

**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. : :
: Related to Docket No. 283
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**ORDER (A) APPROVING FIRST AMENDED DISCLOSURE
STATEMENT, (B) FIXING THE VOTING RECORD DATE, (C) SCHEDULING
CERTAIN HEARING DATES AND DEADLINES IN CONNECTION WITH THE
PROPOSED CONFIRMATION OF THE DEBTORS' PROPOSED FIRST AMENDED
PLAN OF REORGANIZATION, AND (D) APPROVING THE SOLICITATION
PROCEDURES AND FORM OF SOLICITATION PACKAGE AND NOTICES**

Upon the Debtors' Motion² in the above-captioned Chapter 11 Cases seeking entry of an order: (I) approving the Debtors' First Amended Disclosure Statement (the "Disclosure Statement"); (II) fixing a voting record date pursuant to Bankruptcy Rule 3018(a); (III) scheduling certain hearing dates and deadlines in connection with the proposed confirmation of the Debtors' proposed Plan, as amended (the "Plan"); and (IV) approving the Solicitation Procedures for Debtors' Plan and the form of the Solicitation Package materials to be distributed with respect thereto; 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 proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue of this proceeding and the Motion is proper in

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. (6836); 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 not defined herein shall have the meaning ascribed to them in the Motion.

this District pursuant to 28 U.S.C. §§ 1408 and 1409; and due, adequate, and sufficient notice of the Motion having been given; and it appearing that no other notice need be given; and after due deliberation and sufficient cause appearing therefore, it is hereby:

ORDERED, that the Motion is granted in its entirety; and it is further

ORDERED, that the Disclosure Statement complies with all aspects of section 1125 of the Bankruptcy Code and is hereby approved as containing adequate information, as defined by section 1125(a) of the Bankruptcy Code; and it is further

ORDERED, that the Debtors have provided adequate notice of the time fixed for filing objections and the hearing to consider approval of the Disclosure Statement in accordance with Bankruptcy Rules 2002 and 3017; and it is further

ORDERED, that the date this Court approved the Disclosure Statement shall be the Voting Record Date for determining: (a) the creditors that are entitled to receive the Solicitation Package pursuant to the Solicitation Procedures; (b) the creditors and interest holders entitled to vote to accept or reject the Plan; and (c) whether claims or interests have been properly transferred to an assignee pursuant to Bankruptcy Rule 3001(e) such that the assignee can vote as the holder of the claim or equity interest; and it is further

ORDERED, that the **Confirmation Hearing shall commence on February 4, 2009 at 10:30 a.m.**, which date may be continued from time to time by the Court or the Debtors without further notice other than adjournments announced in open court; and it is further

ORDERED that any objections to the Plan (with the exception of any objection filed by the Official Committee of Unsecured Creditors³) must be filed by the **Plan Objection Deadline**,

³ To the extent the Official Committee of Unsecured Creditors files an objection to the Plan, it must be filed on or before January 29, 2009 at 4:00 p.m. prevailing Eastern time.

January 26, 2009 at 4:00 p.m. prevailing Eastern time, and must be: (a) in writing; (b) state with particularity the grounds for such objection; (c) state the name and address of the objecting party and the notice of the claim or interest of such party; and (d) filed with the Court and served such that it is actually received by the following Notice Parties:

Counsel to the Debtors:	Duane Morris LLP, Suite 1200 1100 North Market Street Wilmington, DE 19801-1246 Attention: Michael R. Lastowski, Esquire
Debtors:	Richard A. Heller Chief Executive Officer Sleep Innovations, Inc. 187 Route 36, Suite 101 West Long Branch, NJ 07764
Counsel to the Official Committee of Unsecured Creditors:	Lowenstein Sandler, P.C. 65 Livingston Avenue Roseland, NJ 07068 Attention: Bruce Buechler, Esquire and Connolly Bove Lodge & Hutz LLP The Nemours Building, 1007 North Orange St. Wilmington, DE 19899 Attention: Jeffrey C. Wisler, Esquire
Counsel to JPMorgan Chase Bank, N.A., administrative agent for the lenders under the First Lien Credit Facility, the Second Lien Credit Facility and the Debtors' postpetition financing facility:	Simpson Thacher & Bartlett LLP 425 Lexington Avenue New York, New York 10017 Attention: Steven M. Fuhrman, Esquire and Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 Attention: Mark D. Collins, Esquire
The Office of the United States Trustee for the District of Delaware:	J. Caleb Boggs Federal Courthouse 844 King Street, Suite 2207 Wilmington, DE 19801 Attention: Jane Leamy, Esquire

and it is further

ORDERED, that the Debtors, no later than three (3) days prior to the Confirmation Hearing, shall file their reply to objections, if any, to confirmation of the Plan filed by the Plan Objection Deadline; and it is further

ORDERED, that the Debtors, no later than fifteen (15) days prior to the Confirmation Hearing, shall file the Plan Supplement and serve the Plan Supplement upon the Core Group;

