

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

**IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS
AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF VALLE FOAM INDUSTRIES (1995) INC.,
DOMFOAM INTERNATIONAL INC., AND
A-Z SPONGE & FOAM PRODUCTS LTD.**

APPLICANTS

**SEVENTH REPORT OF THE MONITOR
DATED JULY 12, 2013**

MOTION RETURNABLE JULY 17, 2013

July 12, 2013

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EXHIBIT	DOCUMENT
1.	Seventh Report of the Monitor dated July 12, 2013
A.	Initial Order dated January 12, 2012
B.	U.S. Recognition Order dated February 24, 2012
C.	Claims Solicitation Procedure Order dated June 15, 2012
D.	Canadian Class Action Settlement Agreement dated January 10, 2012
E.	US Direct Purchaser Settlement Approval Order dated June 21, 2013
F.	Canadian Polyurethane Foam Class Actions Trust Agreement dated February 15, 2013
G.	Statement of Receipts and Disbursements for Valle Foam for the period March 29, 2012 to July 11, 2013
H.	Statement of Receipts and Disbursements for Domfoam for the period March 29, 2012 to July 11, 2013
I.	Statement of Receipts and Disbursements for A-Z foam for the period March 29, 2012 to July 11, 2013
J.	Affidavit of Catherine Hristow of Deloitte & Touche Inc., sworn July 12, 2013
K.	Affidavit of Grant B. Moffat of Thornton Grout Finnigan LLP, sworn July 11, 2013

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**IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS
AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD., and
A-Z SPONGE & FOAM PRODUCTS LTD.**

APPLICANTS

**SEVENTH REPORT OF THE MONITOR
DATED JULY 12, 2013**

EXHIBITS

- EXHIBIT A: Initial Order dated January 12, 2012
- EXHIBIT B: U.S. Recognition Order dated February 24, 2012
- EXHIBIT C: Claims Solicitation Procedure Order dated June 15, 2012
- EXHIBIT D: Canadian Class Action Settlement Agreement
- EXHIBIT E: US Direct Purchaser Settlement Approval Order
- EXHIBIT F: Trust Agreement
- EXHIBIT G: Statement of Receipts and Disbursements for Valle Foam for the period March 29, 2012 to July 11, 2013
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- EXHIBIT I: Statement of Receipts and Disbursements for A-Z Foam for the period March 29, 2012 to July 11, 2013
- EXHIBIT J: Affidavit of Catherine Hristow of Deloitte & Touche Inc., sworn July 12, 2013
- EXHIBIT K: Affidavit of Grant Moffat of Thornton Grout Finnigan LLP, sworn July 11, 2013

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INTRODUCTION

1. By Order of the Court dated January 12, 2012 (the “**Initial Order**”), Valle Foam Industries (1995) Inc. (“**Valle Foam**”), Domfoam International Inc. (“**Domfoam**”) and A-Z Sponge & Foam Products Ltd. (“**A-Z Foam**”) (collectively, the “**Applicants**” or the “**Companies**”), obtained protection from their creditors pursuant to the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”). The CCAA proceeding with respect to the Applicants is referred to herein as the “**CCAA Proceeding**”.
2. Pursuant to the Initial Order, Deloitte & Touche Inc. was appointed monitor of the Applicants as part of the CCAA Proceeding (the “**Monitor**”). Pursuant to the Initial Order, all proceedings against the Applicants were stayed until February 10, 2012, or until such later date as this Court would order (the “**Stay Period**”). A copy of the Initial Order is attached hereto as Exhibit “A”.
3. On July 1, 2013, Deloitte & Touche Inc. changed its name to Deloitte Restructuring Inc. (hereafter, “**Deloitte**”).
4. As noted in the Monitor’s Fourth Report to the Court dated June 12, 2012 (the “**Fourth Report**”), Valle Foam changed its name to 3113736 Canada Ltd. and Domfoam changed its name to 4362063 Canada Ltd. Throughout this Report, references to Valle Foam mean 3113736 Canada Ltd. and references to Domfoam mean 4362063 Canada Ltd.
5. On January 23, 2012, the Monitor in its capacity as foreign representative of the Companies in the CCAA Proceeding filed with the United States Bankruptcy Court, Northern District of Ohio (Western Division) (the “**U.S. Bankruptcy Court**”) a petition for recognition of the CCAA Proceeding as a foreign main proceeding pursuant to Chapter 15 of the *U.S. Bankruptcy Code*.
6. By Order of the U.S. Bankruptcy Court dated January 27, 2012 (the “**Provisional U.S. Recognition Order**”), all litigation in the United States against the Companies was stayed on a provisional basis (the “**U.S. Litigation Stay**”) until February 10, 2012, and provided that the U.S. Litigation Stay would be automatically extended to correspond to any extension of the Stay Period in the CCAA Proceeding. By Order of the U.S. Bankruptcy Court dated February 24, 2012 (the “**U.S. Recognition Order**”), the CCAA Proceeding was recognized as a foreign main proceeding. A copy of the U.S. Recognition Order is attached hereto as Exhibit “B”.

