

EXHIBIT 23

Exhibit 23 - Sofa Express

Svc Lst	Name and Address of Served Party	Mode of Service
41653	WILLIAMS, MARTHA, 6773 WILMA DR, CINCINNATI, OH, 45241	US Mail (1st Class)
41653	WILLIAMS, MELISSA, 470 PIMTOWN RD, WEST LIBERTY, OH, 43357	US Mail (1st Class)
41653	WILLIAMS, MICHELLE, 7707 NICOLETTE CT, CHARLOTTE, NC, 28215	US Mail (1st Class)
41653	WILLIAMS, PAULINE, 4850 PLAIN CITY GEORGESVILLE RD NE, CAANAN, OH, 43064	US Mail (1st Class)
41653	WILLIAMS, SHERITA, 4722 LODGE LN, COLUMBUS, OH, 43229	US Mail (1st Class)
41653	WILLIAMS, STEVE, GIFT CERTIFICATE - ADDRESS UNKNOWN, DAYTON, OH,	US Mail (1st Class)
41653	WILLIAMS, TERRY, 1329 GINDER RD NW, LANCASTER, OH, 43130	US Mail (1st Class)
41653	WILLIAMSON, GENA, 3169 LOCUST HOLLOW, NOLENSVILLE, TN, 37135	US Mail (1st Class)
41653	WILLIG, DANIEL, 221 HUGHES BLVD, MOUNT ORAB, OH, 45154	US Mail (1st Class)
41653	WILSON JR, STEPHEN LEWIS, 2916 AMERICUS DR, THOMPSON STATION, TN, 37179	US Mail (1st Class)
41653	WILSON, ALICIA, 338 CABOOSE LANE, DELAWARE, OH, 43015	US Mail (1st Class)
41653	WILSON, BRIAN, 1026 EAST KING STREET, LANCASTER, OH, 43130	US Mail (1st Class)
41653	WILSON, ERIC, 5107 COLERAIN AVE, CINCINNATI, OH, 45223-1096	US Mail (1st Class)
41653	WILSON, ERIEHL, 6374 BUSCH BLV. APT 368, COLUMBUS, OH, 43229	US Mail (1st Class)
41653	WILSON, GRAHAM, 7482 QUINCY, INDIANAPOLIS, IN, 46254	US Mail (1st Class)
41653	WILSON, JOB, 5120 VIRGINIA DR, NEWBURGH, IN, 47630	US Mail (1st Class)
41653	WILSON, JOHN, 6737 HIGHPOINT BLVD, HAMILTON, OH, 45011	US Mail (1st Class)
41653	WILSON, KIMBERLY, 2217 CASCADIA COURT, ST AUGUSTINE, FL, 32092	US Mail (1st Class)
41653	WILSON, MELISSA, 7809 HAMPTON PL, FISHERS, IN, 46038	US Mail (1st Class)
41653	WILSON, MILISEA, 1322 TONIA DR, LAVERGNE, TN, 37086	US Mail (1st Class)
41653	WILSON, NANCY, PO BOX 27, PHILLIPSBURG, OH, 45354-0027	US Mail (1st Class)
41653	WILSON, SCOTT, 226 QUEENS RD, APT 71, CHARLOTTE, NC, 28204-3259	US Mail (1st Class)
41653	WILSON, TERRI, 1515 SYLVIA CT, CHARLOTTE, NC, 28205	US Mail (1st Class)
41653	WILSON, TRACY, 5760 WINTROP AVE, CINCINNATI, OH, 45224	US Mail (1st Class)
41653	WILSON, TRICHA, 10133 FOXFIELD LN #H, AVON, IN, 46123	US Mail (1st Class)
41653	WIMMER, BRIAN SCOTT, 2322 MERRIMONT DR, TROY, OH, 45373	US Mail (1st Class)
41653	WINBLAD, CYNTHIA, 430 WEST RAHN RD, DAYTON, OH, 45429	US Mail (1st Class)
41653	WINIGER, DANIEL, 845 LEMAY DR, EVANSVILLE, IN, 47712	US Mail (1st Class)
41653	WINTER, MATT, 587 SE 32ND TERRACE, KEYSTONE HEIGHTS, FL, 32656	US Mail (1st Class)
41653	WIPKOWSKI, DAVID, 2514 RABER RD # E, UNIONTOWN, OH, 44685	US Mail (1st Class)
41653	WISE, GERRI, 1004 KENMORE DR, COLUMBIA, SC, 29209	US Mail (1st Class)
41653	WISE, JENNIFER, 470 SIEBERT ST, COLUMBUS, OH, 43206	US Mail (1st Class)
41653	WITT, KELLY, 580 BROWARD RD, JACKSONVILLE, FL, 32218	US Mail (1st Class)
41653	WITT, PETER, 5748 EULA AVE, CINCINNATI, OH, 45248	US Mail (1st Class)
41653	WITT, SCOTT, 7525 NORTH SHIRE DR, JACKSONVILLE, FL, 32208	US Mail (1st Class)
41653	WOHRER, DIANE K, 524 E MULBERRY ST, LANCASTER, OH, 43130-3136	US Mail (1st Class)
41653	WOLF, MARYJANE, 5172 MONROE AVE, EVANSVILLE, IN, 47715	US Mail (1st Class)
41653	WOLFE, JEREMY, 2330 WORTHINGWOODS BLVD, POWELL, OH, 43065	US Mail (1st Class)
41653	WOLFE, SAMANTHA, 218 PARRISH PL, MT JULIET, TN, 37122	US Mail (1st Class)
41653	WOLFE, WAYNE, 32560 WINNEMAC RD, RICHWOOD, OH, 43344	US Mail (1st Class)
41653	WOLFSHEIMER, ALLEN, 6508 GASLIGHT LN N, MOBILE, AL, 36695	US Mail (1st Class)
41653	WOLL, ELAINE, 4468 CLASSIC DR, CINCINNATI, OH, 45241	US Mail (1st Class)
41653	WOLLDRIDGE, ROBERT, 4207 FINAL DRIVE, LOUISVILLE, KY, 40219	US Mail (1st Class)
41653	WONG, BONNIE, 4144 50TH ST N W, CANTON, OH, 44718	US Mail (1st Class)
41653	WOOD, CATHERINE, 616 RAINBOW DRIVE, LANCASTER, OH, 43130	US Mail (1st Class)
41653	WOOD, JOEL, 1915 MT ZION RD, JACKSON, OH, 45640	US Mail (1st Class)
41653	WOOD, STEPHEN, 5271 EDENHURST RD, LYNDBURST, OH, 44124	US Mail (1st Class)
41653	WOOSLEY, JANET, 11748 ZELLER CT, NEW CARLISLE, OH, 45344	US Mail (1st Class)

