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

In re:)
) Chapter 11
)
JENNIFER CONVERTIBLES, INC.,¹)
) Case No. 10-13779 (ALG)
) (Jointly Administered)
Debtors.)
) Re: Docket Entry No. 30
)

NOTICE OF WITHDRAWAL OF NOTICE OF APPEARANCE

PLEASE TAKE NOTICE that the undersigned is no longer representing Brent Mako Real Estate Group in these bankruptcy cases, and hereby withdraws the previous request for service of notices and papers in these cases.

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).

DATED: New York, New York
July 27, 2010

KELLEY DRYE & WARREN LLP

By: /s/ James S. Carr
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