7. By Orders of the Court dated February 8, March 16, June 15, October 25, 2012 and February 28, 2013 (collectively, the “**Extension Orders**”), the Court has periodically extended the Stay Period, with the most recent extension expiring on July 31, 2013.
8. By Order of the Court dated June 15, 2012 (the “**Claims Solicitation Procedure Order**”), the Court authorized and approved the procedure (the “**Claims Solicitation Procedure**”) to:
 - (i) identify and determine the validity of creditor claims against the Companies as at the date of the Initial Order, as well as any claims which arose subsequent to the date of the Initial Order (collectively, the “**Claims**”); and
 - (ii) identify claims against any of the current or former directors or officers (collectively, the “**Directors and Officers**”) of the Companies (the “**D&O Claims**”).

The deadline for submission for proofs of claim under the Claims Solicitation Procedure was August 31, 2012 (the “**Claims Bar Date**”). A copy of the Claims Solicitation Procedure Order is attached hereto as Exhibit “C”.

9. The Initial Order together with related Court documents, the Notice to Creditors dated January 19, 2012, the Monitor’s First Report to the Court dated January 25, 2012 (“**First Report**”), the Monitor’s Second Report to the Court dated February 7, 2012 (“**Second Report**”), the Monitor’s Third Report to the Court dated March 13, 2012 (the “**Third Report**”), the Monitor’s Fourth Report to the Court dated June 12, 2012 (“**Fourth Report**”), the Monitor’s Fifth Report to the Court (“**Fifth Report**”) dated October 22, 2012 and the Monitor’s Sixth Report to the Court (“**Sixth Report**”) dated February 25, 2013 (collectively, the “**Prior Reports**”), have been posted on the Monitor’s website at www.deloitte.com/ca/vallefoam (the “**Monitor’s Website**”). The Monitor has also established a toll free number at 1-855-601-6415 and a dedicated e-mail address at vallefoam@deloitte.ca for creditors and other interested parties to contact the Monitor with questions or concerns regarding the CCAA Proceeding.
10. The purpose of this report (the “**Seventh Report**”) is to update the Court with respect to the status of the Claims Solicitation Procedure and to provide the Court with the Monitor’s recommendation with respect to the Companies’ motion for an extension of the Stay Period to December 31, 2013.

TERMS OF REFERENCE

11. In preparing the Seventh Report, the Monitor has relied upon unaudited financial information, the Companies' books and records, the financial information prepared by the Companies, and discussions with management ("**Management**") and legal counsel for the Companies.
12. Unless otherwise stated, all dollar amounts contained in this Seventh Report are expressed in Canadian dollars.
13. Capitalized terms not otherwise defined in this Seventh Report are as defined in the Initial Order or the Claims Solicitation Procedure Order.

BACKGROUND

14. The Companies operated together as one of Canada's leading and largest manufacturers and distributors of flexible polyurethane foam products from facilities located in Ontario, Quebec and British Columbia. The operations of Valle Foam and Domfoam historically comprised substantially all of the Companies' operations. A-Z Foam and Valle Foam are wholly owned subsidiaries of Domfoam.
15. Mr. Anthony Vallecoccia is the President and Chief Executive Officer of Domfoam, President of Valle Foam, and the sole officer and director of A-Z Foam.
16. Other than security interests which may be claimed by certain equipment lessors, the Monitor is not aware of any secured creditors of the Companies. As at January 11, 2012, the total liabilities of Valle Foam, Domfoam and A-Z Foam, not including any claims pursuant to the Class Actions (as defined below), amounted to approximately \$11,218,000, \$11,339,000 and \$368,000 respectively.