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41653	WOTRING, MICHAEL, 3182 BAFFIN DRIVE, HAMILTON, OH, 45011	US Mail (1st Class)
41653	WRIGHT, DOUG, 3076 BRIXTON DR, GREENWOOD, IN, 46142	US Mail (1st Class)
41653	WRIGHT, JIMMY, 5305 ANCHORAGE DR, NASHVILLE, TN, 37220	US Mail (1st Class)
41653	WRIGHT, JOHN, 3941 MOSSYROCK RD, GREENSBORO, NC, 27406-8908	US Mail (1st Class)
41653	WRIGHT, JUDY, 412 TURNING LEAF PLACE, BRENTWOOD, TN, 37027	US Mail (1st Class)
41653	WRIGHT, TERRESA, 131 H MEADOWOOD ST, GREENSBORO, NC, 27409	US Mail (1st Class)
41653	WURSTER, ROBERT, 4295 NORTH SHORE DR, WEST CHESTER, OH, 45069	US Mail (1st Class)
41653	WYLER, STEPHANIE, 1107 CENTER ST, MILFORD, OH, 45150	US Mail (1st Class)
41653	WYSOCKI, KATHLEEN, 3652 AVALON TRAIL, LEBANON, OH, 45036	US Mail (1st Class)
41653	YAHNEL, ERIC, 1934 WALNUT BLVD, ASHTABULA, OH, 44004	US Mail (1st Class)
41653	YEAGER, PAUL, 11830 ST RT 204 NW, THORNVILLE, OH, 43076	US Mail (1st Class)
41653	YESUL, GAIL, 1835 KNOLLMONT DR, FLORENCE, KY, 41042	US Mail (1st Class)
41653	YODER, BRAD, 1203-B N MAIN ST, HIGH POINT, NC, 27262	US Mail (1st Class)
41653	YORK, KIMBERLY, 6241 HILMAR DR, WESTERVILLE, OH, 43082	US Mail (1st Class)
41653	YORK, LASHANNA, 6638 DOVE CREEK DR, JACKSONVILLE, FL, 32244	US Mail (1st Class)
41653	YORK, TODD, 1842 HARMON DR, CINCINNATI, OH, 45215	US Mail (1st Class)
41653	YOUNG, DEBBIE, 8426 ALLERTON LN, JACKSONVILLE, FL, 32256	US Mail (1st Class)
41653	YOUNG, NANCY, 2437 S 700 W, ROCKPORT, IN, 47635	US Mail (1st Class)
41653	YOUNG, NICOLA, 2552 DEVON AVE, MAINEVILLE, OH, 45039-8603	US Mail (1st Class)
41653	YOUNG, PAT, 6386 PINEHURST LN, MASON, OH, 45040	US Mail (1st Class)
41653	YURKOVICH, LESLIE, 11399 SOMERSET DR, CONCORD, OH, 44077	US Mail (1st Class)
41653	ZAZZARA, GAIL, 9708 SCOTTSDALE DR, BROADVIEW HEIGHTS, OH, 44147	US Mail (1st Class)
41653	ZEALLEAR, BRENDA, 3428 RILEY RD, JOHNSTOWN, OH, 43031	US Mail (1st Class)
41653	ZICKAFOOSE, JANE, 3553 KINSALE HEAD DRIVE, COLUMBUS, OH, 43221	US Mail (1st Class)
41653	ZIEMNIK, SARA, 472 LAKE FOREST DRIVE, BAY VILLAGE, OH, 44140	US Mail (1st Class)
41653	ZIMMERMAN, PAMELA, 731 WASHINGTON AVE, CUYAHOGA FALLS, OH, 44221	US Mail (1st Class)
41653	ZIMMERMANN, MIKE, 256 W LAKENGREN DR, EATON, OH, 45320	US Mail (1st Class)
41653	ZUBERI, STACY, 7200 SNOWBERRY LANE, CANAL WINCHESTER, OH, 43110	US Mail (1st Class)
41653	ZULLO, DONNA, 2042 DUNSMORE LANE, WAXHAW, NC, 28173	US Mail (1st Class)
41653	ZVANSKY, NICK, 8449 COUNTY RD 38, GALION, OH, 44833	US Mail (1st Class)

Subtotal for this group: 78