

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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In re:	:	
	:	Chapter 11
COMFORT CO., INC.,	:	
a Delaware corporation, <i>et al.</i> , ¹	:	Case No. 08-12305 (MFW)
	:	
Debtors.	:	Jointly Administered
	:	
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**NOTICE OF DEADLINES FOR FILING PROOFS OF CLAIM (INCLUDING CLAIMS
UNDER BANKRUPTCY CODE SECTION 503(B)(9)) AGAINST DEBTORS**

TO: ALL ENTITIES WHO MAY HAVE CLAIMS AGAINST ANY OF THE DEBTORS LISTED BELOW:

PLEASE TAKE NOTICE THAT:

1. On October 3, 2008, Comfort Co. Inc. ("Comfort Co.") and its affiliated debtors and debtors in possession in the above-captioned, jointly administered chapter 11 cases (collectively, the "Debtors"), each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the District of Delaware (the "Court"). Set forth below are the names, addresses, case numbers and federal tax identification umbers for each Debtor:

DEBTOR	ADDRESS	CASE NO.	EIN NO.
Comfort Co., Inc.	187 Route 36, Suite 101, West Long Branch, NJ 07764	08-12305	xx-xxx0360
Sleep Innovations, Inc.	187 Route 36, Suite 101, West Long Branch, NJ 07764	08-12306	xx-xxx6386
Advanced Innovations Central, LLC	187 Route 36, Suite 101, West Long Branch, NJ 07764	08-12307	xx-xxx7109
Advanced Innovations East, LLC	187 Route 36, Suite 101, West Long Branch, NJ 07764	08-12309	xx-xxx2669

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.

DEBTOR	ADDRESS	CASE NO.	EIN NO.
Advanced Innovations West, LLC	187 Route 36, Suite 101, West Long Branch, NJ 07764	08-12310	xx-xxx2116
Advanced Urethane Technologies, Inc.	187 Route 36, Suite 101, West Long Branch, NJ 07764	08-12311	xx-xxx1725
AUT Brenham, Inc	187 Route 36, Suite 101, West Long Branch, NJ 07764	08-12312	xx-xxx7286
AUT Dallas, Inc.	187 Route 36, Suite 101, West Long Branch, NJ 07764	08-12313	xx-xxx7706
AUT Lebanon, Inc.	187 Route 36, Suite 101, West Long Branch, NJ 07764	08-12314	xx-xxx7928
AUT Newburyport, Inc.	187 Route 36, Suite 101, West Long Branch, NJ 07764	08-12315	xx-xxx7032
AUT West Chicago, Inc.	187 Route 36, Suite 101, West Long Branch, NJ 07764	08-12316	xx-xxx7561

DEADLINE FOR FILING CLAIMS AGAINST COMFORT CO. AND THE OTHER DEBTORS:

2. On November 21, 2008, the Court entered an order (the “Bar Date Order”) establishing **January 15, 2009 at 5:00 p.m. prevailing Eastern Time**, as the deadline for general creditors to file proofs of claim (including claims under Bankruptcy Code section 503(b)(9) of the Bankruptcy Code) against the Debtors (the “General Bar Date”) and **April 1, 2009 at 5:00 p.m. prevailing Eastern Time**, as the deadline for governmental units to file proofs of claim against the Debtors (the “Governmental Unit Bar Date,” and together with the General Bar Date, the “Bar Dates”). The Bar Dates apply to all claims against the Debtors that arose before October 3, 2008 except the Excluded Claims listed in paragraph 4 below. The Bar Date Order also sets procedures to be used for filing proofs of claim, which are summarized in this notice for your convenience.

3. You **MUST** file a proof of claim if you have any claim against any of the Debtors that arose before October 3, 2008. The only exception to this requirement is for claims described in paragraph 4, below. Acts or omissions that occurred before October 3, 2008 may give rise to claims subject to the Bar Dates even if the claims may not have become known or fixed or liquidated until after October 3, 2008. **ANY CLAIMS (INCLUDING CLAIMS UNDER BANKRUPTCY CODE SECTION 503(B)(9) OF THE BANKRUPTCY CODE) YOU HAVE AGAINST COMFORT CO. OR ITS AFFILIATED DEBTORS MUST BE TIMELY FILED AND IF NOT, WILL BE FOREVER BARRED.** Under section 101(5) of the Bankruptcy Code and as used herein, the word “claim” means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured; or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured.