The Competition Bureau (Canada) Fines and Related Litigation

17. As set out in the First Report, both Domfoam and Valle Foam were charged with, and on January 5, 2012, pled guilty to, certain offences under the *Competition Act*, R.S.C. 1985, c C-34 (the "*Competition Act*") arising from collusion with other manufacturers of slab foam and carpet

underlay within Canada to lessen competition in the sale or supply of these products and by conspiring with other manufacturers to fix or control the price for these products.

18. Domfoam was fined a total of \$6.0 million and Valle Foam was fined a total of \$6.5 million. No fine was assessed against A-Z Foam as no charges were laid against A-Z Foam. In accordance with the terms of the sentence imposed, Valle Foam paid \$500,000 in partial payment of the fines imposed against it on the same day the guilty pleas were entered.
19. As a result of the foregoing, each of Valle Foam and Domfoam has an outstanding liability of \$6.0 million in fines payable to the Crown.
20. In accordance with the terms of the sentences imposed, Domfoam and Valle Foam are to each pay \$1.0 million on the 1st of January of each year, commencing in 2013 and ending in 2018.
21. As set out in the Affidavit of Tony Vallecoccia sworn January 11, 2012, (the "**Vallecoccia Affidavit**"), the Applicants disclosed their financial difficulties to the Crown prior to the entry of their guilty pleas and advised of the Applicants' intention to file for protection under the provisions of a Canadian insolvency regime.
22. The Monitor has been advised by the Companies that, as part of the plea arrangement with the Crown, certain officers and directors of the Companies are required to provide sworn testimony to the Competition Bureau.

CLASS ACTIONS

23. The Monitor has been advised by the Applicants that some or all of the Applicants have been named as defendants in four class action lawsuits in Canada, and over two dozen class action lawsuits in the United States (together, the "**Class Actions**"), based upon allegations of price fixing by certain of the Applicants and other manufacturers in the slab foam industry.
24. The Canadian Class Actions consist of separate proceedings commenced in each of British Columbia (the "**BC Proceeding**"), Ontario (the "**Ontario Proceeding**") and Quebec (the "**Quebec Proceeding**"). The Canadian Class Actions advance joint and several claims against the Companies and certain other defendants or respondents on behalf of proposed classes

comprised of all persons or entities who purchased polyurethane foam and polyurethane foam products in Canada from and after January 1, 1999.

25. Settlements have been reached with virtually all of the Plaintiffs in both the Canadian and U.S. Class Actions. The terms of the settlement in the Canadian Class Actions are set out in the Canadian Polyurethane Foam Class Actions National Settlement Agreement dated as of January 10, 2012 (the "**Canadian Class Action Settlement Agreement**"), a copy of which is attached as Exhibit "**D**". Under both the Canadian Class Action Settlement Agreement and the settlements in the US Class Actions, the Class Actions have been discontinued as against the Companies, provided that the Plaintiffs in the Class Actions may still assert their claims as creditors within the CCAA Proceeding in amounts to be determined. The Canadian Class Action Settlement Agreement is still subject to separate Court approvals in Ontario, British Columbia and Quebec.
26. A joint hearing of the Ontario Superior Court of Justice ("**Ontario Court**") and the Supreme Court of British Columbia ("**BC Court**") was held on June 28, 2013 to partially certify the Ontario Proceeding and the BC Proceeding, solely for the purpose of approving the Canadian Class Action Settlement Agreement as well as the manner in which all members comprising the class under the Canadian Class Actions will be notified of the foregoing settlement. The Ontario and BC Courts requested that certain modifications be made to the proposed class notification procedure. Although the Plaintiffs filed amendments to the foregoing procedure with the Ontario and BC Courts on July 8, 2013, no Order has yet been issued in connection with the June 28, 2013 motion. The Monitor understands that the Ontario and BC Courts will likely schedule their settlement approval hearings in September or early October 2013.
27. The Monitor also understands that a similar partial certification motion took place on July 8, 2013 within the Quebec Proceeding, also for the purpose of approving the manner in which members comprising the class under the Canadian Class Actions will be notified of the foregoing settlement. The Monitor understands that a final order approving the class notification procedure has not yet been issued by the Quebec Superior Court. The Monitor also understands that a final settlement approval hearing in the Quebec Proceeding has been scheduled for September 24, 2013.
28. By Order of the United States District Court for the Northern District of Ohio Western Division dated June 21, 2013, the settlement reached between the Companies and the direct purchaser class in the US Class Actions was approved (the "**US Direct Purchaser Settlement Approval**

