

**UNITED STATES BANKRUPTCY COURT
THE SOUTHERN DISTRICT OF NEW YORK**

In re:) **Chapter 11**
) **Case No. 10-13779**
JENNIFER CONVERTIBLES, INC.¹, et)
al.,)
) **(Jointly Administered)**
Debtors.)

AFFIDAVIT OF SERVICE

I, Alex Cedeño, state as follows:

1. I am over eighteen years of age and I believe the statements contained herein are true based on my personal knowledge. I am employed by BMC Group, Inc., the Claims and Noticing Agent for the Debtors in the above captioned cases, whose business address is 444 North Nash Street, El Segundo, California 90245.

2. At the direction of Olshan Grundman, Frome Rosenzweig & Wolosky LLP, proposed Counsel to Debtors in the above captioned cases, copies of the documents identified below by docket number were served on the parties as set forth below in Exhibits “A” through “D” at the addresses shown thereon and via the modes of service indicated thereon, on July 22, 2010:

Docket Nos. 22, 63 and 64	MOTION OF THE DEBTORS TO APPROVE SALE PROCESS INCLUDING SALE TO THE HIGHEST BIDDERS AND TO (A) APPROVE BID PROCEDURES AND PROTECTIONS; (B) SCHEDULE A SALE HEARING; (C) APPROVE THE FORM AND MANNER OF NOTICE RELATED THERETO; (D) AUTHORIZE SALE FREE AND CLEAR OF ALL LIENS, CLAIMS, ENCUMBRANCES AND INTERESTS; AND (E) GRANT RELATED RELIEF [with Amended Exhibits filed as Docket Nos. 63 and 64]
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¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if applicable, are: (i) Jennifer Convertibles, Inc. (4646); (ii) Jennifer Convertibles Boylston MA, Inc. (7904); (iii) Jennifer Chicago Ltd. (0505); (iv) Elegant Living Management, Ltd (5049); (v) Hartsdale Convertibles, Inc. (1681); (vi) Jennifer Management III Corp. (3552); (vii) Jennifer Purchasing Corp. (7319); (viii) Jennifer Management II Corp. (9177); (ix) Jennifer Management V Ltd. (9876), (x) Jennifer Convertibles Natick, Inc. (2227); (xi) Nicole Convertibles, Inc. (5985); (xii) Washington Heights Convertibles, Inc. (0783).

Docket No. 51 ORDER DIRECTING JOINT ADMINISTRATION OF CHAPTER 11 CASES PURSUANT TO RULE 1015(b) OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE [Re: Docket No. 6]

Docket No. 52 ORDER (I) AUTHORIZING THE DEBTORS TO PAY PREPETITION (A) WAGES, SALARIES, AND OTHER COMPENSATION, (B) EMPLOYEE MEDICAL AND SIMILAR BENEFITS, AND (C) REIMBURSABLE EMPLOYEE EXPENSES; AND (II) AUTHORIZING AND DIRECTING BANKS AND OTHER FINANCIAL INSTITUTIONS TO PAY ALL CHECKS AND ELECTRONIC PAYMENT REQUESTS MADE BY THE DEBTORS RELATING TO THE FOREGOING [Re: Docket No. 9]

Docket No. 53 INTERIM ORDER (I) AUTHORIZING DEBTORS (A) TO CONTINUE EXISTING CASH MANAGEMENT SYSTEMS, (B) TO MAINTAIN EXISTING BANK ACCOUNTS AND BUSINESS FORMS, AND (C) TO CONTINUE INTERCOMPANY ARRANGEMENTS AND (II) WAIVING THE REQUIREMENTS OF SECTION 345(b) OF THE BANKRUPTCY CODE [Re: Docket No. 12]

Docket No. 54 ORDER AUTHORIZING RETENTION AND APPOINTMENT OF BMC GROUP, INC. AS CLAIMS AND NOTICING AGENT UNDER 28 U.S.C. § 156(c) AND GRANTING RELATED RELIEF [Re: Docket No. 19]

Docket No. 56 INTERIM ORDER AUTHORIZING THE DEBTORS TO (I) PREPARE CONSOLIDATED LIST OF CREDITORS IN LIEU OF MAILING MATRIX, (II) FILE A CONSOLIDATED LIST OF 30 LARGEST UNSECURED CREDITORS, AND (III) MAIL INITIAL NOTICES [Re: Docket No. 36]

Docket No. 57 ORDER PURSUANT TO BANKRUPTCY CODE SECTION 365(a) FOR ENTRY OF AN ORDER AUTHORIZING REJECTION OF CERTAIN UNEXPIRED LEASES OF NONRESIDENTIAL REAL PROPERTY [Re: Docket No. 11]

Docket No. 58 INTERIM ORDER AUTHORIZING THE DEBTORS TO SATISFY PREPETITION CLAIMS RELATING TO COMMON CARRIERS, WAREHOUSE PROVIDERS AND THE CUSTOMS BROKER, PURSUANT TO SECTION 105(a) OF THE BANKRUPTCY CODE [Re: Docket No. 16]

