

**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.*,<sup>1</sup> : :  
: : Jointly Administered  
Debtors. : :  
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**GLOBAL NOTES AND STATEMENTS OF LIMITATIONS, METHODS AND  
DISCLAIMER REGARDING THE DEBTORS' SCHEDULES OF ASSETS AND  
LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

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Comfort Co., Inc., Sleep Innovations, Inc. ("SI, Inc."), Advanced Urethane Technologies, Inc. ("AUT, Inc."), Advanced Innovations Central, LLC ("AI Central"), Advanced Innovations East, LLC ("AI East"), Advanced Innovations West, LLC ("AI West"), AUT Brenham, Inc. ("AUT Brenham"), AUT Dallas, Inc. ("AUT Dallas"), AUT Lebanon, Inc. ("AUT Lebanon"), AUT Newburyport, Inc. ("AUT Newburyport"), and AUT West Chicago, Inc. ("AUT West Chicago") (collectively, the "Debtors") are filing their respective Schedules of Assets and Liabilities (the "Schedules") and Statements of Financial Affairs (the "Statements" and, with the Schedules, the "Schedules and Statements") in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"). The Debtors, with the assistance of their counsel, prepared the Schedules and Statements in accordance with section 521 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code") and Rule 1007 of the Federal Rules of Bankruptcy Procedure.

These Global Notes and Statements of Limitations, Methods and Disclaimer Regarding the Debtors' Schedules and Statements (the "Global Notes") pertain to, are incorporated by reference in and comprise an integral part of all the Schedules and Statements. These Global Notes should be referred to and reviewed in connection with any review of the Schedules and Statements.<sup>2</sup>

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<sup>1</sup> 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.

<sup>2</sup> These Global Notes are in addition to the specific notes contained in each of the Debtors' Schedules and Statements. The fact that the Debtors have prepared a "General Note" with respect to any specific item in the Schedules or Statements and not to others should not be interpreted as a decision by the Debtors to exclude the applicability of such General Note to any other items in the remaining Schedules and Statements, as appropriate.

The Schedules and Statements were prepared by the Debtors' management in reliance upon the financial data derived from the Debtors' books and records as available at the time of such preparation. They are unaudited. While those members of management responsible for the preparation of the Schedules and Statements have made a reasonable effort to ensure that they are accurate and complete based on information known to them at the time of preparation and after reasonable inquiries, inadvertent errors may exist therein. Also, the subsequent receipt of information may result in material changes in financial and other data contained in the Schedules and Statements, warranting amendment of the same. Moreover, because the Schedules and Statements contain unaudited information that is subject to further review and potential adjustment, there can be no assurance that these Schedules and Statements are complete or accurate. For privacy purposes, the Debtors have not listed the home addresses of employees, directors, officers and stockholders.

1. Case. On October 3, 2008 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code.

2. Reporting Date. Financial information relating to the assets and liabilities reported in the Schedules and Statements is provided as of the Petition Date, unless otherwise indicated.

3. Corporate Structure: Comfort Co., Inc. owns 100% of SI, Inc. SI, Inc., in turn, owns 100% each of AI Central, AI East, AI West and AUT, Inc. AUT, Inc., in turn, owns 100% each of AUT Brenham, AUT Dallas, AUT Lebanon, AUT Newburyport and AUT West Chicago.

4. Basis of Presentation. For financial reporting and book keeping purposes, SI, Inc. prepares consolidated financial statements for the Debtors. Unlike the consolidated financial statements, the Schedules and Statements, except where otherwise indicated, reflect the assets and liabilities of each Debtor on an individual basis. Accordingly, the totals listed in the Schedules and Statements will likely differ, at times materially, from the consolidated financial reports. Given the uncertainty surrounding the ownership and valuation of certain assets and the valuation and nature of certain liabilities, to the extent that a Debtor may show more assets than liabilities, this is not an admission that the Debtor was solvent at the Petition Date or at any time prior thereto. Likewise, to the extent a Debtor shows more liabilities than assets, this is not an admission that the Debtor was insolvent at the Petition Date or any time prior thereto.