Order”). A copy of the US Direct Purchaser Settlement Approval Order is attached as Exhibit “E”. The Monitor has been advised by US counsel to the Companies that the settlement between the Companies and the indirect purchaser class in the United States has not yet been submitted for Court approval.

29. Given the issuance of the US Direct Purchaser Settlement Approval Order, the Monitor does not anticipate that the Companies will incur significant additional legal fees in connection with the settlement reached between the Companies and the direct purchaser class in the US Class Actions. The Monitor also does not anticipate that the Companies will incur significant additional legal fees in connection with the settlement with the US indirect purchaser class.
30. The Monitor understands that the Companies will continue to incur legal fees in connection with the Court approval process with respect to the Canadian Class Action Settlement as well as the Companies’ various continuing obligations under that agreement. In addition, additional legal fees will be incurred by the Companies in connection with the proper valuation to be placed upon the proofs of claim filed by the Plaintiffs in the Canadian Class Actions and the proof of claim filed by Revenu Quebec, each as described in more detail below.
31. The Canadian Class Action Settlement Agreement and the settlements reached in the US Class Actions require the Companies to make available for examination certain current and former officers and directors of the Companies. Certain officers and directors of the Companies were examined in the United States in January 2013. The Monitor has permitted the Companies to fund the legal fees and expenses of the Companies’ former officers and directors in connection with such examinations to ensure that the settlements in the Canadian and US Class Actions are not jeopardized. The Monitor understands that the Companies’ former directors and officers will incur additional legal fees and expenses in connection with certain pending examinations of such officers and directors in connection with both the Canadian and US Class Action Settlements, although the Monitor understands that such fees and expenses will not be significant.

URETHANE ANTITRUST LITIGATION

32. The Monitor has been advised by the Companies that they are each claimants in a class action proceeding pending before the United States District Court for the District of Kansas under the caption *In Re Urethane AntiTrust Litigation* (the “US Urethane Proceedings”). As described in

more detail in Mr. Vallecoccia's affidavit sworn July 11, 2013, two separate settlements with BASF Corporation and Huntsman International LLC were approved by order of the United States District Court for the District of Kansas dated December 12, 2012. These settlements provide for payment to be made to the claimants in the US Urethane Proceedings. Certain of those funds have been received by the Companies as described in more detail below. The Monitor understands that judgment has been rendered against The Dow Chemical Company in the US Urethane Proceedings and that further payments may be received by the Companies pursuant to this judgment or a settlement thereof, as well as in relation to any additional judgments obtained or settlements reached in the US Urethane Proceedings.

