

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.*,¹ : [Joint Administration Pending]
: :
Debtors. : Ref. Docket No. 6
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**ORDER CONFIRMING GRANT OF ADMINISTRATIVE STATUS
TO OBLIGATIONS ARISING FROM POSTPETITION DELIVERY OF
GOODS OR PERFORMANCE OF SERVICES**

Upon consideration of the motion (the "Motion")² of the Debtors for entry of an order confirming the grant of administrative status to obligations arising from postpetition delivery of goods or provision of services; and it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and upon consideration of the First Day Declaration; 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; it appearing that appropriate notice and opportunity for a hearing on the Motion was given and that no further notice need be given; and it appearing that no other notice need be given; and after due deliberation and sufficient cause therefor, it is hereby:

1. ORDERED that the Motion is granted; and is further
2. ORDERED that the Vendors shall have administrative expense claims

with priority under Section 503(b) of the Bankruptcy Code for those undisputed obligations

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.

² Capitalized terms used but not defined herein shall have the same meanings ascribed to them in the Motion.

arising from Outstanding Orders received and accepted by the Debtors after the Petition Date;
and it is further

3. ORDERED that the Debtors are authorized to pay their undisputed obligations arising from the postpetition shipment or delivery of Goods or provision of Services by the Vendors and acceptance thereof by the Debtors, pursuant to their customary practice in the ordinary course prior to the commencement of these Chapter 11 Cases, and the Debtors are authorized to pay for the postpetition delivery of goods in transit on or after the Petition Date; and it is further

4. ORDERED that the Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order; and it is further

5. ORDERED that the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

6. ORDERED that this Court retains jurisdiction with respect to all matters arising from or related to the implementation and interpretation of this order.

Dated: October 6, 2008
Wilmington, Delaware



United States Bankruptcy Judge