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Hearing Date: February 28, 2012 at 10:00 a.m.
Objection Deadline: February 22, 2012 at 4:00 p.m.

Counsel To The Trust Administrator For
The Jennifer Convertibles Litigation Trust

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

_____)	
In re:)	Chapter 11
)	
JENNIFER CONVERTIBLES, INC., <i>et al.</i> ¹)	Case No. 10-13779 (ALG)
)	
Debtors.)	(Jointly Administered)
)	
_____)	

**TRUST ADMINISTRATOR’S FOURTH (SUBSTANTIVE) OMNIBUS
OBJECTION TO CERTAIN (A) OVERSTATED CLAIMS; (B) NO LIABILITY
CLAIMS; (C) MISCLASSIFIED CLAIMS; (D) REJECTION DAMAGES
CLAIMS; (E) MISCLASSIFIED LANDLORD CLAIMS; AND
(F) OVERSTATED LANDLORD CLAIMS**

The Trust Administrator (the “Trust Administrator”) for the Jennifer Convertibles Litigation Trust (the “Trust”), solely in its capacity as Trust Administrator of the above-captioned Debtors’ estates (collectively, the “Debtors”), by and through its undersigned counsel, hereby files this fourth (substantive) omnibus objection (the “Fourth Omnibus Objection”) to the claims listed on Exhibits A through F attached hereto, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, seeking entry of an order reducing, disallowing,

¹ The Debtors in these chapter 11 cases are: (i) Jennifer Convertibles, Inc.; (ii) Jennifer Convertibles Boylston MA, Inc.; (iii) Jennifer Chicago Ltd.; (iv) Elegant Living Management, Ltd.; (v) Hartsdale Convertibles, Inc.; (vi) Jennifer Management III Corp.; (vii) Jennifer Purchasing Corp.; (viii) Jennifer Management II Corp.; (ix) Jennifer Management V Ltd.; (x) Jennifer Convertibles Natick, Inc.; (xi) Nicole Convertibles, Inc.; and (xii) Washington Heights Convertibles, Inc.

expunging or reclassifying such claims comprised of (a) overstated claims; (b) no liability claims;

(c) misclassified claims; (d) rejection damages claims; (e) misclassified landlord claims; and

(f) overstated landlord claims. **Pursuant to Bankruptcy Rule 3007(e)(1), claimants receiving**

this Fourth Omnibus Objection should locate their names and claims on Exhibits A

through F attached hereto. In support of this Fourth Omnibus Objection, the Trust

Administrator represents as follows:

JURISDICTION

1. This Court has jurisdiction to consider the Fourth Omnibus Objection pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding under 28 U.S.C. § 157(b)(1) and (b)(2)(A), (B) and (O). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief sought herein are section 105(a) and 502(b) of the Bankruptcy Code and Bankruptcy Rules 3007 and 9014.

BACKGROUND

A. The Chapter 11 Cases

3. On July 18, 2010 (the "Petition Date"), each of the Debtors filed with this Court a voluntary petition for relief under chapter 11 of the Bankruptcy Code. Since the Petition Date, the Debtors continued to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these cases.

4. On February 8, 2011, the Court entered an Order (the “Confirmation Order”)² confirming the Debtors’ Amended Joint Chapter 11 Plan of Reorganization For Jennifer Convertibles, Inc. and its Affiliated Debtors (the “Plan”).³

5. Pursuant to section 9 of the Plan, the Trust was formed on February 22, 2011, which was the date the Plan became effective (the “Effective Date”).⁴ The Trust was formed for the purpose of (i) liquidating and distributing, among other things, the Litigation Trust Causes of Action, the Tranche A Note, the Tranche C Note, 9.9% of the New Common Stock and any other assets acquired by the Trust (the “Litigation Trust Fund”); and (ii) pursuing objections to general unsecured claims. Pursuant to section 8.01 of the Plan, on the Effective Date the Debtors were deemed to have assigned to the Trust the exclusive right to object to disputed general unsecured claims. The appointment of the Trust Administrator was approved pursuant to paragraph 17 of the Confirmation Order.

6. The right to object to disputed general unsecured claims was assigned to the Trust Administrator because it has the greatest incentive to ensure that holders of legitimate general unsecured claims receive the maximum possible distribution from the fixed assets allocated to the payment of general unsecured claims under the Plan.

7. Pursuant to section 8.01 of the Plan, the original deadline for the Trust Administrator to file objections to general unsecured claims was August 21, 2011 (180 days after the Effective Date) (the “Objection Deadline”), subject to the right to seek an extension of the Objection Deadline from the Court.

² Docket Entry No. 491.

³ Docket Entry No. 399.

⁴ Docket Entry No. 503.

8. On June 8, 2011, the Trust Administrator filed a motion to extend the Objection Deadline.⁵ On July 12, 2011, the Court entered an order extending the Objection Deadline to October 20, 2011.⁶ On October 11, 2011, the Trust Administrator filed a motion to further extend the Objection Deadline.⁷ On October 25, 2011, the Court entered an order extending the Objection Deadline to January 20, 2012.⁸

B. The Bar Date

9. On August 31, 2010, the Debtors filed their motion (the “Bar Date Motion”) pursuant to sections 502(b)(9), 503(a) and 503(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) for an order establishing deadline for filing proofs of claim and approving the form and manner of notice thereof.⁹ On September 16, 2010, the Court entered an order (the “Bar Date Order”) approving the Bar Date Motion establishing (i) October 25, 2010 at 5:00 p.m. (EST) as the deadline for persons or entities other than governmental units to file proofs of claim; and (ii) January 18, 2001 at 5:00 p.m. (EST) as the last date for governmental units to file proofs of claim.¹⁰

10. On September 3, 2010, the Debtors filed their schedules of assets and liabilities for Jennifer Convertibles, Inc.¹¹ Also on September 3, 2010, the Debtors filed the schedules of assets and liabilities of Hartsdale Convertibles, Inc.¹²

⁵ Docket Entry No. 589.

⁶ Docket Entry No. 605.

⁷ Docket Entry No. 622.

⁸ Docket Entry No. 633.

⁹ Docket Entry No. 203.

¹⁰ Docket Entry No. 247.

¹¹ Docket Entry No. 215.

¹² Case No. 10-13783, Docket Entry No. 5.

11. On or about September 20, 2010, BMC Group, Inc., the Debtors' claims and noticing agent, provided notice of the bar dates by mailing a notice of bar date approved by the Court, together with a proof of claim form, upon all parties listed in the Bar Date Order.

C. The Claims Resolution Process

12. In the ordinary course of business, the Debtors maintained books and records (the "Books and Records") that reflect, among other things, the Debtors' liabilities and the amounts owed to their creditors. The Reorganized Debtors retained the Books and Records after the Effective Date of the Plan. Pursuant to Section 9.05(d) of the Plan, the Reorganized Debtors agreed to cooperate with the Trust and provide the Trust with information and documentation in connection with the Trust's objections to general unsecured claim.

13. The Debtors' register of claims (the "Claims Register"), prepared by BMC Group, Inc., reflects that as of the date of this Fourth Omnibus Objection, 407 proofs of claim (collectively, the "Proofs of Claim") have been filed in these chapter 11 cases. The Trust Administrator is reviewing and reconciling certain claims, including claims listed on the Debtors' schedules and asserted in the Proofs of Claim. This process includes identifying categories of claims that may be targeted for disallowance and expungement, reduction and/or reclassification. To reduce the number of claims, and to avoid possible double recovery or otherwise improper classification, the Trust Administrator is filing several omnibus objections to claims.

