

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 : Jointly Administered
: :
Debtors. : :
: : Hearing Date: October 24, 2008 @ 10:30
: : a.m.
: : Objection Deadline: October 21, 2008 @
: : 4:00 p.m.
: :
: Related To Docket No. 10
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**NOTICE OF HEARING ON MOTION FOR ENTRY OF 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 RELATED TO THE FOREGOING**

TO: ALL INTERESTED PARTIES

PLEASE TAKE NOTICE that on October 3, 2008, the above-captioned debtors and debtors in possession (the "Debtors") filed a **Motion for Entry of 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**

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.

Payment Requests Relating To The Foregoing (the “Motion”) [Docket No. 10] with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801 (the “Bankruptcy Court”). **You were previously served with a copy of the Motion**². Pursuant to the Motion, the Debtors have requested that three (3) individuals receive a severance payment in excess of \$10,950 (the “Severance Request”).

PLEASE TAKE FURTHER NOTICE THAT a hearing to consider the Severance Request contained in the Motion will be held on **October 24, 2008 at 10:30 a.m. (Prevailing Eastern Time)** before the Honorable Mary F. Walrath at the Bankruptcy Court, 824 Market Street, 5th Floor, Courtroom 4, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that objections or responses to the relief requested in the Motion, if any, must be made in writing, filed with the Bankruptcy Court, and served so as to be received by the proposed undersigned counsel to the Debtors on or before **October 21, 2008 at 4:00 p.m. (Prevailing Eastern Time)**.

(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 A copy of the Motion may also be obtained by contacting the undersigned, proposed counsel for the Debtors.

PLEASE TAKE FURTHER NOTICE THAT IF NO OBJECTIONS TO THE MOTION ARE TIMELY FILED, SERVED AND RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE FINAL RELIEF REQUESTED IN THE MOTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: October 6, 2008
Wilmington, Delaware

Respectfully submitted,



Michael R. Lastowski (DE 3892)
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Sommer L. Ross (DE 4598)
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*Proposed Counsel for the Debtors and Debtors
in Possession*