Docket No. 59 ORDER AUTHORIZING AN EXTENSION OF THE TIME FOR THE DEBTORS TO FILE SCHEDULES AND STATEMENT OF FINANCIAL AFFAIRS [Re: Docket No. 10]

Docket No. 60 INTERIM ORDER PURSUANT TO SECTIONS 105(a), 363(c), AND 503(b)(1) OF THE BANKRUPTCY CODE AUTHORIZING THE DEBTORS TO HONOR PREPETITION OBLIGATIONS TO CUSTOMERS AND OTHERWISE CONTINUE CUSTOMER PROGRAMS IN THE ORDINARY COURSE OF BUSINESS [Re: Docket No. 15]

Docket No. 61 (AMENDED) ORDER SHORTENING TIME OF NOTICE WITH RESPECT TO A HEARING ON DEBTORS' REQUEST FOR AN ORDER (A) APPROVING BIDDING PROCEDURES FOR THE SALE TO THE HIGHEST BIDDER, (B) APPROVING CERTAIN BIDDER PROTECTIONS AND (C) SCHEDULING A FINAL HEARING AND APPROVING THE FORM AND MANNER OF NOTICE THEREOF [Re: Docket No. 55]

Docket No. 69 NOTICE OF AGENDA OF MATTERS SCHEDULED FOR HEARING ON JULY 26, 2010 AT 11:30 AM [Re: Docket Nos. 11 and 22]

Exhibit "A" Address List regarding Docket Nos. 22, 51 through 54, 56 through 61, 63, 64 and 69
- Those parties who have requested special notice, the Top Creditors and the Core Group are referenced in Service List 39161
- The Taxing Authorities are referenced in Service List 39173
- The Attorneys General are referenced in Service List 39174

Exhibit "B" Affected Parties Address List regarding Docket Nos. 22, 61, 63, 64 and 69

Exhibit "C" Landlords Address List regarding Docket Nos. 57 and 69

Exhibit "D" Banks Address List regarding Docket Nos. 53 and 69

DATED: July 23, 2010
El Segundo, California

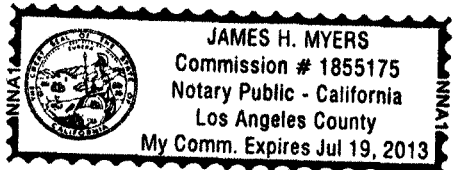
Alex Cedeño (Signature)
Alex Cedeño

State of California)
County of Los Angeles)

On July 23, 2010 before me, James H. Myers, a Notary Public, personally appeared Alex Cedeño, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



James H. Myers (Signature)

