

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
WESTERN DIVISION**

_____)	
In re:)	Case No. 12-30215
)	
DOMFOAM INTERNATIONAL INC.)	Chapter 15
)	
Foreign Applicant in Foreign Proceedings)	Judge Mary Ann Whipple
_____)	
)	

**CORPORATE OWNERSHIP STATEMENT OF FOREIGN APPLICANT
DOMFOAM INTERNATIONAL INC. 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 Domfoam pursuant to Bankruptcy Rules 1007(a)(4) and 7007.1 and states that Valdomco Inc. and Global Unholstery Co. Limited each own 50% of Domfoam.

Dated: January 23, 2012

Respectfully submitted,

/s/ Mary K. Whitmer

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