

**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, Julie Jung, 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" and "B" at the addresses shown thereon and via the mode of service indicated thereon, on July 23, 2010:

Docket No. 70	[PROPOSED] ORDER GRANTING ADMINISTRATIVE EXPENSE STATUS TO DEBTORS' OBLIGATIONS TO HAINING MENGNU GROUP CO. LTD. ARISING FROM THE POST-PETITION DELIVERY OF GOODS, AND AUTHORIZING DEBTORS TO PAY THOSE OBLIGATIONS CASH ON DELIVERY WITHIN THE ORDINARY COURSE OF BUSINESS [Re: Docket No. 4]
------------------	--

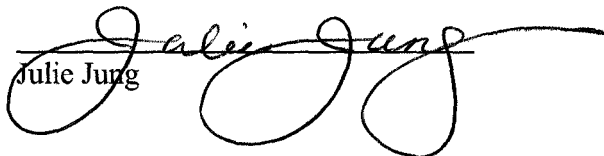
¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if applicable, are: (i) Jennifer Convertibles, Inc. (4646); (ii) Jennifer Convertibles Boylston MA, Inc. (7904); (iii) Jennifer Chicago Ltd. (0505); (iv) Elegant Living Management, 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. 74 SECOND AMENDED NOTICE OF AGENDA OF MATTERS SCHEDULED FOR HEARING ON JULY 26, 2010 AT 11:30 AM [Re: Docket Nos. 4, 9, 11, 22, 52, 53, 55, 57, 61, 69 and 72]

Exhibit "A" Those parties who have requested special notice, the Top Creditors and the Core Group Address List regarding Docket Nos. 70 and 74

Exhibit "B" The Affected Parties Address List regarding Docket No. 74

DATED: July 27, 2010
El Segundo, California



Julie Jung

State of California)
)
County of Los Angeles)

On July 27, 2010 before me, James H. Myers, a Notary Public, personally appeared Julie Jung, 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 she executed the same in her authorized capacity, and that by her 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.



