

EXHIBIT A

WRONG DEBTOR CLAIMS

Wrong Debtor Claims						Reclassified Claims			
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Reference Page	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
Daily News, LP Attn: Peter Downey 125 Theodore Conrad Drive Jersey City, NJ 07305	141	Jennifer Convertibles, Inc.	\$0.00 (S)	Wrong Debtor	Pgs. 6-7	Daily News, LP	141A	Hartsdale Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)			\$0.00 (P)		\$125,869.71 (U)	\$125,869.71 (T)
Daily News, LP Attn: Peter Downey 125 Theodore Conrad Drive Jersey City, NJ 07305	141B	Jennifer Convertibles, Inc.	\$0.00 (S)	Wrong Debtor	Pgs. 6-7	Daily News, LP	141B	Hartsdale Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)			\$0.00 (P)		\$42,650.00 (U)	\$42,650.00 (T)
J+J/Invision PO Box 198245 Atlanta, GA 30384	198	Jennifer Convertibles, Inc.	\$0.00 (S)	Wrong Debtor	Pgs. 6-7	J+J/Invision PO Box 198245 Atlanta, GA 30384	198	Hartsdale Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$17,482.19 (U)						\$17,482.19 (U)
			\$17,482.19 (T)						\$17,482.19 (T)

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

Wrong Debtor Claims						Reclassified Claims			
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Reference Page	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
Specialty Lighting Group (aka Specialty Store Lighting, aka Specialty Contract Lighting) c/o NCS 729 Miner Road Highland Hts, OH 44143	75	Jennifer Convertibles, Inc.	\$0.00 (S)	Wrong Debtor	Pgs. 6-7	Specialty Lighting Group (aka Specialty Store Lighting, aka Specialty Contract Lighting) c/o NCS 729 Miner Road Highland Hts, OH 44143		Hartsdale Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$17,334.70 (U)						\$17,334.70 (U)
			\$17,334.70 (T)						\$17,334.70 (T)

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EXHIBIT B

DUPLICATIVE CLAIMS

Claims to Be Disallowed and Expunged						Surviving Claims			
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
W B Mason Co., Inc. PO Box 55840 Detroit, MI 48226	147	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 7-8	W B Mason Co., Inc. PO Box 55840 Detroit, MI 48226	151	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$79.05 (U)						\$4,892.36 (U)
			\$79.05 (T)						\$4,892.36 (T)
W B Mason Co., Inc. PO Box 55840 Detroit, MI 48226	148	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 7-8	W B Mason Co., Inc. PO Box 55840 Detroit, MI 48226	151	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$2.88 (U)						\$4,892.36 (U)
			\$2.88 (T)						\$4,892.36 (T)
W B Mason Co., Inc. PO Box 55840 Detroit, MI 48226	149	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 7-8	W B Mason Co., Inc. PO Box 55840 Detroit, MI 48226	151	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$423.81 (U)						\$4,892.36 (U)
			\$423.81 (T)						\$4,892.36 (T)

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Claims to Be Disallowed and Expunged						Surviving Claims			
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
W B Mason Co., Inc. PO Box 55840 Detroit, MI 48226	150	Jennifer Convertibles, Inc.	\$0.00 (S)	Duplicative	Pgs. 7-8	W B Mason Co., Inc. PO Box 55840 Detroit, MI 48226	151	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$27.81 (U)						\$4,892.36 (U)
			\$27.81 (T)						\$4,892.36 (T)

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EXHIBIT C

SATISFIED CLAIMS

Claims to be Disallowed and Expunged						
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Explanation
Georgia Department of Revenue Compliance Division Bankruptcy Section PO Box 161108 Atlanta, GA 30321	358	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$1,932.52 (P) \$1,472.93 (U) \$3,405.45 (T)	Satisfied Claim	Pg. 8	Settled and to be paid by Reorganized Debtors
NC Department of Revenue Angela C. Fountain Bankruptcy Manager Collections Examination Division North Carolina Department of Revenue PO Box 1168 Raleigh, NC 27602-4027	39	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$7,409.01 (P) \$140.86 (U) \$7,549.87 (T)	Satisfied Claim	Pg. 8	All Sales and Use Tax Paid In Full
New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	398	Nicole Convertibles, Inc.	\$0.00 (S) \$18,060.30 (A) \$0.00 (P) \$0.00 (U) \$18,060.30 (T)	Satisfied Claim	Pg. 8	All Sales and Use Tax Paid in Full

