

EXHIBIT “E”

Lane T. Maxson

From: Adams, Jason [JAdams@KelleyDrye.com]
Sent: Monday, November 14, 2011 3:14 PM
To: 'lmaxson@hmylaw.com'
Subject: RE: Jennifer Convertibles Bankruptcy (Case No. 10-13779)
Attachments: Agenda.pdf

Lane,

The hearing with respect to the Lake Park claim has been adjourned until December 14, 2011, with objections due December 12, 2011. Please see the attached agenda filed with the court today reflecting the adjournment. Please let me know if you have any questions.

Regards,

Jason

From: Lane T. Maxson [mailto:lmaxson@hmylaw.com]
Sent: Monday, November 07, 2011 2:19 PM
To: Adams, Jason
Subject: RE: Jennifer Convertibles Bankruptcy (Case No. 10-13779)

Yes. Thank you.

Lane T. Maxson, Esq.
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avoiding tax-related penalties; or (ii) promoting, marketing, or recommending to another party any matter(s) addressed herein.

From: Adams, Jason [mailto:JAdams@KelleyDrye.com]
Sent: Monday, November 07, 2011 2:12 PM
To: 'lmaxson@hmylaw.com'
Subject: RE: Jennifer Convertibles Bankruptcy (Case No. 10-13779)

Lane,

This email serves as confirmation that we will adjourn the omnibus objection and your objection deadline to mutually agreeable dates. We will also file an agenda at the end of the week that will indicate we are adjourning the objection as to your client.

Is that sufficient for you?

From: Lane T. Maxson [mailto:lmaxson@hmylaw.com]
Sent: Monday, November 07, 2011 1:55 PM
To: Adams, Jason
Subject: RE: Jennifer Convertibles Bankruptcy (Case No. 10-13779)

Yes. Please send me a stipulation to that effect. Thanks.

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From: Adams, Jason [<mailto:JAdams@KelleyDrye.com>]
Sent: Monday, November 07, 2011 12:19 PM
To: 'Lane T. Maxson'
Subject: RE: Jennifer Convertibles Bankruptcy (Case No. 10-13779)

Lane,

We've gone back and reviewed the pleadings as well as the Lease Modification Agreement you attached to your original email. Unfortunately, the Committee was never provided a copy of the agreement and was never informed that the Debtors intended to grant an allowed general unsecured claim to your client. The motion to approve the lease modification agreements was filed after the proposed plan was filed and, therefore, the Debtors knew at the time the Trust would have the sole right to deal with unsecured claims. However, the motion did not disclose the allowance of your client's general unsecured claim in connection with a lease modification and assumption.

All this being said, I am hopeful we can come to some sort of agreement with you and the reorganized debtors regarding this claim. I would suggest we agree to adjourn the objection as to your client's claim, and the response deadline, so we can try and resolve the claim.

Please let me know if you are amenable to such an adjournment.

Regards,

Jason

Jason R. Adams
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www.kelleydrye.com

From: Lane T. Maxson [<mailto:lmaxson@hmylaw.com>]
Sent: Wednesday, October 26, 2011 5:20 PM
To: Adams, Jason
Cc: Carr, James
Subject: RE: Jennifer Convertibles Bankruptcy (Case No. C0-13779)

When will you be reviewing this? It seems to be a no-brainer.

Lane T. Maxson, Esq.
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From: Adams, Jason [<mailto:JAdams@KelleyDrye.com>]
Sent: Wednesday, October 19, 2011 5:09 PM
To: 'lmaxson@hmylaw.com'
Cc: Carr, James
Subject: RE: Jennifer Convertibles Bankruptcy (Case No. 10-13779)

Lance,

Let me give you a call next week (I am going to be out of the office until Tuesday) to discuss. To the extent we can't resolve the issue and you need more time to reply, I'll be happy to grant an extension of the objection deadline.

From: Lane T. Maxson [<mailto:lmaxson@hmylaw.com>]
Sent: Wednesday, October 19, 2011 5:06 PM
To: Adams, Jason; Carr, James
Subject: RE: Jennifer Convertibles Bankruptcy (Case No. 10-13779)

Jason,

Have you had a chance to review this?

Lane T. Maxson, Esq.
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From: Adams, Jason [<mailto:JAdams@KelleyDrye.com>]
Sent: Friday, October 14, 2011 4:22 PM
To: 'lmaxson@hmylaw.com'; Carr, James
Subject: Re: Jennifer Convertibles Bankruptcy (Case No. 10-13779)

Lance,

Thank you for your email. We will review and get back to you shortly.

Jason

From: Lane T. Maxson <lmaxson@hmylaw.com>
To: Carr, James; Adams, Jason
Sent: Fri Oct 14 16:17:54 2011
Subject: Jennifer Convertibles Bankruptcy (Case No. 10-13779)

Gentlemen,

This firm represents Lake Park 415 Crossways Park Drive LLC and CLK-HP 415 Crossways Park Drive LLC, joint landlords/creditors in the Jennifer Convertibles' bankruptcy proceeding (Case Number 10-13779).

We received today your Notice of Trust Administrator's First Omnibus Objection to Certain Claims, dated October 11, 2011 and returnable November 16, 2011. Our clients' claim appears on your "Exhibit E" (claim number 219) as "satisfied." According to your allegations in the motion, the basis for this conclusion is an existing assumption of the unexpired lease (page 9 of the objection). However, attached please find the lease modification agreement which expressly provides a paragraph "1" thereof that the landlord and tenant agree to the allowance by landlord of the general unsecured claim for the "Arrears." In the "whereas clause" of that modification agreement, the "Arrears" is defined as \$128,712.61 -- the exact amount that was represented to be "satisfied."

Based upon the attached lease modification agreement (which was approved by the bankruptcy court on January 26, 2011--store code AAC, the first one listed on exhibit A to the order of the court), please let me know whether or not you will be withdrawing your application as relates to my clients' claim, or if I will need to submit opposition to motion. Thank you for your attention.

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