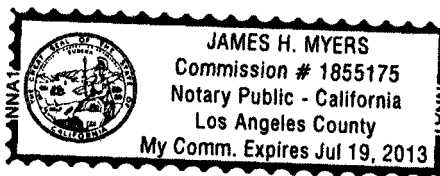


EXHIBIT A

Jennifer Convertibles

Total number of parties: 206

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39177	111 REALTY COMPANY MAJESTIC MANAGEM, 60 CUTTER MILL ROAD -SUITE 303,, GREAT NECK, NY, 11021	Federal Express Overnight
39177	301 EAST 66TH ST ASSOC LTD PTNSHP, ANTHONY BARRETT, (RE COMMITTEE OF UNSECURED CREDITORS), C/O OSSA PROPERTIES INC, 301 EAST 66TH STREET, NEW YORK, NY, 10065	Federal Express Overnight
39177	376 BOYLSTON ST REALTY TRUST, 400 BOYLSTON ST., BOSTON, MA, 02116	Federal Express Overnight
39177	83RD ST. INVESTORS LLC, C/O THE BROMLEY COMPANIES, 120 5TH AVENUE, 11TH FLOOR, NEW YORK, NY, 10011	Federal Express Overnight
39177	ACCOUNTING DEPT, PO BOX 809, JEFFERSON CITY, MO, 65102-0809	USPS Express Mail
39177	ACCOUNTING OFFICE, PO BOX 30026, LANSING, MI, 48909-7526	USPS Express Mail
39177	ARIZONA DEPT OF ECONOMIC SECURITY, 2500 E COOLEY ST #410, SHOW LOW, AZ, 85901-5266	Federal Express Overnight
39177	ASHLEY FURNITURE INDUSTRIES, INC , PO BOX 190, ARCADIA, WI, 54612	USPS Express Mail
39177	ASSESSMENT DEPT, 45 CALVERT ST FL 3, ANNAPOLIS, MD, 21401-1994	Federal Express Overnight
39177	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
39177	BEAU BIDEN, CARVEL STATE OFFICE BLDG, 820 N FRENCH STREET, WILMINGTON, DE, 19801	Federal Express Overnight
39177	BOSTON GLOBE, PO BOX 415071, BOSTON, MA, 02241-5071	USPS Express Mail
39177	BRENT ASSOCIATES, INC , CLAUDIA COSITORE, (RE COMMITTEE OF UNSECURED CREDITORS), 931 B CONKLIN AVE, FARMINGDALE, NY, 11735	Federal Express Overnight
39177	CA ATTY GENERAL'S OFFICE, EDMUND G BROWN JR, CONSUMER LAW SECT ATTN BKRPTCY NOTI, 455 GOLDEN GATE AVE, #11000, SAN FRANCISCO, CA, 94102-7004	Federal Express Overnight
39177	CAYE HOME FURNISHINGS LLC, R WAYNE STEWART, (RE. COMMITTEE OF UNSECURED CREDITORS), 1201 WEST BANKHEAD ST, NEW ALBANY, MS, 38652	Federal Express Overnight
39177	COMPTRROLLER, 201 STATE HOUSE, SPRINGFIELD, IL, 62706-0001	Federal Express Overnight
39177	COMPTRROLLER, 9 THE CAPITOL, TALLAHASSEE, FL, 32399-6507	Federal Express Overnight
39177	COMPTRROLLER, S SWAN ST FL 6, ALBANY, NY, 12236-0001	Federal Express Overnight
39177	COMPTRROLLER OF THE TREASURY, 110 CARROLL ST # 1, ANNAPOLIS, MD, 21411-0001	Federal Express Overnight
39177	COMPTRROLLER OFFICE, 1 ASHBURTON PL # 900, BOSTON, MA, 02108-1518	Federal Express Overnight
39177	COMPTRROLLER OFFICE, 55 ELM ST, HARTFORD, CT, 06106-1746	Federal Express Overnight
39177	COMPTRROLLER OPERATIONS, 207 FINANCE BUILDING, HARRISBURG, PA, 17120-0018	Federal Express Overnight
39177	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
39177	CONTROLLER OFFICE, 101 N CARSON ST # 5, CARSON CITY, NV, 89701-4786	Federal Express Overnight
39177	CONTROLLER OFFICE, 616 OBERLIN RD, RALEIGH, NC, 27605-1127	Federal Express Overnight
39177	CONTROLLER OFFICE, 325 N SALISBURY ST # 914, RALEIGH, NC, 27603-1388	Federal Express Overnight
39177	CREATIVE TELEVISION MARKETING, RICHARD STORRS, (RE COMMITTEE OF UNSECURED CREDITORS), 2550 NORTH HOLLYWOOD WAY, STE 100, BURBANK, CA, 91505	Federal Express Overnight
39177	DAILY NEWS, LP, 125 THEODORE CONRAD DR , JERSEY CITY, NJ, 07305-4698	Federal Express Overnight
39177	DIVISION OF REVENUE, CARVEL STATE OFFICE BLDG, 820 N. FRENCH ST , 4TH F, WILMINGTON, DE, 19801	Federal Express Overnight
39177	DOBBIN CORNER, LLC, C/O GDR GROUP, LLC, P O BOX 800, BELTSVILLE, MD, 20704	USPS Express Mail
39177	DOUGLAS F GANSLER, OFFICE OF THE ATTY GENERAL, 200 ST PAUL PLACE, BALTIMORE, MD, 21202-2202	Federal Express Overnight
39177	DUNN LEE & KEARY, GRANT C KEARY ESQ, (RE MJD INVESTMENT CO), 26000 TOWNE CENTRE DR, STE 200, FOOTHILL RANCH, CA, 92610	Federal Express Overnight
39177	EDWARD E FINCH AND CO. INC , 1400 OLD COUNTRY RD # 420, WESTBURY, NY, 11590	Federal Express Overnight
39177	FATA EQUITIES, LLC, GENE FATA, (RE COMMITTEE OF UNSECURED CREDITORS), 360 WEST 125TH ST, SUITE 10, NEW YORK, NY, 10027	Federal Express Overnight
39177	FINANCE DEPT, STATE CAPITOL # 1145, SACRAMENTO, CA, 95814	Federal Express Overnight
39177	FINANCIAL SERVICES DIV, 530 W ALLEGAN ST, LANSING, MI, 48933-1521	Federal Express Overnight
39177	FRANCHISE TAX BOARD, 3321 POWER INN RD # 250, SACRAMENTO, CA, 95826-3893	Federal Express Overnight

