

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:

FOAMEX INTERNATIONAL, INC., *et al.*,

Debtors.

Chapter 11

Case No. 09-10560 (KJC)

Jointly Administered

**THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS' FIRST REQUEST
FOR PRODUCTION OF DOCUMENTS DIRECTED TO THE DEBTORS**

Pursuant to Rule 2004 of the Federal Rules of Bankruptcy Procedure, and the Local Rules for the United States Bankruptcy Court for the District of Delaware, the Official Committee of Unsecured Creditors (the "Committee") for the captioned debtors and debtors in possession, hereby requests that each of the Debtors, as that term is defined below, produce documents responsive to the requests set forth below (the "Requests") for inspection and copying at the offices of Lowenstein Sandler PC, 65 Livingston Avenue, Roseland, New Jersey 07068.

DEFINITIONS

1. The "Debtors" shall mean: the captioned debtors and debtors in possession, including their predecessors or successors, assigns, prior or current parents, partners, subsidiaries, affiliates or controlled companies, and each of its prior or current officers, directors, employees, agents, and attorneys.

2. "Directors" shall mean each director of the Debtors.

3. "Officers" shall mean the officers or each of the Debtors.

4. "Prepetition Agreements" shall be the collective reference to the prepetition revolver facility, the prepetition first lien term facility and the prepetition second lien

term facility and the participating lenders (each a “Lender” and collectively with the prior and current agents, the “Lenders”, including each of their prior or current officers, directors, employees, agents, and attorneys), including, but not limited to, any and all appendices, schedules, exhibits, amendments, modifications, addenda, and fee letters attached thereto.

5. “MP” shall mean MatlinPatterson Global Advisers LLC, its predecessors or successors, assigns, prior or current parents, partners, subsidiaries, affiliates or controlled companies, and each of its prior or current officers, directors, employees, agents, and attorneys.

6. “DIP Facility” shall be the collective reference to the post petition credit facility and the participating lenders (each a “DIP Lender” and collectively with the MP and the prior and current agents, the “DIP Lenders”, including each of their prior or current officers, directors, employees, agents, and attorneys), including, but not limited to, any and all appendices, schedules, exhibits, amendments, modifications, addenda, and fee letters attached thereto.

7. “Houlihan” shall mean Houlihan Lokey Howard & Zukin Capital, Inc, its predecessors or successors, assigns, prior or current parents, partners, subsidiaries, affiliates or controlled companies, and each of its prior or current officers, directors, employees, agents, and attorneys.

8. The term “communication” means any mode or means of sending or receiving words, ideas or information, including (but not limited to) telephone conversations, in-person conversations, e-mails, instant messages, text messages, letters and faxes.

9. “Concerning” shall mean relating to, referring to, describing, evidencing, or constituting.

10. The term “document” is defined to be synonymous in meaning and equal in scope to the usage of this term in Federal Rule of Civil Procedure 34(a) including, without

limitation, electronic or computerized data compilations. A draft or non-identical copy is a separate document within the meaning of this term.

11. “Identify” shall mean to give, to the extent known, the (i) type of document; (ii) general subject matter; (iii) date of the document; and (iv) author(s), addressee(s), and recipient(s).

12. “Person” shall mean any natural person or any business, legal, or governmental entity or association.

13. “Time Period” means February 1, 2007 through the present.

14. The following rules of construction apply to these Requests: (1) the terms “all” and “each” shall be construed as all and each; (2) the connectives “and” and “or” shall be construed either disjunctively or conjunctively as necessary to bring within the scope of these Requests all responses that might otherwise be construed to be outside of their scope; and (3) the use of the singular form of any word includes the plural and vice versa.

15. All words, terms and phrases not specifically defined in these Requests are to be given their normal and customary meaning in the context in which they are used herein.

INSTRUCTIONS

1. Unless otherwise indicated, all documents shall be produced for the relevant time period, including any documents having an earlier origin and in use during the relevant time period.

2. The obligation to produce documents responsive to these Requests shall be continuing in nature, and the Debtors are required promptly to produce any document requested herein that it locates or obtains after responding to these Requests, up to the conclusion of the proceedings herein.

3. Where an objection is made to any document request, the objection shall state with specificity all grounds for objection.

