

In re Comfort Co., Inc.
Debtor

Case No. 08-12305

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS - AMENDED

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor" ,include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R H W J C	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN						
Account No. See Schedule D Attachment								
			Value \$ 0.00				338,408,756.00	Unknown
Account No.			Value \$					
Account No.			Value \$					
Account No.			Value \$					
Subtotal (Total of this page)							338,408,756.00	0.00
Total (Report on Summary of Schedules)							338,408,756.00	0.00

0 continuation sheets attached

United States Bankruptcy Court
Western District of Pennsylvania

In re Comfort Co., Inc. Debtor(s)

Case No. 08-12305
Chapter 11

DECLARATION CONCERNING DEBTOR'S SCHEDULES - AMENDED

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of ___ sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date _____

Signature: _____ Debtor

Date _____

Signature: _____ (Joint Debtor, if any)

[If joint case, both spouses must sign.]

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

I, the Chief Financial Officer [the president or other officer or an authorized agent of the corporation or a member or an authorized agent of the partnership] of the corporation [corporation or partnership] named as a debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of ___ sheets [total shown on summary page plus 1], and that they are true and correct to the best of my knowledge, information, and belief.

Date December 18, 2008

Signature: Jeffrey F. Kies
Jeffrey F. Kies
[Print or type name of individual signing on behalf of debtor]

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

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.

Comfort Co., Inc.
Schedule D Attachment

Creditor's Name and Mailing Address Including Zip Code, and Account Number	Co-Debtor	Date Claim Was Incurred, Nature of Lien, and Description of Value of Property Subject to Lien	Contingent	Unliquidated	Disputed	Amount of Claim Without Deducting Value of Collateral	Unsecured Portion, If Any
JP MORGAN CHASE BANK, N.A., AS ADMINISTRATIVE AGENT & PRIORITY COLLATERAL AGENT C/O RICHARDS, LAYTON & FINGER, P.A. ATTN: MARK D. COLLINS, ESQ. 920 NORTH KING STREET WILMINGTON, DE 19801	X	4/3/2007 LIFO Credit Facility Security interest on all property, including personal property and real property (See Global Notes) Value \$Unknown				\$13,384,241.00	Unknown
JP MORGAN CHASE BANK, N.A., AS ADMINISTRATIVE AGENT & PRIORITY COLLATERAL AGENT C/O RICHARDS, LAYTON & FINGER, P.A. ATTN: MARK D. COLLINS, ESQ. 920 NORTH KING STREET WILMINGTON, DE 19801	X	4/3/2007 First Lien Credit Facility Security interest on all property, including personal property and real property (See Global Notes) Value \$Unknown				\$272,730,033.00	Unknown
JP MORGAN CHASE BANK, N.A., AS ADMINISTRATIVE AGENT C/O RICHARDS, LAYTON & FINGER, P.A. ATTN: MARK D. COLLINS, ESQ. 920 NORTH KING STREET WILMINGTON, DE 19801 and BRUCE L BISSON, AS INDIVIDUAL AGENT FOR WILMINGTON TRUST COMPANY AS SECOND LIEN COLLATERAL AGENT C/O WILMINGTON TRUST COMPANY ATTN: JAMES A. HANLEY 1100 NORTH MARKET STREET WILMINGTON, DE 19890	X	4/3/2007 Second Lien Credit Facility Security interest on all property, including personal property and real property (See Global Notes) Value \$Unknown				\$52,294,482.00	Unknown
TOTAL						\$338,408,756.00	