EXHIBIT A

Jennifer Convertibles

Total number of parties: 200

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39161	111 REALTY COMPANY MAJESTIC MANAGEM, 60 CUTTER MILL ROAD -SUITE 303,, GREAT NECK, NY, 11021	Federal Express Overnight
39161	301 E 66TH ST ASSOC LTD PTNSHP, C/O OSSA PROPERTIES INC, 301 E 66TH STREET, NEW YORK, NY, 10021	Federal Express Overnight
39161	376 BOYLSTON ST REALTY TRUST, 400 BOYLSTON ST,, BOSTON, MA, 02116	Federal Express Overnight
39161	83RD ST INVESTORS LLC, C/O THE BROMLEY COMPANIES, 120 5TH AVENUE, 11TH FLOOR, NEW YORK, NY, 10011	Federal Express Overnight
39173	ACCOUNTING DEPT, PO BOX 809, JEFFERSON CITY, MO, 65102-0809	USPS Express Mail
39173	ACCOUNTING OFFICE, PO BOX 30026, LANSING, MI, 48909-7526	USPS Express Mail
39174	ANDREW CUOMO, NY ATTORNEY GEN DEPT OF LAW, THE CAPITOL 2ND FLOOR, ALBANY, NY, 12224	Federal Express Overnight
39174	ARABELLA W TEAL, OFFICE OF A G ONE JUDICIARY SQUARE, 441 4TH ST, NW SUITE 1145S, WASHINGTON, DC, 20001	Federal Express Overnight
39173	ARIZONA DEPT OF ECONOMIC SECURITY, 2500 E COOLEY ST #410, SHOW LOW, AZ, 85901-5266	Federal Express Overnight
39161	ASHLEY FURNITURE INDUSTRIES, INC., PO BOX 190, ARCADIA, WI, 54612	USPS Express Mail
39173	ASSESSMENT DEPT, 45 CALVERT ST FL 3, ANNAPOLIS, MD, 21401-1994	Federal Express Overnight
39161	BALLARD SPAHR LLP, DAVID L POLLACK, JEFFREY MEYERS, (RE: FEDERAL REALTY INVESTMENT TRUST), 51ST FL - MELLON BANK CENTER, 1735 MARKET ST, PHILADELPHIA, PA, 19103	Federal Express Overnight
39174	BEAU BIDEN, CARVEL STATE OFFICE BLDG, 820 N FRENCH STREET, WILMINGTON, DE, 19801	Federal Express Overnight
39174	BILL MCCOLLUM, OFF ATTRNY GEN STATE OF FLORIDA, THE CAPITOL PL-01, TALLAHASSEE, FL, 32399-1050	Federal Express Overnight
39161	BOSTON GLOBE, PO BOX 415071, BOSTON, MA, 02241-5071	USPS Express Mail
39161	BRENT ASSOCIATES, INC., 931 B CONKLIN AVE, FARMINGDALE, NY, 11735	Federal Express Overnight
39174	CATHERINE CORTEZ MASTO, NEVADA A G OLD SUPREME COURT BLDG, 100 N CARSON ST, CARSON CITY, NV, 89701	Federal Express Overnight
39174	CHRIS KOSTER, MISSOURI A G SUPREME COURT BLDG, PO BOX 899 207 W HIGH ST, JEFFERSON CITY, MO, 65102	USPS Express Mail
39173	COMPTRROLLER, 9 THE CAPITOL, TALLAHASSEE, FL, 32399-6507	Federal Express Overnight
39173	COMPTRROLLER, 201 STATE HOUSE, SPRINGFIELD, IL, 62706-0001	Federal Express Overnight
39173	COMPTRROLLER, S SWAN ST FL 6, ALBANY, NY, 12236-0001	Federal Express Overnight
39173	COMPTRROLLER OF THE TREASURY, 110 CARROLL ST # 1, ANNAPOLIS, MD, 21411-0001	Federal Express Overnight
39173	COMPTRROLLER OFFICE, 55 ELM ST, HARTFORD, CT, 06106-1746	Federal Express Overnight
39173	COMPTRROLLER OFFICE, 1 ASHBURTON PL # 900, BOSTON, MA, 02108-1518	Federal Express Overnight
39173	COMPTRROLLER OPERATIONS, 207 FINANCE BUILDING, HARRISBURG, PA, 17120-0018	Federal Express Overnight
39161	CONNOLLY BOVE LODGE & HUTZ LLP, KAREN BIFFERATO, CHRISTINA THOMPSON, (RE: INLAND AMERICAN RETAIL MGMT LLC), THE NEMOURS BUILDING, PO BOX 2207, WILMINGTON, DE, 19899	USPS Express Mail
39173	CONTROLLER OFFICE, 325 N SALISBURY ST # 914, RALEIGH, NC, 27603-1388	Federal Express Overnight
39173	CONTROLLER OFFICE, 616 OBERLIN RD, RALEIGH, NC, 27605-1127	Federal Express Overnight
39173	CONTROLLER OFFICE, 101 N CARSON ST # 5, CARSON CITY, NV, 89701-4786	Federal Express Overnight
39161	CREATIVE TELEVISION MARKETING, 2550 NORTH HOLLYWOOD WAY, STE 100, BURBANK, CA, 91505	Federal Express Overnight
39161	DAILY NEWS, LP, 125 THEODORE CONRAD DR , JERSEY CITY, NJ, 07305-4698	Federal Express Overnight
39173	DIVISION OF REVENUE, CARVEL STATE OFF BDG 820 FRENCH ST, 4TH F, WILMINGTON, DE, 19801	Federal Express Overnight
39161	DOBBIN CORNER, LLC, C/O GDR GROUP, LLC, P O BOX 800, BELTSVILLE, MD, 20704	USPS Express Mail
39174	DOUGLAS F GANSLER, OFFICE OF THE ATTY GENERAL, 200 ST PAUL PLACE, BALTIMORE, MD, 21202-2202	Federal Express Overnight
39174	EDMUND G BROWN JR, OFFICE OF THE ATTY GENERAL, 1300 I STREET, SACRAMENTO, CA, 95814-2919	Federal Express Overnight
39174	EDMUND G BROWN JR, ATTYGEN CNSUMR LAW SECT BKRPTCY, 455 GOLDEN GATE AVE, #11000, SAN FRANCISCO, CA, 94102-7004	Federal Express Overnight
39161	EDWARD E FINCH AND CO INC , 1400 OLD COUNTRY RD # 420, WESTBURY, NY, 11590	Federal Express Overnight
39174	ERIC H HOLDER, JR, US DEPT OF JUSTICE OFF OF US A G, 950 PENNSYLVANIA AVE, NW, WASHINGTON, DC, 20530-0001	Federal Express Overnight