RELIEF REQUESTED

14. By this Fourth Omnibus Objection and for the reasons described more fully below, the Trust Administrator objects to the claims set forth on Exhibits A through F attached hereto (the "Claims") pursuant to sections 105(a) and 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007. The Trust Administrator respectfully requests entry of an order (the

“Proposed Order”), substantially in the form attached hereto as Exhibit G, reducing, disallowing, expunging or reclassifying the Claims.

BASIS FOR RELIEF

15. Section 502(a) of the Bankruptcy Code provides, in pertinent part, that “[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest ... objects.” 11 U.S.C. § 502(a). Once an objection to a claim is filed, the Court, after notice and hearing, shall determine the allowed amount of the claim. 11 U.S.C. § 502(b). Section 502(b)(1) further provides that a claim may not be allowed to the extent that it “is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b).

16. If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See Sherman v. Novak (In re Reilly)*, 245 B.R. 768, 773 (2d Cir. BAP 2000); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000); *In re St. Johnsbury Trucking Co.*, 206 B.R. 318, 323 (Bankr. S.D.N.Y. 1997). The failure to allege facts and to provide sufficient support for a claim deprives the claim of *prima facie* validity. *See, e.g., In re Jorczak*, 314 B.R. 474, 481-82 (Bankr. D. Conn 2004) (discussing the evidentiary requirements and burden of proof with respect to the allowance of claims).

A. Overstated Claims

17. After reconciling each of the Claims and materials provided to the Trust Administrator by the Reorganized Debtors, the Trust Administrator has identified certain Claims listed in Exhibit A to the Proposed Order (the “Overstated Claims”) that were filed in incorrect amounts according to the Debtors’ Books and Records.

18. The claimants asserting the Overstated Claims (a) asserted amounts that are higher than the actual amount of liabilities of the Debtors as set forth in the Books and Records, or (b) asserted charges, fees, interest, or other amounts to which the respective claimant is not entitled to under contract or applicable law.

19. Accordingly, the Overstated Claims should be modified by reducing the amounts to the dollar values listed under the column titled “Modified Claims” in Exhibit A. Failure to modify the Overstated Claims will result in the respective claimants receiving an excessive recovery against the Trust to the detriment of other general unsecured creditors. Accordingly, the Trust Administrator (a) objects to the allowance of each of the Overstated Claims, and (b) seeks entry of an order reducing the amount of the Overstated Claims to the amount identified in the Debtors’ Books and Records, as listed in Exhibit A under the heading “Modified Claims.”

20. Reducing the Overstated Claims pursuant to this Section A of the Fourth Omnibus Objection does not constitute any admission or finding with respect to any of the Modified Claims. All of the Trust Administrators’ right to object to any Modified Claim, including in other sections of this Fourth Omnibus Objection, on any basis are reserved. Furthermore, the Trust Administrator reserves all rights to object to any Overstated Claim as to which the Court does not grant the relief requested herein.

B. No Liability Claims

21. Section 502(b)(1) of the Bankruptcy Code provides that a claim asserted in a proof of claim shall be allowed, except to the extent “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

22. The Trust Administrator has identified certain Claims listed on Exhibit B (the “No Liability Claims”) for which the Debtors are not liable according to the Debtors’ Books and Records. The No Liability Claims are, therefore, not valid because: (i) the product was not sold or the service was not provided to any of the Debtors; (ii) the claims are not enforceable against the Debtors or their property under any agreement or applicable law; or (iii) the claimant waived, released, or is estopped from asserting any claims against the Debtors’ estates.

23. Accordingly, the Trust Administrator (i) objects to the No Liability Claims, and (ii) requests an entry of an order disallowing each of the No Liability Claims listed on Exhibit B. Disallowing the No Liability Claims pursuant to this Section B of the Fourth Omnibus Objection does not constitute any admission or finding with respect to any of the No Liability Claims. Furthermore, the Trust Administrator reserves all rights to object to any No Liability Claim as to which the Court does not grant the relief requested herein.

C. Misclassified Claims

24. During the Trust Administrator’s review of the Proofs of Claim, the Trust Administrator determined that the Proofs of Claim identified on Exhibit C (the “Misclassified Claims”) have been or, as a result of imprecision in the filed Proofs of Claim, appear to be filed against a Debtor claiming the wrong priority. Pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, the Trust Administrator seeks to reclassify the Misclassified Claims to ensure the proper classification. Accordingly, the Trust Administrator seeks entry of an order reclassifying each of the Misclassified Claims listed on Exhibit C to the priority identified on the “Adjusted Claims” column of Exhibit C.

25. Reclassifying the Misclassified Claims will not prejudice the claimants because the claimants will receive the proper priority for their claim against the Debtors. Reclassifying the Misclassified Claims pursuant to this Section C of the Fourth Omnibus Objection does not constitute any admission or finding with respect to any of the Misclassified Claims. All of the Trust Administrators' right to object to any Misclassified Claim, including in other sections of this Fourth Omnibus Objection, on any basis are reserved. Furthermore, the Trust Administrator reserves all rights to object to Misclassified Claim as to which the Court does not grant the relief requested herein.

D. Rejection Damages Claims

26. During the Trust Administrator's review of the Proofs of Claim, the Trust Administrator determined that the Proofs of Claim identified on Exhibit D (the "Rejection Damages Claims") assert amounts in excess of the statutory cap imposed by section 502(b)(6) of the Bankruptcy Code. Section 502(b)(6) caps a landlord's claims in bankruptcy for damages resulting from the termination of a real property lease. Pursuant to section 502(b)(6) of the Bankruptcy Code, a landlord's Rejection Damages Claim is capped at the rent reserved by such lease, without acceleration, for the greater of one year, or fifteen percent, not to exceed three years, of the remaining term of such lease, following the earlier of the date of the filing of the petition and the date on which such lessor repossessed, or the lessee surrendered, the leased property (the "502(b)(6) cap"). 11 U.S.C. § 502(b)(6).

27. The purpose of the 502(b)(6) Cap is to "limit lease termination claims to prevent landlords from receiving a windfall over other creditors." *In re PPI Enters., Inc.*, 324 F.3d at 207-08 (citing H.R. Rep. No. 95-595, at 353 (1977), *reprinted in* 1978 U.S.C.C.A.N. 5963, 6309 ("[The cap] limits the damages allowable to a landlord of the debtor....It is designed

to compensate the landlord for his loss while not permitting a claim so large (based on a long-term lease) as to prevent other general unsecured creditors from recovering a dividend from the estate. The damages a landlord may assert from termination of a lease are limited....”); (further citation omitted).

28. The Trust Administrator objects to the Rejection Damages Claims identified on Exhibit D because each of the respective claimants failed to properly calculate the 502(b)(6) Cap. Accordingly, the Trust Administrator seeks entry of any order reducing each of the Rejection Damages Claims listed on Exhibit D to the amount listed in the column “Adjusted Claim” pursuant to section 502(b)(6) of the Bankruptcy Code and Bankruptcy Rule 3007 because such claims are unenforceable against the Debtors. Reducing the Rejection Damages Claims will ensure that the claimants do not receive recoveries in excess of the 502(b)(6) Cap.

