

B1 (Official Form 1)(1/08)

<b>United States Bankruptcy Court District of Maryland - Northern Division</b>		<b>Voluntary Petition</b>
Name of Debtor (if individual, enter Last, First, Middle): <b>Advanced Comfort, Inc.</b>		Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): <b>DBA Dormia of Florida, Inc.</b>		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) <b>13-3615361</b>		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): <b>8214 Wellmoor Court Jessup, MD</b>		Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code <b>20794</b>		ZIP Code
County of Residence or of the Principal Place of Business: <b>Howard</b>		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):		Mailing Address of Joint Debtor (if different from street address):
ZIP Code		ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above):		
<b>Type of Debtor</b> (Form of Organization) (Check one box)  <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	<b>Nature of Business</b> (Check one box)  <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other  <hr/> <b>Tax-Exempt Entity</b> (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	<b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box)  <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13  <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding  <b>Nature of Debts</b> (Check one box)  <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
<b>Filing Fee</b> (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> 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 Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.		<b>Chapter 11 Debtors</b> Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000.  Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
<b>Statistical/Administrative Information</b> <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.		THIS SPACE IS FOR COURT USE ONLY
<b>Estimated Number of Creditors</b> <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input checked="" type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000		
<b>Estimated Assets</b> <input checked="" type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		
<b>Estimated Liabilities</b> <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$50 million <input type="checkbox"/> \$10,000,001 to \$100 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		

B1 (Official Form 1)(1/08)

Page 2

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): <b>Advanced Comfort, Inc.</b>	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years</b> (If more than two, attach additional sheet)			
Location Where Filed: <b>- None -</b>		Case Number:	Date Filed:
Location Where Filed:		Case Number:	Date Filed:
<b>Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor</b> (If more than one, attach additional sheet)			
Name of Debtor: <b>See Attachment</b>		Case Number:	Date Filed:
District:		Relationship:	Judge:
<b>Exhibit A</b>  (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)  <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		<b>Exhibit B</b>  (To be completed if debtor is an individual whose debts are primarily consumer debts.) 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, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).  <b>X</b> _____ Signature of Attorney for Debtor(s) (Date)	
<b>Exhibit C</b>			
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? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.			
<b>Exhibit D</b>			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
<b>Information Regarding the Debtor - Venue</b> (Check any applicable box)			
<input type="checkbox"/> 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.			
<input checked="" type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in 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.			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> (Check all applicable boxes)			
<input type="checkbox"/> 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)			
<input type="checkbox"/> 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			
<input type="checkbox"/> 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.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

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

Name of Debtor(s):  
**Advanced Comfort, 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.

**X** \_\_\_\_\_  
Signature of Debtor

**X** \_\_\_\_\_  
Signature of Joint Debtor

\_\_\_\_\_  
Telephone Number (If not represented by attorney)

\_\_\_\_\_  
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.

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.

**X** \_\_\_\_\_  
Signature of Foreign Representative

\_\_\_\_\_  
Printed Name of Foreign Representative

\_\_\_\_\_  
Date

**Signature of Attorney\***

**X** /s/ Michael J. Lichtenstein Bar No.  
Signature of Attorney for Debtor(s)

Michael J. Lichtenstein Bar No. 05604  
Printed Name of Attorney for Debtor(s)

Shulman, Rogers, Gandal, Pordy & Ecker, P.A.  
Firm Name

11921 Rockville Pike, #300  
Rockville, MD 20852

\_\_\_\_\_  
Address

301-230-5200 Fax: 301-230-2891  
Telephone Number

June 18, 2008  
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 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 bankruptcy 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.)