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39161	FATA EQUITIES, LLC, 360 WEST 125TH ST, SUITE 10, NEW YORK, NY, 10027	Federal Express Overnight
39173	FINANCE DEPT, STATE CAPITOL # 1145, SACRAMENTO, CA, 95814	Federal Express Overnight
39173	FINANCIAL SERVICES DIV, 530 W ALLEGAN ST, LANSING, MI, 48933-1521	Federal Express Overnight
39173	FRANCHISE TAX BOARD, 3321 POWER INN RD # 250, SACRAMENTO, CA, 95826-3893	Federal Express Overnight
39173	GEORGIA DEPARTMENT OF REVENUE, 630 NORTH AVE # B, MACON, GA, 31211-3125	Federal Express Overnight
39173	GEORGIA DEPT OF REVENUE, PO BOX 1079, LITHIA SPRINGS, GA, 30122-7079	USPS Express Mail
39174	GREG ZOELLER, ATTN:YGEN INDIANA GOV'T CTR STH, 302 W WASHINGTON ST 5TH FL, INDIANAPOLIS, IN, 46204	Federal Express Overnight
39161	HAINING MENGNU GROUP CO. LTD , ECONOMIC DEVELOPMENT ZONE, 101 LONGXING ROAD, HAINING, ZHEJIANG, 314400 CHINA	Federal Express Overnight
39161	HARRIS & RUBLE, ALAN HARRIS, (RE CLASS ACTION LITIGATION), CASE NO.: C-09-3242-SI, 6424 SANTA MONICA BLVD , LOS ANGELES, CA, 90038	USPS Express Mail
39173	ILLINOIS REVENUE DEPT, 9511 HARRISON ST, DES PLAINES, IL, 60016-1563	Federal Express Overnight
39173	ILLINOIS REVENUE DEPT, 245 W ROOSEVELT RD # 28, WEST CHICAGO, IL, 60185-4806	Federal Express Overnight
39173	INDIANA REVENUE DEPT, 5800 FAIRFIELD AVE # 200, FORT WAYNE, IN, 46807-3417	Federal Express Overnight
39161	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATION, 11601 ROOSEVELT BL MAIL DRP PT N781, PHILADELPHIA, PA, 19154	Federal Express Overnight
39161	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATION, PO BOX 21126, PHILADELPHIA, PA, 19114	USPS Express Mail
39161	JARA ENTERPRISES, INC , C/O WARNER & SCHEUERMAN, 6 WEST 18TH ST - 10TH FL, NEW YORK, NY, 10011	Federal Express Overnight
39161	KATTEN MUCHIN ROSENMAN LLP, T LEANSE, D BRANCH, B HUBEN, (RE WEST VALLEY PROPERTIES), 2029 CENTURY PARK EAST, STE 2600, LOS ANGELES, CA, 90067-3012	Federal Express Overnight
39161	KELLEY DRYE & WARREN LLP, JAMES S CARR, ROBERT L LEHANE, (RE. BRENT MAKO REAL ESTATE GROUP), 101 PARK AVE, NEW YORK, NY, 10178	Federal Express Overnight
39161	KELLEY DRYE & WARREN LLP, JAMES S CARR, ROBERT L LEHANE, (RE ATLAS PARTNERS LLC), 101 PARK AVE, NEW YORK, NY, 10178	Federal Express Overnight
39174	KENNETH T CUCCINELLI, OFFICE OF THE ATTORNEY GENERAL, 900 EAST MAIN STREET, RICHMOND, VA, 23219	Federal Express Overnight
39161	KING & WOOD, JAMES JIANG, JAMES JIANG, 444 MADISON AVE 42D FLOOR, NEW YORK, NY, 10022	Federal Express Overnight
39161	KLAUSSNER FURNITURE INDUSTRIES, 405 LEWALLEN ST, PO BOX 220, ASHEBORO, NC, 47204	USPS Express Mail
39161	KLEHR HARRISON HARVEY BRANZBURG LLP, JEFFREY KURTZMAN ESQ, (RE. HUDSON MALL ASSOCIATES), 1835 MARKET ST, STE 1400, PHILADELPHIA, PA, 19103	Federal Express Overnight
39161	KUPELLIAN ORMOND & MAGY PC, DAVID M BLAU, PAUL S MAGY, (RE. MACOMB MALL LLC), 25800 NORTHWESTERN HWY, STE 950, SOUTHFIELD, MI, 48075	Federal Express Overnight
39161	LAWRENCE A DARBY, III, 410 PARK AVENUE, SUITE 1530, NEW YORK, NY, 10022	Federal Express Overnight
39174	LISA MADIGAN, IL ATTRNY GEN SPRINGFIELD MAIN OFF, 500 SOUTH SECOND STREET, SPRINGFIELD, IL, 62706	Federal Express Overnight
39161	LOS ANGELES TIMES, FILE 54221, A/C # 026729006, LOS ANGELES, CA, 90074-4221	USPS Express Mail
39174	MARTHA COAKLEY, MA ATTY GEN BOSTON OFF, 1 ASHBURTON PLACE, BOSTON, MA, 02108-1698	Federal Express Overnight
39161	MENGNU GROUP, ATTN. MORRIS ZOU, 101 LONGXING ROAD, ECONOMIC DEVELOPMENT ZONE, HAINING ZHEJIANG, 31440 CHINA	Federal Express Overnight
39174	MICHAEL A DELANEY, NEW HAMPSHIRE ATTY GENERAL, 33 CAPITOL STREET, CONCORD, NH, 03301-6397	Federal Express Overnight
39174	MIKE COX, MICHIGAN A G G MENNEN WILLIAMS BLDG, FL 7, PO BOX 30212 525 W OTTAWA ST, LANSING, MI, 48909-0212	USPS Express Mail
39173	MISSOURI SALES TAX, PO BOX 629, JEFFERSON CITY, MO, 65105-0629	USPS Express Mail
39173	MISSOURI TAX CLEARANCE, PO BOX 3666, JEFFERSON CITY, MO, 65105-3666	USPS Express Mail
39161	MORGAN LEWIS & BOCKIUS LLP, NEIL E HERMAN ESQ, (RE KIMCO REALTY CORPORATION), 101 PARK AVE, NEW YORK, NY, 10178-0600	Federal Express Overnight
39161	NAM WON PAEK OR SOON M PAEK, 9217 BEECH HILL DRIVE, BETHESDA, MD, 20817	Federal Express Overnight
39161	NBC UNIVERSAL, PO BOX 402971, ATLANTA, GA, 30384-2971	USPS Express Mail
39161	NEIGER LLP, EDWARD E NEIGER, DINA GIELCHINSKY, (RE HAINING MENGNU GROUP CO LTD), 317 MADISON AVE, 21ST FL, NEW YORK, NY, 10017	Federal Express Overnight
39161	NEIGER LLP, EDWARD E NEIGER, ESQ , 317 MADISON AVENUE, 21ST FLOOR, NEW YORK, NY, 10022	Federal Express Overnight
39173	NEW YORK STATE COMPTROLLER OFC, SWAN ST, ALBANY, NY, 12236-0001	Federal Express Overnight
39161	NEWSDAY INC , 235 PINELAWN RD, MELVILLE, NY, 11747	Federal Express Overnight