29. Reducing the Rejection Damages Claims does not constitute any admission or finding with respect to any of the Adjusted Claims. All of the Trust Administrators’ right to object to any Adjusted Claim, including in other sections of this Fourth Omnibus Objection, on any basis are reserved. Furthermore, the Trust Administrator reserves all rights to object to any Rejection Damages Claims as to which the Court does not grant the relief requested herein.

E. Misclassified Landlord Claims

30. During the Trust Administrator’s review of the Proofs of Claim, the Trust Administrator determined that the Proofs of Claim identified on Exhibit E (the “Misclassified Landlord Claims”) have been or, as a result of imprecision in the filed Proofs of Claim, appear to be filed against a Debtor claiming the wrong priority. Pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, the Trust Administrator seeks to reclassify the

Misclassified Landlord Claims to ensure the proper classification. Accordingly, the Trust Administrator seeks entry of an order reclassifying each of the Misclassified Landlord Claims listed on Exhibit E to the priority identified on the “Adjusted Claims” column of Exhibit E.

31. Reclassifying the Misclassified Landlord Claims will not prejudice the claimants because the claimants will receive the proper priority for their claim against the Debtors. Reclassifying the Misclassified Landlord Claims pursuant to this section E of the Fourth Omnibus Objection does not constitute any admission or finding with respect to any of the Misclassified Landlord Claims. All of the Trust Administrators’ right to object to any Misclassified Landlord Claim, including in other sections of this Fourth Omnibus Objection, on any basis are reserved. Furthermore, the Trust Administrator reserves all rights to object to the Misclassified Landlord Claims as to which the Court does not grant the relief requested herein.

F. Overstated Landlord Claims

32. During the Trust Administrator’s review of the Proofs of Claim, the Trust Administrator determined that the Proofs of Claim identified on Exhibit F (the “Overstated Landlord Claims”) may be subject to reduction. Each of the Overstated Landlord Claims seek rejection damages as a result of the Debtors’ rejection of leases with the respective landlords. However, none of the Overstated Landlord Claims disclose whether the respective landlords were able to mitigate such damages by re-letting or selling the underlying properties. To the extent the respective landlords were able to so mitigate damages, the Overstated Landlord Claims may be overstated in an amount to be determined.

33. In light of the impending Objection Deadline and the fact that the Trust Administrator only received information from the Reorganized Debtors regarding the leases on or after January 6, 2012, the Trust Administrator is objecting to the Overstated Landlord Claims

out of an abundance of caution to ensure the claimants that have filed the Overstated Landlord Claims do not receive a greater recovery than they are entitled to.

34. The Trust Administrator has objected to each of the Overstated Landlord Claims, seeking a reduction to a currently unliquidated amount. Following the filing of this Fourth Omnibus Objection, the Trust Administrator will contact each of the claimants that has filed an Overstated Landlord Claim to determine what, if any, mitigation has occurred and will seek to consensually resolve each objection on Exhibit F prior to the hearing on this Fourth Omnibus Objection.

RESPONSES TO OMNIBUS OBJECTIONS

35. To contest an objection, a claimant must file and serve a written response to this Fourth Omnibus Objection (a “Response”) so that it is received no later than February 22, 2012 at 4:00 p.m. (Eastern Daylight Time) (the “Response Deadline”). Every Response must be filed with the Office of the Clerk of the United States Bankruptcy Court for the Southern District of New York and served upon the following entities, so that the Response is received no later than the Response Deadline, at the following addresses:

Kelley Drye & Warren LLP
101 Park Avenue
New York, New York 10178
Attn: James S. Carr, Esq.
Jason R. Adams, Esq.

36. Every Response to this Fourth Omnibus Objection must contain at a minimum the following information:

- (a) a caption setting forth the name of the Court, the name of the Debtors, the case number, and the title of objection to which the Response is directed;
- (b) the name of the claimant, his/her/its claim number, and a description of the basis for the amount of the Claim;

- (c) the specific factual basis and supporting legal argument upon which the party will rely in opposing this Fourth Omnibus Objection;
- (d) any supporting documentation, to the extent it was not included with the Proof of Claim previously filed with the clerk or claims agent, upon which the party will rely to support the basis for and amounts asserted in the Proof of Claim; and
- (e) the name, address, telephone number, email address and fax number of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Trust Administrator should communicate with respect to the Claim or the Fourth Omnibus Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the disputed claim on behalf of the claimant.

37. If a claimant fails to file and serve a timely Response by the Response Deadline, the Trust Administrator will present to the Court an appropriate order modifying or disallowing such claimant's claim, as set forth in Exhibits A through E, without further notice to the claimant.

SEPARATE CONTESTED MATTERS

38. To the extent that a Response is filed regarding any Claim listed in this Fourth Omnibus Objection and the Trust Administrator is unable to resolve the Response, the objection by the Trust Administrator to each such Claim asserted herein shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in the Fourth Omnibus Objection shall be deemed a separate order with respect to each Claim.

RESERVATION OF RIGHTS

39. The Trust Administrator hereby reserves the right to object in the future to any of the Claims that are the subject of this Fourth Omnibus Objection on any ground, and to amend, modify, and/or supplement this Fourth Omnibus Objection, including, without limitation, to object to amended or newly-filed claims. Without limiting the generality of the foregoing, the

Trust Administrator specifically reserves all rights under section 502(d) of the Bankruptcy Code to object further to any of the Claims.

40. Notwithstanding anything contained in this Fourth Omnibus Objection or the attached exhibits, nothing herein shall be construed as a waiver of any rights that the Trust Administrator may have: (a) to bring avoidance actions under the applicable sections of the Bankruptcy Code against the holders of claims subject to the Fourth Omnibus Objection; or (b) to exercise rights of setoff against the holders of such claims relating to such avoidance actions.

WAIVER OF MEMORANDUM OF LAW

41. Since this Fourth Omnibus Objection does not present any novel issues of law and the appropriate citations relied on by the Trust Administrator are cited herein, the Trust Administrator submits that a separate memorandum of law in support of this Fourth Omnibus Objection is not necessary under Local Bankruptcy Rule 9013-1.

NOTICE

42. Notice of this Fourth Omnibus Objection has been provided to: (i) the Office of the United States Trustee for the Southern District of New York; (ii) each of the claims whose claim is subject to this Fourth Omnibus Objection; (iii) counsel to the Reorganized Debtors; and (iv) all parties requesting notice under Bankruptcy Rule 2002. The Trust Administrator submits that such notice is sufficient under the circumstances and that no other or further notice need be provided.

NO PREVIOUS REQUEST

43. No previous request for the relief sought herein has been made by the Trust Administrator to this or any other court.

CONCLUSION

WHEREFORE, the Trust Administrator respectfully request that the Court enter an order (i) substantially in the form attached hereto as Exhibit G, granting the relief requested; and (ii) granting such other and further relief as the Court deems just and proper.