\_\_\_\_\_  
Address

**X** \_\_\_\_\_  
Date

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.*

**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/ Michael Zippelli  
Signature of Authorized Individual

Michael Zippelli  
Printed Name of Authorized Individual

President  
Title of Authorized Individual

June 18, 2008  
Date

In re **Advanced Comfort, Inc.**

Case No. \_\_\_\_\_

Debtor

**FORM 1. VOLUNTARY PETITION**  
**Pending Bankruptcy Cases Filed Attachment**

<u>Name of Debtor / District</u>	<u>Case No. / Relationship</u>	<u>Date Filed / Judge</u>
<b>Advanced Comfort of Indiana, Inc. Maryland</b>	<b>Affiliate</b>	<b>06/18/08</b>
<b>Advanced Comfort of New Jersey, Inc. Maryland</b>	<b>Affiliate</b>	<b>06/18/08</b>
<b>Advanced Comfort of Ohio, Inc. Maryland</b>	<b>Affiliate</b>	<b>06/18/08</b>
<b>Dormia, Inc. Maryland</b>	<b>Affiliate</b>	<b>06/18/08</b>

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court  
District of Maryland - Northern Division**

In re Advanced Comfort, Inc.

Debtor(s)

Case No. \_\_\_\_\_

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)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
<b>CBL &amp; Associates Management c/o Lexington Joint Venture PO Box 74255 Cleveland, OH 44194-4255</b>	<b>CBL &amp; Associates Management c/o Lexington Joint Venture PO Box 74255 Cleveland, OH 44194-4255</b>	<b>Rent and Advance</b>		<b>20,644.22</b>
<b>Collen Law The Holyoke-Manhattan Building 80 South Highland Avenue Ossining, NY 10562</b>	<b>Collen Law The Holyoke-Manhattan Building 80 South Highland Avenue Ossining, NY 10562</b>			<b>24,042.06</b>
<b>Crystal Run Newco, LLC M&amp;T Bank PO Box 8000, Dept. 534 Buffalo, NY 14267</b>	<b>Crystal Run Newco, LLC M&amp;T Bank PO Box 8000, Dept. 534 Buffalo, NY 14267</b>	<b>Rent</b>		<b>43,982.34</b>
<b>Danbury Fair Mall, LLC Dept. 2596-5300 Los Angeles, CA 90084</b>	<b>Danbury Fair Mall, LLC Dept. 2596-5300 Los Angeles, CA 90084</b>	<b>Rent</b>		<b>23,675.42</b>
<b>Eklecco Newco, LLC Palisades Center 100 Palisades West Nyack, NY 10994</b>	<b>Eklecco Newco, LLC Palisades Center 100 Palisades West Nyack, NY 10994</b>	<b>Rent</b>		<b>36,916.74</b>
<b>Kurt Salmon Associates 1355 Peachtree Street Atlanta, GA 30309</b>	<b>Kurt Salmon Associates 1355 Peachtree Street Atlanta, GA 30309</b>			<b>79,657.81</b>
<b>Microsoft Ad Center c/o Microsoft Corp. 1401 Elm Street, 5th Floor Lockbox 847543 Dallas, TX 75202</b>	<b>Microsoft Ad Center c/o Microsoft Corp. 1401 Elm Street, 5th Floor Dallas, TX 75202</b>			<b>39,425.28</b>
<b>North Jersey Media Group Attn: Lee 150 River Street Hackensack, NJ 07601</b>	<b>North Jersey Media Group Attn: Lee 150 River Street Hackensack, NJ 07601</b>			<b>24,713.44</b>
<b>Polaris Fashion Place L-2353 Columbus, OH 43260</b>	<b>Polaris Fashion Place L-2353 Columbus, OH 43260</b>	<b>Rent</b>		<b>26,760.67</b>

B4 (Official Form 4) (12/07) - Cont.