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39173	NY STATE COMPTROLLER-MUNICIPAL, 22 COMPUTER DR W, ALBANY, NY, 12205-1695	Federal Express Overnight
39173	NYC DEPARTMENT OF FINANCE, CORRESPONDENCE UNIT 66 JOHST, 3RD FLR, NEW YORK, NY, 10038-3735	Federal Express Overnight
39173	NYS DIVISION TREASURY DEPT TAX & FINANCE, PO BOX 22119, ALBANY, NY, 12201-2119	USPS Express Mail
39173	OFFICE OF TAX AND REVENUE, 941 NORTH CAPITOL STREET, NE, WASHINGTON, DC, 20002	Federal Express Overnight
39173	OFFICE OF THE SECRETARY OF STATE, 401 FEDERAL ST , SUITE 3, DOVER, DE, 19901	Federal Express Overnight
39161	OLSHAN, ANDREA FISCHER, (RE. PROPOSED COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	Federal Express Overnight
39161	OLSHAN, JORDANNA L NADRITCH, (RE PROPOSED COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	Federal Express Overnight
39161	OLSHAN, MICHAEL S FOX, (RE PROPOSED COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	Federal Express Overnight
39174	PAULA T DOW, RICHARD J HUGHES JUSTICE COMPLEX, PO BOX 080 25 MARKET ST, TRENTON, NJ, 08625	USPS Express Mail
39174	PETER NICKLES, OFCE OF THE A G ONE JUDICIARY SQUAR, 441 4TH STREET NW SUITE 1145S, WASHINGTON, DC, 20001	Federal Express Overnight
39161	PIC TV INCORPORATED, PO BOX 59665, CHICAGO, IL, 60659-0665	USPS Express Mail
39161	PS PROMOTION, 10798 E LAS POSAS RD, CAMARILLO, CA, 93012	Federal Express Overnight
39161	RESTFUL FURNITURE CORP, 18 WIMBLEDON CT, JERICHO, NY, 11753	Federal Express Overnight
39173	REVENUE ADMINISTRATION, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	USPS Express Mail
39173	REVENUE ADMINISTRATION DEPT, PO BOX 457, CONCORD, NH, 03302-0457	USPS Express Mail
39173	REVENUE BUREAU, 430 W ALLEGAN ST, LANSING, MI, 48922-0001	Federal Express Overnight
39173	REVENUE DEPT, 1600 W MONROE ST, PHOENIX, AZ, 85007-2612	Federal Express Overnight
39173	REVENUE DEPT, 501 S CALHOUN ST # 104, TALLAHASSEE, FL, 32399-6548	Federal Express Overnight
39173	REVENUE DEPT, 100 N SENATE AVE # N248, INDIANAPOLIS, IN, 46204-2217	Federal Express Overnight
39173	REVENUE DEPT, 19 STANIFORD ST, BOSTON, MA, 02114-2502	Federal Express Overnight
39173	REVENUE DEPT, 501 N WILMINGTON ST, RALEIGH, NC, 27604-8002	Federal Express Overnight
39173	REVENUE DEPT, 1854 BROOKWOOD ST, HARRISBURG, PA, 17104-2244	Federal Express Overnight
39173	REVENUE DEPT, 711 GIBSON BLVD, HARRISBURG, PA, 17104-3218	Federal Express Overnight
39173	REVENUE DEPT, 1133 STRAWBERRY SQ, HARRISBURG, PA, 17128	Federal Express Overnight
39173	REVENUE SERVICES DEPT, 25 SIGOURNEY ST, HARTFORD, CT, 06106-5001	Federal Express Overnight
39174	RICHARD BLUMENTHAL, 55 ELM ST, HARTFORD, CT, 06106	Federal Express Overnight
39174	RICHARD CORDRAY, OHIO ATTORNEY GENRAL, STATE OFF TWR 30 E BROAD ST 17TH FL, COLUMBUS, OH, 43215	Federal Express Overnight
39161	ROBERT J SABBAGH, GEORGE A, 8107 COLONIAL RD, BROOKLYN, NY, 11209	Federal Express Overnight
39161	ROBINSON BROG ET AL, RUSSELL P MCRORY ESQ, (RE RESTFUL FURNITURE CORPORATION), 875 THIRD AVE, 9TH FL, NEW YORK, NY, 10022	Federal Express Overnight
39174	ROY COOPER, NORTH CAROLINA A G, PO BOX 629, RALEIGH, NC, 27602-0629	USPS Express Mail
39173	SALES & USE TAX, 28 CIVIC CENTER PLZ # 239, SANTA ANA, CA, 92701-4011	Federal Express Overnight
39161	SATTERLEE STEPHENS BURKE & BURKE, T BROCK, D GURFEIN, A SNOW, (RE MERRICK BANK CORPORATION), 230 PARK AVE, STE 1130, NEW YORK, NY, 10169	Federal Express Overnight
39161	SECURITY EXCHANGE COMMISSION, NORTHEAST REGIONAL, THE WOOLWORTH BUILDING, 233 BROADWAY-JOHN MURRAY, NEW YORK, NY, 10279	Federal Express Overnight
39173	STATE AUDITOR, 200 W WASHINGTON ST # 240, INDIANAPOLIS, IN, 46204-2793	Federal Express Overnight
39173	STATE CONTROLLER, 3512 BUSH ST, RALEIGH, NC, 27609-7509	Federal Express Overnight
39173	STATE CONTROLLER, 101 N CARSON ST, CARSON CITY, NV, 89701-3713	Federal Express Overnight
39173	STATE OF NEW JERSEY, STATE HOUSE, TRENTON, NJ, 08611	Federal Express Overnight
39173	STATE TREASURER, 1700 W WASHINGTON ST, PHOENIX, AZ, 85007-2812	Federal Express Overnight
39173	STATE TREASURER, 300 W JEFFERSON ST, SPRINGFIELD, IL, 62702-5041	Federal Express Overnight
39173	STATE TREASURER, 219 STATE CAPITOL, SPRINGFIELD, IL, 62706-0001	Federal Express Overnight
39173	STATE TREASURER, 200 W WASHINGTON ST # 242, INDIANAPOLIS, IN, 46204-2792	Federal Express Overnight
39173	STATE TREASURER, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	USPS Express Mail
39173	STATE TREASURER, 25 CAPITOL ST # 121, CONCORD, NH, 03301-6399	Federal Express Overnight
39173	STATE TREASURER, 125 W STATE ST, TRENTON, NJ, 08608-1101	Federal Express Overnight