Dated: New York, New York
January 20, 2012

KELLEY DRYE & WARREN LLP

By: /s/ James S. Carr
James S. Carr
Jason R. Adams
101 Park Avenue
New York, New York 10178
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Counsel to the Trust Administrator for the Jennifer
Convertibles Litigation Trust

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
B.C. Carpet Cleaning Inc. 1921 Bogart Avenue Bronx, NY 10462	252	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	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)
			\$7,350.00 (U)						\$3,300.00 (U)
			\$7,350.00 (T)						\$3,300.00 (T)
CBS Outdoors, Inc. c/o Cheifetz Iannitelli Marcolini 111 West Monroe Street, 17 th Floor Phoenix, AZ 85003	68	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	CBS Outdoors, Inc. c/o Cheifetz Iannitelli Marcolini 111 West Monroe Street, 17 th Floor Phoenix, AZ 85003	68	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$34,831.00 (U)						\$33,000.00 (U)
			\$34,831.00 (T)						\$33,000.00 (T)
Connecticut Post Bridgette Fitzpatrick, Esq. Hearst Corporation Office of General Counsel 300 West 57 th Street, 40 th Floor New York, NY 10019	116	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Connecticut Post Bridgette Fitzpatrick, Esq. Hearst Corporation Office of General Counsel 300 West 57 th Street, 40 th Floor New York, NY 10019	116	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$14,970.80 (U)						\$13,750.00 (U)
			\$14,970.80 (T)						\$13,750.00 (T)

- (S) means secured claims, (A) means administrative claims, (P) means priority claims, (U) means unsecured claims and (T) means total 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
Consolidated Edison Company of New York, Inc. Bankruptcy Group 4 Irving Place, Room 1875-5 New York, NY 10003	207	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Consolidated Edison Company of New York, Inc. Bankruptcy Group 4 Irving Place, Room 1875-5 New York, NY 10003	207	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$38,997.39 (U)						\$24,384.48 (U)
			\$38,997.39 (T)						\$24,384.48 (T)
David Gonzalez PO Box 250 Shirley, NY 11967	312	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	David Gonzalez PO Box 250 Shirley, NY 11967	312	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$3,492.00 (U)						\$1,421.00 (U)
			\$3,492.00 (T)						\$1,421.00 (T)
DTE Energy One Energy Plaza WCB 2252 Detroit, MI 48226	97	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	DTE Energy One Energy Plaza WCB 2252 Detroit, MI 48226	97	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$2,756.14 (U)						\$1,415.70 (U)
			\$2,756.14 (T)						\$1,415.70 (T)
First Service Networks, Inc. 939 Elkridge Landing Road Suite 300 Linthicum, MD 21090	203	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	First Service Networks, Inc. 939 Elkridge Landing Road Suite 300 Linthicum, MD 21090	203	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$22,467.43 (U)						\$17,005.07 (U)
			\$22,467.43 (T)						\$17,005.07 (T)

- (S) means secured claims, (A) means administrative claims, (P) means priority claims, (U) means unsecured claims and (T) means total 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
Furniture Service of Michigan 17410 Revere Road Southfield, MI 48076	208	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Furniture Service of Michigan 17410 Revere Road Southfield, MI 48076	208	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$1,695.00 (U)						\$925.00 (U)
			\$1,695.00 (T)						\$925.00 (T)
Globe Newspaper Co., Inc. dba Boston Globe Joseph Astino c/o The Boston Globe 135 Morrissey Blvd Boston, MA 02125	366	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Globe Newspaper Co., Inc. dba Boston Globe Joseph Astino c/o The Boston Globe 135 Morrissey Blvd Boston, MA 02125	366	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$190,445.95 (U)						\$140,080.20 (U)
			\$190,445.95 (T)						\$140,080.20 (T)
News & Record PO Box 600087 Raleigh, NC 27675	215	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	News & Record PO Box 600087 Raleigh, NC 27675	215	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$4,036.50 (U)						\$2,691.00 (U)
			\$4,036.50 (T)						\$2,691.00 (T)
Newsday Media Group 235 Pinelawn Road Melville, NY 11747	104	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Newsday Media Group 235 Pinelawn Road Melville, NY 11747	104	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$154,949.32 (U)						\$112,432.00 (U)
			\$154,949.32 (T)						\$112,432.00 (T)

- (S) means secured claims, (A) means administrative claims, (P) means priority claims, (U) means unsecured claims and (T) means total 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
NSTAR Electric Company 1 NSTAR Way Attn: Legal Collections Westwood, MA 02090	387	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	NSTAR Electric Company 1 NSTAR Way Attn: Legal Collections Westwood, MA 02090	387	Jennifer Convertibles, inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$12,105.05 (U)						\$5,416.53 (U)
			\$12,105.05 (T)						\$5,416.53 (T)
PF's Furniture Service PO Box 55 Clarksburg, MD 20871	46	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	PF's Furniture Service PO Box 55 Clarksburg, MD 20871	46	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$4,585.00 (U)						\$1,380.00 (U)
			\$4,585.00 (T)						\$1,380.00 (T)
Robert Khan 2345 Hunters Square Court Reston, VA 20191	14	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Robert Khan 2345 Hunters Square Court Reston, VA 20191	14	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$2,695.00 (U)						\$1,530.00 (U)
			\$2,695.00 (T)						\$1,530.00 (T)
South Pacific Attn: Ruben Garza 30619 9 th Street Nuevo, CA 92567	138	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	South Pacific Attn: Ruben Garza 30619 9 th Street Nuevo, CA 92567	138	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$690.00 (U)						\$65.00 (U)
			\$690.00 (T)						\$65.00 (T)

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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
The Connecticut Light and Power Company Northeast Utilities Credit & Collection Center PO Box 2899 Hartford, CT 06101	77	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	The Connecticut Light and Power Company	77	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$3,413.94 (U)						\$2,670.32 (U)
			\$3,413.94 (T)						\$2,670.32 (T)
The Star Ledger Newspaper StarLedger One StarLedger Plaza Newark, NJ 07102	50	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	The Star Ledger Newspaper	50	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$137,646.23 (U)						\$110,375.78 (U)
			\$137,646.23 (T)						\$110,375.78 (T)
Tribune Comp D/B/A Sun Sentinel 435 N. Michigan Avenue, 3 rd Floor Chicago, IL 60611	126	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Tribune Comp D/B/A Sun Sentinel	126	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$42,284.40 (U)						\$33,105.10 (U)
			\$42,284.40 (T)						\$33,105.10 (T)
Valspar Corp. 1852 Solutions Center Chicago, IL 60677	299	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Valspar Corp.	209	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$91,828.50 (U)						\$69,828.75 (U)
			\$91,828.50 (T)						\$69,828.75 (T)