In re **Advanced Comfort, Inc.**

Case No. \_\_\_\_\_

Debtor(s) \_\_\_\_\_

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
<b>Poughkeepsie Galleria, LLC Manufacturers &amp; Traders Trust Company PO Box 8000 Dept. 380 Buffalo, NY 14267</b>	<b>Poughkeepsie Galleria, LLC Manufacturers &amp; Traders Trust Company PO Box 8000 Buffalo, NY 14267</b>	Rent		<b>26,734.95</b>
<b>Same Day Delivery, Inc. PO Box 68532 Indianapolis, IN 46268</b>	<b>Same Day Delivery, Inc. PO Box 68532 Indianapolis, IN 46268</b>			<b>45,552.17</b>
<b>Sarasota Square Bank of America Los Angeles, CA 90074</b>	<b>Sarasota Square Bank of America Los Angeles, CA 90074</b>	Rent		<b>25,711.67</b>
<b>Security Storage Co. 3080 Business Park Suite 105 Raleigh, NC 27610</b>	<b>Security Storage Co. 3080 Business Park Suite 105 Raleigh, NC 27610</b>			<b>24,472.74</b>
<b>St. Petersburg Time PO Box 112 Saint Petersburg, FL 33731</b>	<b>St. Petersburg Time PO Box 112 Saint Petersburg, FL 33731</b>			<b>29,027.41</b>
<b>The Journal News 1 Gannett Drive White Plains, NY 10604</b>	<b>The Journal News 1 Gannett Drive White Plains, NY 10604</b>			<b>27,992.89</b>
<b>The News Times 333 Main Street Danbury, CT 06810</b>	<b>The News Times 333 Main Street Danbury, CT 06810</b>			<b>43,242.98</b>
<b>Westfield Garden State One Garden State Plaza Paramus, NJ</b>	<b>Westfield Garden State One Garden State Plaza Paramus, NJ</b>	Rent		<b>41,721.91</b>
<b>Westfield Shoppingtown Brandon PO Box 532615 Atlanta, GA 30353</b>	<b>Westfield Shoppingtown Brandon PO Box 532615 Atlanta, GA 30353</b>	Rent		<b>32,828.68</b>
<b>Westfield Shoppingtown Citrus Park PNC Bank 1669 Phoenix Parkway Lockbox 532627, Suite 210 Atlanta, GA 30349</b>	<b>Westfield Shoppingtown Citrus Park PNC Bank 1669 Phoenix Parkway Atlanta, GA 30349</b>	Rent		<b>27,402.03</b>
<b>Westfield Shoppingtown Countryside Mall Bank of America Bellwether Properties of Florida Los Angeles, CA 90074</b>	<b>Westfield Shoppingtown Countryside Mall Bank of America Bellwether Properties of Florida Los Angeles, CA 90074</b>	Rent		<b>32,004.50</b>

B4 (Official Form 4) (12/07) - Cont.

In re Advanced Comfort, Inc.  
Debtor(s)

Case No. \_\_\_\_\_

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**  
(Continuation Sheet)

**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 18, 2008

Signature /s/ Michael Zippelli  
**Michael Zippelli**  
**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.

**United States Bankruptcy Court  
District of Maryland - Northern Division**

In re Advanced Comfort, Inc.  
Debtor

Case No. \_\_\_\_\_

Chapter 11

**LIST OF EQUITY SECURITY HOLDERS**

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
<b>Dormia, Inc. 8214 Wellmoor Court Jessup, MD 20794</b>		<b>100% shareholder</b>	

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF 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 of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date June 18, 2008

Signature /s/ Michael Zippelli  
**Michael Zippelli**  
**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.



**United States Bankruptcy Court  
District of Maryland - Northern Division**

In re **Advanced Comfort, Inc.**

Debtor(s)

Case No.

Chapter

**11**

**VERIFICATION OF CREDITOR MATRIX**

I, the President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **June 18, 2008**

**/s/ Michael Zippelli**

**Michael Zippelli/President**

Signer/Title

The CIT Group/Commercial Services, Inc.  
11 West 42nd Street  
Attn: Client Credit Officer  
New York, NY 10036