5. Consolidated Accounts Payable and Disbursement Systems. SI, Inc. and AUT, Inc. utilize consolidated accounts payable and disbursements systems through which they pay all business-related expenses of the Debtors. Accordingly, accounts payable information relating to Comfort Co, Inc., SI, Inc., AI East, AI West and AI Central are reported on SI, Inc.'s Schedules and Statements. Accounts payable information relating to AUT, Inc., AUT Brenham, AUT Dallas, AUT Lebanon, AUT Newburyport and AUT West Chicago are reported on AUT, Inc.'s Schedules and Statements.

6. Consolidated Accounts Receivable Systems. SI, Inc. and AUT, Inc. utilize consolidated accounts receivable systems through which they manage all of the Debtors' accounts receivable information. Accordingly, information relating to SI, Inc., AI East, AI West and AI Central are reported on SI, Inc.'s Schedules and Statements. Accounts receivable information relating to AUT, Inc., AUT Brenham, AUT Dallas, AUT Lebanon, AUT Newburyport and AUT West Chicago are reported in AUT, Inc.'s Schedules and Statements.

7. Amendments. The Debtors reserve their rights to amend the Schedules and Statements in all respects at any time as may be necessary or appropriate, including, without limitation, the right to dispute or to assert offsets or defenses to any claim reflected on the Schedules and Statements as to amount, to liability, or to classification, or to otherwise subsequently designate any claim as "disputed," "contingent," or "unliquidated." Any failure to designate a claim as "contingent," "unliquidated," or "disputed" does not constitute an admission by the Debtors that such claim is not "contingent," "unliquidated," or "disputed."

8. Estimates and Assumptions. The preparation of the Schedules and Statements required the Debtors to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities on the date of the Schedules and Statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

9. Unknown Amounts. Some of the scheduled liabilities are unknown and unliquidated at this time. In such cases, the amounts are listed as "Unknown." Accordingly, the Schedules and the Statements do not accurately reflect the aggregate amount of the Debtors' liabilities.

10. Pre-petition v. Post-Petition. The Debtors have sought to allocate liabilities between the pre-petition and post-petition periods based on the information obtained from research that was conducted in connection with the preparation of these Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between pre-petition and post-petition periods may change.

11. GAAP. Given the difference between the information requested in the Schedules and Statements, and the financial information utilized under generally accepted accounting principles in the United States ("GAAP"), the aggregate asset values and claim amounts set forth in the Schedules and Statements do not necessarily reflect the amounts that would be set forth in a balance sheet prepared in accordance with GAAP.

12. Asset Values. It would be prohibitively expensive, unduly burdensome, and time-consuming to obtain current market valuations of the Debtors' property interests. The Debtors used recent market valuations to estimate asset value only where

such was readily available and discernible. Accordingly, to the extent any asset value is listed herein, and unless otherwise noted therein, book values rather than current market values of the Debtors' property interests are reflected in the applicable Schedule. As applicable, assets that have been fully depreciated or were expensed for accounting purposes have no book value. And, unless otherwise indicated, all asset amounts and claim amounts are listed as of the Petition Date.

13. Intercompany Transfers. Because of the Debtors' consolidated cash management systems, certain of the information set forth in the Schedules and Statements may not accurately reflect payments by an affiliated Debtor on behalf of another Debtor. Further, cash held at Debtors' locations is carried solely on the books and records of SI, Inc. and AUT, Inc., and, accordingly, is referenced in their Schedules. However, cash may have been in the physical custody of certain of the other Debtors on the Petition Date and thereafter.

14. Challenge of Liens. Except as otherwise agreed pursuant to a stipulation or agreed order or general order entered by the Bankruptcy Court, the Debtors reserve the right to dispute or to challenge the validity, perfection, or immunity from avoidance of any lien or security interest purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all of their rights to dispute or to challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument related to such creditor's claim. The description provided on Schedule D is intended only to be a summary.

15. First-Day Orders. Pursuant to various orders issued by the Bankruptcy Court (the "First Day Orders"), the Debtors were authorized to pay certain outstanding pre-petition claims, including, without limitation, claims relating to employee compensation, benefits, reimbursable business expenses, critical vendors, certain taxing authorities and certain other expenses. However, the claims listed in the Schedules and Statements may not reflect amounts paid pursuant to these various First Day Orders as they were unpaid as of the Petition Date. Moreover, to the extent such a claim is listed on the Schedules and Statements, inadvertently or otherwise, the Debtors do not waive any right to amend the Schedules and Statements or subsequently to object to such claims.