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39177	GEORGIA DEPARTMENT OF REVENUE, 630 NORTH AVE # B, MACON, GA, 31211-3125	Federal Express Overnight
39177	GEORGIA DEPT OF REVENUE, PO BOX 1079, LITHIA SPRINGS, GA, 30122-7079	USPS Express Mail
39177	GEORGIA'S ATTORNEY GENERAL, THURBERT E BAKER, 40 CAPITOL SQUARE, SW, ATLANTA, GA, 30334-1300	Federal Express Overnight
39177	HAINING MENGNU GROUP CO LTD., ECONOMIC DEVELOPMENT ZONE, 101 LONGXING ROAD, HAINING, ZHEJIANG, 314400 CHINA	Federal Express Overnight
39177	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
39177	HARRIS & RUBLE, AYISHA COMBS, (RE COMMITTEE OF UNSECURED CREDITORS), 6424 SANTA MONICA BLVD, LOS ANGELES, CA, 90038	Federal Express Overnight
39177	ILLINOIS ATTORNEY GENERAL, LISA MADIGAN, SPRINGFIELD MAIN OFFICE, 500 SOUTH SECOND STREET, SPRINGFIELD, IL, 62706	Federal Express Overnight
39177	ILLINOIS REVENUE DEPT, 9511 HARRISON ST, DES PLAINES, IL, 60016-1563	Federal Express Overnight
39177	ILLINOIS REVENUE DEPT, 245 W ROOSEVELT RD # 28, WEST CHICAGO, IL, 60185-4806	Federal Express Overnight
39177	INDIANA ATTORNEY GENERAL, GREG ZOELLER, INDIANA GOV'T CENTER SOUTH, 302 W WASHINGTON ST 5TH FL, INDIANAPOLIS, IN, 46204	Federal Express Overnight
39177	INDIANA REVENUE DEPT, 5800 FAIRFIELD AVE # 200, FORT WAYNE, IN, 46807-3417	Federal Express Overnight
39177	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATION, 11601 ROOSEVELT BL MAIL DRP PT N781, PHILADELPHIA, PA, 19154	Federal Express Overnight
39177	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATION, PO BOX 21126, PHILADELPHIA, PA, 19114	USPS Express Mail
39177	JARA ENTERPRISES, INC, C/O WARNER & SCHEUERMAN, 6 WEST 18TH ST - 10TH FL, NEW YORK, NY, 10011	Federal Express Overnight
39177	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
39177	KAUSSNER FURNITURE INDUSTRIES INC, KIM COCKERHAM, (RE: COMMITTEE OF UNSECURED CREDITORS), PO DRAWER 220, ASHEBORO, NC, 27205	Federal Express Overnight
39177	KELLEY DRYE & WARREN LLP, JAMES S CARR, ROBERT L LEHANE, (RE ATLAS PARTNERS/BRENT MAKO), 101 PARK AVE, NEW YORK, NY, 10178	Federal Express Overnight
39177	KENNETH T CUCCINELLI, OFFICE OF THE ATTORNEY GENERAL, 900 EAST MAIN STREET, RICHMOND, VA, 23219	Federal Express Overnight
39177	KING & WOOD, JAMES JIANG, JAMES JIANG, 444 MADISON AVE 42D FLOOR, NEW YORK, NY, 10022	Federal Express Overnight
39177	KLAUSSNER FURNITURE INDUSTRIES, 405 LEWALLEN ST, PO BOX 220, ASHEBORO, NC, 47204	USPS Express Mail
39177	KLEHR HARRISON HARVEY BRANZBURG LLP, JEFFREY KURTZMAN ESQ, (RE. HUDSON MALL ASSOCIATES), 1835 MARKET ST, STE 1400, PHILADELPHIA, PA, 19103	Federal Express Overnight
39177	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
39177	LAWRENCE A DARBY, III, 410 PARK AVENUE, SUITE 1530, NEW YORK, NY, 10022	Federal Express Overnight
39177	LOS ANGELES TIMES, FILE 54221, A/C # 026729006, LOS ANGELES, CA, 90074-4221	USPS Express Mail
39177	MARTHA COAKLEY, MA ATTORNEY GENERAL BOSTON OFFC, 1 ASHBURTON PLACE, BOSTON, MA, 02108-1698	Federal Express Overnight
39177	MENGNU GROUP, ATTN MORRIS ZOU, 101 LONGXING ROAD, ECONOMIC DEVELOPMENT ZONE, HAINING ZHEJIANG, 31440 CHINA	Federal Express Overnight
39177	MICHAEL A DELANEY, NEW HAMPSHIRE ATTY GENERAL, 33 CAPITOL STREET, CONCORD, NH, 03301-6397	Federal Express Overnight
39177	MICHIGAN ATTY GENERAL, MIKE COX, G MENNEN WILLIAMS BLDG, 7TH FL, 525 W OTTAWA ST PO BOX 30212, LANSING, MI, 48909-0212	USPS Express Mail
39177	MISSOURI ATTORNEY GENERAL, CHRIS KOSTER, SUPREME COURT BLDG, 207 W HIGH ST PO BOX 899, JEFFERSON CITY, MO, 65102	USPS Express Mail
39177	MISSOURI SALES TAX, PO BOX 629, JEFFERSON CITY, MO, 65105-0629	USPS Express Mail
39177	MISSOURI TAX CLEARANCE, PO BOX 3666, JEFFERSON CITY, MO, 65105-3666	USPS Express Mail
39177	MORGAN LEWIS & BOCKIUS LLP, NEIL E HERMAN ESQ, (RE KIMCO REALTY CORPORATION), 101 PARK AVE, NEW YORK, NY, 10178-0600	Federal Express Overnight
39177	NAM WON PAEK OR SOON M PAEK, 9217 BEECH HILL DRIVE, BETHESDA, MD, 20817	Federal Express Overnight
39177	NBC UNIVERSAL, PO BOX 402971, ATLANTA, GA, 30384-2971	USPS Express Mail
39177	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

