

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION**

In Re:)	
)	Case No. 307-09024
SOFA EXPRESS, INC.,)	Chapter 11
)	Hon. George C. Paine
Debtor.)	

THE DEADLINE FOR FILING A TIMELY RESPONSE IS: February 4, 2011
IF A RESPONSE IS TIMELY FILED, THE HEARING WILL BE: February 22, 2011, at 9:00 a.m., in
Courtroom One, 2nd Floor, Customs House, 701 Broadway, Nashville, Tennessee 37203.

**THE UNSECURED CREDITORS' COMMITTEE'S THIRTY-FIRST OMNIBUS OBJECTION TO CLAIMS –
EMPLOYEE WAGE OR BENEFIT CLAIMS**

The Unsecured Creditors' Committee (the "Committee"), has asked the court for entry of an Order approving the Committee's objection to claims – employee wage or benefit claims. Your claim may be affected. See Exhibit A for a list of Claims.

YOUR RIGHTS MAY BE AFFECTED. If you do not want the court to grant the attached Application, or if you want the court to consider your views on the Application, then on or before **February 4, 2011**, you or your attorney must:

1. File with the court your written response or objection explaining your position. **PLEASE NOTE: THE BANKRUPTCY COURT FOR THE MIDDLE DISTRICT OF TENNESSEE REQUIRES ELECTRONIC FILING. ANY RESPONSE OR OBJECTION YOU WISH TO FILE MUST BE SUBMITTED ELECTRONICALLY. TO FILE ELECTRONICALLY, YOU OR YOUR ATTORNEY MUST GO TO THE COURT WEBSITE AND FOLLOW THE INSTRUCTIONS AT <https://ecf.tnmb.uscourts.gov>.**
2. **Your response must state that the deadline for filing responses is February 4, 2011, the date of the scheduled hearing is February 22, 2011, and the objection to which you are responding is The Unsecured Creditors' Committee's Thirty-First Omnibus Objection to Claims – Employee Wage or Benefit Claims.**
3. You must serve your response or objection by electronic service through the Electronic Filing system described above. You must also mail a copy of your response or objection to any party in interest required to receive notice under the applicable rules of Court that does not receive electronic notice.

If a timely response is filed, the hearing will be held at the time and place indicated above. **THERE WILL BE NO FURTHER NOTICE OF THE HEARING DATE.** You may check whether a timely response has been filed by calling the Clerk's office at 615-736-5584 or viewing the case on the Court's web site at <www.tnmb.uscourts.gov>.

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the motion and may enter an order granting that relief.

Date: January 4, 2011

Signature: /s/ Tracy M. Lujan
Tracy M. Lujan
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SOFA EXPRESS, INC.,) Case No. 307-09024
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**THE UNSECURED CREDITORS' COMMITTEE'S THIRTY-FIRST OMNIBUS
OBJECTION TO CLAIMS – EMPLOYEE WAGE OR BENEFIT CLAIMS**

NOTICE TO CLAIMANTS: Claimants receiving this objection should refer to Exhibit A to determine whether and how their Claims are affected. See the attached Notice for the response deadline, hearing date and hearing location.

The Official Committee of Unsecured Creditors (the “Committee”) of Sofa Express, Inc. (the “Debtor”), respectfully objects to the Claims identified on Exhibit A attached hereto (the “Claims”) scheduled by the Debtor for the claimants identified on that same exhibit and/or filed by claimants with the Debtor’s claims agent (collectively, the “Claimants”). In support of this thirty-first omnibus objection (the “Objection”), the Committee states as follows:

JURISDICTION AND PROCEDURE

1. This Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(B). The statutory predicate for the relief requested herein is 11 U.S.C. § 502, and the process is governed by Rule 3007 of the Federal Rules of Bankruptcy Procedure and Local Rules 3007-1 and 9013-1.

BACKGROUND

2. On December 6, 2007 (the “Petition Date”), the Debtor filed a voluntary petition in the United States Bankruptcy Court for the Middle District of Tennessee for relief under Chapter 11 of the United States Bankruptcy Code. Pursuant to Sections 1107 and 1108 of the Bankruptcy Code, Debtor acted as debtor-in-possession at all times. No trustee or examiner was appointed.

3. The Committee was appointed by the United States Trustee on December 13, 2007.

4. On November 1, 2010, the Committee filed a Chapter 11 Plan of Liquidation (the “Plan”) and a Disclosure Statement in support of the Plan. On December 17, 2010, the Committee filed a First Amended Chapter 11 Plan of Liquidation (the “Amended Plan”) and a First Amended Disclosure Statement in support of the Amended Plan.

OBJECTIONS

5. The Committee and the Debtor have reviewed the claims on file with the Debtor’s claims agent and the liabilities set forth on the Debtor’s schedules, books and records. Through the review of the foregoing documents, the Committee and the Debtor discovered that the Claims identified on Exhibit A have been satisfied during the course of the Debtor’s bankruptcy case.

6. All of the Claims identified on Exhibit A represent employee wage or benefit claims that (a) the Debtor showed in its books and records as of the Petition Date and scheduled on its Schedule E, filed at Docket No. 268 or (b) that Claimants asserted were owed by filing proofs of claims with Debtor’s claims agent. These Claims have all been satisfied through the payment of said Claims during the course of the Debtor’s bankruptcy case.

7. Allowance of the Claims identified on Exhibit A would result in double recovery for the Claimants, to the detriment of other creditors in this case.

8. Pursuant to L.B.R. 3007-1, attached hereto as Exhibit B is a Declaration of Kenneth Scott Pasquith, the Debtor's Chief Financial Officer, verifying the grounds for objection stated herein.

9. Accordingly, this Objection seeks an order expunging the scheduled Claims identified on Exhibit A and disallowing the filed proofs of Claims identified on Exhibit A.

FURTHER OBJECTIONS RESERVED

10. The Committee reserves all rights to amend this Objection and raise additional objections to the Claims. Moreover, nothing in this Objection is intended to alter any waiver by a Claimant of any part or all of the Claim asserted by such Claimant, nor is it intended to waive or alter any agreement between the Debtor and Claimant in connection with any disallowance or limitation of the Claim.

WHEREFORE, the Committee respectfully requests the Court enter an order expunging the scheduled Claims identified on Exhibit A and disallowing the filed proofs of Claims identified on Exhibit A, and grant such other relief as is appropriate and just.

Respectfully submitted,

HARWELL HOWARD HYNE
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