

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
WESTERN DIVISION

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<b>In re:</b>	)	<b>Case No. 12-30218</b>
	)	
<b>A-Z SPONGE &amp; FOAM PRODUCTS LTD.</b>	)	<b>Chapter 15</b>
	)	
<b>Foreign Applicant in Foreign Proceedings</b>	)	<b>Judge Mary Ann Whipple</b>
	)	

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**CORPORATE OWNERSHIP STATEMENT FOR FOREIGN APPLICANT  
A-Z SPONGE & FOAM PRODUCTS LTD. PURSUANT TO FEDERAL RULES  
OF BANKRUPTCY PROCEDURE 1007(a)(4) and 7007.1**

Deloitte & Touche Inc. is the court-appointed monitor (the “**Monitor**”) and foreign representative of Valle Foam Industries (1995) Inc. (“**Valle Foam**”), Domfoam International Inc. (“**Domfoam**”), and A-Z Sponge & Foam Products Ltd. (“**A-Z**” and, together with Valle Foam and Domfoam, the “**Valle Foam Group**”) in proceedings (the “**Canadian Proceedings**”) under Canada’s *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), pending before the Ontario Superior Court of Justice (Commercial List) (the “**Ontario Court**”).

The Monitor hereby files this Corporate Ownership Statement for A-Z pursuant to Bankruptcy Rules 1007(a)(4) and 7007.1 and states that Domfoam is the 100% owner of A-Z.

Dated: January 23, 2012

Respectfully submitted,

/s/ Mary K. Whitmer

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