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39173	STATE TREASURER, 30 E BROAD ST FL 9, COLUMBUS, OH, 43215-3414	Federal Express Overnight
39173	STATE TREASURER, FINANCE BLDG # 129, HARRISBURG, PA, 17120-0018	Federal Express Overnight
39161	STRATFORD COMPANY/CAYE UPHOLS , BOA LOCKBOX, 13933 COLLECTION DRIVE, CHICAGO, IL, 60693	USPS Express Mail
39173	TAX COMMISSION, PO BOX 146, JEFFERSON CITY, MO, 65102-0146	USPS Express Mail
39173	TAX DEPT, 3301 C ST # 715, SACRAMENTO, CA, 95816-3300	Federal Express Overnight
39173	TAX OFFICE, 2055 EISENHOWER PKWY BLDG C, MACON, GA, 31206-3151	Federal Express Overnight
39173	TAXATION DEPT, 1550 E COLLEGE PKWY, CARSON CITY, NV, 89706-7944	Federal Express Overnight
39173	TAXATION DIVISION, 50 BARRACK ST, TRENTON, NJ, 08608-2006	Federal Express Overnight
39173	TAXATION DIVISION, 30 E BROAD ST FL 22, COLUMBUS, OH, 43215-3414	Federal Express Overnight
39173	TAXATION DIVISION, 1030 FREEWAY DR N, COLUMBUS, OH, 43229-5429	Federal Express Overnight
39174	TERRY GODDARD, 1275 W WASHINGTON ST, PHOENIX, AZ, 85007	Federal Express Overnight
39161	THE STAR LEDGER, PO BOX 5718, HICKSVILLE, NY, 11802-5718	USPS Express Mail
39174	THURBERT E BAKER, GEORGIA'S ATTORNEY GENERAL, 40 CAPITOL SQUARE, SW, ATLANTA, GA, 30334-1300	Federal Express Overnight
39161	TMCC, INC , 55 PRICE PARKWAY, FARMINGDALE, NY, 11735	Federal Express Overnight
39174	TOM CORBETT, PENNSYLVANIA ATTORNEY GENERAL, 1600 STRAWBERRY SQUARE, HARRISBURG, PA, 17120	Federal Express Overnight
39173	TREASURER & RECEIVER GENERAL, 1 ASHBURTON PL, BOSTON, MA, 02108-1518	Federal Express Overnight
39173	TREASURER DEPT, 200 E GAINES ST, TALLAHASSEE, FL, 32399-6502	Federal Express Overnight
39173	TREASURER DEPT, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	USPS Express Mail
39173	TREASURER DEPT, 325 N SALISBURY ST, RALEIGH, NC, 27603-1388	Federal Express Overnight
39173	TREASURER DEPT, 101 N CARSON ST # 4, CARSON CITY, NV, 89701-4786	Federal Express Overnight
39173	TREASURY DEPT, 50 W STATE ST, TRENTON, NJ, 08608-1220	Federal Express Overnight
39161	US TRUSTEE, ANDREW VELEZ-RIVERA, 33 WHITEHALL STREET, 21ST FLOOR, NEW YORK, NY, 10004	Federal Express Overnight
39173	VIRGINIA DEPARTMENT OF TAXATION, 3600 WEST BROAD STREET, RICHMOND, VA, 23230-4915	Federal Express Overnight
39161	WABC TV (CH7), GPO - PO BOX 5723, NEW YORK, NY, 10087-5723	USPS Express Mail
39161	WOODBURY OFFICE SEVEN, P O BOX 422, LAUREL, NY, 11948-0422	USPS Express Mail
39161	ZIMMERMAN ADVERTISING, PO BOX 934130, ATLANTA, GA, 31193-4130	USPS Express Mail
Subtotal for this group: 147		

