

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
District of Connecticut**

In re Better Bedding Shops, Inc.
Debtor(s)

Case No. _____
Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
SEALY MATTRESS COMPANY 30 VETERAN MEMORIAL DRIVE GREEN ISLAND, NY 12183	SALLY ERICKSON SEALY MATTRESS COMPANY 30 VETERAN MEMORIAL DRIVE GREEN ISLAND, NY 12183 (336) 861-3965	Trade Debt		1,124,733.45
SIMMONS COMPANY 320 BOWLES ROAD AGAWAM, MA 01001	COLLECTIONS SIMMONS COMPANY 320 BOWLES ROAD AGAWAM, MA 01001 (770) 392-2573	Trade Debt		346,234.40
SERTA MATTRESS COMPANY 61 LEONA DRIVE MIDDLEBORO, MA 02346	TOM MCHUGH SERTA MATTRESS COMPANY 61 LEONA DRIVE MIDDLEBORO, MA 02346 (508) 946-4700	Trade Debt		157,050.10
NEW HAVEN REGISTER PO BOX 8626 NEW HAVEN, CT 06531	JOE HIZNAY NEW HAVEN REGISTER PO BOX 8626 NEW HAVEN, CT 06531 (203) 789-5410	Trade Debt		77,401.10
CLEAR CHANNEL BROADCASTING PO BOX 406039 ATLANTA, GA 30384-6039	MIKE PERCCUCIO CLEAR CHANNEL BROADCASTING PO BOX 406039 ATLANTA, GA 30384-6039 (860) 723-6174	Trade Debt		64,272.75
QUEBECOR WORLD PO BOX 98668 CHICAGO, IL 60693-8668	ORNELLA RUSSO QUEBECOR WORLD PO BOX 98668 CHICAGO, IL 60693-8668 (514) 877-5334 x1064	Trade Debt		51,342.06
CBS RADIO PO BOX 13086 NEWARK, NJ 07188-0086	CHARLENE MAINVILLE CBS RADIO PO BOX 13086 NEWARK, NJ 07188-0086 (860) 284-9251	Trade Debt		46,697.30

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(Continuation Sheet)

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IBC PENNSYLVANIA 1214 MOREA ROAD BARNESVILLE, PA 18214	MICHELLE SCHOPPMAN IBC PENNSYLVANIA 1214 MOREA ROAD BARNESVILLE, PA 18214 (954) 491-1002 x318	Trade Debt		46,620.00
THE REPUBLICAN SUNDAY REPUBLICAN PO BOX 1930 SPRINGFIELD, MA 01101	DIANE SANBORN THE REPUBLICAN SUNDAY REPUBLICAN PO BOX 1930 SPRINGFIELD, MA 01101 (413) 735-1675	Trade Debt		45,310.41
THE HARTFORD COURANT 285 BROAD STREET CREDIT DEPARTMENT HARTFORD, CT 06115	JANET POSE THE HARTFORD COURANT 285 BROAD STREET CREDIT DEPARTMENT HARTFORD, CT 06115 (860) 241-6332	Trade Debt		42,202.17
CONNECTICUT CABLE ADVERTISING 320 WEST NEWBERRY ROAD BLOOMFIELD, CT 06002	PAUL SHEA CONNECTICUT CABLE ADVERTISING 320 WEST NEWBERRY ROAD BLOOMFIELD, CT 06002 (860) 243-4618	Trade Debt		35,517.25
COMFORTAIRE 6801 AUGUSTA ROAD GREENVILLE, SC 29605	BARB LEBLANC COMFORTAIRE 6801 AUGUSTA ROAD GREENVILLE, SC 29605 (800) 759-0594 x2409	Trade Debt		35,277.00
CONNECTICUT POST HEARST CT POST- BRIDGEPORT ADV. PO BOX 33767 HARTFORD, CT 06150-3767	CHESA FAILLACE CONNECTICUT POST HEARST CT POST-BRIDGEPORT ADV. PO BOX 33767 HARTFORD, CT 06150-3767 (203) 330-6268	Trade Debt		32,038.05
WTIC -TV BANK OF AMERICA 3562 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693	MAURA MALIFF WTIC -TV BANK OF AMERICA 3562 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693 (860) 723-2152	Trade Debt		31,709.25
WTNH-8 ONE BROADCAST CENTER CHICOPEE, MA 01013	KAYTE DIETERICH WTNH-8 ONE BROADCAST CENTER CHICOPEE, MA 01013 (203) 784-8810	Trade Debt		31,386.25

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WFSB-TV 3 CONSTITUTION PLAZA HARTFORD, CT 06103-1821	LESLIE MARQUES WFSB-TV 333 CAPITAL BLVD. ROCKY HILL, CT 06067 (860) 244-1744	Trade Debt		29,268.05
ANSONIA SHOPPING CENTER 501 MADISON AVENUE NEW YORK, NY 10022-5602	ANSONIA SHOPPING CENTER 501 MADISON AVENUE NEW YORK, NY 10022-5602 (212) 826-3737	Trade Debt		24,914.48
KNICKERBOCKER BED COMPANY COMMERCIAL AVENUE CARLSTADT, NJ 07072	MIKE REINHEIMER KNICKERBOCKER BED COMPANY COMMERCIAL AVENUE CARLSTADT, NJ 07072 (800) 526-6294	Trade Debt		24,806.55
FEDERAL REALTY-BRISTOL PLAZA C/O FEDERAL REALTY INV TRUST PO BOX 8500-9320 PHILADELPHIA, PA 19178	FEDERAL REALTY-BRISTOL PLAZA C/O FEDERAL REALTY INV TRUST PO BOX 8500-9320 PHILADELPHIA, PA 19178 (301) 998-8202	Trade Debt		24,053.01
CLEAR CHANNEL BROADCASTING PO BOX 402660 ATLANTA, GA 30384-2664	MEGAN BERRY CLEAR CHANNEL BROADCASTING PO BOX 402660 ATLANTA, GA 30384-2664 (413) 781-1077 x282	Trade Debt		23,740.50

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date 3/2/09

Signature /s/ Thomas J. Wholley
Thomas J. Wholley
President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.