

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

In re:	)	
	)	Chapter 11
COMFORT CO., INC.,	)	
a Delaware corporation, <i>et al.</i> , <sup>1</sup>	)	Case No. 08-12305 (MFW)
Debtors.	)	
	)	Jointly Administered

**NOTICE OF COMMENCEMENT OF CHAPTER 11 BANKRUPTCY  
CASES, MEETING OF CREDITORS AND FIXING OF CERTAIN DATES**

On October 3, 2008, Comfort Co., Inc., *et al.*, the debtors and debtors-in-possession in the above-captioned jointly administered cases (collectively, the “Debtors”), each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101 through 1532 (the “Bankruptcy Code”). The Debtors and their respective addresses, case numbers and the last four (4) digits of their federal tax identification numbers are as follows:

DEBTORS	ADDRESS	CASE NO.	EID 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
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

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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 Debtors is 187 Route 36, Suite 101, West Long Branch, NJ 07764.

**DATE, TIME AND LOCATION OF MEETING OF CREDITORS:** FRIDAY, NOVEMBER 7, 2008 AT 11:00 A.M. (ET), 2ND FLOOR, ROOM 2112, J. CALEB BOGGS FEDERAL BUILDING, 844 NORTH KING STREET, WILMINGTON, DELAWARE.

**DEADLINE TO FILE A PROOF OF CLAIM:** Notice of this deadline will be sent by and through a separate notice.

**NAME, ADDRESS AND TELEPHONE NUMBER OF TRUSTEE:** None appointed to date.

**COUNSEL FOR THE DEBTORS:**

Duane Morris LLP  
1100 North Market Street, Suite 1200  
Wilmington, DE 19801  
Telephone: (302) 657-4900  
Michael R. Lastowski  
Richard W. Riley  
Sommer L. Ross

**PROPOSED CLAIMS, NOTICING AND BALLOTING AGENT:**

The Garden City Group, Inc.  
105 Maxess Road  
Melville, NY 11747  
Telephone No.: 1-866-393-0257  
[www.sleepinnovationsch11.com](http://www.sleepinnovationsch11.com)

**COMMENCEMENT OF CASES:** A petition for reorganization under chapter 11 of the Bankruptcy Code has been filed in this Court by each of the Debtors listed above, and orders for relief have been entered. You will not receive notice of all documents filed in these cases. All documents filed with the Court, including lists of the Debtors' property and debts, are available for inspection at the Office of the Clerk of the Bankruptcy Court. In addition, such documents may be available at [www.deb.uscourts.gov](http://www.deb.uscourts.gov).

**PURPOSE OF CHAPTER 11 FILING:** Chapter 11 of the Bankruptcy Code enables a debtor to reorganize pursuant to a plan. A plan is not effective unless approved by the court at a confirmation hearing. Creditors will be given notice concerning any plan, or in the event the case is dismissed or converted to another chapter of the Bankruptcy Code. The Debtors will remain in possession of their property and will continue to operate any business unless a trustee is appointed.

**CREDITORS MAY NOT TAKE CERTAIN ACTIONS:** A creditor is anyone to whom a debtor owes money or property. Under the Bankruptcy Code, a debtor is granted certain protection against creditors. Common examples of prohibited actions by creditors are contacting a debtor to demand repayment, taking action against a debtor to collect money owed to creditors or to take property of a debtor, and starting or continuing foreclosure actions or repossessions. If unauthorized actions are taken by a creditor against a debtor, the Court may penalize that creditor. A creditor who is considering taking action against a debtor or the property of a debtor should review § 362 of the Bankruptcy Code and may wish to seek legal advice. **The staff of the Clerk of the Bankruptcy Court is not permitted to give legal advice.**

**MEETING OF CREDITORS:** The Debtors' representative, as specified in Rule 9001(5) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), is required to appear at the meeting of creditors on the date and at the place set forth above for the purpose of being examined under oath. Attendance by creditors at the meeting is welcomed, but not required. At the meeting, the creditors may examine the Debtors and transact such other business as may properly come before the meeting. The meeting may be continued or adjourned from time to time by notice at the meeting, without further written notice to the creditors.

**CLAIMS:** Schedules of creditors will be filed pursuant to Bankruptcy Rule 1007. Any creditor holding a scheduled claim, which is not listed as disputed, contingent, or unliquidated as to amount, may, but is not required to, file a proof of claim in this case. Creditors whose claims are not scheduled or whose claims are listed as disputed, contingent, or unliquidated as to amount and who desire to participate in the case or share in any distribution must file their proofs of claim. A creditor who desires to rely on the schedule of creditors has the responsibility for determining that the claim is listed accurately. **Separate notice of the deadlines to file proofs of claim and proofs of claim forms will be provided to the Debtors' known creditors.** Proofs of claim forms also are available in the clerk's office of any bankruptcy court. Proofs of claim forms are also available from the Court's web site at [www.deb.uscourts.gov](http://www.deb.uscourts.gov).

**DISCHARGE OF DEBTS:** Confirmation of a chapter 11 case may result in a discharge of debts, which may include all or part of your debt. See Bankruptcy Code § 1141(d). A discharge means that you may never try to collect the debt from the debtor, except as provided in the plan.

For the Court:

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/s/ David D. Bird  
Clerk of the U.S. Bankruptcy Court