



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

**Mail Stop 3561**

July 20, 2007

By U.S. Mail

Mr. Rami Abada  
Chief Financial Officer  
Jennifer Convertibles, Inc.  
419 Crossways Park Drive  
Woodbury, NY 11797

**Re: Jennifer Convertibles, Inc.  
Form 10-K for the year ended August 26, 2006  
Filed November 22, 2006  
File No. 1-9681**

Dear Mr. Abada:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief Accountant