33. The affidavit of Mr. Vallecoccia sworn July 11, 2013, provides that each of Domfoam, Valle Foam and A-Z Foam did not intend to sell to the purchaser of its assets its claim in the US Urethane Proceedings (the "**Domfoam US Urethane Claim**", the "**Valle Foam US Urethane Claim**", the "**A-Z Foam US Urethane Claim**" respectively and, collectively, the "**US Urethane Claims**"), and that the Urethane Claims remain assets of the Companies' estates. The Monitor was not involved in any of the negotiations between the Companies and the purchasers of their assets.
34. Mr. Vallecoccia's affidavit sworn July 11, 2013 provides that the Domfoam US Urethane Claim was specifically excluded from the Domfoam assets purchased by 4037057 Canada Inc. Similarly, it appears that the Valle Foam assets purchased by Fybon Industries Limited pursuant to the Asset Purchase Agreement dated February 22, 2012 would not include the Valle Foam US Urethane Claim since Valle Foam's accounts receivable were excluded from that transaction. As far as the Monitor is aware, neither 4037057 Canada Inc. or Fybon Industries Limited has asserted any claim to the Domfoam US Urethane Claim or the Valle Foam US Urethane Claim respectively. Accordingly, the net proceeds of the Domfoam US Urethane Claim and the Valle Foam US Urethane Claim should be available for distribution to the creditors of Domfoam and Valle Foam respectively.
35. Although Mr. Vallecoccia's affidavit sworn July 11, 2013 does indicate that A-Z Foam did not intend to sell the A-Z Foam US Urethane Claim to 0932916 BC Ltd. (the "**A-Z Purchaser**"), the Asset Purchase Agreement dated February 21, 2012 between A-Z Foam and the A-Z Purchaser does not specifically exclude the A-Z Foam US Urethane Claim from the assets purchased thereunder. As far as the Monitor is aware, the A-Z Purchaser has not asserted a claim

to the A-Z Foam US Urethane Claim or any of the funds received by A-Z Foam to date pursuant to that claim.

36. Barring any claim to the A-Z Foam US Urethane Claim by the A-Z Purchaser, it appears that the net proceeds thereof should be available for distribution to the creditors of A-Z Foam.
37. Pursuant to section 4.2 of the Canadian Class Action Settlement Agreement, the Companies agreed to assign to the Canadian Class Action Plaintiffs the Companies' right to receive any proceeds from the US Urethane Proceedings, provided that such assignment is limited to the maximum amount of the first \$200,000 the Companies may receive thereunder.
38. Pursuant to a 2008 services agreement between the Companies and Refund Recovery Services, LLC (the "**Services Agreement**"), the Companies retained Refund Recovery Services, LLC to assist in asserting and recovering their claim in the US Urethane Proceedings in consideration of a fee equal to 25% of all funds paid to the Companies.
39. Thereafter, Enterprise Law Group was retained by Refund Recovery Services, LLC to assist in recovering the Valle Foam claim only in the US Urethane Proceedings. Subsequently, Lex Group, LLC, the successor to Refund Recovery Services, LLC assigned to Enterprise Law Group its rights under the Services Agreement to receive the 25% commission in respect of any funds paid to Valle Foam only pursuant to the US Urethane Proceedings.
40. In January 2013, the Companies' legal counsel received correspondence from Enterprise Law Group including a cheque in the amount of US\$331,928.29 for Valle Foam in respect of the U.S. Urethane Proceedings. The Monitor understands that no deduction was made from these funds in respect of the 25% commission payable pursuant to the Services Agreement. These funds were delivered to the Monitor. Based on the documentation made available to the Monitor, the Monitor determined that the foregoing payment is subject to a collection fee by Enterprise Law Group pursuant to the Services Agreement equal to 25% of the foregoing amount. That fee has now been paid to Enterprise Law Group.
41. Also in January 2013, the Companies' legal counsel received correspondence from Lex Group, LLC, enclosing cheques in the amount of US\$196,802.78 and US\$28,325.87 for Domfoam and A-Z Foam respectively, net of the 25% collection fees payable to Refund Recovery Services, LLC. The Applicants' legal counsel sent the cheques to the Monitor for Domfoam and A-Z Foam which were converted to CAD\$195,248.04 and \$27,821.67 respectively.