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39177	NEVADA ATTORNEY GENERAL, CATHERINE CORTEZ MASTO, OLD SUPREME COURT BLDG, 100 N CARSON ST, CARSON CITY, NV, 89701	Federal Express Overnight
39177	NEW YORK STATE COMPTROLLER OFC, SWAN ST, ALBANY, NY, 12236-0001	Federal Express Overnight
39177	NEWSDAY INC., 235 PINELAWN RD, MELVILLE, NY, 11747	Federal Express Overnight
39177	NY ATTORNEY GENERAL, ANDREW CUOMO, DEPT OF LAW, THE CAPITOL 2ND FLOOR, ALBANY, NY, 12224	Federal Express Overnight
39177	NY STATE COMPTROLLER-MUNICIPAL, 22 COMPUTER DR W, ALBANY, NY, 12205-1695	Federal Express Overnight
39177	NYC DEPARTMENT OF FINANCE, CORRESPONDENCE UNIT, 66 JOHN STREET, 3RD FLOOR, NEW YORK, NY, 10038-3735	Federal Express Overnight
39177	NYS DIVISION TREASURY DEPT TAX & FI, PO BOX 22119, ALBANY, NY, 12201-2119	USPS Express Mail
39177	OFFICE OF ATTORNEY GENERAL, ARABELLA W TEAL, ONE JUDICIARY SQUARE, 441 4TH ST, NW SUITE 1145S, WASHINGTON, DC, 20001	Federal Express Overnight
39177	OFFICE OF ATTORNEY GENERAL, BILL MCCOLLUM, STATE OF FLORIDA, THE CAPITOL PL-01, TALLAHASSEE, FL, 32399-1050	Federal Express Overnight
39177	OFFICE OF TAX AND REVENUE, 941 NORTH CAPITOL STREET, NE, WASHINGTON, DC, 20002	Federal Express Overnight
39177	OFFICE OF THE ATTORNEY GENERAL, PETER NICKLES, ONE JUDICIARY SQUARE, 441 4TH STREET NW SUITE 1145S, WASHINGTON, DC, 20001	Federal Express Overnight
39177	OFFICE OF THE ATTY GENERAL, EDMUND G BROWN JR, 1300 I STREET, SACRAMENTO, CA, 95814-2919	Federal Express Overnight
39177	OFFICE OF THE SECRETARY OF STATE, 401 FEDERAL ST , SUITE 3, DOVER, DE, 19901	Federal Express Overnight
39177	OHIO ATTORNEY GENERAL, RICHARD CORDRAY, STATE OFFICE TOWER, 30 E BROAD ST 17TH FLOOR, COLUMBUS, OH, 43215	Federal Express Overnight
39177	OLSHAN GRUNDMAN FROME, ET AL , ANDREA FISCHER, (RE: PROPOSED COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	Federal Express Overnight
39177	OLSHAN GRUNDMAN FROME, ET AL , JORDANNA L NADRITCH, (RE. PROPOSED COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	Federal Express Overnight
39177	OLSHAN GRUNDMAN FROME, ET AL., MICHAEL S FOX, (RE: PROPOSED COUNSEL TO THE DEBTORS), PARK AVENUE TOWER, 65 EAST 55TH ST, NEW YORK, NY, 10022	Federal Express Overnight
39177	PAULA T DOW, RICHARD J HUGHES JUSTICE COMPLEX, 25 MARKET ST, PO BOX 080, TRENTON, NJ, 08625	USPS Express Mail
39177	PIC MGMT GROUP DBA PIC MEDIA GROUP, DAVID HANSFIELD, (RE COMMITTEE OF UNSECURED CREDITORS), 16130 VENTURA BLVD, #250, ENCINO, CA, 91436	Federal Express Overnight
39177	PIC TV INCORPORATED, PO BOX 59665, CHICAGO, IL, 60659-0665	USPS Express Mail
39177	PS PROMOTION, DAN GREENE, (RE. COMMITTEE OF UNSECURED CREDITORS), 10798 E LAS POSAS RD, CAMARILLO, CA, 93012	Federal Express Overnight
39177	RESTFUL FURNITURE CORP, 18 WIMBLEDON CT, JERICHO, NY, 11753	Federal Express Overnight
39177	REVENUE ADMINISTRATION, PO BOX 475, JEFFERSON CITY, MO, 65105-0475	USPS Express Mail
39177	REVENUE ADMINISTRATION DEPT, PO BOX 457, CONCORD, NH, 03302-0457	USPS Express Mail
39177	REVENUE BUREAU, 430 W ALLEGAN ST, LANSING, MI, 48922-0001	Federal Express Overnight
39177	REVENUE DEPT, 19 STANIFORD ST, BOSTON, MA, 02114-2502	Federal Express Overnight
39177	REVENUE DEPT, 100 N SENATE AVE # N248, INDIANAPOLIS, IN, 46204-2217	Federal Express Overnight
39177	REVENUE DEPT, 501 S CALHOUN ST # 104, TALLAHASSEE, FL, 32399-6548	Federal Express Overnight
39177	REVENUE DEPT, 1600 W MONROE ST, PHOENIX, AZ, 85007-2612	Federal Express Overnight
39177	REVENUE DEPT, 1133 STRAWBERRY SQ, HARRISBURG, PA, 17128	Federal Express Overnight
39177	REVENUE DEPT, 711 GIBSON BLVD, HARRISBURG, PA, 17104-3218	Federal Express Overnight
39177	REVENUE DEPT, 1854 BROOKWOOD ST, HARRISBURG, PA, 17104-2244	Federal Express Overnight
39177	REVENUE DEPT, 501 N WILMINGTON ST, RALEIGH, NC, 27604-8002	Federal Express Overnight
39177	REVENUE SERVICES DEPT, 25 SIGOURNEY ST, HARTFORD, CT, 06106-5001	Federal Express Overnight
39177	RICHARD BLUMENTHAL, 55 ELM ST, HARTFORD, CT, 06106	Federal Express Overnight
39177	ROBERT J SABBAGH, GEORGE A, 8107 COLONIAL RD, BROOKLYN, NY, 11209	Federal Express Overnight
39177	ROBINSON BROG ET AL, RUSSELL P MCRORY ESQ, (RE RESTFUL FURNITURE CORPORATION), 875 THIRD AVE, 9TH FL, NEW YORK, NY, 10022	Federal Express Overnight
39177	ROY COOPER, NORTH CAROLINA ATTY GENERAL, DEPT OF JUSTICE PO BOX 629, RALEIGH, NC, 27602-0629	USPS Express Mail
39177	SALES & USE TAX, 28 CIVIC CENTER PLZ # 239, SANTA ANA, CA, 92701-4011	Federal Express Overnight
39177	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