A J Patel  
78 Royal Drive  
Piscataway, NJ 08854

Aaron Wilcox  
3359 Sieglinde Avenue  
Spring Hill, FL 34609

Adrienne Duty  
6512 Lakes Divide Road  
Tampa, FL 33637

Ajah Deal  
193 Hanover Drive  
London, KY 40741

Alan Stone  
20271 pezzana Drive  
Venice, FL 34292

Alan Stuart  
8118 Tantallon  
New Port Richey, FL 34655

Alfred Franklin III  
2212 Alice Road  
Sarasota, FL 34231

Alicia Gonzalez  
12104 North Boulevard  
Tampa, FL 33612

Amanda Costa  
5126 Lahaina  
Sarasota, FL 34232

Amanda Gooljar  
255 East Sidney Avenue  
Mount Vernon, NY 10550

Amanda Swartz  
9710 Shalimar Drive  
Tampa, FL 33615

Anand Ramachandean  
206 Millburn Avenue  
Millburn, NJ 07041

Andre Etman  
98 Cayuga Road  
Yonkers, NY 10710

Andrea Ruggiero  
3203 Route 42  
Monticello, NY 12701

Andreas Dettlaff  
4 Generals Lane  
Totowa, NJ 07512

Angel Montanez  
216 Molly Court  
Cary, NC 27511

Ann Pulver  
1019 Winding Way  
Baltimore, MD 21210

Anna Schade  
9261 Countrywood Boulevard  
Jacksonville, NC 28540

Annette Hoare  
4 West Lake Road  
Warwick, NY 10990

Arthur Fleischer  
60 Farrington Street  
Closter, NJ 07624

Ashley Rutland  
1202 Robin Drive  
Plant City, FL 33563

Atle Sundland  
12113 Marblehead Drive  
Tampa, FL 33626

Audrey Lowe  
2405 Raynor Court  
Virginia Beach, VA 23456

Barbara Bergman  
5430 41st Place, NW  
Washington, DC 20015

Barbara Brunsvold  
22 Clover Hill Road  
Poughkeepsie, NY 12603

Betty Hales  
25905 camino Juarez  
Sun City, CA 92585

Bruce Bank  
10809 Palestine Drive  
Union, KY 41091

Bryan Hartman  
175 Alt. 19 South  
Palm Harbor, FL 34683

Candace Eitler  
12012 Brewster Drive  
Tampa, FL 33626

Carolyn Robinson  
166 Derickson Lane  
Stanton, KY 40380

Celia Middendorf  
1780 Knollmont Drive  
Florence, KY 41042

Chanel Savage-Reid  
3202 Co Rd. 405  
Uvalde, TX 78801

Charlotte Cheak  
274 Merravay Drive  
Florence, KY 41042

Cheryl Kavanaugh  
19 Burdsall Avenue  
Ft Mitchell, KY 41017

Ching-Loung Tai  
749 Williams Street, 2nd Floor East  
Harrison, NJ 07029

Chip Morgan  
617 Danube Avenue  
Tampa, FL 33606

Chris Mikita  
7306 Evans Place  
Darien, IL 60561

Chrissy Sanden  
3807 E Forest Lake Drive  
Sarasota, FL 34232

Clara Luz Cordero  
630 W 173 St, Apt. 6H  
New York, NY 10032

Clara Vivas  
4317 Oak Terrace Drive  
Lake Worth, FL 33463

Clifford Everett  
5154 Wesley way  
Columbus, OH 43214

Connie Voneye  
50 Fox Chase  
Newport, KY 41071

Craig Shirley  
8796 79th Place N  
Seminole, FL 33777

Curtis Clauson  
225 Bay Circle Drive  
Santa Rosa Beach, FL 32459

Cynthia Lowery  
3215 Hanna Avenue  
Tampa, FL 33610

Dana Clippert  
750 Herman Vanover Road  
Parkers Lake, KY 42634

Daniel Wickstrom  
115 Monument View Lane  
Cary, NC 27519

Danna Wright  
11850 Dr. Mlk Jr Street North, #15203  
Saint Petersburg, FL 33716

Dara Khoyl  
10012 Fountain Court  
New Port Richey, FL 34654

Dave Bruenger  
7606 Buffalo Trace Drive  
Louisville, KY 40214

David Gould  
4730 Vinson way  
Sarasota, FL 34232

David Hinkel  
7638 Partridge Street Circle  
Bradenton, FL 34202

David Hovey  
1255 13 Avenue N  
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Philadelphia, PA 19101-7829

