

CERTAMX



AMERICAN STOCK EXCHANGE
Equities Options ETFs



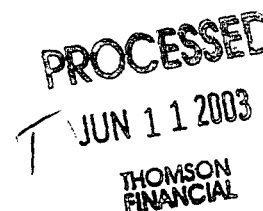
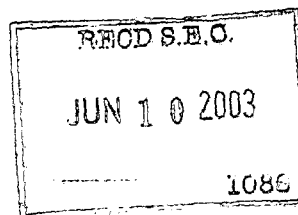
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American Stock Exchange
86 Trinity Place
New York, NY 10006
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June 10, 2003

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, NW
Washington, D.C. 20549



Dear Mr. Johnson:

This is to certify that on June 9, 2003, the American Stock Exchange, Inc. (the "Exchange") received from Jennifer Convertibles, Inc. (the "Registrant") a copy of the Registrant's application on Form 8A 12 B for the registration of the following securities:

Common Stock, \$0.01 par value per share

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer
Director
Listing Qualifications Department

cc: Herbert Scholl