

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. 8
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**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**

Upon consideration of the motion (the "Motion")² of the Debtors for entry of an order authorizing Debtors to honor certain prepetition obligations to customers and to otherwise continue in the ordinary course of business Customer Programs and practices relating to the foregoing; 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, 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 after due deliberation and sufficient cause therefore, it is hereby:

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.

1. ORDERED that the Motion is granted; and it is further

2. ORDERED that the Debtors, in their business judgment, are authorized, but not directed, to honor and perform their obligations in regard to their Customer Programs, without regard to whether the Debtors' obligations under any such Customer Programs arose before or after the Petition Date; and it is further

3. ORDERED that the Debtors, in their business judgment, are authorized, but not directed, to continue, renew, replace, implement, modify and/or terminate such of their Customer Programs as they deem appropriate, in the ordinary course of business, without further application to the Court; and it is further

4. ORDERED that all banks and other financial institutions on which checks were drawn or electronic payment requests made in payment of such prepetition obligations approved herein are authorized and directed to (i) receive, process, honor, and pay all such checks and electronic payment requests when presented for payment (assuming that sufficient funds are then available in the Debtors' bank accounts to cover such payments), and (ii) rely on the Debtors' designation of any particular check or electronic payment request as approved by this Order; and it is further

5. ORDERED that the Debtors are authorized to reissue any check, electronic payment or other transfer that was drawn in payment of any Customer Program claims that is not cleared by a depository; and it is further

6. ORDERED that any payment or transfer made or service rendered by the Debtors pursuant to this Order is not, and shall not be deemed, an admission as to the validity of the underlying obligation, a waiver of any rights the Debtors may have to dispute such obligation

or an approval or assumption of any agreement, contract, or lease under section 365 of the Bankruptcy Code; and it is further

7. 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

8. ORDERED that Rule 6003(b) of the Federal Rules of Bankruptcy Procedure has been satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors; and it is further

9. ORDERED that, notwithstanding the applicability of Rule 6004(h) of the Federal Rules of Bankruptcy Procedure or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

10. ORDERED that this Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: October 6, 2008
Wilmington, Delaware


United States Bankruptcy Judge