



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

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

February 23, 2010

Rami Abada  
Chief Financial Officer  
Jennifer Convertibles, Inc.  
417 Crossways Park Drive  
Woodbury, New York 11797

**Re: Jennifer Convertibles, Inc.**  
**Form 10-K for the Fiscal Year Ended August 29, 2009**  
**Filed December 14, 2009**  
**Form 10-Q for the Quarterly Period Ended November 28, 2009**  
**Filed January 12, 2010**  
**File No. 001-09681**

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,  
/s/ Andrew Mew  
Andrew Mew  
Accounting Branch Chief