

**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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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
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	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	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	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)

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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 Suit 102 Brookline, MA 02446	381	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 6-7	SSSG Realty Trust  1443 Beacon Street Suit 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 <sup>th</sup> 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 <sup>th</sup> 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 Stable 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) \$0.00 (A) \$0.00 (P) \$645.00 (U) \$645.00 (T)	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 (P) \$675.00 (U) \$675.00 (T)
B.C. Carpet Cleaning Inc.  1921 Bogart Avenue Bronx, NY 10462	73	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,395.00 (U) \$7,395.00 (T)	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 (P) \$7,350.00 (U) \$7,350.00 (T)
City Centre Philadelphia, PA. Limited Partnership  c/o Jeffrey Kurtzman, Esquire Klehr Harrison Harvey Branzburg LLP 1835 Market Street, Suite 1400 Philadelphia, PA 19103	20	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$33,104.80 (U) \$33,104.80 (T)	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) \$0.00 (P) \$118,661.76 (U) \$123,695.65 (T)

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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
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 <sup>st</sup> 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 <sup>st</sup> 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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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
Federal Realty Investment Trust, owner/agent of Mercer Mall, Lawrenceville, NJ  David L. Pollack, Esq. c/o Ballard Spahr, LLP 1735 Market Street, 51 <sup>st</sup> Floor Philadelphia, PA 19103	273	Jennifer Convertibles, Inc.	\$0.00 (S) \$4,439.90 (A) \$0.00 (P) \$0.00 (U) \$4,439.90 (T)	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 <sup>st</sup> Floor Philadelphia, PA 19103	378	Jennifer Convertibles, Inc.	\$0.00 (S) \$3,805.01 (A) \$0.00 (P) \$0.00 (U) \$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) \$0.00 (A) \$0.00 (P) \$140,080.20 (U) \$140,080.20 (T)	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 (P) \$190,445.95 (U) \$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) \$0.00 (A) \$0.00 (P) \$16,114.13 (U) \$16,114.12 (T)	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) \$370.75 (A) \$0.00 (P) \$17,372.33 (U) \$17,743.08 (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
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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**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
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**

<b>Claims To Be Disallowed And Expunged</b>						
<b>Name and Address of Claimant</b>	<b>Claim No.</b>	<b>Debtor</b>	<b>Claim Amount and Priority</b>	<b>Grounds for Objection</b>	<b>Objection Page Reference</b>	<b>Date Claim Filed</b>
Baltimore Gas and Electric Company  P.O. Box 1475 Baltimore, MD 21201	351	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$3,390.04 (U) \$4,490.04 (T)	Late Claim	Pgs. 8-9	October 27, 2010
LA Opinion  Slater, Tenaglia, Pritz & Hunt, P.A. 301 Third Street Ocean City, NJ 08226	376	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$14,744.00 (U) \$14,744.00 (T)	Late Claim	Pgs. 8-9	February 22, 2011

**(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**

<b>Claims To Be Disallowed And Expunged</b>						
<b>Name and Address of Claimant</b>	<b>Claim No.</b>	<b>Debtor</b>	<b>Claim Amount and Priority</b>	<b>Grounds for Objection</b>	<b>Objection Page Reference</b>	<b>Date Claim Filed</b>
Marian Levinsohn 40 Tiffany Drive East Hanover, NJ 07936-2516	343	Unspecified	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$0.00 (T)	Late Claim	Pgs. 8-9	December 27, 2010
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) \$0.00 (A) \$0.00 (P) \$274,134.53 (U) \$274,134.53 (T)	Late Claim	Pgs. 8-9	February 22, 2011
Potamac Electric Power Company PEPCO P.O. Box 97274 Washington, D.C. 20090-7274	354	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,344.92 (U) \$5,344.92 (T)	Late Claim	Pgs. 8-9	November 18, 2010

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**Exhibit D**

**Late Claims Filed After The October 25, 2010 Bar Date**

<b>Claims To Be Disallowed And Expunged</b>						
<b>Name and Address of Claimant</b>	<b>Claim No.</b>	<b>Debtor</b>	<b>Claim Amount and Priority</b>	<b>Grounds for Objection</b>	<b>Objection Page Reference</b>	<b>Date Claim Filed</b>
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**

<b>Name and Address of Claimant</b>	<b>Claim No.</b>	<b>Debtor</b>	<b>Claim Amount and Priority</b>	<b>Grounds for Objection</b>	<b>Objection Page Reference</b>	<b>Explanation</b>
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)			
Certegy 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**

<b>Claims To Be Disallowed And Expunged</b>						
<b>Name and Address of Claimant</b>	<b>Claim No.</b>	<b>Debtor</b>	<b>Claim Amount and Priority</b>	<b>Grounds for Objection</b>	<b>Objection Page Reference</b>	<b>Explanation</b>
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) \$0.00 (A) \$0.00 (P) \$36,000.00 (U) \$36,000.00 (T)	Satisfied Claim	Pg. 9	Lease was assumed.
Guardian Protection Services  174 Thorn Hill Road Warrendale, PA 15086	11	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,383.47 (U) \$1,383.47 (T)	Satisfied Claim	Pg. 9	Contract was assumed.
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) \$0.00 (A) \$0.00 (P) \$43,219.17 (U) \$43,219.17 (T)	Satisfied Claim	Pg. 9	Lease was amended by agreement of parties and assumed.

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**Exhibit E**  
**Satisfied Claims**

<b>Claims To Be Disallowed And Expunged</b>						
<b>Name and Address of Claimant</b>	<b>Claim No.</b>	<b>Debtor</b>	<b>Claim Amount and Priority</b>	<b>Grounds for Objection</b>	<b>Objection Page Reference</b>	<b>Explanation</b>
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)			

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**Exhibit E**  
**Satisfied Claims**

<b>Claims To Be Disallowed And Expunged</b>						
<b>Name and Address of Claimant</b>	<b>Claim No.</b>	<b>Debtor</b>	<b>Claim Amount and Priority</b>	<b>Grounds for Objection</b>	<b>Objection Page Reference</b>	<b>Explanation</b>
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)  \$0.00 (A)  \$0.00 (P)  \$5,163.57 (U)  \$5,163.57 (T)	Satisfied Claim	Pg. 9	Contact was assumed.

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**Exhibit F**  
**Equity Claims**

<b>Claims To Be Disallowed And Expunged</b>					
<b>Name and Address of Claimant</b>	<b>Claim No.</b>	<b>Debtor</b>	<b>Claim Amount and Priority</b>	<b>Grounds for Objection</b>	<b>Objection Page Reference</b>
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) \$0.00 (A) \$0.00 (P) \$300.00 (U) \$300.00 (T)	Equity Claim	Pg. 10
David Goldschmidt  602 E. Ranch Road Sacramento, CA 95825-6411	164	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$12,974.00 (U) \$12,974.00 (T)	Equity Claim	Pg. 10
David Yashon  500 Columbia Pl. Columbus, OH 43209-1677	132	Not Specified	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$0.00 (T)	Equity Claim	Pg. 10

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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
John A. Goree  1820 Flanigan Ct. Iowa City, IA 52246-4648	158	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$45.00 (U) \$45.00 (T)	Equity Claim	Pg. 10
Nina Kraus  17339 Tramonto Dr. Apt. 302 Pacific palisades, CA 90272-3149	134	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$0.00 (T)	Equity Claim	Pg. 10

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