16. Credits in the Ordinary Course of Business. In the ordinary course of their business, the Debtors apply credits against amounts otherwise due to vendors. Certain of these credits are subject to change. Vendor claims are listed at the amounts entered on the Debtors' books and records, which may reflect credits or allowances due from such creditors to the Debtors. The Debtors reserve all of their rights respecting such credits and allowances.

17. Executory Contracts and Unexpired Leases. For purposes of the Schedules and Statements, the Debtors have only scheduled claims and executory contracts for which the Debtors may be contractually and/or directly liable. While every

reasonable effort has been made to ensure the accuracy of Schedule G regarding executory contracts and unexpired leases, inadvertent errors or omissions may have occurred. The Debtors hereby reserve all of their rights to dispute the validity, status or enforceability of any contract, agreement, or lease set forth on Schedule G that may have expired or may have been modified, amended, and/or supplemented from time to time by various amendments, restatements, waivers, letters and other documents, instruments, and agreements, which may not be listed on Schedule G. Certain of the leases and contracts listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, and other miscellaneous rights. Such rights, powers, duties and obligations are not set forth on Schedule G. Certain of the executory agreements may not have been memorialized in writing and could be subject to dispute. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their business, such as easements, rights of way, subordination, non-disturbance and attornment agreements, supplemental agreements, amendments, letter agreements, title agreements and confidentiality agreements. Such documents may not be set forth on Schedule G. The Debtors reserve all of their rights to dispute or to challenge the characterization of the structure of any transaction, or any document or instrument related to a creditor's claim. In the ordinary course of business, the Debtors may have entered into agreements, written or oral, for the provision of certain services on a month-to-month or at-will basis. Such contracts may not be included on Schedule G. However, the Debtors reserve the right to assert that such agreements constitute executory contracts. Listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease. The Debtors reserve all rights to challenge whether any of the listed contracts, leases, agreements or other documents constitute an executory contract or unexpired lease, including if any are unexpired non-residential real property leases. Any and all of the Debtors' rights, claims and causes of action regarding the contracts and agreements listed on Schedule G are hereby reserved and preserved.

18. Successor-in-Interest Contracts. Pursuant to an asset purchase agreement with Leggett & Platt, Inc., certain of the Debtors have obtained contractual rights and potential liabilities as successors in interest to contracts to which Leggett & Platt, Inc. was a party. Each of said Debtors has included such contracts in its Schedules as if it were a signatory party thereto. Inclusion of said contracts in said Schedules does not constitute a waiver of any rights or defenses relating to the contracts.

19. Insiders. In the circumstances where the Schedules and Statements require information regarding insiders and/or officers and directors, the listing of a party as an insider is not intended to be, nor should it be construed as, a legal characterization of such party as an insider. Such does not act as an admission of any fact, claim, right, or defense, and all such rights, claims and defenses are hereby expressly reserved. Further, employees have been included in this disclosure for informational purposes only and should not be deemed to be "insiders" in terms of control of the Debtors, management responsibilities or functions, decision-making or corporate authority and/or as otherwise defined by applicable law or with respect to any theories of liability or for any other purpose.

20. Causes of Action, Suits and Administrative Proceedings. The Debtors, despite reasonable efforts, may not have identified and/or set forth all of their causes of action, law suits or administrative proceedings (filed or potential) ("Causes of Action") against third parties as assets in their Schedules and Statements. However, the Debtors reserve all of their Causes of Action. Neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such Cause of Action. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights within these Chapter 11 cases, equitable subordination, and/or Causes of Action arising under the provisions of Chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws to recover assets or avoid transfers.

Additionally, the Debtors, after reasonably diligent efforts, may not have identified all Causes of Action with respect to which they have or may accrue liability due to the contingent nature of possible claims, including those that may arise from executory contracts. The Debtors specifically reserve all rights with respect to third-parties and all defenses that attend any Causes of Action not listed in the Schedules and Statements.

21. Classifications. Listing a claim (a) on Schedule D as "secured", (b) on Schedule E as "priority", or (c) on Schedule F as "unsecured non priority", or listing a contract on Schedule G as "executory" or "unexpired", does not constitute an admission by the Debtors of the legal rights of the claimant, or a waiver of the Debtors' right to recharacterize or reclassify such claim or contract.

22. Employee Confidential Information. For Schedule E, the Debtors have not provided the home addresses of the officers, directors, and employees referenced therein for privacy purposes, nor have they provided the names of the employees in certain circumstances for the same reason.

