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

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

**OBJECTION TO THE TRUST ADMINISTRATOR'S
THIRD OMNIBUS OBJECTION TO CERTAIN CLAIMS**

Objector Pennsylvania Manufacturer's Association Insurance Company (hereinafter referred to as "PMAIC") states the following:

1. PMAIC's principal place of business is located at 380 Sentry Parkway, Blue Bell, Pennsylvania 19422.
2. PMAIC is represented by the law firm of Archer & Greiner located at One Centennial Square, Haddonfield, New Jersey. Allen A. Etish, Esquire is counsel principally charged with handling of this file.
3. PMAIC has received a certain Third Omnibus Objection to certain claims filed by the Trust Administrator in the United States Bankruptcy Court for the Southern District of New York.

4. Objections to said pleading are due on or before February 22, 2012 at 4:00 p.m.

A tentative hearing date has been scheduled for February 28, 2012 at 10:00 a.m.

5. Trust Administrator has included a claim of PMAIC under (C) Satisfied Claims.

The Trust Administrator claims that all claims represented as “satisfied” assert “claims that have been satisfied by the reorganized debtors, released or modified and satisfied in connection with the reorganized debtors’ assumption of executory contracts and unexpired claims.” PMAIC’s claim has not been satisfied, released or modified in connection with the debtor’s assumption of executory contracts and unexpired claims.

6. An analysis of the continued existence of a valid claim against the Estate of

Jennifer Convertibles, Inc. is attached hereto and made a part hereof in the Certification of Suzanna Ellefsen, Esquire in Objection to Trust Administrator’s Third Omnibus Objection to Certain Claims attached hereto as Exhibit “A.”

7. With regard to paragraphs 1 through 16 of the Administrator’s Objection to

Claims, PMAIC admits the allegations contained therein.

8. Paragraphs 17-20, as well as paragraphs 22-25 do not apply to PMAIC’s

objection.

9. Paragraph 21 specifically refers to Exhibit C in which PMAIC’s claim appears as

claim number 255 in the amount of \$338,810.00. PMAIC specifically denies the allegations contained in that paragraph as PMAIC’s claim has not been “released, modified and satisfied” in connection with the reorganized debtors’ assumption of executory contracts and unexpired claims. In fact, PMAIC’s claim as modified continues to be viable.

10. Accordingly, PMAIC requests a modification of its proof of claim from
\$338,810.00 to \$298,752.00.

Dated: February 22, 2012

ARCHER & GREINER
A Professional Corporation
*Attorneys for Pennsylvania Manufacturer's
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By: /s/ Stephen M. Packman

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served through electronic transmission via the Court's CM/ECF system to all parties who are listed on the Court's Electronic Mail Notice List on the 22nd day of February, 2012.

/s/ Stephen M. Packman
Stephen M. Packman

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