

<b>ADVERSARY PROCEEDING COVER SHEET</b> (Instructions on Reverse)		ADVERSARY PROCEEDING NUMBER (Court Use Only)
<b>PLAINTIFFS</b> KDW Restructuring & Liquidation Services, LLC, Litigation Trustee,	<b>DEFENDANTS</b> The Winfield Group, L.L.C. Stephen Clifford, Officer 14850 N. Scottsdale Road, Suite 285 Scottsdale, AZ 85254  Sher Partners Ronald Sher, CEO 10500 NE 8th Street, Suite 850 Bellevue, WA 98004	
<b>ATTORNEY</b> (Firm Name, Address, and Telephone No.) Joseph L. Steinfeld, Jr., MN SBN 0266292 John T. Siegler, DC SBN 418558, NY Reg # 131395 Kara E. Casteel, MN SBN 0381995 A/S/K FINANCIAL LLP 2600 Eagan Woods Drive, Suite 400 Eagan, MN 55121 Telephone: (651) 406-9665 846 Fax: (651) 406-9676 e-mail: kcasteel@askfinancial.com <small>(b104-cvr.frm   F:\WP\MM\JCI\SUIT\CVTHE008.WPD</small> Attorneys For Plaintiff, KDW Restructuring & Liquidation Services, LLC, Litigation Trustee	<b>ATTORNEY</b> (If Known) Julie Rome-Banks, Esq. Binder & Malter 2775 Park Avenue Santa Clara, CA 95050	
<b>PARTY</b> (Check one box only) <input checked="" type="checkbox"/> Debtor <input checked="" type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input checked="" type="checkbox"/> Creditor : Other <input checked="" type="checkbox"/> Trustee	<b>PARTY</b> (Check one box only) Defendant <input checked="" type="checkbox"/> Debtor <input checked="" type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input checked="" type="checkbox"/> Creditor : Other <input checked="" type="checkbox"/> Trustee	
<b>CAUSE OF ACTION</b> (WRITE A BRIEF STATEMENT OF CAUSE OF ACTION, INCLUDING ALL U.S. STATUTES INVOLVED) ACTION TO AVOID AND RECOVER TRANSFERS OF PROPERTY, 11 U.S.C. §§ 547 - 551		
<b>NATURE OF SUIT</b>		
(Number up to five (5) boxes starting with lead cause of action as 1, first alternative cause as 2, second alternative cause as 3, etc..)		
<input checked="" type="checkbox"/> <b>FRBP 700(1) - Recovery of Money/Property</b> 11-Recovery of money/property - §542 turnover of property 12-Recovery of money/property - §547 preference 13-Recovery of money/property - §548 fraudulent transfer 14-Recovery of money/property - other  <input checked="" type="checkbox"/> <b>FRBP 700(2) - Validity, Priority or Extent of Lien</b> 21-Validity, priority or extent of lien or other interest in property  <input checked="" type="checkbox"/> <b>FRBP 700(3) - Approval of Sale of Property</b> 31-Approval of sale of property of estate and of a co-owner - §363(h)  <input checked="" type="checkbox"/> <b>FRBP 700(4) - Objection/Revocation of Discharge</b> 41-Objection/revocaton of discharge - §272(c),(d),(e)  <input checked="" type="checkbox"/> <b>FRBP 700(5) - Revocation of Confirmation</b> 51-Revocation of confirmation  <input checked="" type="checkbox"/> <b>FRBP 700(6) - Dischargeability</b> 66-Dischargeability - §523(a)(1),(14),(14A) priority tax claims 66-Dischargeability - §523(a)(2), false pretenses, false representation, actual fraud 66-Dischargeability - §523(A)(4), fraud as fiduciary, embezzlement, larceny (continued next column)	<input checked="" type="checkbox"/> <b>FRBP 700(6) - Dischargeability (continued)</b> 61-Dischargeability - §523(a)(5), domestic support 68-Dischargeability - §523(a)(6), willful and malicious injury 63-Dischargeability - §523(a)(8), student loan 64-Dischargeability - §523(a)(15), divorce or separation obligation (other than domestic support) 65-Dischargeability - other  <input checked="" type="checkbox"/> <b>FRBP 700(7) - Injunctive Relief</b> 71-Injunctive relief - reinstatement of stay 72-Injunctive relief - other  <input checked="" type="checkbox"/> <b>FRBP 700(8) Subordination of Claim or Interest</b> 81-Subordination of Claim or interest  <input checked="" type="checkbox"/> <b>FRBP 700(9) - Declaratory Judgment</b> 91-Declaratory judgment  <input checked="" type="checkbox"/> <b>FRBP 700(10) - Determination of Removed Action</b> 01-Determination of removed claim or cause  <input checked="" type="checkbox"/> <b>Other</b> SS-SIPA Case - 15 U.S.C. §78aaa <i>et.seq.</i> 02-Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)	
<input checked="" type="checkbox"/> Check if this case involves a substantive issue of state law	<input checked="" type="checkbox"/> Check if this is asserted to be a class action under FRCP 23	
<input checked="" type="checkbox"/> Check if a jury trial is demanded in complaint	Demand \$21,788.96	
Other Relief Sought		