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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	Explanation
New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	400	Nicole Convertibles, Inc.	\$0.00 (S) \$18,411.74 (A) \$0.00 (P) \$0.00 (U) \$18,411.74 (T)	Satisfied Claim	Pg. 8	All Sales and Use Tax Paid in Full
Ohio Department of Taxation Bankruptcy Division PO Box 530 Columbus, OH 43216	352	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$2,619.35 (P) \$341.59 (U) \$2,960.94 (T)	Satisfied Claim	Pg. 8	Settled and to be paid by Reorganized Debtors
Ohio Department of Taxation Bankruptcy Division PO Box 530 Columbus, OH 43216	353	Jennifer Convertibles, Inc.	\$0.00 (S) \$0.00 (A) \$5,754.83 (P) \$654.36 (U) \$6,409.19 (T)	Satisfied Claim	Pg. 8	Settled and to be paid by Reorganized Debtors
State of Michigan, Department of Treasury Attn: Juandisha M. Harris Assistant Attorney General Cadillac Place, Ste. 10-200 3030 W. Grand Blvd Detroit, MI 48202	395	Jennifer Management II Corp.	\$0.00 (S) \$0.00 (A) \$4,784.44 (P) \$0.00 (U) \$4,784.44 (T)	Satisfied Claim	Pg. 8	Paid in Full

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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	Explanation
State of Michigan, Department of Treasury Attn: Juandisha M. Harris Assistant Attorney General Cadillac Place, Ste. 10-200 3030 W. Grand Blvd Detroit, MI 48202	396	Jennifer Management II Corp.	\$0.00 (S) \$0.00 (A) \$1,160.50 (P) \$0.00 (U) \$1,160.50 (T)	Satisfied Claim	Pg. 8	Paid in Full

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EXHIBIT D

REORGANIZED DEBTORS' LIABILITY

Claims to be Disallowed and Expunged						
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority		Grounds for Objection	Objection Page Reference
Bernice Anderson and Michael Hill 23 Bentham Road #2 Dorchester, MA 02122	404	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Reorganized Debtors' Liability Pursuant to Letter Filed with Court (Docket Entry 614)	Pgs. 8-9
			\$0.00	(A)		
			\$0.00	(P)		
			\$2,178.98	(U)		
			\$2,178.98	(T)		
Edward Poirier 68 Pine Street Brentwood, NY 11717	406	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Reorganized Debtors' Liability Pursuant to Letter Filed with Court (Docket Entry 614)	Pgs. 8-9
			\$0.00	(A)		
			\$0.00	(P)		
			\$2,430.84	(U)		
			\$2,430.84	(T)		
Frank Ashinger 32551 W. Haverford Drive Franklin, MI 48025	371	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Reorganized Debtors' Liability Pursuant to Letter Filed With Court (Docket Entry 614)	Pgs. 8-9
			\$0.00	(A)		
			\$0.00	(P)		
			\$667.80	(U)		
			\$667.80	(T)		
Kelly Hancock 6 Margot Lane E. Bridgewater, MA 02333	362	Jennifer Convertibles, Inc.	\$0.00	(S)	No Liability – Reorganized Debtors' Liability Pursuant to Letter Filed with Court (Docket Entry 614)	Pgs. 8-9
			\$0.00	(A)		
			\$0.00	(P)		
			\$1,754.96	(U)		
			\$1,754.96	(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
Kimberly Thomas 70 Pearl Street Apartment 1-512 Brookline, MA 02445-7205	375	Jennifer Convertibles, Inc.	\$0.00 (S)	No Liability – Reorganized Debtors’ Liability Pursuant to Letter Filed with Court (Docket Entry 614)	Pgs. 8-9
			\$0.00 (A)		
			\$0.00 (P)		
			\$1,200.00 (U)		
			\$1,200.00 (T)		

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EXHIBIT E

AMENDED AND SUPERSEDED CLAIMS

Claims to Be Disallowed and Expunged						Remaining Claims			
Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority	Grounds for Objection	Objection Page Reference	Name and Address of Claimant	Claim No.	Debtor	Claim Amount and Priority
Miami Herald Media Company Credit Dept One Herald Plaza 2 nd Floor Miami, FL 33132	67	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pgs. 9-10	Miami Herald Media Company	407	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$53,285.00 (U)						\$66,605.00 (U)
			\$53,285.00 (T)						\$66,605.00 (T)
Valspar Corp. 1852 Solutions Center Chicago, IL 60677	298	Jennifer Convertibles, Inc.	\$0.00 (S)	Amended and Superseded	Pgs. 9-10	Valspar Corp.	299	Jennifer Convertibles, Inc.	\$0.00 (S)
			\$0.00 (A)						\$0.00 (A)
			\$0.00 (P)						\$0.00 (P)
			\$49,307.00 (U)						\$91,828.50 (U)
			\$49,307.00 (T)						\$91,828.50 (T)

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