23. Claims Description. Any failure to designate a claim on a given Debtors' Schedules as "disputed", "contingent", or "unliquidated" does not constitute an admission by the Debtor that such amount is not "disputed", "contingent" or "unliquidated". The Debtors reserve all rights to dispute any claim reflected on their respective Schedules on any grounds including, without limitation, liability or classification, or to otherwise subsequently designate such claims as "disputed," "contingent" or "unliquidated".

24. Secured Creditor Claims Relating to Credit Facilities. Comfort Co., Inc. and SI, Inc. have stated certain claims on Schedule D, "Creditors Holding Secured Claims," arising from credit facilities for which JP Morgan Chase Bank is Collateral Agent. The claim amount listed on each Schedule D is stated as of September 27, 2008.

Additionally, the lien guarantee and collateral agreements define Collateral with respect to personal property as follows:

*. . . all of the following property now owned or at any time hereafter acquired by such Grantor or in which such Grantor now has or at any time in the future may acquire any right, title or interest . . .*

*(a) all Accounts;*

*(b) all Chattel Paper;*

*(c) all Documents;*

*(d) all Equipment;*

*(e) all General Intangibles;*

*(f) all Instruments;*

*(g) all Intellectual Property;*

*(h) all Inventory;*

*(i) all Investment Property;*

*(j) all Commercial Tort Claims;*

*(k) all other personal property not otherwise described above (except for any property specifically excluded from any clause in this section above, and any property specifically excluded from any defined term used in any clause of this section above);*

*(l) all books and records pertaining to the Collateral; and*

*(m) to the extent not otherwise included, all Proceeds, Supporting Obligations and products of any and all of the foregoing and all collateral security and guarantees given by any Person with respect to any of the foregoing;*

*Provided, however, that notwithstanding any of the other provisions set forth in this Section 3, this Agreement shall not constitute a grant of a security interest in (i) any leasehold interest in real property and any Fixtures (except to the extent that such Fixtures or Equipment under the New York UCC or are related to real property covered by a Mortgage executed and delivered pursuant to the [Lien Credit Agreement], (ii) any Farm Products or Vehicles, (iii) Letter of Credit Rights and all Proceeds thereof, (iv) Deposit Accounts, (v) any property to the extent that such*

*grant of a security interest is prohibited by any Requirements of Law of a Governmental Authority or requires a consent not obtained of any Governmental Authority pursuant to such Requirement of Law, (vi) any property to the extent that such grant of a security interest is prohibited by, or constitutes a breach or default under or results in the termination of or requires any consent not obtained under, any contract, license, agreement, instrument or other document evidencing or giving rise to such property or, in the case of any Investment Property, Pledged Stock or Pledged Note, any applicable shareholder or similar agreement, except to the extent that such Requirement of Law or the term in such contract, license, agreement, instrument or other document or shareholder or similar agreement providing for such prohibition, breach, default or termination or requiring such consent is ineffective under applicable law, or (vii) any Collateral that constitutes As-Extracted Collateral. It is hereby understood and agreed (i) that any Property described in the preceding proviso, and any Property that is otherwise expressly excluded from clauses (a) through (n) (sic) above, shall be excluded from the definition of "Collateral" and each of the categories of property included in the definition of Collateral.*

Further, the lien guarantee and related documents also include as collateral all real property then owned or thereafter required.

25. Co-Debtors. The Debtors' secured lenders have asserted liens extending to each of the Debtors. For purposes of Schedule H, the agent is listed for such borrowings and each Debtor is identified as a co-debtor with respect to the debt.

26. Summary of Significant Reporting Policies and Practices. The following conventions were adopted by the Debtors in preparation of the Schedules and Statements:

- (a) Fair Market Value; Book Value. Unless otherwise noted therein, the Schedules and Statements reflect the carrying value of the liabilities as listed on the Debtors' books and records. Where the current market value of assets is unknown, the Debtors have based their valuation on book values. Recent market values of assets have been used only where readily available and discernible.
- (b) Leased Real and Personal Property. In the ordinary course of their business, certain of the Debtors lease real property and various articles of personal property, including, without limitation, furniture, fixtures and equipment, from certain third-party lessors. All such leases are set forth in the Schedules and Statements. The property subject to leases is not reflected in the Schedules and Statements as either owned property or assets of the Debtors or

property or assets of third parties within the control of the Debtors. Nothing in the Schedules or Statements is or shall be construed as an admission or determination as to the legal status of any lease (including whether to assume and assign or reject such lease, or whether it is a true lease or a financing arrangement), and the Debtors reserve all of their rights with respect to all such issues.