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

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
Confidential Creditor	44	Jennifer Convertibles, Inc.			No Liability – Books and Records	Pgs. 7-8
Department of Water and Power, City of Los Angeles Attn: Bankruptcy PO Box 51111 Los Angeles, CA 90051-5700	176	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Books and Records	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$2,699.73	(U)		
			\$2,699.73	(T)		
Detroit Media Partnership 615 West Lafayette Blvd Detroit, MI 48226	10	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Books and Records	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$22,759.90	(U)		
			\$22,759.90	(T)		
Duke Energy Carolinas PO Box 1006 ECO3T Charlotte, NC 28201	53	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Books and Records	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$912.76	(U)		
			\$912.76	(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
Emilia Robertson	399	Jennifer Convertibles, Inc.	\$0.00 (S)		No Liability – Books and Records	Pgs. 7-8
			\$0.00 (A)			
			\$0.00 (P)			
			\$1,052.96 (U)			
			\$1,052.96 (T)			
Illinois Department of Employment Security 33 S. State St. Chicago, IL 60603	391	Jennifer Convertibles, Inc.	\$0.00 (S)		No Liability	Pgs. 7-8
			\$0.00 (A)			
			\$0.00 (P)			
			\$0.00 (U)			
			\$0.00 (T)			
Illinois Department of Employment Security 33 S. State St. Chicago, IL 60603	390	Jennifer Convertibles, Inc.	\$0.00 (S)		No Liability	Pgs. 7-8
			\$0.00 (A)			
			\$0.00 (P)			
			\$0.00 (U)			
			\$0.00 (T)			
James Conlee Jackson 5940 S. King Drive Unit 1W Chicago, IL 60637	363	Jennifer Convertibles, Inc.	\$0.00 (S)		No Liability – Books and Records	Pgs. 7-8
			\$0.00 (A)			
			\$0.00 (P)			
			\$2,078.47 (U)			
			\$2,078.47 (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
Jara Enterprises, Inc. c/o Jonathon D. Warner, Esq. Warner & Scheuerman 6 West 18 th Street, 10 th Floor New York, NY 10011	384	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$110,000.00	(U)		
			\$110,000.00	(T)		
Jersey Central Power & Light, a FirstEnergy Company 331 Newman Spring Road Building 3 Red Bank, NJ 07701	217	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Books and Records	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$4,618.12	(U)		
			\$4,618.12	(T)		
John H. Chuang 711 Boylston St Boston, MA 02116-2616	133	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$0.00	(U)		
			\$0.00	(T)		
Marian Levinson 40 Tiffany Drive East Hanover, NJ 07936-2516	359	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$0.00	(U)		
			\$0.00	(T)		

- (S) means secured claims, (A) means administrative claims, (P) means priority claims, (U) means unsecured claims and (T) means total 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
Mike Bazley 8226 Tanya Lane Sacramento, CA 95828	221	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Books and Records	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$5,868.56	(U)		
			\$5,868.56	(T)		
Moshe Cohen 8 Lever Place Plainview, NY 11803	47	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Books and Records	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$1,250.00	(U)		
			\$1,250.00	(T)		
Pacific Bell Telephone Company AT&T Attorney: James Grudus, Esq. AT&T Inc. One AT&T Way, Room 3A218 Bedminster, NJ 07921	309	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Books and Records	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$1,367.94	(U)		
			\$1,367.94	(T)		
PF's Furniture Service PO Box 55 Clarksburg, MD 20871	71	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Books and Records	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$380.00	(U)		
			\$380.00	(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
Southern Maryland Electric Cooperative, Inc. PO Box 1937 Hughesville, MD 20637-1937	1	Jennifer Convertibles, Inc.	\$0.00 (S)	\$0.00 (A)	No Liability – Books and Records	Pgs. 7-8
			\$0.00 (P)	\$1,360.64 (U)		
			\$1,360.64 (T)			
Star Community Publishing Group 235 Pinelawn Road Melville, NY 11747	105	Jennifer Convertibles, Inc.	\$0.00 (S)	\$0.00 (A)	No Liability – Books and Records	Pgs. 7-8
			\$0.00 (P)	\$8,000.00 (U)		
			\$8,000.00 (T)			
State of New Jersey Department of Treasury Division of Taxation PO Box 245 Trenton, NJ 08695-0245	401	Jennifer Convertibles, Inc.	\$0.00 (S)	\$0.00 (A)	No Liability	Pgs. 7-8
			\$0.00 (P)	\$0.00 (U)		
			\$0.00 (T)			
Superior Carpet & Upholstery Cleaning 39 Somerset Street Centereach, NY 11720	311	Jennifer Convertibles, Inc.	\$0.00 (S)	\$0.00 (A)	No Liability – Books and Records	Pgs. 7-8
			\$0.00 (P)	\$9,535.00 (U)		
			\$9,535.00 (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
The Connecticut Light and Power Company Northeast Utilities Credit & Collection Center PO Box 2899 Hartford, CT 06101	79	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Books and Records	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$3,484.65	(U)		
			\$3,484.65	(T)		

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

EXHIBIT C
MISCLASSIFIED CLAIMS

Claims to be Reclassified						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
Edward Poirier 68 Pine Street Brentwood, NY 11717	406	Jennifer Convertibles, Inc.	\$0.00 (S)	Misclassified	Pgs. 8-9	Edward Poirier 68 Pine Street Brentwood, NY 11717	406	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$2,430.84 (A)
			\$0.00 (P)						\$0.00 (P)
			\$2,430.84 (U)						\$0.00 (U)
			\$2,430.84 (T)						\$0.00 (T)

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

EXHIBIT D

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
301 E. 66 th Street Assoc Ltd Ptnsh c/o Ossa Properties Inc 301 E. 66 th Street New York, NY 10025	307	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	301 E. 66 th Street Assoc Ltd Ptnsh c/o Ossa Properties Inc 301 E. 66 th Street New York, NY 10025	307	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$221,192.63 (U)						\$161,191.63 (U)
			\$221,192.63 (T)						\$161,191.63 (T)
Centro Property Owner II LLC c/o Centro Properties Group 420 Lexington Avenue, 7 th floor New York, NY 10170	225	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	Centro Property Owner II LLC c/o Centro Properties Group 420 Lexington Avenue, 7 th floor New York, NY 10170	225	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$189,452.80 (U)						\$153,898.24 (U)
			\$189,452.80 (T)						\$153,898.24 (T)
Crosspointe Plaza LLC 1260B Stelton Road Piscataway, NJ 08854	294	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	Crosspointe Plaza LLC 1260B 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)						\$88,403.89 (U)
			\$190,660.10 (T)						\$88,403.89 (T)
Diversey/Halsted Ltd Ptnship (Jerome Meyer) c/o Atlas Partners LLC 55 East Monroe St. Suite 2910 Chicago, IL 60603	236	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	Diversey/Halsted Ltd Ptnship (Jerome Meyer) c/o Atlas Partners LLC 55 East Monroe St. Suite 2910 Chicago, IL 60603	236	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$4,994.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$192,623.00 (U)						\$150,307.56 (U)
			\$192,623.00 (T)						\$155,301.56 (T)

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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
Hilltown Crossings LP 120 W. Germantown Pike Suite 120 Plymouth Meeting, MA 19462	181	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	Hilltown Crossings LP 120 W. Germantown Pike Suite 120 Plymouth Meeting, MA 19462	181	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$370.75 (A)						\$370.75 (A)
			\$0.00 (P)						\$0.00 (P)
			\$17,372.33 (U)						\$15,280.65 (U)
			\$17,743.08 (T)						\$15,651.40 (T)
Inland Commercial Property Management Inc. c/o Beth Sprecher Books, Esq. Inland Real Estate Corporation, Law Department 2901 Butterfield Rd, Third Floor Oak Brook, IL 60523	233	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	Inland Commercial Property Management Inc. c/o Beth Sprecher Books, Esq. Inland Real Estate Corporation, Law Department 2901 Butterfield Rd, Third Floor Oak Brook, IL 60523	233	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$50,284.34 (U)						\$38,461.53 (U)
			\$50,284.34 (T)						\$38,461.53 (T)
Jerome H. Meyer & Co., agent for Halsted Clybourn Limited Partnership c/o Atlas Partners LLC 55 E. Monroe St. #2910 Chicago, IL 60603	235	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	Jerome H. Meyer & Co., agent for Halsted Clybourn Limited Partnership c/o Atlas Partners LLC 55 E. Monroe St. #2910 Chicago, IL 60603	235	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$6,152.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$244,598.00 (U)						\$196,002.00 (U)
			\$244,598.00 (T)						\$202,154.00 (T)
Main Street at Exton Kandria James Real Este Paralegal Lease Admin Wolfston Verrichia GRP Inc. 120 W. Germantown Pike Ste 120 Plymouth Meeting, MA 19462	182	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	Main Street at Exton Kandria James Real Este Paralegal Lease Admin Wolfston Verrichia GRP Inc. 120 W. Germantown Pike Ste 120 Plymouth Meeting, MA 19462	182	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$7,020.74 (A)						\$7,020.74 (A)
			\$0.00 (P)						\$0.00 (P)
			\$40,089.92 (U)						\$37,821.19 (U)
			\$47,110.66 (T)						\$44,841.93 (T)

