

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
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)
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)

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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
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)
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)						\$10,274.62 (U)
			\$12,105.05 (T)						\$10,274.62 (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)

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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
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	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)
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)

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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
Valspar Corp. 1852 Solutions Center Chicago, IL 60677	299	Jennifer Convertibles, Inc.	\$0.00 (S)	Overstated	Pgs. 6-7	Valspar Corp. 1852 Solutions Center Chicago, IL 60677	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)

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EXHIBIT B

NO LIABILITY CLAIMS

Claims To Be Disallowed And Expunged						
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority		Grounds for Objection	Objection Page Reference
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) \$0.00 (A) \$0.00 (P) \$1,052.96 (U) \$1,052.96 (T)	No Liability – Books and Records	Pgs. 7-8
Illinois Department of Employment Security 33 S. State St. Chicago, IL 60603	391	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$0.00 (T)	No Liability	Pgs. 7-8
Illinois Department of Employment Security 33 S. State St. Chicago, IL 60603	390	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$0.00 (T)	No Liability	Pgs. 7-8
James Conlee Jackson 5940 S. King Drive Unit 1W Chicago, IL 60637	363	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,078.47 (U) \$2,078.47 (T)	No Liability – Books and Records	Pgs. 7-8

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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
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)		
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)		

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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
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)		
Southern Maryland Electric Cooperative, Inc. PO Box 1937 Hughesville, MD 20637-1937	1	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Books and Records	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$1,360.64	(U)		
			\$1,360.64	(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
State of New Jersey Department of Treasury Division of Taxation PO Box 245 Trenton, NJ 08695-0245	401	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability	Pgs. 7-8
			\$0.00	(A)		
			\$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)	No Liability – Books and Records	Pgs. 7-8
			\$0.00	(A)		
			\$0.00	(P)		
			\$9,535.00	(U)		
			\$9,535.00	(T)		
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)		

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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)

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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
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)
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)						\$145,188.68 (U)
			\$192,623.00 (T)						\$150,182.68 (T)
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)

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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
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.	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	235	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$244,598.00 (U)						\$114,965.97(U)
			\$244,598.00 (T)						\$114,965.97(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
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)	Failed to Properly Calculate 502(b)(6) Cap	Pgs. 9-10	Norcor Cicero Associates LLC	224	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$38,549.63 (U)						\$14,730.33 (U)
			\$38,549.63 (T)						\$14,730.33 (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	237	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$730.16 (A)						\$494.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$194,941.84 (U)						\$169,768.51(U)
			\$195,672.00 (T)						\$174,762.51(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)	Misclassified	Pgs. 10-11	AEK Associates (Ventana Prop) 695 Oak Grove Suite 200 Menlo Park, CA 94025	355	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$13,536.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$221,015.40 (U)						\$2,926.00 (U)
			\$221,015.40 (T)						\$16,462.00 (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)	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)
			\$0.00 (A)						\$10,638.79 (A)
			\$0.00 (P)						\$0.00 (P)
			\$69,664.85 (U)						\$59,026.06 (U)
			\$69,664.85 (T)						\$69,664.85 (T)
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)

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

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
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) \$0.00 (A) \$0.00 (P) \$626,942.22 (U) \$626,942.22 (T)	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.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$613,208.74 (U) \$613,208.74 (T)
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.	\$0.00 (S) \$28,553.18 (A) \$0.00 (P) \$270,358.60 (U) \$298,911.78 (T)
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.	\$0.00 (S) \$13,536.00 (A) \$0.00 (P) \$2,926.00 (U) \$16,462.00 (T)
Diversey/Halsted Ltd Ptnship (Jerome Meyer) c/o Atlas Partners LLC	236	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A)	Overstated	Pgs. 11-12	Diversey/Halsted Ltd Ptnship (Jerome Meyer) c/o Atlas Partners LLC	236	Jennifer Convertibles, Inc.	\$0.00 (S) \$4,994.00 (A)

- (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
55 East Monroe St. Suite 2910 Chicago, IL 60603			\$0.00 (P) \$192,623.00 (U) \$192,623.00 (T)			55 East Monroe St. Suite 2910 Chicago, IL 60603		Inc.	\$0.00 (P) \$145,188.68 (U) \$150,182.68 (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) \$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.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$114,965.97 (U) \$114,965.97 (T)

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