- (c) Claims. Certain of the Schedules and Statements list creditors of the Debtors as of the Petition Date. Payments have been made subsequently to certain claimants pursuant to Bankruptcy Court orders in the Debtors' cases. The Bankruptcy Court has authorized the Debtors, among other matters, to pay pre-petition wages, salaries and other related employee benefits, certain critical vendors and taxing authorities. However, the claims listed in the Schedules and Statements may not reflect amounts paid pursuant to these various First Day Orders and the actual unpaid claims of creditors may differ from the amounts set forth in the Schedules and Statements.
- (d) Disputed, Contingent and/or Unliquidated Claims. Schedules D, E, and F permit the Debtors to designate a claim as disputed, contingent, and/or unliquidated. A failure to designate a claim on any of these Schedules and Statements as disputed, contingent, and/or unliquidated does not constitute an admission that such claim is not subject to objection. The Debtors reserve the right to dispute, or assert offsets or defenses to, any claim reflected on these Schedules and Statements as to amount, liability, or status.
- (e) Inventory. Inventory, where applicable, is presented without consideration of any potential warehousemen's, mechanics', materialmen's, possessory, or other similar liens.

27. Summary of Significant "SOFA" Issues. The following conventions were adopted by the Debtors in preparation of the Statements:

- (a) Consolidated Income. The Debtors report gross income on a consolidated basis. Thus, the Debtors' income information is listed only in SOFA question 1 for SI, Inc. and AUT, Inc. As AUT, Inc. and its subsidiaries -- AUT Brenham, AUT Dallas, AUT Lebanon, AUT Newbury and AUT West Chicago (collectively with AUT, Inc., the "AUT Group") -- were not acquired until April 1, 2007, the income reported in SOFA question 1 includes the AUT Group income only after said date.
- (b) For SOFA 2 concerning non-ordinary income, because the Debtors report gross income on a consolidated basis, certain settlement funds are reported

only on SI, Inc.'s Statements. However, other income from a real property sale is reported on AUT Dallas' Statements because AUT Dallas was the record owner of the property on the date of sale.

- (c) For SOFA question 3b, the Debtors have listed known payments to creditors that were made during the 90 days prior to the Petition Date, other than ordinary course wages or expense reimbursements to employees.
- (d) For SOFA questions 3c, 7, 19, 21 and 22, the Debtors have not provided the home addresses of the officers, directors, stockholders and employees referenced therein for privacy purposes, nor have they provided the names of the employees in certain circumstances for the same reason.

Neither the Debtors, their agents, nor their attorneys guarantee or warrant the accuracy, the completeness, or correctness of the data that is provided herein or in the Schedules and Statements, and the same are not liable for any loss or injury arising out of or caused in whole or in part by the acts, errors or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating or delivering the information in them. While every effort has been made to provide accurate and complete information herein, inadvertent errors or omissions may exist. The Debtors and their agents, attorneys and advisors expressly do not undertake any obligation to update, modify, revise or re-categorize the information provided herein, or to notify any third party should the information be updated, modified, revised or re-categorized. In no event shall the Debtors or their agents, attorneys and advisors be liable to any third party for any direct, indirect, incidental, consequential or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business or lost profits), whether foreseeable or not and however caused, even if the Debtors or their agents, attorneys and advisors are advised of the possibility of such damages.

\*\*\*\* END OF GLOBAL NOTES \*\*\*\*

B7 (Official Form 7) (12/07)

United States Bankruptcy Court
District of Delaware Includes G and H

In re ADVANCED INNOVATIONS WEST, LLC

Debtor(s)

Case No. 08-12310

Chapter 11

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state 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; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. If the answer to an applicable question is "None," mark the box labeled "None." If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None
State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the two years immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT SOURCE

2. Income other than from employment or operation of business

None
State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the two years immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT SOURCE

**3. Payments to creditors**

None  **Complete a. or b., as appropriate, and c.**

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF CREDITOR | DATES OF PAYMENTS | AMOUNT PAID | AMOUNT STILL OWING |
|------------------------------|-------------------|-------------|--------------------|
|------------------------------|-------------------|-------------|--------------------|