4. The Bar Date Order provides that creditors do **NOT** have to file proofs of claim by the Bar Dates for the types of claims and interests listed below in this paragraph 4 (collectively, the “Excluded Claims”). You should not file a proof of claim at this time for any Excluded Claim. The Court may enter one or more separate orders at a later time requiring creditors to file proofs of claim for some kinds of Excluded Claims and setting related deadlines. If the Court does enter such an order, you will receive notice of it. Excluded Claims include:
- a. Claims that were listed in the schedules of assets and liabilities and statements of financial affairs, which were filed by the Debtors on November 17, 2008 (the “Schedules”), but only if (i) the Schedules did not list those Claims as “contingent,” “unliquidated” or “disputed” and (ii) the holder of the Claim does not dispute the Schedules’ description of the amount or classification of the Claim or the Debtor that is identified as owing the Claim;
 - b. Claims for which a proof of claim already has been filed with the Clerk of the United States Bankruptcy Court for the District of Delaware in a form substantially similar to Official Bankruptcy Form No. 10, against the correct Debtor;
 - c. any Claim allowed by the Court prior to November 21, 2008, the date the Bar Date Order was entered;
 - d. Claims paid in full by any of the Debtors during these Chapter 11 Cases as authorized by order of the Court or otherwise;
 - e. any Claim that is subject to a specific deadline fixed by the Court;
 - f. any Claim held by a Debtor in these Chapter 11 Cases;
 - g. Claims of current employees of any of the Debtors, to the extent that the Debtors were authorized by the Court to honor those Claims in the ordinary course of their business such as for wages and benefits, except that current employees must submit a proof of claim by the General Bar Date for all other Claims arising before October 3, 2008 against the Debtors including Claims for wrongful termination, discrimination and claims covered by the Debtors’ workers’ compensation insurance of the employee disagrees with the amount of their Claim as fixed by the Debtors in the Schedules;
 - h. Claims for the repayment of principal, interest, swap obligations, fees and expenses owed to the lenders, or JPMorgan as agent for such lenders, under the First Lien Credit Facility or the Second Lien Credit Facility; provided, however, JP Morgan as agent under the First Lien Credit Facility and the Second Lien Credit Facility, must file a Master Proof of Claim in accordance with the terms of the order of the Court approving the Debtors’ postpetition

financing facility on or before the General Bar Date with respect to all such Claims;

- i. claimants whose Claim is based on an interest in an equity security of the Debtors; provided, however, that any Claimant who wishes to assert a Claim against any of the Debtors based on, without limitation, Claims for damages or rescission based on the purchase or sale of an equity security, must file a proof of claim on or before the General Bar Date. The Debtors reserve all rights with respect to any such Claims including, *inter alia*, to assert that such Claims are subject to subordination pursuant to section 510(b) of the Bankruptcy Code; and
- j. Any Claims allowable under sections 503(b) and 507(a)(1) of the Bankruptcy Code as administrative expenses of the Debtors' Chapter 11 Cases, including administrative claims arising in connection with Debtors' postpetition financing facility and claims for adequate protection arising under the Order of the Court approving the Debtors' postpetition financing facility; **provided, however, Claims asserted on account of section 503(b)(9) of the Bankruptcy Code, are subject to the General Bar Date as provided above.** Section 503(b)(9) provides in part as follows: “. . . there shall be allowed administrative expenses . . . including . . . (9) the value of any goods received by the debtor within 20 days before the date of commencement of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business.” **Accordingly, if you have a Claim under Bankruptcy Code section 503(b)(9), you must file a proof of claim on or before the General Bar Date.**

5. **THE FACT THAT YOU HAVE RECEIVED THIS NOTICE DOES NOT MEAN THAT YOU HAVE A CLAIM OR THAT THE DEBTORS BELIEVE YOU HAVE A CLAIM.**
6. If the Debtors amend their Schedules after you receive this notice, the Debtors will give notice of that amendment to the holders of the Claims that are affected by it, and those holders will be given an opportunity to file proofs of claim before a new deadline that will be specified in that future notice.
7. The Bankruptcy Code provides that Debtors may, at any time before a plan of reorganization is confirmed by the Court, choose to reject certain executory contracts or unexpired leases. If your contract or lease is rejected, you may have a claim resulting from that rejection. The deadline to file a proof of claim for damages relating to the rejection of the contract or lease is the later of (a) the Bar Date or (b) the date provided in the order authorizing the Debtor to reject (or notice of rejection of) the contract or lease or, if no such date is provided, then 30 days after the date the order is entered or notice of rejection is provided.