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PO Box 619009  
Attn: Accounts Receivable  
Dallas, TX 75261-9009

Idearc Media Corp.  
PO Box 612727  
Dallas, TX 75261-2727

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Lori Brunner  
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Pittsburgh, PA 15251-2040

MCI  
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Michael Schwartzman  
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Cincinnati, OH 45240

Microsoft Ad Center  
c/o Microsoft Corp.  
1401 Elm Street, 5th Floor  
Lockbox 847543  
Dallas, TX 75202

Miele Sanitation Co.  
60 Railroad Avenue  
Closter, NJ 07624

Monte Dalton  
17120 Fallonridge Road  
Lithia, FL 33547

Nora Zambrano  
PO Box 1646  
Wappingers Falls, NY 12590

North America Nestle  
375 Paramount Drive  
Raynham, MA 02767

North Jersey Media Group  
Attn: Lee  
150 River Street  
Hackensack, NJ 07601

Ohio Department of Taxation  
Commercial Activity Tax  
PO Box 16678  
Columbus, OH 43216-6678

Oldsmar Fire Services, LLC  
3691 State Road 580  
Oldsmar, FL 34677

Orange & Rockland  
390 W. Route 59  
Spring Valley, NY 10977

Osterwisch Company  
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Buffalo, NY 14240

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295 Woodcliff Office Park  
Fairport, NY 14450

PC Connection  
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Woburn, MA 01888-4520

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Pitney Bowes Global Financial Services  
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Pitney Bowes Purchase Power  
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Louisville, KY 40285-6042

Polaris Energy Services  
L-2413  
Columbus, OH 43260

Polaris Fashion Place  
L-2353  
Columbus, OH 43260

Poughkeepie Journal  
PO Box 1231  
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Poughkeepsie Galleria, LLC  
Manufacturers & Traders Trust Company  
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Power Print  
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Progress Energy  
PO Box 33199  
Saint Petersburg, FL 33733

Progress Energy  
5225 Tech Data Drive  
Clearwater, FL 33760

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Sarasota Herald Tribune  
PO Box 911364  
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Tampa Electric  
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The Atlanta Journal-Constitution  
PO Box 4689  
Atlanta, GA 30302-4689

The Cincinnati Enquirer  
312 Elm Street  
Cincinnati, OH 45202

The Columbus Dispatch  
PO Box 182537  
Columbus, OH 43218-2537

The Indianapolis Star  
307N Pennsylvania  
PO Box 145  
Indianapolis, IN 46206

The Journal News  
1 Gannett Drive  
White Plains, NY 10604



The News Times  
333 Main Street  
Danbury, CT 06810

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Westfield Shoppingtown Brandon  
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Brandon, FL 33511

Westfield Shoppingtown Citrus Park  
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Tampa, FL 33625

Westfield Shoppingtown Citrus Park  
PNC Bank  
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Westfield Shoppingtown Clearwater  
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Clearwater, FL 33761

Westfield Shoppingtown Countryside Mall  
Bank of America  
Bellwether Properties of Florida  
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William Lunney  
Crabtree Valley Mall  
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Windstream  
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Shepherdsville, KY 40165

Winstream  
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**United States Bankruptcy Court  
District of Maryland - Northern Division**

In re Advanced Comfort, Inc.

Debtor(s)

Case No. \_\_\_\_\_

Chapter 11

**CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)**

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Advanced Comfort, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

**Dormia, Inc.**  
**8214 Wellmoor Court**  
**Jessup, MD 20794**

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None [*Check if applicable*]

**June 18, 2008**

Date

**/s/ Michael J. Lichtenstein Bar No.**

**Michael J. Lichtenstein Bar No. 05604**

Signature of Attorney or Litigant  
 Counsel for Advanced Comfort, Inc.

**Shulman, Rogers, Gandal, Pordy & Ecker, P.A.**

**11921 Rockville Pike, #300**

**Rockville, MD 20852**

**301-230-5200 Fax:301-230-2891**