42. Section 4.2 (2) of the Canadian Class Action Settlement Agreement provides that any distribution of funds to the Companies from the US Urethane Proceedings up to the \$200,000 cap as described above (the “**Assigned Urethane Funds**”), shall be paid to the escrow agent appointed by the parties (the “**Escrow Agent**”). Robert Tanner, an Ontario solicitor, has been appointed as Escrow Agent pursuant to the trust agreement dated February 15, 2013 (the “**Trust Agreement**”), a copy of which is attached as Exhibit “**F**”. The Canadian Class Action Settlement Agreement specifically provides that payment of the Assigned Urethane Funds is subject to any order of the Court in the CCAA Proceeding. The Companies have not made any representation that the foregoing assignment is valid or enforceable.
43. In the Sixth Report, the Monitor indicated that it did not object to the Assigned Urethane Funds being delivered to the Escrow Agent in accordance with the terms of the Canadian Class Action Settlement Agreement, provided such funds remain in the Escrow Agent’s possession pending resolution of the validity and enforceability of the assignment of such funds to the Canadian Class Action Plaintiffs. The Monitor also indicated its concern that payment of such funds to the Canadian Class Action Plaintiffs would be preferential.
44. The Monitor has now had an opportunity to review the Trust Agreement. Under the terms of the Trust Agreement, the Escrow Agent appears to be entitled to charge against the Assigned Urethane Funds the fees and disbursements of the Escrow Agent. The Trust Agreement also appears to provide that the Escrow Agent may apply to Court for directions and/or for an interpleader order in the event there is a dispute with respect to entitlement to those funds.
45. Given that the entitlement to the Assigned Urethane Funds by the Canadian Class Action Plaintiffs has not yet been determined, it does not appear appropriate at this stage that such funds be paid to the Escrow Agent, thus becoming subject to various charges, including the costs of any Court attendances, that may arise in connection with any dispute as to entitlement to the Assigned Urethane Funds.
46. In addition, since it appears that it will be necessary to obtain an Order of this Court determining entitlement to the Assigned Urethane Funds, it appears to the Monitor to be unnecessarily duplicative to deliver such funds to the Escrow Agent, who will incur costs in connection with steps which will likely be taken by the Companies and the Monitor in any event.

47. Accordingly, it is the Monitor's view that it would be in the best interests of the estate that the Assigned Urethane Funds be retained by the Monitor pending the resolution of the Canadian Class Action Plaintiffs' claims against the Companies. The Canadian Class Action Settlement Agreement provides, and the Monitor has confirmed with the Companies' counsel in the Canadian Class Actions, that the retainer of the Assigned Urethane Funds by the Monitor will not invalidate the Canadian Class Action Settlement Agreement.

ACTIVITIES OF THE MONITOR

48. The Monitor has undertaken the following activities since the date of the Monitor's Sixth Report:
- (a) met with the Companies' Class Action legal counsel with a view to resolving the value of proofs of claim filed by the Canadian Class Action claimants pursuant to the Claims Solicitation Procedure;
 - (b) engaged in discussions with Revenu Quebec regarding the value of its proof of claim, described in more detail below; and
 - (c) monitored the financial position of the Applicants, and prepared this Seventh Report.

SALE OF COMPANIES' ASSETS

49. As described in more detail in the Fourth Report, all of the Companies' assets have been sold pursuant to separate transactions. The Monitor is in receipt of the proceeds of sale of these transactions. The Monitor is not aware of any additional assets of the Companies which may be realized upon for the benefit of the Companies' creditors, other than certain accounts receivable of Valle Foam (book value approximately \$2.0 million) of which the Applicants and the Applicants' legal counsel are pursuing collection, and any future payments which may be received in the US Urethane Proceedings. The Monitor has not reviewed the individual accounts receivable invoices and has not made a determination of the collectability of the remaining accounts receivable.

CLAIMS SOLICITATION PROCEDURE

- 50. The Monitor, with the assistance of the Companies, reviewed all Proofs of Claim delivered to the Monitor by the Claims Bar Date.
- 51. Listed below is a summary of the pre-filing and post-filing Proofs of Claim which have been admitted by the Monitor and those Proofs of Claim that are pending resolution, which are discussed later in this report.

Company	Pre-Filing (Admitted)	Post-Filing (Admitted)	Pending Resolution	Total
Valle Foam	\$ 8,525,114.13 (1)	\$ 758,821.94	\$ 292,500,000.00	\$ 301,783,936.07
Domfoam	\$ 8,045,747.98	\$ -	\$ 295,412,919.10	\$ 303,458,667.08
A-Z Foam	\$ 82,398.29	\$ 20,610.40	\$ 292,500,000.00	\$ 292,603,008.69

Note (1): The amount has been reduced by \$4,451.28 as a result of an amended claim being filed reducing the original amount of the claim.

