

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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In re: :  
: Chapter 11  
COMFORT CO., INC., :  
: Case No. 08-12305 (MFW)  
a Delaware corporation, *et al.*,<sup>1</sup> :  
: [Joint Administration Pending]  
Debtors :  
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**NOTICE OF COMMENCEMENT OF BANKRUPTCY CASES  
AND HEARING ON FIRST DAY MOTIONS**

**PLEASE TAKE NOTICE** that on October 3, 2008, the above-captioned debtors and debtors in possession (the “Debtors”) filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, the “Bankruptcy Code”) with the Clerk of the United States Bankruptcy Court for the District of Delaware. The Debtors are continuing to operate their businesses and manage their affairs as debtors and debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

**PLEASE TAKE FURTHER NOTICE** that the Debtors will present the Motions set forth below at a hearing on **October 6, 2008 at 11:30 a.m prevailing Eastern time** before the Honorable Mary F. Walrath at the United States Bankruptcy Court for the District of Delaware, located at 824 Market Street, 5th Floor, Courtroom No. 4, Wilmington, Delaware 19801.

1. Motion for Entry of an Order Authorizing Joint Administration Pursuant to Bankruptcy Rule 1015 and Local Rule 1015-1.

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Comfort Co., Inc. (0360); Sleep Innovations, Inc. (6386); Advanced Innovations Central, LLC (7109); Advanced Innovations East, LLC (2669); Advanced Innovations West, LLC (2116); Advanced Urethane Technologies, Inc. (1725); AUT Brenham, Inc. (7286); AUT Dallas, Inc. (7706); AUT Lebanon, Inc. (7928); AUT Newburyport, Inc. (7032);and AUT West Chicago, Inc. (7561). The address for all of the Debtors is 187 Route 36, Suite 101, West Long Branch, NJ 07764.

2. Motion for Entry of an Order Extending the Time Within Which the Debtors Must File Their Schedules and Statements of Financial Affairs.
3. Motion for Entry of an Order Confirming Grant of Administrative Status to Obligations Arising from Postpetition Delivery of Goods or Performance of Services.
4. Motion for Entry of an Order (A) Authorizing the Debtors to Remit and Pay Sales, Use, and Franchise Taxes and Certain Other Government Charges and (B) Approving Related Relief.
5. Motion For Entry of an Order Authorizing the Debtors to Honor Certain Prepetition Obligations to Customers and to Otherwise Continue in the Ordinary Course of Business Their Customer Programs and Practices.
6. Motion for Entry of an Order Authorizing the Debtors (A) to Maintain Postpetition Financing of Insurance Premiums and Renewals Thereof and (B) to Pay Prepetition Premiums Necessary to Maintain Insurance Coverage in Current Effect.
7. Motion for an Order (A) Authorizing the Debtors to (1) Pay and Honor Certain Prepetition Claims for (I) Wages, Salaries, Employee Benefits and Other Compensation, (II) Withholdings and Deductions and (III) Reimbursable Expenses; (2) Continue to Provide Employee Benefits in the Ordinary Course of Business; (3) Pay All Related Costs and Expenses; and (B) Directing Banks to Receive, Process, Honor and Pay All Checks Presented for Payment and Electronic Payment Requests Relating to the Foregoing.
8. Motion for Entry of an Order Under 11 U.S.C. § 105(a) and 336(i) Prohibiting Utilities From Discontinuing, Altering, Or Refusing Service (II) Establishing Procedures for Determining Adequate Assurances of Payment, and (III) Establishing Procedures for Utilities to Opt Out of the Debtors' Proposed Procedures for Adequate Assurance.
9. Motion for Entry of an Order (I) Approving Continued Use of Existing Cash Management System, (II) Authorizing Use of Prepetition Bank Accounts and Business Forms, and (III) Waiving the Requirements of 11 U.S.C. § 345(b) on an Interim Basis.
10. Motion for Entry of an Order Authorizing the Debtors to Pay Prepetition Claims of Shippers, Warehousemen and Other Lien Claimants and for Related Relief.
11. Motion for Entry of an Order Pursuant to Sections 105(a), 363 and 503(b) and 507(a) of the Bankruptcy Code Authorizing the Payment of Certain Prepetition Claims of Critical Vendors.

12. Motion for Interim and Final Orders Pursuant to Sections 105, 361, 362, 363 and 364 of the Bankruptcy Code (I) (A) Authorizing Debtors to Obtain Postpetition Financing, (B) Authorizing Debtors to Use Cash Collateral, (C) Granting Liens Including Priming Liens, and Super-priority Claims, and (D) Granting Adequate Protection to the Debtors' Prepetition Secured Lenders and (II) Scheduling a Final Hearing on this Motion and (III) Related Relief.
13. Debtors Application Authorizing Employment and Retention of the Garden City Group, Inc. as Claims, Noticing, and Balloting Claims Agent *Nunc Pro Tunc* to the Petition Date.

Copies of the above-noted Motions can be obtained through the United States Bankruptcy Court's website at [www.deb.uscourts.gov](http://www.deb.uscourts.gov), referencing Case No. 08-12305, or by contacting the undersigned counsel.

Dated: Wilmington, Delaware  
October 3, 2008



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