EXHIBIT B

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39175	376 BOYLSTON ST REALTY TRUST, 376 BOYLSTON STREET, BOSTON, MA, 02116	Federal Express Overnight
39175	4400 UNIVERSITY DRIVE LTD, 4542 NORTH UNIVERSITY DRIVE, LAUDERHILL, FL, 33351	Federal Express Overnight
39175	730 W DIVERSY PARKWAY, (JEROME MEYER), DIVERSEY/HALSTED LTD PTNSHIP, CHICAGO, IL, 60614	USPS Express Mail
39175	ATHEN'S LAND COMPANY, LLC, 23265 EUREKA ROAD, TAYLOR, MI, 48180	Federal Express Overnight
39175	BOCA PIER ASSOCIATES LTD, 20665 LYONS ROAD, BOCA RATON, FL, 33434	Federal Express Overnight
39175	CBL-TRS JOINT VENTURE II, LLC, 6807 FAYETTEVILLE ROAD, DURHAM, NC, 27713	Federal Express Overnight
39175	CITY CENTRE PHILADEPHIA, PA, 4502 CITY LINE AVENUE, PHILADELPHIA, PA, 19130	Federal Express Overnight
39175	DDRTC VILLAGE CROSSING LLC, 7160 CARPENTER ROAD, SKOKIE, IL, 60077	Federal Express Overnight
39175	HANNINGTON LP, 1524 VFW PARKWAY ROUTE 1, WEST ROXBURY, MA, 02132	Federal Express Overnight
39175	HERMAN GOLDSZLAGER, 1730 NE 163RD STREET, NORTH MIAMI BEACH, FL, 33162	Federal Express Overnight
39175	IA DULUTH, 3855 VENTURE DRIVE, DULUTH, GA, 30096	Federal Express Overnight
39175	INLAND COMMERCIAL PROPERTY, 701 N. MILWAUKEE AVENUE, STE.264, VERNON HILLS, IL, 60061	Federal Express Overnight
39175	INVESTMENTS LIMITED, 2980 N FEDERAL HIGHWAY, BOCA RATON, FL, 33431	Federal Express Overnight
39175	JEROME H MEYER & CO , 814-816 W NORTH AVENUE, CHICAGO, IL, 60622	Federal Express Overnight
39175	KIR CARY, L P, 2482 WALNUT STREET, CARY, NC, 27511	Federal Express Overnight
39175	KSKIM PORTER EQUITY PARTNERS, LLC, 1 PORTER SQUARE, CAMBRIDGE, MA, 02140	Federal Express Overnight
39175	MACOMB MALL, LLC, 32467 GRATIOT AVENUE, ROSEVILLE, MI, 48066	Federal Express Overnight
39175	MAIN STREET AT EXTON, L P, 294 MAIN STREET, EXTON, PA, 19341	Federal Express Overnight
39175	MBARRY SCHULTZ & CO, 1501 OLD YORK ROAD, ABINGTON, PA, 19001	Federal Express Overnight
39175	NARINDER GARG, 161 WEST DEKALB PIKE, KING OF PRUSSIA, PA, 19406	Federal Express Overnight
39175	OAKLAND SQUARE LLC, 3058 NORTH FEDERAL HIGHWAY, FT LAUDERDALE, FL, 33306	Federal Express Overnight
39175	PEMBROKE PLACE PROPERTY, LLC, 10181 PINES BOULEVARD, PEMBROKE PINES, FL, 33026	Federal Express Overnight
39175	RAMCO/WEST OAKS 11-SPRING MEADOWS, LLC, 27793 NOVI ROAD, NOVI, MI, 48377	Federal Express Overnight
39175	RJB-II LIMITED PARTNERSHIP, 2907 W ADDISON STREET, CHICAGO, IL, 60618	Federal Express Overnight
39175	ROBERT GWYNN, 116 SOUTH WOODWARD AVENUE, BIRMINGHAM, MI, 48009	Federal Express Overnight
39175	SCI COBB PLACE FUND, LLC, 800 BARRETT PARKWAY-SUITE 494, KENNESAW, GA, 30144	Federal Express Overnight
39175	SHIFF REALTY TRUST, 15 CAMBRIDGE STREET, BURLINGTON, MA, 01803	Federal Express Overnight
39175	SHOPS ON THE CURVE, LLC, 1622 STANLEY ROAD, GREENSBORO, NC, 27407	Federal Express Overnight
39175	SSSG REALTY TRUST, 583-587 WORCESTER STREET, NATICK, MA, 01760	Federal Express Overnight
39175	URBAN RETAIL PROPERTIES CO , 13623 S DIXIE HIGHWAY, MIAMI, FL, 33176	Federal Express Overnight
39175	WALNUT ASSOCIATES, LP, 186 BROADWAY, SAUGUS, MA, 01906	Federal Express Overnight
39175	ZIFKIN REALTY MANAGEMENT, LLC, 697 EAST GOLF ROAD, SCHAUMBERG, IL, 60173	Federal Express Overnight

