CO 80230-7127	189	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 8-9	PFF Main Street Chicago, LLC	189	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$140,431.46 (U)						\$101,580.00 (U)
			\$140,431.46 (T)						\$101,580.00 (T)
Todd Garrett LLC c/o Avolio & Hanlon, P.C. Attn: Robert Avolio, Esq. 3150 Brunswick Pike, Suite 120 Lawrenceville, NJ 08648	249	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 8-9	Todd Garrett LLC	249	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$135,070.47 (U)						\$86,061.36 (U)
			\$135,070.47 (T)						\$86,061.36 (T)

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