BANKRUPTCY CASE IN WHICH THIS ADVERSARY PROCEEDING ARISES		
NAME OF DEBTOR Jennifer Convertibles, Inc., et al.		BANKRUPTCY CASE NO. 10-13779-ALG
DISTRICT IN WHICH CASE IS PENDING Southern	DIVISIONAL OFFICE Manhattan	NAME OF JUDGE Allan L. Gropper
RELATED ADVERSARY PROCEEDING (IF ANY)		
PLAINTIFF	DEFENDANT	ADVERSARY PROCEEDING NO.
DISTRICT IN WHICH ADVERSARY IS PENDING	DIVISIONAL OFFICE	NAME OF JUDGE
SIGNATURE OF ATTORNEY (OR PLAINTIFF)  <i>/s/ Kara E. Casteel</i>		
DATE April 2, 2012	PRINT NAME Joseph L. Steinfeld, Jr., John T. Siegler, Kara E. Casteel	

**INSTRUCTIONS**

The filing of a bankruptcy case creates an "estate" under the jurisdiction of the bankruptcy court which consists of all of the property of the debtor, wherever that property is located. Because the bankruptcy estate is so extensive and the jurisdiction of the court so broad, there may be lawsuits over the property or property rights of the estate. There also may be lawsuits concerning the debtors's discharge. If such a lawsuit is filed in a bankruptcy court, it is called an adversary proceeding.

A party filing an adversary proceeding must also complete and file Form 104, the Adversary Proceeding Cover Sheet, unless the party files the adversary proceeding electronically through the court's Case Management/Electronic Case Filing system (CM/ECF). (CM/ECF captures the information on Form 104 as part of the filing process.) When completed, the cover sheet summarizes basic information on the adversary proceeding. the clerk of court needs the information to process the adversary proceeding and prepare required statistical reports on court activity.

The cover sheet and the information contained on it do not replace or supplement the filing and service of pleadings or other papers as required by law, the Bankruptcy Rules, or the local rules of court. The cover sheet, which is largely self-explanatory, must be completed by the plaintiff's attorney (or by the plaintiff if the plaintiff is not represented by an attorney). A separate cover sheet must be submitted to the clerk for each complaint filed.

**Plaintiffs and Defendants.** Give the names of the plaintiffs and defendants exactly as they appear on the complaint.

**Attorneys.** Give the name and addresses of the attorneys, if known.

**Party.** Check the most appropriate box in the first column for the plaintiffs and the second column for the defendants.

**Signature.** This cover sheet must be signed by the attorney of record in the box on the second page of the form. If the plaintiff is represented by a law firm, a member of the firm must sign. If the plaintiff is pro se, that is not represented by an attorney, the plaintiff must sign.