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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
Mico Archibald Partners LLC c/o David Reimann The Reimann Law Group 1960 East Grand Avenue, Suite 1165 El Segundo, CA 90245	380	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$641,554.26 (U) \$641,554.26 (T)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	Mico Archibald Partners LLC c/o David Reimann The Reimann Law Group 1960 East Grand Avenue, Suite 1165 El Segundo, CA 90245	380	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$393,515.64(U) \$393,515.64(T)
Norcor Cicero Associates LLC Cary G. Schiff & Associates Attorney for Creditor: Norcor Cicero Associates, LLC 134 N. LaSalle St. Suite 1135 Chicago, IL 60602	224	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$38,549.63 (U) \$38,549.63 (T)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	Norcor Cicero Associates LLC Cary G. Schiff & Associates Attorney for Creditor: Norcor Cicero Associates, LLC 134 N. LaSalle St. Suite 1135 Chicago, IL 60602	224	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$14,730.33 (U) \$14,730.33 (T)
Renaissance Retail, LLC By CBL & Associates Management Inc., managing agent Gary L. Roddy, Senior Director of Collections CBL & Associates Properties, Inc. CBL Center, Suite 500 2030 Hamilton Place Blvd Chattanooga, TN 37421- 6000	177	Jennifer Convertibles, Inc.	\$0.00 (S) \$4,262.74 (A) \$0.00 (P) \$147,586.11 (U) \$151,848.85 (T)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	Renaissance Retail, LLC By CBL & Associates Management Inc., managing agent Gary L. Rockly, Senior Director of Collections CBL & Associates Properties, Inc. CBL Center, Suite 500 2030 Hamilton Place Blvd Chattanooga, TN 37421- 6000	177	Jennifer Convertibles, Inc.	\$0.00 (S) \$4,262.74 (A) \$0.00 (P) \$125,600.73(U) \$129,863.47(T)
SCI Cobb Place Fund, LLC 1801 Century Park East Century City, CA 90067	295	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$211,121.82 (U) \$211,121.82 (T)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	SCI Cobb Place Fund, LLC 1801 Century Park East Century City, CA 90067	295	Jennifer Convertibles, Inc.	\$0.00 (S) \$9,570.25 (A) \$0.00 (P) \$192,729.90(U) \$202,300.15(T)

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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
South 17 Associates c/o Jeffrey Greenberg Heritage Capital Group LLC 123 Prospect St. Ridgewood, NJ 07451	265	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	South 17 Associates c/o Jeffrey Greenberg Heritage Capital Group LLC 123 Prospect St. Ridgewood, NJ 07451	265	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$264,207.20 (U)						\$249,163.67(U)
			\$264,207.20 (T)						\$249,163.67(T)
Zifkin Realty Management LLC c/o Atlas Partners LLC 55 East Monroe St. Suite 2910 Chicago, IL 60603	237	Jennifer Convertibles, Inc.	\$0.00 (S)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	Zifkin Realty Management LLC c/o Atlas Partners LLC 55 East Monroe St. Suite 2910 Chicago, IL 60603	237	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$730.16 (A)						\$4,448.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$194,941.84 (U)						\$52,482.00 (U)
			\$195,672.00 (T)						\$56,930.00 (T)

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EXHIBIT E

MISCLASSIFIED LANDLORD CLAIMS

Claims to be Reclassified						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
AEK Associates (Ventana Prop) 695 Oak Grove Suite 200 Menlo Park, CA 94025	355	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$221,015.40 (U) \$221,015.40 (T)	Misclassified	Pgs. 10-11	AEK Associates (Ventana Prop) 695 Oak Grove Suite 200 Menlo Park, CA 94025	355	Jennifer Convertibles, Inc.	\$0.00 (S) \$13,536.00 (A) \$0.00 (P) \$207,479.40(U) \$221,015.40(T)
McKinley Corona, LLC & CP6MC, LLC Thomas J. Leanse, Esq. c/o Katten Muchin Rosenman LLP 2029 Century Park East, 26 th Floor Los Angeles, CA 90067	266	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$69,664.85 (U) \$69,664.85 (T)	Misclassified	Pgs. 10-11	McKinley Corona, LLC & CP6MC, LLC Thomas J. Leanse, Esq. c/o Katten Muchin Rosenman LLP 2029 Century Park East, 26 th Floor Los Angeles, CA 90067	266	Jennifer Convertibles, Inc.	\$0.00 (S) \$10,638.79 (A) \$0.00 (P) \$59,026.06 (U) \$69,664.85 (T)
Oakland Square LLC PO Box 56313 Jacksonville, FL 32241-6316 Attn: Ben Weave Pryor Cashman LLP 7 Times Square New York, NY 10036-6569 Attn: Seth H. Lieberman, Esq.	338	Jennifer Convertibles, Inc.	Face of Proof of Claim form does not list a claim total	Misclassified	Pgs. 10-11	Oakland Square LLC PO Box 56313 Jacksonville, FL 32241-6316 Attn: Ben Weave Pryor Cashman LLP 7 Times Square New York, NY 10036-6569 Attn: Seth H. Lieberman, Esq.	338	Jennifer Convertibles, Inc.	\$0.00 (S) \$22,695.55 (A) \$0.00 (P) \$56,855.84 (U) \$79,551.39 (T)

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Claims to be Reclassified						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
Sivan Properties Corp. c/o Roe Taroff Taitz & Portman LLP One Corporate Drive Suite 102 Bohemia, NY 11716	231	Jennifer Convertibles, Inc.	\$0.00 (S)	Misclassified	Pgs. 10-11	Sivan Properties Corp. c/o Roe Taroff Taitz & Portman LLP One Corporate Drive Suite 102 Bohemia, NY 11716	231	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$9,160.88 (A)
			\$0.00 (P)						\$0.00 (P)
			\$207,107.50 (U)						\$197,944.62(U)
			\$207,107.50 (T)						\$207,105.50(T)

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EXHIBIT F
OVERSTATED LANDLORD 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
(KSKIM) Porter Square Equity Partners, LLC c/o KS Partners c/o Thomas M. Dillon, Esq. 233 Main Street Lancaster, MA 01523	98	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 11-12	(KSKIM) Porter Square Equity Partners, LLC c/o KS Partners c/o Thomas M. Dillon, Esq. 233 Main Street Lancaster, MA 01523	98	Jennifer Convertibles, Inc.	Unliquidated
			\$0.00 (A)						
			\$0.00 (P)						
			\$130,183.81 (U)						
			\$130,183.81 (T)						
83 rd St. Investors LLC Reich, Reich & Reich PC 235 Main Street, 4 th Floor White Plains, NY 10601	258	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 11-12	83 rd St. Investors LLC Reich, Reich & Reich PC 235 Main Street, 4 th Floor White Plains, NY 10601	258	Jennifer Convertibles, Inc.	Unliquidated
			\$0.00 (A)						
			\$0.00 (P)						
			\$626,942.22 (U)						
			\$626,942.22 (T)						
376 Boylston Street Realty Trust Philip Touitou, Esq. Hinshaw & Culbertson LLP 780 3 rd Avenue New York, NY 10017	315	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 11-12	376 Boylston Street Realty Trust Philip Touitou, Esq. Hinshaw & Culbertson LLP 780 3 rd Avenue New York, NY 10017	315	Jennifer Convertibles, Inc.	Unliquidated
			\$0.00 (A)						
			\$0.00 (P)						
			\$470,031.66 (U)						
			\$470,031.66 (T)						

