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June 19, 2012

**TO: ALL CREDITORS OF 3113736 CANADA LTD. (formerly known as Valle Foam Industries (1995) Inc.), 4362063 CANADA LTD. (formerly known as Domfoam International Inc.) and A-Z SPONGE & FOAM PRODUCTS LTD. (together, the “Companies”)**

Dear Madam/Sir:

**Subject: Claims Solicitation Procedure for the Companies**

**This document contains very important information which requires your immediate attention.**

By order of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated January 12, 2012 (the “**Initial Order**”), Deloitte & Touche Inc. (the “**Monitor**”), was appointed as Monitor in the *Companies’ Creditors Arrangement Act* (Canada) (“**CCAA**”) proceeding commenced by the Companies. The enclosed documentation is delivered to you pursuant to the Order of the Court dated June 15, 2012 (the “**Claims Solicitation Procedure Order**”) to permit creditors to prove claims against: (i) the Companies, whether arising prior to or after the date of the Initial Order; and (ii) the current or former directors and officers of the Companies (the “**Directors and Officers**”) which arose on or before June 15, 2012.

We enclose herewith a Proof of Claim form (the “**Proof of Claim**”) in respect of any claim you may have against the Companies and a Proof of D&O Claim form (the “**Proof of D&O Claim**”) in respect of any claim you may have against the Directors and Officers. Pursuant to the Claims Solicitation Procedure Order, you are required to complete and return the Proof of Claim and/or the Proof of D&O Claim to the Monitor **so that it is received by the Monitor by no later than 5:00 p.m. (Toronto time) on August 31, 2012**, failing which your claim against the Companies and/or the Directors and Officers will be forever barred, released and extinguished, and you will not be entitled to participate in the distribution of the proceeds of the Companies’ assets.

If the Monitor disputes, in whole or in part, your completed Proof of Claim, the Monitor will send you a Notice of Revision or Disallowance indicating the reasons for such dispute on or before September 21, 2012. In accordance with the Claims Solicitation Procedure Order, at this time the Monitor has not been authorized to review or take any steps with respect to completed Proofs of D&O Claim delivered to the Monitor.

June 19, 2012

Page 2

If you have any questions regarding the completion of the Proof of Claim or Proof of D&O Claim, please contact the Monitor as follows:

Deloitte & Touche Inc.  
181 Bay Street, Suite 1400  
Toronto, ON M5J 2V1  
**Attention: Catherine Hristow**

Email: [christow@deloitte.ca](mailto:christow@deloitte.ca)  
Telephone: (416) 775-8831  
Facsimile: (416) 601-6690

We thank you in advance for your timely cooperation in this matter.

Yours very truly,

**Deloitte & Touche Inc.,**  
solely in its capacity as the Court-appointed  
Monitor of the Companies, and without  
personal or corporate liability

Per:



Robert J. Bougie  
Senior Vice President

Enclosures: Proof of Claim  
Proof of D&O Claim