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B1 (Official)	Form 1)(4/	10)				<del>, o a i i i o</del> i		<del>190 . c</del>					
United States Bankruptcy Co District of Massachusetts									Vol	luntary I	Petition		
Name of Debtor (if individual, enter Last, First, Middle):  Comfort Bedding & Furniture, Inc.					Name	of Joint Do	ebtor (Spouse	e) (Last, First	, Middle):				
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):							All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):						
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)  04-2283425						EIN Last f	our digits o	f Soc. Sec. or	r Individual-′	Taxpayer I.	D. (ITIN) No.	/Complete EIN	
Street Addre 145 Tho Lowell,	rndike S	`	Street, City,	and State)	1:	am a 1		Address of	Joint Debtor	(No. and St	reet, City, a	and State):	am a l
					Г	ZIP Code 01852	2					Г	ZIP Code
County of R	esidence or	of the Prin	cipal Place o	f Busines:		01032	Coun	ty of Reside	ence or of the	Principal Pl	ace of Busi	iness:	
Middles			•					•		•			
Mailing Add	dress of Deb	otor (if diffe	erent from st	eet addres	ss):		Maili	ng Address	of Joint Debt	tor (if differe	nt from stre	eet address):	
					Г	ZIP Code	e					Γ	ZIP Code
Location of (if different				r			-						
	Type of	f Debtor			Nature	of Business	s	1	Chapter	of Bankru	otcy Code	Under Which	
		rganization)			(Checl	one box)			-	Petition is Fi			
(Check one box)  ☐ Individual (includes Joint Debtors)  See Exhibit D on page 2 of this form.  ☐ Corporation (includes LLC and LLP)  ☐ Partnership			Sing in 1 Rail Stoo	<ul> <li>☐ Health Care Business</li> <li>☐ Single Asset Real Estate as def in 11 U.S.C. § 101 (51B)</li> <li>☐ Railroad</li> <li>☐ Stockbroker</li> <li>☐ Commodity Broker</li> </ul>			☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt	er 9 er 11 er 12	of C	a Foreign hapter 15 F	Petition for Rec Main Proceed Petition for Rec Nonmain Proc	ing cognition	
Other (If				☐ Clearing Bank ☐ Other					Natur	e of Debts			
check this box and state type of entity below.)			Tax-Exempt Entity (Check box, if applicable)  □ Debtor is a tax-exempt organiza under Title 26 of the United State Code (the Internal Revenue Code)		le) ganization ed States	defined "incuri	are primarily continuity in 11 U.S.C. § red by an individual, family, or	(Check consumer debts, § 101(8) as idual primarily	k one box)		re primarily s debts.		
	Fi	ling Fee (C	heck one bo	x)		Check	one box:	1	Chap	ter 11 Debt	ors		
■ Full Filing Fee attached  □ Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official						Debtor is not if: Debtor's agg	a small busi		defined in 11 U	U.S.C. § 101	(51D).	rs or affiliates) years thereafter).	
Form 3A.    Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.   Access					all applicabl A plan is bei Acceptances	e boxes: ng filed with of the plan v	this petition.	repetition from		e classes of cred			
Statistical/Administrative Information  ☐ Debtor estimates that funds will be available for distribution to unsecured creditors.  ☐ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.							SE ONLY						
Estimated N  1- 49	umber of C  50- 99	reditors  100- 199	200- 999	1,000- 5,000	5,001- 10,000	10,001- 25,000	25,001- 50,000	50,001- 100,000	OVER 100,000				
Estimated A \$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,000 to \$500 million	\$500,000,001 to \$1 billion					
Estimated L	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,000 to \$500 million	\$500,000,001 to \$1 billion					

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Page 2 Name of Debtor(s): **Voluntary Petition** Comfort Bedding & Furniture, Inc. (This page must be completed and filed in every case) All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet) Location Case Number: Date Filed: Where Filed: - None -Location Date Filed: Case Number: Where Filed: Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet) Name of Debtor: Case Number: Date Filed: - None -District: Relationship: Judge: Exhibit B Exhibit A (To be completed if debtor is an individual whose debts are primarily consumer debts.) (To be completed if debtor is required to file periodic reports (e.g., I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, forms 10K and 10Q) with the Securities and Exchange Commission 12, or 13 of title 11, United States Code, and have explained the relief available pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 under each such chapter. I further certify that I delivered to the debtor the notice and is requesting relief under chapter 11.) required by 11 U.S.C. §342(b). ☐ Exhibit A is attached and made a part of this petition. Signature of Attorney for Debtor(s) (Date) Exhibit C Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? Yes, and Exhibit C is attached and made a part of this petition. No. Exhibit D (To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) ☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: ☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition. Information Regarding the Debtor - Venue (Check any applicable box) Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in П this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District. Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes) Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.) (Name of landlord that obtained judgment) (Address of landlord) Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

# B1 (Official Form 1)(4/10) Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):

Comfort Bedding & Furniture, Inc.