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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
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) \$0.00 (P) \$273,358.60 (U) \$301,911.78 (T)	Overstated	Pgs. 11-12	8150 Leesburg Pike, LLC 8150 Leesburg Pike Suite 1100 Vienna, VA 22182 Attn: Legal Dept.	283	Jennifer Convertibles, Inc.	Unliquidated
Abill Realty Corporation c/o David W. Novack, LLC 195 Route 46 West, Suite 11 Totowa, NJ 07512	392	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$189,452.80 (U) \$189,452.80 (T)	Overstated	Pgs. 11-12	Abill Realty Corporation c/o David W. Novack, LLC 195 Route 46 West, Suite 11 Totowa, NJ 07512	392	Jennifer Convertibles, Inc.	Unliquidated
AEK Associates (Ventana Prop) 695 Oak Grove Suite 200 Menlo Park, CA 94025	355	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$221,015.40 (U) \$221,015.40 (T)	Overstated	Pgs. 11-12	AEK Associates (Ventana Prop) 695 Oak Grove Suite 200 Menlo Park, CA 94025	355	Jennifer Convertibles, Inc.	Unliquidated
Centro Property Owner II LLC c/o Centro Properties Group 420 Lexington Avenue, 7 th floor New York, NY 10170	225	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$189,452.80 (U) \$189,452.80 (T)	Overstated	Pgs. 11-12	Centro Property Owner II LLC c/o Centro Properties Group 420 Lexington Avenue, 7 th floor New York, NY 10170	225	Jennifer Convertibles, Inc.	Unliquidated

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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
City Centre Philadelphia PA. Limited Partnership 270 Commerce Dr. Rochester, NY 14623	102	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$118,661.76 (U) \$118,661.76 (T)	Overstated	Pgs. 11-12	City Centre Philadelphia PA. Limited Partnership 270 Commerce Dr. Rochester, NY 14623	102	Jennifer Convertibles, Inc.	Unliquidated
Crosspointe Plaza LLC 12608 Stelton Road Piscataway, NJ 08854	294	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$190,660.10 (U) \$190,660.10 (T)	Overstated	Pgs. 11-12	Crosspointe Plaza LLC 12608 Stelton Road Piscataway, NJ 08854	294	Jennifer Convertibles, Inc.	Unliquidated
Diversey/Halsted Ltd Ptnship (Jerome Meyer) c/o Atlas Partners LLC 55 East Monroe St. Suite 2910 Chicago, IL 60603	236	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$192,623.00 (U) \$192,623.00 (T)	Overstated	Pgs. 11-12	Diversey/Halsted Ltd Ptnship (Jerome Meyer) c/o Atlas Partners LLC 55 East Monroe St. Suite 2910 Chicago, IL 60603	236	Jennifer Convertibles, Inc.	Unliquidated
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 (P) \$145,588.14 (U) \$145,588.14 (T)	Overstated	Pgs. 11-12	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.	Unliquidated

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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
IA Duluth Venture, LLC, A Delaware Limited Liability Company c/o Bert K. Bittourma, Esq. The Inland Real Estate Group, Inc., Law Department 2901 Butterfield Rd Oak Brook, IL 60523	213	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$280,143.08 (U) \$280,143.08 (T)	Overstated	Pgs. 11-12	IA Duluth Venture, LLC, A Delaware Limited Liability Company c/o Bert K. Bittourma, Esq. The Inland Real Estate Group, Inc., Law Department 2901 Butterfield Rd Oak Brook, IL 60523	213	Jennifer Convertibles, Inc.	Unliquidated
Jerome H. Meyer & Co., agent for Halsted Clybourn Limited Partnership c/o Atlas Partners LLC 55 E. Monroe St. #2910 Chicago, IL 60603	235	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$244,598.00 (U) \$244,598.00 (T)	Overstated	Pgs. 11-12	Jerome H. Meyer & Co., agent for Halsted Clybourn Limited Partnership c/o Atlas Partners LLC 55 E. Monroe St. #2910 Chicago, IL 60603	235	Jennifer Convertibles, Inc.	Unliquidated
LE Barasch Ansell Grimm & Aaron PC 1500 Lawrence Avenue Ocean, NJ 07712	308	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$162,892.59 (U) \$162,892.59 (T)	Overstated	Pgs. 11-12	LE Barasch Ansell Grimm & Aaron PC 1500 Lawrence Avenue Ocean, NJ 07712	308	Jennifer Convertibles, Inc.	Unliquidated
Macomb Mall LLC David M. Blau, Esq. Kupelian Ormond & Magy PC 25800 Northwestern Hwy, Ste 950 Southfield, MI 48075	91	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$40,451.08 (U) \$40,451.08 (T)	Overstated	Pgs. 11-12	Macomb Mall LLC David M. Blau, Esq. Kupelian Ormond & Magy PC 25800 Northwestern Hwy, Ste 950 Southfield, MI 48075	91	Jennifer Convertibles, Inc.	Unliquidated

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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
Main Street at Exton LP Kandria James Real Este Paralegal Lease Admin Wolfson Verrichia GRP Inc. 120 W Germantown Pike SE 120 Plymouth Meeting, PA 19462	403	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$97,604.87 (U) \$97,604.87 (T)	Overstated	Pgs. 11-12	Main Street at Exton LP Kandria James Real Este Paralegal Lease Admin Wolfson Verrichia GRP Inc. 120 W Germantown Pike SE 120 Plymouth Meeting, PA 19462	403	Jennifer Convertibles, Inc.	Unliquidated
Mico Archibald Partners LLC c/o David Reimann The Reimann Law Group 1960 East Grand Avenue, Suite 1165 El Segundo, CA 90245	380	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$641,554.26 (U) \$641,554.26 (T)	Overstated	Pgs. 11-12	Mico Archibald Partners LLC c/o David Reimann The Reimann Law Group 1960 East Grand Avenue, Suite 1165 El Segundo, CA 90245	380	Jennifer Convertibles, Inc.	Unliquidated
Penn Mar Associates, LLC c/o Bregman, Berbert, Schwartz & Gilday LLC 7315 Wisconsin Avenue, Suite 800 West Bethesda, MD 20814	360	Jennifer Convertibles, Inc.	\$0.00 (S) \$5,294.63 (A) \$0.00 (P) \$128,672.35 (U) \$133,966.98 (T)	Overstated	Pgs. 11-12	Penn Mar Associates, LLC c/o Bregman, Berbert, Schwartz & Gilday LLC 7315 Wisconsin Avenue, Suite 800 West Bethesda, MD 20814	360	Jennifer Convertibles, Inc.	Unliquidated
Ramco West Oaks II, LLC Ramco-Gershenson, Inc. 31,500 Northwestern Hwy, Ste 300 Farmington Hills, MI 48334 Attn: Cliff Gladys	306	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$152,647.52 (U) \$152,647.52 (T)	Overstated	Pgs. 11-12	Ramco West Oaks II, LLC Ramco-Gershenson, Inc. 31,500 Northwestern Hwy, Ste 300 Farmington Hills, MI 48334 Attn: Cliff Gladys	306	Jennifer Convertibles, Inc.	Unliquidated

