

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

----- X
In re: :
COMFORT CO., INC., : Chapter 11
Debtor. : Case No. 08-12305 (MFW)
----- X

----- X
In re: :
SLEEP INNOVATIONS, INC., : Chapter 11
Debtor. : Case No. 08-12306 (MFW)
----- X

----- X
In re: :
ADVANCED INNOVATIONS CENTRAL, LLC, : Chapter 11
Debtor. : Case No. 08-12307 (MFW)
----- X

----- X
In re: :
ADVANCED INNOVATIONS EAST, LLC, : Chapter 11
Debtor. : Case No. 08-12309 (MFW)
----- X

----- X
In re: :
ADVANCED INNOVATIONS WEST, LLC, : Chapter 11
Debtor. : Case No. 08-12310 (MFW)
----- X

----- X
In re: :
: Chapter 11
ADVANCED URETHANE TECHNOLOGIES, :
INC., : Case No. 08-12311 (MFW)
: :
Debtor. :
----- X

----- X
In re: :
: Chapter 11
AUT BRENHAM, INC., :
: Case No. 08-12312 (MFW)
: :
Debtor. :
----- X

----- X
In re: :
: Chapter 11
AUT DALLAS, INC., :
: Case No. 08-12313 (MFW)
: :
Debtor. :
----- X

----- X
In re: :
: Chapter 11
AUT LEBANON, INC., :
: Case No. 08-12314 (MFW)
: :
Debtor. :
----- X

----- X
In re: :
: Chapter 11
AUT NEWBURYPORT, INC., :
: Case No. 08-12315 (MFW)
: :
Debtor. :
----- X

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| In re: | : | |
| AUT WEST CHICAGO, INC., | : | Chapter 11 |
| | : | |
| | : | Case No. 08-12316 (MFW) |
| Debtor. | : | |
| ----- | x | RC: 4 |

**ORDER AUTHORIZING JOINT ADMINISTRATION
PURSUANT TO BANKRUPTCY RULE 1015 AND LOCAL RULE 1015-1**

Upon consideration of the motion (the "Motion")¹ of the Debtors for entry of an order, pursuant to Bankruptcy Rule 1015 and Local Rule 1015-1, authorizing the joint administration of the Debtors' cases under chapter 11 of the Bankruptcy Code; and upon the First Day Declaration, filed contemporaneously with the Motion; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this Motion is a core proceeding pursuant to 28 U.S.C. § 157; and adequate notice of the Motion and opportunity for objection having been given; and it appearing that no other notice need be given; and it appearing that the relief requested by this Motion is in the best interests of these estates, their creditors, and other parties in interest; and after due deliberation and sufficient cause therefore, it is hereby:

1. ORDERED that the Motion is granted; and it is further
2. ORDERED that the above captioned cases are consolidated for procedural purposes only and shall be administered jointly under Case No. 08-~~12305~~ (MFW) in accordance with the provisions of Bankruptcy Rule 1015 and Local Rule 1015-1, and the joint caption of the cases shall read as follows:

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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|--|---|-----------------------------|
| In re: | X | |
| | : | Chapter 11 |
| COMFORT CO., INC., | : | |
| a Delaware corporation, <i>et al.</i> , ¹ | : | Case No. 08-[12305] (MFW) |
| | : | |
| Debtors. | : | Jointly Administered |
| | : | |
| | X | |

and it is further

3. ORDERED that all original pleadings shall be captioned as indicated in the preceding decretal paragraph and all original docket entries shall be made in the case of Comfort Co., Inc., Case No. 08-~~[12305]~~-(~~MFW~~) and a docket entry shall be made in the other Debtors' chapter 11 cases and in the event related cases are subsequently filed, substantially as follows:

An order has been entered in this case directing the consolidation and joint administration for procedural purposes only of the chapter 11 cases of Comfort Co., Inc., Sleep Innovations, Inc., Advanced Innovations Central, LLC, Advanced Innovations East, LLC, Advanced Innovations West, LLC, Advanced Urethane Technologies, Inc., AUT Brenham, Inc., AUT Dallas, Inc., AUT Lebanon, Inc., AUT Newburyport, Inc., AUT West Chicago, Inc.,] and all subsequently filed chapter 11 cases of such debtors' affiliates. The docket in chapter 11 case of Comfort Co., Inc., Case No. 08-~~[12305]~~ (~~MFW~~) should be consulted for all matters affecting this case;

and it is further

4. ORDERED that this Court retains jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order; and it is further

¹ 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.

5. ORDERED that nothing contained in the Motion or this Order shall be deemed or construed as directing or otherwise effecting a substantive consolidation of the above-captioned chapter 11 cases; and it is further

6. ORDERED that the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

Dated: October 6, 2008
Wilmington, Delaware



United States Bankruptcy Judge