None  b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,475. If the debtor is an individual, indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF CREDITOR | DATES OF PAYMENTS/<br>TRANSFERS | AMOUNT PAID OR<br>VALUE OF<br>TRANSFERS | AMOUNT STILL OWING |
|------------------------------|---------------------------------|---|--------------------|
|------------------------------|---------------------------------|---|--------------------|

None  c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF CREDITOR AND<br>RELATIONSHIP TO DEBTOR | DATE OF PAYMENT | AMOUNT PAID | AMOUNT STILL OWING |
|--|-----------------|-------------|--------------------|
|--|-----------------|-------------|--------------------|

**4. Suits and administrative proceedings, executions, garnishments and attachments**

None  a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| CAPTION OF SUIT AND CASE NUMBER | NATURE OF PROCEEDING | COURT OR AGENCY AND LOCATION | STATUS OR DISPOSITION |
|---------------------------------|----------------------|------------------------------|-----------------------|
|---------------------------------|----------------------|------------------------------|-----------------------|

None  b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF PERSON FOR WHOSE<br>BENEFIT PROPERTY WAS SEIZED | DATE OF SEIZURE | DESCRIPTION AND VALUE OF<br>PROPERTY |
|---|-----------------|--------------------------------------|
|---|-----------------|--------------------------------------|

**5. Repossessions, foreclosures and returns**

None  List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF CREDITOR OR SELLER | DATE OF REPOSSESSION,<br>FORECLOSURE SALE,<br>TRANSFER OR RETURN | DESCRIPTION AND VALUE OF<br>PROPERTY |
|--|--|--------------------------------------|
|--|--|--------------------------------------|

**6. Assignments and receiverships**

None  a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF ASSIGNEE | DATE OF ASSIGNMENT | TERMS OF ASSIGNMENT OR SETTLEMENT |
|------------------------------|--------------------|-----------------------------------|
|------------------------------|--------------------|-----------------------------------|

None  b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF CUSTODIAN | NAME AND LOCATION OF COURT<br>CASE TITLE & NUMBER | DATE OF ORDER | DESCRIPTION AND VALUE OF PROPERTY |
|-------------------------------|---|---------------|-----------------------------------|
|-------------------------------|---|---------------|-----------------------------------|

**7. Gifts**

None  List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF PERSON OR ORGANIZATION | RELATIONSHIP TO DEBTOR, IF ANY | DATE OF GIFT | DESCRIPTION AND VALUE OF GIFT |
|--|--------------------------------|--------------|-------------------------------|
|--|--------------------------------|--------------|-------------------------------|

**8. Losses**

None  List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case.** (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| DESCRIPTION AND VALUE OF PROPERTY | DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS | DATE OF LOSS |
|-----------------------------------|--|--------------|
|-----------------------------------|--|--------------|

**9. Payments related to debt counseling or bankruptcy**

None  List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

| NAME AND ADDRESS OF PAYEE | DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR | AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY |
|---------------------------|---|--|
|---------------------------|---|--|

**10. Other transfers**

None  a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR | DATE | DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED |
|--|------|--|
|--|------|--|

None  b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

| NAME OF TRUST OR OTHER DEVICE | DATE(S) OF TRANSFER(S) | AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY |
|-------------------------------|------------------------|---|
|-------------------------------|------------------------|---|

**11. Closed financial accounts**

None  List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF INSTITUTION | TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE | AMOUNT AND DATE OF SALE OR CLOSING |
|---------------------------------|--|------------------------------------|
|---------------------------------|--|------------------------------------|

**12. Safe deposit boxes**

None  List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY | NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY | DESCRIPTION OF CONTENTS | DATE OF TRANSFER OR SURRENDER, IF ANY |
|--|---|-------------------------|---------------------------------------|
|--|---|-------------------------|---------------------------------------|

**13. Setoffs**

None  List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF CREDITOR | DATE OF SETOFF | AMOUNT OF SETOFF |
|------------------------------|----------------|------------------|
|------------------------------|----------------|------------------|

**14. Property held for another person**

None  List all property owned by another person that the debtor holds or controls.

| NAME AND ADDRESS OF OWNER | DESCRIPTION AND VALUE OF PROPERTY | LOCATION OF PROPERTY |
|---------------------------|-----------------------------------|----------------------|
|---------------------------|-----------------------------------|----------------------|