- 52. Of the approximately \$759,000 in Claims filed against Valle Foam for post-filing obligations, approximately \$757,000 is in respect of severance and termination claims by employees who were terminated post January 12, 2012.
- 53. No Proof of Claim forms were filed by the U.S. Class Action claimants.
- 54. Included in the amount of admitted Claims against both Valle Foam and Domfoam are the claims submitted by the Competition Bureau in the amount of \$6.0 million respectively.
- 55. In accordance with the Claims Solicitation Procedure Order, the Monitor sent by September 21, 2012 a Notice of Revision or Disallowance in respect of any Proof of Claim disputed by the Monitor in whole or in part indicating the reasons for the revision or disallowance. Those Proofs of Claim received by the Claims Bar Date in respect of which the Monitor did not send a Notice of Revision or Disallowance by September 21, 2012 are deemed to be Proven Claims.
- 56. Pursuant to the Claims Solicitation Procedure Order, any Creditor who receives a Notice of Revision or Disallowance and who objects to the amount of the Claim set out therein or any other provisions of such notice was required to deliver to the Monitor on or before 5:00 p.m. on October 5, 2012 a Notice of Dispute. If a Creditor failed to deliver a Notice of Dispute to the

Monitor by the foregoing deadline, then the value of such Creditor's claim is deemed to be as set out in the Monitor's Notice of Revision or Disallowance.

57. Any creditor who has delivered a Notice of Dispute to the Monitor by the foregoing deadline is required, unless otherwise agreed by the Monitor in writing, to serve on the Monitor and the Applicants a notice of motion in the Court, returnable not less than 30 days after the service of the Notice of Dispute, for determination of the claim in dispute, failing which the value of such Creditor's claim shall be deemed to be as set out in the applicable Notice of Revision or Disallowance.

CLAIMS DISALLOWED BY THE MONITOR

58. In connection with the Notices of Revision or Disallowance issued by the Monitor, only four Notices of Dispute were received as described below.
59. Revenu Quebec filed a Proof of Claim against Domfoam in the amount of \$2,912,679.00. The Monitor, after consultation with the Applicants, issued a Notice of Revision or Disallowance disallowing the claim of Revenu Quebec in full on September 21, 2012. On October 5, 2012, Revenu Quebec issued a Notice of Dispute in the full amount of its original claim which has yet to be resolved. The Monitor has agreed to extend the time for Revenu Quebec to bring its motion before the Court to determine its claim to provide the parties an opportunity to resolve same.
60. Revenu Quebec has taken the position that, notwithstanding the provisions of the Claims Solicitation Procedure Order, Domfoam was required to file a notice of objection under the Quebec Taxation Act and the Excise Tax Act to the notices of assessment previously issued by Revenu Quebec. The Monitor has advised Revenu Quebec that it does not agree with this position and that Revenu Quebec is bound by the terms of the Claims Solicitation Procedure Order.
61. As set out in Mr. Vallecoccia's affidavit dated July 11, 2013, Domfoam has filed a notice of objection to the Revenu Quebec notices of assessment, all without prejudice to Domfoam's position (and that of the Monitor) that Revenu Quebec is nevertheless bound by the terms of the Claims Solicitation Procedure Order. Domfoam was initially advised by Revenu Quebec that its notice of objection was out of time, but Domfoam subsequently filed an appeal to extend the time for filing its notice of objection. On May 10, 2013, Revenu Quebec agreed to extend the time

within which Domfoam may appeal the Revenu Quebec notices of assessment to August 30, 2013. The Monitor understands that the Companies' counsel will be filing materials with Revenu Quebec prior to that date with a view to eliminating the Revenu Quebec claim.

