

LAW OFFICES OF
STEVEN M. NACHMAN
675 THIRD AVENUE
29TH FLOOR
NEW YORK, NEW YORK 10017

TELEPHONE
212-983-8490

TELECOPIER
212-949-1923

April 4, 2012

Clerk of the Court
U.S. Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004

Re: Jennifer Convertibles, Inc.
Case No.: 10-13779-alg

Dear Sirs:

I am the attorney for 26 West 23rd Street LLC in these proceedings and entered my appearance on September 7, 2010.

All issues relating to my client's Proof of Claim have now been resolved in accordance with the orders of the Court, including the Plan of Reorganization. Accordingly, I no longer need to receive electronic notices of additional filings in these matters. I therefore respectfully ask that my name be deleted from the electronic service list.

Should the Court require anything further in connection with this request, please call me.

Respectfully yours,


Steven M. Nachman