**15. Prior address of debtor**

None  If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

| ADDRESS                                   | NAME USED                      | DATES OF OCCUPANCY   |
|---|--------------------------------|----------------------|
| 11340 Jersey Blvd Rancho Cucamonga, CA    | Advanced Innovations West, LLC | 1/1/2004 - 6/30/2008 |
| 8585 Milliken Avenue Rancho Cucamonga, CA | Advanced Innovations West, LLC | 4/1/2003 - 6/30/2008 |
| 10865 Jersey Blvd Rancho Cucamonga, CA    | Advanced Innovations West, LLC | 2/1/2006 - 6/30/2008 |

**16. Spouses and Former Spouses**

None  If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

**17. Environmental Information.**

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None  a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

| SITE NAME AND ADDRESS | NAME AND ADDRESS OF GOVERNMENTAL UNIT | DATE OF NOTICE | ENVIRONMENTAL LAW |
|-----------------------|---------------------------------------|----------------|-------------------|
|-----------------------|---------------------------------------|----------------|-------------------|

None  b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

| SITE NAME AND ADDRESS | NAME AND ADDRESS OF GOVERNMENTAL UNIT | DATE OF NOTICE | ENVIRONMENTAL LAW |
|-----------------------|---------------------------------------|----------------|-------------------|
|-----------------------|---------------------------------------|----------------|-------------------|

None  c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

| NAME AND ADDRESS OF GOVERNMENTAL UNIT | DOCKET NUMBER | STATUS OR DISPOSITION |
|---------------------------------------|---------------|-----------------------|
|---------------------------------------|---------------|-----------------------|

**18 . Nature, location and name of business**

None  a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

*If the debtor is a partnership*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

*If the debtor is a corporation*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

| NAME | LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN | ADDRESS | NATURE OF BUSINESS | BEGINNING AND ENDING DATES |
|------|--|---------|--------------------|----------------------------|
|------|--|---------|--------------------|----------------------------|

None  b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

| NAME | ADDRESS |
|------|---------|
|------|---------|

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

**19. Books, records and financial statements**

None  a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

| NAME AND ADDRESS  | DATES SERVICES RENDERED        |
|---|--------------------------------|
| <b>Neil Harris</b><br>107 The Dell<br>Albertson, NY 11507   | <b>11/03/2006 - 01/31/2008</b> |
| <b>Ed Schultz</b><br>76 Farley Place<br>Allendale, NJ 07401   | <b>11/15/2007 - 04/11/2008</b> |
| <b>Bob Thompson</b><br>59 Seneca Place<br>Oceanport, NJ 07757   | <b>04/07/2008 - 08/28/2008</b> |
| <b>Jeff Kies</b><br>c/o Sleep Innovations, Inc.<br>187 Monmouth Parkway (Rte 36)<br>West Long Branch, NJ 07764  | <b>08/21/2008 - 10/02/2008</b> |
| <b>Lisa Cohen</b><br>c/o Sleep Innovations, Inc.<br>187 Monmouth Parkway (Rte 36)<br>West Long Branch, NJ 07764 | <b>10/03/2006 - 09/23/2008</b> |

NAME AND ADDRESS

DATES SERVICES RENDERED

**Judy Kelman**  
**c/o Sleep Innovations, Inc.**  
**187 Monmouth Parkway (Rte 36)**  
**West Long Branch, NJ 07764**

**10/03/2006 - 10/02/2008**

**Kristin Schweitzer**  
**c/o Sleep Innovations, Inc.**  
**187 Monmouth Parkway (Rte 36)**  
**West Long Branch, NJ 07764**

**7/30/2007 - 10/02/2008**

**Eric Ceresnie**  
**c/o Sleep Innovations, Inc.**  
**187 Monmouth Parkway (Rte 36)**  
**West Long Branch, NJ 07764**

**10/03/06 - 10/02/2008**

None  b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME ADDRESS DATES SERVICES RENDERED