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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
Renaissance Retail, LLC By CBL & Associates Management, Inc., managing agent Gary L. Roddy, Senior Director of Collections CBL & Associates Properties Inc. CBL Center, Suite 500 2030 Hamilton Place Blvd. Chattanooga, TN 37421-6000	177	Jennifer Convertibles, Inc.	\$0.00 (S) \$4,262.74 (A) \$0.00 (P) \$147,586.11 (U) \$151,848.85 (T)	Overstated	Pgs. 11-12	Renaissance Retail, LLC By CBL & Associates Management, Inc., managing agent Gary L. Roddy, Senior Director of Collections CBL & Associates Properties Inc. CBL Center, Suite 500 2030 Hamilton Place Blvd. Chattanooga, TN 37421-6000	177	Jennifer Convertibles, Inc.	Unliquidated
SCI Cobb Place Fund, LLC 1801 Century Park East Century City, CA 90067	295	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$211,121.82 (U) \$211,121.82 (T)	Overstated	Pgs. 11-12	SCI Cobb Place Fund, LLC 1801 Century Park East Century City, CA 90067	295	Jennifer Convertibles, Inc.	Unliquidated
Sivan Properties Corp. c/o Roe Taroff Taitz & Portman LLP One Corporate Drive Suite 102 Bohemia, NY 11716	231	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$207,107.50 (U) \$207,107.50 (T)	Overstated	Pgs. 11-12	Sivan Properties Corp. c/o Roe Taroff Taitz & Portman LLP One Corporate Drive Suite 102 Bohemia, NY 11716	231	Jennifer Convertibles, Inc.	Unliquidated
South 17 Associates c/o Jeffrey Greenberg Heritage Capital Group LLC 123 Prospect St. Ridgewood, NJ 07451	265	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$264,207.20 (U) \$264,207.20 (T)	Overstated	Pgs. 11-12	South 17 Associates c/o Jeffrey Greenberg Heritage Capital Group LLC 123 Prospect St. Ridgewood, NJ 07451	265	Jennifer Convertibles, Inc.	Unliquidated

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EXHIBIT G

PROPOSED ORDER

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
JENNIFER CONVERTIBLES, INC., <i>et al.</i> ¹)	Case No. 10-13779 (ALG)
)	
Debtors.)	(Jointly Administered)
)	
)	

**ORDER GRANTING TRUST ADMINISTRATOR'S FOURTH (SUBSTANTIVE)
OMNIBUS OBJECTION TO CERTAIN (A) OVERSTATED CLAIMS;
(B) NO LIABILITY CLAIMS; (C) MISCLASSIFIED CLAIMS; (D) REJECTION
DAMAGES CLAIMS; (E) MISCLASSIFIED LANDLORD CLAIMS; AND
(F) OVERSTATED LANDLORD CLAIMS**

Upon consideration of the Trust Administrator's Second (Substantive) Omnibus Objection to Certain (A) Overstated Claims; (B) No Liability Claims; (C) Misclassified Claims; (D) Rejection Damages Claims; (E) Misclassified Landlord Claims; and (F) Overstated Landlord Claims (the "Fourth Omnibus Objection")² requesting entry of an order reducing, disallowing, modifying, reclassifying and expunging the claims listed on Exhibit A through F; and the Court having jurisdiction to consider the Fourth Omnibus Objection and the relief requested therein pursuant to 28 U.S.C. § 157; and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing from the affidavit of service filed with the Court and from the record that due and proper notice of the Fourth Omnibus Objection having been provided to the parties identified therein, and it appearing that no other or further notice need be provided; and the Court having reviewed and considered the Fourth Omnibus Objection and the responses

¹ The Debtors in these chapter 11 cases are: (i) Jennifer Convertibles, Inc.; (ii) Jennifer Convertibles Boylston MA, Inc.; (iii) Jennifer Chicago Ltd.; (iv) Elegant Living Management, Ltd.; (v) Hartsdale Convertibles, Inc.; (vi) Jennifer Management III Corp.; (vii) Jennifer Purchasing Corp.; (viii) Jennifer Management II Corp.; (ix) Jennifer Management V Ltd.; (x) Jennifer Convertibles Natick, Inc.; (xi) Nicole Convertibles, Inc.; and (xii) Washington Heights Convertibles, Inc.

² Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to them in the Fourth Omnibus Objection.

thereto; and a hearing having been held on February 28, 2012, to consider the relief requested in the Fourth Omnibus Objection; and the appearances of all interested parties having been noted in the record of the hearing; and upon all of the proceedings had before the Court and after due deliberation and sufficient causes appearing therefore:

IT IS HEREBY ORDERED THAT:

1. The relief requested in the Fourth Omnibus Objection is granted as set forth herein.
2. Each of the Overstated Claims listed under the column “Claims to be Reduced” on the attached Exhibit A is reduced to the dollar amount and priority listed under the column “Modified Claims” on the attached Exhibit A.
3. Each of the No Liability Claims listed on the attached Exhibit B is hereby disallowed and expunged in its entirety.
4. Each of the Misclassified Claims listed under the column “Claims to be Reclassified” on the attached Exhibit C is reclassified to the priority listed under the column “Adjusted Claims” on the attached Exhibit C.
5. Each of the Rejection Damages Claims listed under the column “Claims to be Reduced” on the attached Exhibit D is reduced to the dollar amount and priority listed under the column “Adjusted Claims” on the attached Exhibit D.
6. Each of the Misclassified Landlord Claims listed under the column “Claims to be Reclassified” on the attached Exhibit E is reclassified to the priority listed under the column “Adjusted Claims” on the attached Exhibit E.

7. Each of the Overstated Landlord Claims listed under column “Claims to be Reduced” on the attached Exhibit F is reduced to the amount listed under the column “Modified Claims” on the attached Exhibit F.

8. The Trust Administrator’s rights to object to any of the Claims or any other claims which may be asserted against the Debtors on any other grounds are preserved. Additionally, should one or more of the grounds of objection stated in the Fourth Omnibus Objection be dismissed, the Trust Administrator’s rights to object on other stated grounds or on any other grounds the Trust Administrator discovers are further preserved.

9. The Trust Administrator’s right to setoff, including, but not limited to, security deposits against the allowed amount of any Claims is hereby preserved.

10. Nothing contained herein shall constitute or be deemed to constitute the allowance of any of the Claims.

11. This Court shall retain jurisdiction with respect to any matters related to or arising from the Fourth Omnibus Objection or the implementation of this Order.

12. Each Claim and the objections of the Trust Administrator to such Claim, as addressed in the Fourth Omnibus Objection and as set forth on Exhibit A through F hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate Order with respect to each Claim. Any stay of this Order pending appeal by any claimants whose Claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Fourth Omnibus Objection or this Order.

Dated: New York, New York
February __, 2012

THE HONORABLE ALLAN L. GROPPER
UNITED STATES BANKRUPTCY JUDGE