Exhibit A - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39177	SECURITY EXCHANGE COMMISSION, NORTHEAST REGIONAL, THE WOOLWORTH BUILDING, 233 BROADWAY-JOHN MURRAY, NEW YORK, NY, 10279	Federal Express Overnight
39177	STATE AUDITOR, 200 W WASHINGTON ST # 240, INDIANAPOLIS, IN, 46204-2793	Federal Express Overnight
39177	STATE CONTROLLER, 101 N CARSON ST, CARSON CITY, NV, 89701-3713	Federal Express Overnight
39177	STATE CONTROLLER, 3512 BUSH ST, RALEIGH, NC, 27609-7509	Federal Express Overnight
39177	STATE OF NEW JERSEY, STATE HOUSE, TRENTON, NJ, 08611	Federal Express Overnight
39177	STATE TREASURER, 25 CAPITOL ST # 121, CONCORD, NH, 03301-6399	Federal Express Overnight
39177	STATE TREASURER, 125 W STATE ST, TRENTON, NJ, 08608-1101	Federal Express Overnight
39177	STATE TREASURER, 219 STATE CAPITOL, SPRINGFIELD, IL, 62706-0001	Federal Express Overnight
39177	STATE TREASURER, 300 W JEFFERSON ST, SPRINGFIELD, IL, 62702-5041	Federal Express Overnight
39177	STATE TREASURER, 200 W WASHINGTON ST # 242, INDIANAPOLIS, IN, 46204-2792	Federal Express Overnight
39177	STATE TREASURER, 1700 W WASHINGTON ST, PHOENIX, AZ, 85007-2812	Federal Express Overnight
39177	STATE TREASURER, 30 E BROAD ST FL 9, COLUMBUS, OH, 43215-3414	Federal Express Overnight
39177	STATE TREASURER, FINANCE BLDG # 129, HARRISBURG, PA, 17120-0018	Federal Express Overnight
39177	STATE TREASURER, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	USPS Express Mail
39177	STRATFORD COMPANY/CAYE UPHOLS , BOA LOCKBOX, 13933 COLLECTION DRIVE, CHICAGO, IL, 60693	USPS Express Mail
39177	TAX COMMISSION, PO BOX 146, JEFFERSON CITY, MO, 65102-0146	USPS Express Mail
39177	TAX DEPT, 3301 C ST # 715, SACRAMENTO, CA, 95816-3300	Federal Express Overnight
39177	TAX OFFICE, 2055 EISENHOWER PKWY BLDG C, MACON, GA, 31206-3151	Federal Express Overnight
39177	TAXATION DEPT, 1550 E COLLEGE PKWY, CARSON CITY, NV, 89706-7944	Federal Express Overnight
39177	TAXATION DIVISION, 50 BARRACK ST, TRENTON, NJ, 08608-2006	Federal Express Overnight
39177	TAXATION DIVISION, 30 E BROAD ST FL 22, COLUMBUS, OH, 43215-3414	Federal Express Overnight
39177	TAXATION DIVISION, 1030 FREEWAY DR N, COLUMBUS, OH, 43229-5429	Federal Express Overnight
39177	TERRY GODDARD, 1275 W WASHINGTON ST, PHOENIX, AZ, 85007	Federal Express Overnight
39177	THE STAR LEDGER, PO BOX 5718, HICKSVILLE, NY, 11802-5718	USPS Express Mail
39177	TMCC, INC , 55 PRICE PARKWAY, FARMINGDALE, NY, 11735	Federal Express Overnight
39177	TOM CORBETT, PENNSYLVANIA ATTORNEY GENERAL, 1600 STRAWBERRY SQUARE, HARRISBURG, PA, 17120	Federal Express Overnight
39177	TREASURER & RECEIVER GENERAL, 1 ASHBURTON PL, BOSTON, MA, 02108-1518	Federal Express Overnight
39177	TREASURER DEPT, PO BOX 210, JEFFERSON CITY, MO, 65102-0210	USPS Express Mail
39177	TREASURER DEPT, 200 E GAINES ST, TALLAHASSEE, FL, 32399-6502	Federal Express Overnight
39177	TREASURER DEPT, 101 N CARSON ST # 4, CARSON CITY, NV, 89701-4786	Federal Express Overnight
39177	TREASURER DEPT, 325 N SALISBURY ST, RALEIGH, NC, 27603-1388	Federal Express Overnight
39177	TREASURY DEPT, 50 W STATE ST, TRENTON, NJ, 08608-1220	Federal Express Overnight
39177	US DEPT OF JUSTICE, ERIC H HOLDER, JR, OFFICE OF US ATTORNEY GENERAL, 950 PENNSYLVANIA AVE, NW, WASHINGTON, DC, 20530-0001	Federal Express Overnight
39177	US TRUSTEE, NAZAR KHODOROVSKY, 33 WHITEHALL STREET, 21ST FLOOR, NEW YORK, NY, 10004	Federal Express Overnight
39177	VIRGINIA DEPARTMENT OF TAXATION, 3600 WEST BROAD STREET, RICHMOND, VA, 23230-4915	Federal Express Overnight
39177	WABC TV (CH7), GPO - PO BOX 5723, NEW YORK, NY, 10087-5723	USPS Express Mail
39177	WOODBURY OFFICE SEVEN, P O BOX 422, LAUREL, NY, 11948-0422	USPS Express Mail
39177	ZIMMERMAN ADVERTISING, PO BOX 934130, ATLANTA, GA, 31193-4130	USPS Express Mail