**Michael Breit**  
**Eisner LLP**  
**750 Third Avenue**  
**New York, NY 10017-2703**

**10/3/2006 -- 10/2/2008**

**Jeff Bacsik**  
**Eisner LLP**  
**750 Third Avenue**  
**New York, NY 10017-2703**

**10/3/2006 - 10/2/2008**

None  c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

| NAME                      | ADDRESS  |
|---------------------------|--|
| <b>Jeff Kies</b>          | <b>c/o Sleep Innovations Inc.</b><br><b>187 Monmouth Parkway (Rte 36)</b><br><b>West Long Branch, NJ 07764</b> |
| <b>Lisa Cohen</b>         | <b>c/o Sleep Innovations Inc.</b><br><b>187 Monmouth Parkway (Rte 36)</b><br><b>West Long Branch, NJ 07764</b> |
| <b>Judy Kelman</b>        | <b>c/o Sleep Innovations Inc.</b><br><b>187 Monmouth Parkway (Rte 36)</b><br><b>West Long Branch, NJ 07764</b> |
| <b>Kristin Schweitzer</b> | <b>c/o Sleep Innovations Inc.</b><br><b>187 Monmouth Parkway (Rte 36)</b><br><b>West Long Branch, NJ 07764</b> |
| <b>Eric Ceresnie</b>      | <b>c/o Sleep Innovations Inc.</b><br><b>187 Monmouth Parkway (Rte 36)</b><br><b>West Long Branch, NJ 07764</b> |

None  d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS

DATE ISSUED

**20. Inventories**

None  a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

| DATE OF INVENTORY | INVENTORY SUPERVISOR | DOLLAR AMOUNT OF INVENTORY<br>(Specify cost, market or other basis) |
|-------------------|----------------------|---|
|-------------------|----------------------|---|

None  b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

|                   |  |
|-------------------|--|
| DATE OF INVENTORY | NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS |
|-------------------|--|

**21 . Current Partners, Officers, Directors and Shareholders**

None  a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

|                  |                    |                        |
|------------------|--------------------|------------------------|
| NAME AND ADDRESS | NATURE OF INTEREST | PERCENTAGE OF INTEREST |
|------------------|--------------------|------------------------|

None  b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

| NAME AND ADDRESS   | TITLE                             | NATURE AND PERCENTAGE OF STOCK OWNERSHIP |
|--|-----------------------------------|--|
| <b>Sleep Innovations, Inc.<br/>187 Monmouth Parkway (Rte 36)<br/>West Long Branch, NJ 07764</b>                          |                                   | <b>Managing Member</b>                   |
| <b>Richard A. Heller<br/>c/o Sleep Innovations Inc.<br/>187 Monmouth Parkway (Rte 36)<br/>West Long Branch, NJ 07764</b> | <b>CEO &amp; President</b>        |  |
| <b>Jeff Kies<br/>c/o Sleep Innovations Inc.<br/>187 Monmouth Parkway (Rte 36)<br/>West Long Branch, NJ 07764</b>         | <b>CFO, VP, Secty &amp; Treas</b> |  |
| <b>Gary Wahrmund<br/>c/o Sleep Innovations Inc.<br/>187 Monmouth Parkway (Rte 36)<br/>West Long Branch, NJ 07764</b>     | <b>COO &amp; VP</b>               |  |
| <b>Lisa Cohen<br/>c/o Sleep Innovations Inc.<br/>187 Monmouth Parkway (Rte 36)<br/>West Long Branch, NJ 07764</b>        | <b>Asst Secretary</b>             |  |

**22 . Former partners, officers, directors and shareholders**

None  a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

|      |         |                    |
|------|---------|--------------------|
| NAME | ADDRESS | DATE OF WITHDRAWAL |
|------|---------|--------------------|

None  b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

|                  |       |                     |
|------------------|-------|---------------------|
| NAME AND ADDRESS | TITLE | DATE OF TERMINATION |
|------------------|-------|---------------------|

**23 . Withdrawals from a partnership or distributions by a corporation**

None  If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

|   |                                |  |
|---|--------------------------------|--|
| NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR | DATE AND PURPOSE OF WITHDRAWAL | AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY |
|---|--------------------------------|--|

**24. Tax Consolidation Group.**

None  If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION  
**Comfort Co., Inc.**

TAXPAYER IDENTIFICATION NUMBER (EIN)  
**61-1490360**

**25. Pension Funds.**

None  If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER (EIN)

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

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date **November 17, 2008**

Signature **/s/ JEFFREY F. KIES**  
**JEFFREY F. KIES**  
**CHIEF FINANCIAL OFFICER**

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

*Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571*