EXHIBIT B

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.	)	

DECLARATION OF DORENE ROBOTTI IN SUPPORT OF THE PLAN ADMINISTATOR'S FIRST OMNIBUS OBJECTION TO CLAIMS – SATISFIED ADMINISTRATIVE EXPENSE CLAIMS

I, **Dorene Robotti**, hereby declare under penalty of perjury that the following statements are true to the best of my knowledge, information and belief:

1. I am the plan administrator ("Plan Administrator") of Sofa Express, Inc. (the "Debtor"). This declaration (the "Declaration") is submitted in support of the Plan Administrator's First Omnibus Objection to Claims – Satisfied Administrative Expense Claims (the "Objection"), which claims are identified on Exhibit A (the "Claims"). In the Objection, I request the Court disallow the Claims because they have been satisfied and paid in full during the course of the bankruptcy case. All statements in this Declaration are based upon my personal knowledge, my review of business records which were kept by the Debtor in the ordinary course of business, and my review of the relevant proofs of claim. The objections set forth in the First Omnibus Objection are based on that review.

2. I have personally reviewed the Objection and Exhibit A attached thereto.

3. To the best of my knowledge and belief, the information in the Objection and Exhibit A attached thereto is true and correct.

4. I verify that the grounds for the objections to Claims as stated in the Objection and Exhibit A are sound and based on information known to me as of the filing of the Objection.

/s/ Dorene Robotti_____
Dorene Robotti

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