Subtotal for this group: 150

EXHIBIT B

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39194	181ST WASHINGTON HEIGHTS, AVI MONK, 610 W 181ST STREET, WASHINGTON HEIGHTS, NY, 10033	Federal Express Overnight
39192	376 BOYLSTON ST REALTY TRUST, 376 BOYLSTON STREET, BOSTON, MA, 02116	Federal Express Overnight
39192	4400 UNIVERSITY DRIVE LTD, 4542 NORTH UNIVERSITY DRIVE, LAUDERHILL, FL, 33351	Federal Express Overnight
39194	ABILL REALTY CORP, BILL SPINA, 205 US RT 46 WEST, TOTOWA, NJ, 07512	Federal Express Overnight
39193	AMERICAN EXPRESS BANK FSB, 4315 SOUTH 2700 WEST SALT, LAKE CITY, UT, 84184	Federal Express Overnight
39192	ATHEN'S LAND COMPANY, LLC, 23265 EUREKA ROAD, TAYLOR, MI, 48180	Federal Express Overnight
39193	BANK OF AMERICA, 101 S MARENGO AVE 5TH, FLOOR PASADENA, CA, 91101	Federal Express Overnight
39192	BOCA PIER ASSOCIATES LTD, 20665 LYONS ROAD, BOCA RATON, FL, 33434	Federal Express Overnight
39193	CAPITAL ONE, 3939 W JOHN CARPENTER FREEWAY, IRVING, TX, 75063	Federal Express Overnight
39192	CBL-TRS JOINT VENTURE II, LLC, 6807 FAYETTEVILLE ROAD, DURHAM, NC, 27713	Federal Express Overnight
39194	CENTRO WATT PROPERTY OWNER II, LLC, SHEILA POCKNETT, 17394 E COLIMA RD, ROWLAND HEIGHTS, CA, 91745	Federal Express Overnight
39193	CITIZENS, PO BOX 42001, PROVIDENCE, RI, 02940-2001	USPS Express Mail
39192	CITY CENTRE PHILADELPHIA, PA, 4502 CITY LINE AVENUE, PHILADELPHIA, PA, 19130	Federal Express Overnight
39192	DDRTC VILLAGE CROSSING LLC, 7160 CARPENTER ROAD, SKOKIE, IL, 60077	Federal Express Overnight
39192	DIVERSEY/HALSTED LTD PTNSHIP (JEROME MEYER), C/O ATLAS PARTNERS LLC, 55 EAST MONROE SUITE 2910, CHICAGO, IL, 60603	Federal Express Overnight
39192	HANNINGTON LP, 1524 VFW PARKWAY ROUTE 1, WEST ROXBURY, MA, 02132	Federal Express Overnight
39192	HERMAN GOLDSZLAGER, 1730 NE 163RD STREET, NORTH MIAMI BEACH, FL, 33162	Federal Express Overnight
39192	IA DULUTH, 3855 VENTURE DRIVE, DULUTH, GA, 30096	Federal Express Overnight
39192	INLAND COMMERCIAL PROPERTY, 701 N MILWAUKEE AVENUE, STE 264, VERNON HILLS, IL, 60061	Federal Express Overnight
39192	INVESTMENTS LIMITED, 2980 N FEDERAL HIGHWAY, BOCA RATON, FL, 33431	Federal Express Overnight
39194	JBG/MONTGOMERY VILLAGE, L L C, EMILA IZQUIERDO, 18306 CONTOUR ROAD, MONTGOMERY VILLAGE PLAZA, GAITHERSBURG, MD, 20877	Federal Express Overnight
39192	JEROME H MEYER & CO., 814-816 W NORTH AVENUE, CHICAGO, IL, 60622	Federal Express Overnight
39193	JP MORGAN CHASE BANK NA, 395 N SERVICE RD, MELVILLE, NY, 11747	Federal Express Overnight
