

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

In re:

JENNIFER CONVERTIBLES, INC.,¹

Debtors.

Chapter 11

Case No. 10-13779 (ALG)

(Jointly Administered)

**DECLARATION AND DISCLOSURE STATEMENT ON BEHALF OF GREAT
AMERICAN FURNITURE SERVICES, LLC PURSUANT
FEDERAL RULES OF BANKRUPTCY PROCEDURE 2014(a)**

Jeffrey Yellen makes this declaration under 28 U.S.C. § 1746, and states:

I am CEO of Great American Furniture Services, LLC, (“Great American”) with a principal office at 13950 Ballantyne Corporate Place, Suite 175, Charlotte, NC 28277.

I submit this Declaration to provide the disclosure required under Rules 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) in connection with the Motion to Sale, dated July 20, 2010 (the “Sale Motion”), of the above-captioned debtors and debtors in possession (collectively, the “Debtors”). Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein. To the extent any information disclosed herein requires amendment or modification upon Great American’s completion of further review or as additional party in interest information becomes available to it, a supplemental declaration will be submitted to the Court reflecting such amended or modified information.

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).

The Debtors are authorized to retain Great American as their exclusive sales agent to market and sell the Subject Assets, including, without limitation, the Merchandise and FF&E (as defined in the Agency Agreement), in accordance with the terms of the Agency Agreement.

Great American's compensation is set forth in great detail in the Agency Agreement.

In preparing this Declaration, Great American has reviewed the list of creditors and equity security holders of the Debtors. Great American has compared the list of creditors and other parties in interest in the Debtors' cases to parties listed in its own client database. The facts stated in this Declaration as to the relationship between Great American and the Debtors, the Debtors' creditors, the United States Trustee, other persons employed by the Office of the United States Trustee, and those persons and entities who are defined as disinterested persons in Section 101(14) of the Bankruptcy Code, are based on the results of my review of Great American's client database.

To the best of my knowledge, neither I, nor any member of Great American has any connections, as such term is used in section 101(14)(C) of the Bankruptcy Code, as modified by section 1107(b) and Bankruptcy Rule 2014(a), with the Debtors, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

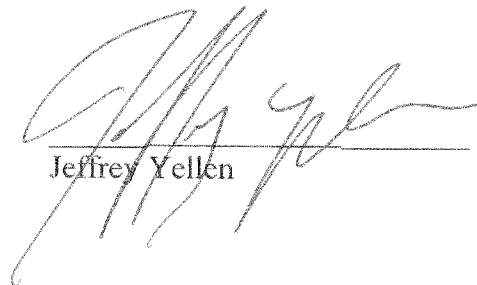
I believe Great American does not hold or represent an interest adverse to the Debtors' estates in the matters upon which Great American is to be employed, and Great American is "disinterested" as such term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

The foregoing constitutes the statement of Great American pursuant to Bankruptcy Rule 2014(a).

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Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: July 28, 2010



Jeffrey Yellen



Notary Public

MICHAEL S. FOX
Notary Public, State of New York
No. 02F00168888
Qualified in Nassau County
Commission Expires June 4, 2011