ORDERED, that the **Voting Deadline shall be January 26, 2009 at 4:00 p.m. prevailing Eastern time**; provided, however, the Debtors may extend the Voting Deadline, if necessary, without further order of this Court, to a date that is no later than five (5) Business days before the Confirmation Hearing; provided, however, notice of such extension shall be provided to voting creditors; and it is further

ORDERED, that the Debtors, any creditor or party in interest shall have all of their respective rights to object to claims pursuant to Rule 3007 of the Federal Rules of Bankruptcy Procedure at any time between the Voting Record Date and the Confirmation Hearing and, to the extent that an objection is filed, Rule 3018(a) of the Federal Rules of Bankruptcy Procedure shall control the ability of such creditor to have its vote count; provided, however, that in event an objection is lodged against a claim, the holder of which has already voted to reject the Plan, the vote to reject will still be counted notwithstanding the filing of the objection; and it is further

ORDERED, that the Solicitation Procedures attached hereto as Exhibit 1, and incorporated by reference herein, are hereby approved; provided however, the Debtors reserve, subject to Court approval, the right to amend or supplement the Solicitation Procedures to better facilitate the solicitation process; and it is further

ORDERED, that the procedures for distribution of the Solicitation Package set forth in the Solicitation Procedures satisfy the requirements of the Bankruptcy Code and the Federal Rules of Bankruptcy Procedure; and it is further

ORDERED, that the forms of the Non-Voting Status Notices, substantially in the forms attached hereto as Exhibits 2 and 3, respectively, are hereby approved; and it is further

ORDERED, that the form of the Disputed Claim Notice, substantially in the form attached hereto as Exhibit 4, is hereby approved; and it is further

ORDERED, that the form of the Confirmation Hearing Notice, substantially in the form attached hereto as Exhibit 5, complies with the requirements of Fed. R. Bankr. P. 2002(b), 2002(c)(3), and 2002(d), and is hereby approved; and it is further

ORDERED, that the form of Ballots, substantially in the forms attached hereto as Exhibit 6, is hereby approved; and it is further

ORDERED, that the form of the voting instructions, substantially in the form contained within the Ballots attached hereto Exhibit 6, is hereby approved; and it is further

ORDERED, that all votes to accept or reject the Plan must be cast by using the appropriate Ballot; and it is further

ORDERED, that all Ballots must be properly executed, completed and delivered by (a) first class mail, in the return envelope provided with each Ballot; (b) overnight courier; or (c) personal delivery, so that the Ballots are actually received, in any case, by the Voting Agent, no later than the Voting Deadline at the following address: (i) if by regular mail, to The Garden City Group, Inc., Attn: Comfort Co., Inc., P.O. Box 9000 #6507, Merrick, New York 11566-9000 or (ii) if by messenger or overnight courier, to The Garden City Group, Inc., Attn: Comfort Co., Inc., 105 Maxess Road, Melville, New York 11747; and it is further

ORDERED, that the form of the Debtors' customized letters to each voting class, substantially in the forms attached hereto as Exhibit 7, are hereby approved; and it is further

ORDERED, that the Confirmation Hearing Notice provides creditors and parties in interest with sufficient notice regarding the injunction, exculpation, and third party release provisions contained in the Plan in compliance, with Fed. R. Bankr. P. 3016(c); and it is further

ORDERED, that the Debtors shall be excused from giving notice or providing service of any kind upon any person or entity to whom the Debtors mailed a notice regarding the Disclosure Statement Hearing and received any of such notices returned by the United States Postal Service marked "undeliverable as addressed", "moved - left no forwarding address", or "forwarding order expired", or similar reason, unless the Debtors or the Solicitation Agent have been informed in writing by such person or entity of that person's or entity's new address. If a creditor has changed its mailing address after the Petition Date, the burden shall be on the creditor or party in interest, not the Debtors, to advise the Solicitation Agent of the new address; and it is further

ORDERED, that all time periods set forth in this Order shall be calculated in accordance with Fed. R. Bankr. P. 9006(a);

ORDERED, that the Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this order; and it is further


ORDERED, that the Debtors are authorized to make non-substantive changes to the Disclosure Statement, the Plan, the Ballots, the Non-Voting Status Notices and related documents without further order of the Court, including without limitation changes to correct typographical and grammatical errors, insert dates and to make conforming changes among the

Disclosure Statement, the Plan, the Ballots, the Non-Voting Status Notices and any other materials in the Solicitation Package prior to mailing; and it is further ordered that

ORDERED, that, notwithstanding the possible applicability of Fed. R. Bankr. P. 6004(h), 7062, 9014, or otherwise, the terms and conditions of this order shall be immediately effective and enforceable upon its entry; and its is further

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

Dated: December 29, 2008



Honorable Mary F. Walrath
Chief United States Bankruptcy Judge