39194	KIMCO REALTY CORP, DEBBIE KEATING, 13329 WORTH AVENUE, WOODBRIDGE, VA, 22192	Federal Express Overnight
39192	KIR CARY, L P, 2482 WALNUT STREET, CARY, NC, 27511	Federal Express Overnight
39192	KSKIM PORTER EQUITY PARTNERS, LLC, 1 PORTER SQUARE, CAMBRIDGE, MA, 02140	Federal Express Overnight
39192	MACOMB MALL, LLC, 32467 GRATIOT AVENUE, ROSEVILLE, MI, 48066	Federal Express Overnight
39192	MAIN STREET AT EXTON, L P, 294 MAIN STREET, EXTON, PA, 19341	Federal Express Overnight
39192	MBARRY SCHULTZ & CO, 1501 OLD YORK ROAD, ABINGTON, PA, 19001	Federal Express Overnight
39194	MCKINLEY CORONA, KRISTY STOWELL, 280 TELLER STREET - SUITE 140, CORONA, CA, 92879	Federal Express Overnight
39194	MORGAN LEWIS & BOCKIUS LLP, NEIL E HERMAN, 101 PARK AVE, NEW YORK, NY, 10178-0600	Federal Express Overnight
39194	MORGAN LEWIS & BOCKIUS LLP, NEIL E HERMAN, (RE. KIMCO REALTY CORP), 101 PARK AVE, NEW YORK, NY, 10178-0600	Federal Express Overnight
39192	NARINDER GARG, 161 WEST DEKALB PIKE, KING OF PRUSSIA, PA, 19406	Federal Express Overnight
39192	OAKLAND SQUARE LLC, 3058 NORTH FEDERAL HIGHWAY, FT LAUDERDALE, FL, 33306	Federal Express Overnight
39192	PEMBROKE PLACE PROPERTY, LLC, 10181 PINES BOULEVARD, PEMBROKE PINES, FL, 33026	Federal Express Overnight
39193	PNC BANK, 109 EAST DEKALB PK, KING OF PRUSSIA, PA, 19406	Federal Express Overnight
39193	PROVIDENT, PO BOX 617, NEWARK, NJ, 07101-0617	USPS Express Mail
39192	RAMCO/WEST OAKS 11-SPRING MEADOWS, LLC, 27793 NOVI ROAD, NOVI, MI, 48377	Federal Express Overnight
39192	RJB-II LIMITED PARTNERSHIP, 2907 W ADDISON STREET, CHICAGO, IL, 60618	Federal Express Overnight
39192	ROBERT GWYNN, 116 SOUTH WOODWARD AVENUE, BIRMINGHAM, MI, 48009	Federal Express Overnight
39192	SCI COBB PLACE FUND, LLC, 800 BARRETT PARKWAY-SUITE 494, KENNESAW, GA, 30144	Federal Express Overnight
39192	SHIFF REALTY TRUST, 15 CAMBRIDGE STREET, BURLINGTON, MA, 01803	Federal Express Overnight
39192	SHOPS ON THE CURVE, LLC, 1622 STANLEY ROAD, GREENSBORO, NC, 27407	Federal Express Overnight
39193	SOVEREIGN BANK, ONE SOVEREIGN WAY, EAST PROVIDENCE, RI, 02915	Federal Express Overnight
39192	SSSG REALTY TRUST, 583-587 WORCESTER STREET, NATICK, MA, 01760	Federal Express Overnight
39193	TD BANK, 92 MAIN STREET, ALTON, NH, 03809	Federal Express Overnight
39193	TD BANK NORTH, 92 MAIN STREET, ALTON, NH, 03809	Federal Express Overnight
39192	URBAN RETAIL PROPERTIES CO , 13623 S DIXIE HIGHWAY, MIAMI, FL, 33176	Federal Express Overnight