INSTRUCTIONS FOR FILING PROOFS OF CLAIM:

8. If you file a proof of claim, your filed proof of claim must (a) be written in the English language, (b) be denominated in lawful currency of the United States, (c) be signed by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant, (d) include as attachments any documents on which the claim is based (or, if such documentation is voluminous, include a summary of such documentation) or an explanation as to why such documentation is not available; provided, however, that a proof of claim may be filed without supporting documentation upon the prior written consent of the Debtors and any other party in interest; provided, further that any creditor that received such written consent shall be required to transmit such writings to the Debtors or other party in interest upon request no later than ten days from the date of such request; and (e) conform substantially with the enclosed proof of claim form or to Official Form No. 10. If a proof of claim form is not enclosed with this notice, you may obtain a proof of claim form from any bankruptcy court clerk's office, from your lawyer, from certain business supply stores, from www.uscourts.gov/bankform, by calling the Debtors' reorganization hotline at 1-866-393-0257; or by contacting The Garden City Group, Inc. ("GCG"), the Claims and Noticing Agent in these Chapter 11 Cases, at The Garden City Group, Inc., Attn.: Comfort Co., Inc., 105 Maxess Road, Melville, New York 11747, Telephone (631) 470-5000.
9. **YOU MUST SPECIFICALLY IDENTIFY THE DEBTOR AGAINST WHICH YOU ASSERT A CLAIM, BY NAME AND PROPER CHAPTER 11 CASE NUMBER, BY CHECKING THE APPLICABLE BOX ON THE PROOF OF CLAIM FORM. YOU SHOULD INCLUDE ALL CLAIMS AGAINST A PARTICULAR DEBTOR IN A SINGLE PROOF OF CLAIM FORM. IF YOU HAVE A CLAIM AGAINST MORE THAN ONE DEBTOR, YOU MUST FILE A SEPARATE PROOF OF CLAIM FORM AGAINST EACH DEBTOR.**
10. **Your proof of claim form must be filed so as to be received on or before 5:00 p.m. prevailing Eastern Time on January 15, 2009.** You can file your proof of claim by mailing the original proof of claim to The Garden City Group, Inc., Attn: Comfort Co., Inc., P.O. Box 9000 #6507, Merrick, New York 11566-9000 or sending it by messenger or overnight courier to The Garden City Group, Inc., Attn: Comfort Co., Inc., 105 Maxess Road, Melville, New York 11747. GCG will not accept a proof of claim sent by facsimile or e-mail.

CONSEQUENCES OF MISSING THE DEADLINE FOR FILING CLAIMS:

11. **EXCEPT WITH RESPECT TO EXCLUDED CLAIMS (AS DESCRIBED IN PARAGRAPH 4), IF YOU FAIL TO FILE A PROOF OF CLAIM ON OR BEFORE 5:00 P.M. PREVAILING EASTERN TIME, ON THE APPLICABLE BAR DATE ON ACCOUNT OF ANY CLAIM YOU WISH TO ASSERT AGAINST ANY OF THE DEBTORS, THEN:**
- **YOU WILL BE FOREVER BARRED FROM ASSERTING THAT CLAIM (OR FILING A PROOF OF CLAIM WITH RESPECT TO IT);**
 - **YOU WILL NOT RECEIVE ANY DISTRIBUTION IN THESE CHAPTER 11 CASES ON ACCOUNT OF THAT CLAIM;**

- **THE DEBTORS AND THEIR PROPERTY WILL BE DISCHARGED FROM ANY AND ALL LIABILITY WITH RESPECT TO THAT CLAIM; AND**
- **YOU WILL NOT BE PERMITTED TO VOTE ON ANY PLAN OR PLANS OF REORGANIZATION FOR THE DEBTORS ON ACCOUNT OF THESE BARRED CLAIMS.**

EXAMINATION OF SCHEDULES:

12. The Debtors' Schedules and the Bar Date Order may be examined and inspected by interested parties during regular business hours at any of (a) the offices of Duane Morris LLP, 1100 North Market Street, Suite 1200, Wilmington, Delaware or (b) the Clerk of the Bankruptcy Court, United States Bankruptcy Court, District of Delaware, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801, during posted hours. The Debtors' Schedules and the Bar Date Order are also available online at www.sleepinnovationsch11.com. The Court's docket sheet and documents are also accessible at the Court's internet site: <https://ecf.deb.uscourts.gov> through an account obtained from the PACER website at <http://pacer.psc.uscourts.gov>. Creditors that wish to rely on the Schedules will have the responsibility for determining that their Claims are listed accurately on them.

QUESTIONS:

13. Proof of Claim Forms and a copy of the Bar Date Order may be obtained by calling The Garden City Group, Inc. at 1-866-393-0257. The Garden City Group, Inc. cannot advise you how to, or whether you should, file a Proof of Claim Form.
14. General information regarding the Debtors' Chapter 11 Cases, including a link which will permit unsecured creditors to send questions to counsel to the Official Committee of Unsecured Creditors, is available online at <http://www.sleepinnovationsch11.com>.

Dated: November 25, 2008
Wilmington, Delaware

BY ORDER OF THE COURT:
THE HONORABLE MARY F. WALRATH

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