## Signatures Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.

If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

Signature of Debtor

Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

#### Signature of Attorney\*

## X /s/ Robert L. O'Brien

Signature of Attorney for Debtor(s)

#### Robert L. O'Brien 653806

Printed Name of Attorney for Debtor(s)

## Robert L. O'Brien

Firm Name

Attorney at Law P.O. Box 357

New Boston, NH 03070-0357

Address

Email: RobJD@mail2firm.com

603-459-9965 Fax: 603-250-0822

Telephone Number

June 28, 2011

Date

\*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

#### Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

#### X /s/ Errol L. Rick

Signature of Authorized Individual

#### Errol L. Rick

Printed Name of Authorized Individual

#### President

Title of Authorized Individual

June 28, 2011

Date

#### Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

- ☐ I request relief in accordance with chapter 15 of title 11. United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.
- $\hfill \square$  Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

Signature of Foreign Representative

Printed Name of Foreign Representative

#### Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankrutpcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

•

Date

Address

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

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**B4** (Official Form 4) (12/07)

## United States Bankruptcy Court District of Massachusetts

In re	Comfort Bedding & Furniture, Inc.	Case No.		
		Debtor(s)	Chapter	11

## LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, 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).

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
AMESBURY CHAIR	AMESBURY CHAIR			4,616.00
63 Clinton St.	63 Clinton St.			
Cherryville, NC 28021	Cherryville, NC 28021			
BEST CHAIRS, INC.	BEST CHAIRS, INC.			4,457.00
1195 Solutions Center	1195 Solutions Center			
Davie, FL 33328	Davie, FL 33328			
BRADINGTON YOUNG INC.	BRADINGTON YOUNG INC.			1,834.68
920 E. First St.	920 E. First St.			
McConnellsville, NY 13401	McConnellsville, NY 13401			
BRAXTON-BB&T	BRAXTON-BB&T			15,061.17
1950 W. Greene St.	1950 W. Greene St.			
BROUGHTON HALL	BROUGHTON HALL			2,629.00
4801 S. University Dr. #117	4801 S. University Dr. #117			
Freeburg, PA 17827	Freeburg, PA 17827 BROYHILL FURNITURE INDUSTRIES,			4 202 00
BROYHILL FURNITURE INDUSTRIES, INC.	INC.			4,362.80
One Broyhill Park	One Broyhill Park			
Boston, MA 02284	Boston, MA 02284			
Chase	Chase			4,862.30
PO BOX 15153	PO BOX 15153			4,002.30
Wilmington, DE 19886	Wilmington, DE 19886			
COLONIAL FURNITURE	COLONIAL FURNITURE			5,194.00
P. O. Box 117	P. O. Box 117			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Lenoir, NC 20645	Lenoir, NC 20645			
COMMUNITY NEWSPAPER	COMMUNITY NEWSPAPER CO.			6,073.67
CO.	P. O. Box 845908			
P. O. Box 845908	McConnellsville, NY 13401			
McConnellsville, NY 13401				
COX	COX			6,503.36
220 10th Street SW	220 10th Street SW			
Martinsville, VA 24115	Martinsville, VA 24115			
EAGLE-TRIBUNE	EAGLE-TRIBUNE			1,794.62
100 Turnpike Street	100 Turnpike Street			
Zeeland, MI 49464	Zeeland, MI 49464			
FAIRFIELD CHAIR CO.	FAIRFIELD CHAIR CO.			47,451.00
1331 Harper Ave S.W.	1331 Harper Ave S.W.			
E. Windsor, CT 06088	E. Windsor, CT 06088			

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In re	Comfort Bedding & Furniture, Inc.	Case No.					
	Debtor(s)						

## LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code  Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted		Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
HOOKER FURNITURE CORP.	HOOKER FURNITURE CORP.			2,100.00
P. O. Box 4708	P. O. Box 4708			
Lowell, MA 01853	Lowell, MA 01853			
MAGNUSSEN HOME	MAGNUSSEN HOME FURNISHINGS			3,441.39
FURNISHINGS INC.	INC.			
2325 Cottonwood Ave	2325 Cottonwood Ave			
Plymouth, MA 02362	Plymouth, MA 02362			
MATTRESS MAKER	MATTRESS MAKER			1,745.00
46 N. Montella Street	46 N. Montella Street			
Bedford, VA 24523	Bedford, VA 24523			
MUTUAL DISTRIBUTION	MUTUAL DISTRIBUTION SYSTEMS			2,270.00
SYSTEMS	2 Heavenly Valley Drive			
2 Heavenly Valley Drive	Stoughton, MA 02072			
Stoughton, MA 02072	_			
PETERS REVINGTON	PETERS REVINGTON			55,360.46
1100 N. Washington	1100 N. Washington			
Marden, NC	Marden, NC			
Profit Management	Profit Management Promotions		Contingent	80,000.00
Promotions	Michael J. Egan		Unliquidated	
Michael J. Egan	2004 Graywalsh Dr		Disputed	
2004 Graywalsh Dr Wilmington, NC 28405			Subject to Setoff	
Wilmington, NC 28405				
STANLEY FURNITURE CO.	STANLEY FURNITURE CO.			2,154.00
P. O. Box 30				
Rocky Mount, VA 24151	Rocky Mount, VA 24151			
SYMBOL MATTRESS SYMBOL MATTRESS				3,003.41
102 Chisholm Rd.	102 Chisholm Rd.			
Galax, VA 24333	Galax, VA 24333			

# DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date	June 28, 2011	Signature	/s/ Errol L. Rick
	_	•	Errol L. Rick
			President

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

AMESBURY CHAIR 63 Clinton St. Cherryville NC 28021

BASSETT FURNITURE IND. P O Box 890544 High Point NC 27261

BEST CHAIRS, INC. 1195 Solutions Center Davie FL 33328

BOSTON GLOBE P O Box 4074 Lenoir NC 28633

BRADINGTON YOUNG INC. 920 E. First St. McConnellsville NY 13401

BRAXTON-BB&T 1950 W. Greene St.

BROUGHTON HALL 4801 S. University Dr. #117 Freeburg PA 17827

BROYHILL FURNITURE INDUSTRIES, INC. One Broyhill Park
Boston MA 02284

CAMBRIDGE MILLS 8550 Mill Pond Way Hickory NC 28602

Chase PO BOX 15153 Wilmington DE 19886

COLONIAL FURNITURE P. O. Box 117 Lenoir NC 20645

COMMUNITY NEWSPAPER CO. P. O. Box 845908 McConnellsville NY 13401

COX 220 10th Street SW Martinsville VA 24115

EAGLE-TRIBUNE 100 Turnpike Street Zeeland MI 49464 FAIRFIELD CHAIR CO. 1331 Harper Ave S.W. E. Windsor CT 06088

HARDEN 8550 Mill Pond Way Tupelo MS 38802

HOOKER FURNITURE CORP. P. O. Box 4708
Lowell MA 01853

HOWARD MILLER 860 E. Main St. Riverside CA 92508

KING KOIL NORTHEAST 24 Thompson Rd. Columbus OH 43271

LANE
P O Box 1627
Woodbridge, ON L4L 8N6

LOWELL SUN P O Box 1477 Brockton MA 02303

MAGNUSSEN HOME FURNISHINGS INC. 2325 Cottonwood Ave Plymouth MA 02362

MANTUA MFG CO. P O Box 714304 O'Fallon MO 63368

MARZILLI INTL. 511 Chrislea Road Delphi IN 45923

MATTRESS MAKER 46 N. Montella Street Bedford VA 24523

MICHAEL'S P O Box 1384 Stanleytown VA 24168

MUTUAL DISTRIBUTION SYSTEMS 2 Heavenly Valley Drive Stoughton MA 02072

PETERS REVINGTON 1100 N. Washington Marden NC

Profit Management Promotions Michael J. Egan 2004 Graywalsh Dr Wilmington NC 28405

SAM MOORE 1556 Dawn Drive Delray Beach FL 33445

STANLEY FURNITURE CO. P. O. Box 30 Rocky Mount VA 24151

SYMBOL MATTRESS 102 Chisholm Rd. Galax VA 24333

TEMPLE FURNITURE P. O. Box 185 Vernon CT 06066

TWIN-STAR INTERNATIONAL 1690 S. Congress Ave Ste 210 Dallas TX 75284

UTTERMOST CO. P.O. Box 558 Rocky Mount VA 24151

VAUGHAN-BASSETT FURNITURE P. O. Box 1549 Liberal KS 67905

WAREHOUSE M 170 Tunnel Rd Vernon Rockville CT 06066

WORLDWIDE LOGISTICS P O BOX 847720 Portland OR 97221