Exhibit B - Jennifer Convertibles

Svc Lst	Name and Address of Served Party	Mode of Service
39194	VALENCIA MARKETPLACE I LLC, KATHLEEN YOUNG, 25586 THE OLD ROAD, STEVENSON RANCH, CA, 91381	Federal Express Overnight
39193	VALLEY NATIONAL, 1445 VALLEY RD, WAYNE, NJ, 07470	Federal Express Overnight
39194	VICENTI ASSET LLC, FARJAD YAZDINIA, 11948 SANE VINCENTE BLVD, LOS ANGELES, CA, 90049	Federal Express Overnight
39193	WACHOVIA, PO BOX 563966, CHARLOTTE, NC, 28256-3966	USPS Express Mail
39193	WACHOVIA BANK, PO BOX 563966, CHARLOTTE, NC, 28256-3966	USPS Express Mail
39192	WALNUT ASSOCIATES, LP, 186 BROADWAY, SAUGUS, MA, 01906	Federal Express Overnight
39193	WELLS FARGO, PO BOX 6995, PORTLAND, OR, 97228-6995	USPS Express Mail
39192	ZIFKIN REALTY MANAGEMENT, LLC, 697 EAST GOLF ROAD, SCHAUMBERG, IL, 60173	Federal Express Overnight
Subtotal for this group: 56		