Subtotal for this group: 32

EXHIBIT C

Exhibit C - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39114	181ST WASHINGTON HEIGHTS, AVI MONK, 610 W 181ST STREET, WASHINGTON HEIGHTS, NY, 10033	Federal Express Overnight
39114	ABILL REALTY CORP, BILL SPINA, 205 US RT 46 WEST, TOTOWA, NJ, 07512	Federal Express Overnight
39114	CENTRO WATT PROPERTY OWNER II, LLC, SHEILA POCKNETT, 17394 E COLIMA RD, ROWLAND HEIGHTS, CA, 91745	Federal Express Overnight
39114	JBG/MONTGOMERY VILLAGE, L L C, EMILA IZQUIERDO, 18306 CONTOUR ROAD, MONTGOMERY VILLAGE PLAZA, GAITHERSBURG, MD, 20877	Federal Express Overnight
39114	MCKINLEY CORONA, KRISTY STOWELL, 280 TELLER STREET - SUITE 140, CORONA, CA, 92879	Federal Express Overnight
39114	VALENCIA MARKETPLACE I LLC, KATHLEEN YOUNG, 25586 THE OLD ROAD, STEVENSON RANCH, CA, 91381	Federal Express Overnight
39114	VICENTI ASSET LLC, FARJAD YAZDINIA, 11948 SANE VINCENTE BLVD, LOS ANGELES, CA, 90049	Federal Express Overnight
Subtotal for this group: 7		

EXHIBIT D

Exhibit D - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39176	AMERICAN EXPRESS BANK FSB, 4315 SOUTH 2700 WEST SALT, LAKE CITY, UT, 84184	Federal Express Overnight
39176	BANK OF AMERICA, 101 S MARENGO AVE 5TH, FLOOR PASADENA, CA, 91101	Federal Express Overnight
39176	CAPITAL ONE, 3939 W JOHN CARPENTER FREEWAY, IRVING, TX, 75063	Federal Express Overnight
39176	CITIZENS, PO BOX 42001, PROVIDENCE, RI, 02940-2001	USPS Express Mail
39176	JP MORGAN CHASE BANK NA, 395 N SERVICE RD, MELVILLE, NY, 11747	Federal Express Overnight
39176	PNC BANK, 109 EAST DEKALB PK, KING OF PRUSSIA, PA, 19406	Federal Express Overnight
39176	PROVIDENT, PO BOX 617, NEWARK, NJ, 07101-0617	USPS Express Mail
39176	SOVEREIGN BANK, ONE SOVEREIGN WAY, EAST PROVIDENCE, RI, 02915	Federal Express Overnight
39176	TD BANK, 92 MAIN STREET, ALTON, NH, 03809	Federal Express Overnight
39176	TD BANK NORTH, 92 MAIN STREET, ALTON, NH, 03809	Federal Express Overnight
39176	VALLEY NATIONAL, 1445 VALLEY RD, WAYNE, NJ, 07470	Federal Express Overnight
39176	WACHOVIA, PO BOX 563966, CHARLOTTE, NC, 28256-3966	USPS Express Mail
39176	WACHOVIA BANK, PO BOX 563966, CHARLOTTE, NC, 28256-3966	USPS Express Mail
39176	WELLS FARGO, PO BOX 6995, PORTLAND, OR, 97228-6995	USPS Express Mail
Subtotal for this group: 14		