4. Where a claim of privilege is asserted in objecting to the production of any document and a document called for by this Request is withheld on the basis of such assertion, the objecting party shall identify the nature of the privilege (including work product) that is being claimed and, if the privilege is governed by state law, indicate the state's privilege rule being invoked. In addition, the objecting party shall provide the following information with respect to any document so withheld: (i) the type of document, e.g., letter or memorandum; (ii) the general subject matter of the document; (iii) the date of the document; and (iv) such other information as is sufficient to identify the document for a subpoena duces tecum, including, where appropriate, the author of the document, the addressees of the document, and any other recipients shown in the document, and, where not apparent, the relationship of the author, addressees, and recipients to each other.

5. In the event that any document called for has been lost, destroyed, discarded, or otherwise disposed of, identify the document by identifying: (i) its author or preparer; (ii) all persons to whom distributed or shown; (iii) date; (iv) subject matter; (v) attachments or appendices; (vi) date, manner, and reason for destruction or other disposition; (vii) person authorizing destruction or other disposition; (viii) the document request or requests to which the document is responsive.

6. Produce all responsive documents as they are kept in the usual course of business, or organize and label them to correspond with the Request to which they are responsive.

DOCUMENT REQUESTS

1. All documents, including (but not limited to) e-mails, that discuss, relate to or constitute any communications between the Debtors and any of the Lenders during the Time Period.
2. All documents, including (but not limited to) e-mails, that discuss, relate to or constitute any communications between the Debtors and any of the DIP Lenders during the Time Period.
3. All documents, including (but not limited to) e-mails, that discuss, relate to or constitute any communications between the Debtors and Houlihan during the Time Period.
4. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to or constitute any communications regarding the Debtors' efforts to raise capital or obtain financing prior to the bankruptcy filing.
5. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to or constitute any projection, analysis, study, plan, report, prediction, statement, financial modeling or opinion (by any person, and whether formal or informal) prepared in connection with any of the Prepetition Agreements.
6. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to or constitute any draft or final versions of any of the Prepetition Agreements or the negotiations that led up to the Prepetition Agreements.
7. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to or value any of the Debtors' assets of any kind in which any of the Lenders or any other person was given any lien or other security interest of any kind, or that discuss or relate to the possibility of any such security interest being given.
8. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to or constitute any actual or possible amendment, modification or forbearance relating to any of the Prepetition Agreements.
9. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to any compliance or non-compliance by the Debtors with any of the Prepetition Agreements, including (but not limited to) any possible or actual defaults or breaches by any of the Debtors of any of their financial covenants and other obligations (or any of them) under any of the Prepetition Agreements.

10. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to or constitute any projection, analysis, study, plan, report, prediction, statement or opinion (by any person, and whether formal or informal) regarding the Debtors' business operations, financial results and/or possible restructuring and/or bankruptcy filing.

11. To the extent not previously produced and created during the Time Period, any business plans, management reports, financial statements, tax returns, financial projections, or comparisons of any financial projections for the Debtors to actual results.

12. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to or constitute any communications with any auditors or outside accounting firm relating to the Debtors and/or their financial operations.

13. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to any efforts by the Debtors to sell substantially all of their assets.

14. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to or constitute any proposed or actual agreements of any kind for the employment, compensation and/or severance of any of the Officers and/or Directors or any loan made to any of them, including, without limitation, the post petition employee incentive plan proposed for senior managers.

15. All documents created during the Time Period, including (but not limited to) e-mail, that discuss, relate to the Debtors to pay prepetition amounts due to freight carriers and customs claims of their custom brokers.

16. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to or constitute any proposed or actual filing of any kind by the Debtors with the U.S. Securities and Exchange Commission.

17. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to or constitute any fees or other charges of any law firm, accounting firm, consulting firm or other firm that rendered any services to any of the Lenders.

18. All documents created during the Time Period, including (but not limited to) e-mails, that discuss, relate to or constitute any monitoring or other actions taken by any of the Officers and/or Directors or any report or minutes of any such actions.

19. Any and all minutes of the meetings of the Officers and/or Directors during the Time Period.

20. Any and all insurance policies protecting or covering any of the Debtors' current or former directors or officers.