62. As noted in the Fifth Report, the most significant Proofs of Claim submitted to the Monitor were filed in respect of the Canadian Class Actions. The Monitor received three separate Proofs of Claim as follows:
- (a) Proof of Claim from one of the Plaintiffs in the BC Proceedings on behalf of a proposed class of all persons or entities in British Columbia who purchased polyurethane foam or polyurethane foam products, including carpet underlay, directly from the Companies from January 1, 1999 to the present;
 - (b) Proof of Claim by the Plaintiff in the Ontario Proceeding on behalf of a proposed class of all persons or entities in Canada who purchased foam products or carpet underlay directly and/or indirectly from the Companies from January 1, 1999 to the present, except for purchasers in the BC and Quebec Proceedings; and
 - (c) Proof of Claim from one of the Plaintiffs in the Quebec Proceeding, together with a proposed class of all persons and entities in Quebec who purchased polyurethane foam products,
- (collectively, the “**Canadian Class Action Proofs of Claim**”).
63. The Canadian Class Action Proofs of Claim did not specify the amount claimed but instead indicate such amount is “to be ascertained”.
64. The Monitor issued a Notice of Revision or Disallowance in respect of each of the Canadian Class Action Proofs of Claim on the following basis:
- (a) no agreement between the party filing the Proof of Claim and the proposed class or an Order of the Court or any other authority pursuant to which the party filing the Proof of Claim is authorized to file the Proof of Claim on behalf of the subject class was provided to the Monitor; and
 - (b) the Monitor required that the amount claimed under each Canadian Class Action Proof of Claim be quantified.

65. In accordance with the Claims Solicitation Procedure Order, the Monitor received Notices of Dispute in respect of each of the foregoing Notices of Revision or Disallowance. As noted above, the Plaintiffs in the Canadian Class Actions have now taken steps to have the class certified for settlement purposes.
66. The Notices of Dispute also address quantification of the Claims in the Canadian Class Actions. The Notices of Dispute provide that the amount claimed under each of the Canadian Class Action Proofs of Claim is \$97,500,000 (\$292,500,000 in total) on behalf of the class of plaintiffs referenced in the subject Proof of Claim. The amount claimed is calculated as 10% of the total sales to customers in Canada by Domfoam and Valle Foam during the relevant period. The Notices of Dispute provide that it is the practice of the Competition Bureau and of the U.S. Department of Justice to establish fines using 20% of the volume of commerce to arrive at the appropriate fine. Of that amount, 10% is considered to be the estimate of the damages flowing from the overcharges, whereas the additional 10% is assessed for deterrence purposes.
67. In December 2012, counsel to the Canadian Class Action Plaintiffs delivered to the Monitor a report providing an explanation of the amount claimed under the Canadian Class Action Proofs of Claim. The Monitor, together with its counsel and the Companies' counsel, have reviewed the merits of the methodology relied upon by the Canadian Class Action Plaintiffs to justify the amount claimed under the Canadian Class Action Proofs of Claim. The Monitor, the Companies' Class Action counsel and counsel to the Canadian Class Action Plaintiffs intend to meet as soon as possible with a view to resolving the value of the Canadian Class Actions Proofs of Claim, failing which, the Monitor will seek advice and directions from the Court with respect to quantification of the Canadian Class Action Proofs of Claim.

STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

68. Attached as Exhibit "G" is the Statement of Receipts and Disbursements for Valle Foam for the period March 29, 2012 to July 11, 2013. Total cash receipts from the sale of assets, the collection of accounts receivable, reimbursement of legal fees and other receipts are \$6,310,597.18. Total disbursements are \$649,374.26. Net cash on hand as at July 11, 2013 is \$5,661,222.92.

69. Attached as Exhibit “H” is the Statement of Receipts and Disbursements for Domfoam for the period March 29, 2012 to July 11, 2013. Total cash receipts from the sale of assets, the collection of accounts receivable, US Urethane settlement funds and other receipts are \$4,568,778.36. Total disbursements are \$1,259,367.27. Net cash on hand as at July 11, 2013 is \$3,309,411.09.
70. Attached as Exhibit “I” is the Statement of Receipts and Disbursements for A-Z Foam for the period March 29, 2012 to July 11, 2013. Total cash receipts from the sale of assets, the collection of accounts receivable, US Urethane settlement funds and other receipts are \$1,189,757.03. Total disbursements are \$307,670.37. Net cash on hand as at July 11, 2013 is \$882,086.66.

PROFESSIONAL FEES

71. The Monitor and its independent legal counsel, Thornton Grout Finnigan LLP (“TGF”) have maintained detailed records of their professional time and costs since the issuance of the Initial Order. Pursuant to paragraph 29 of the Initial Order, the Monitor and TGF were directed to pass their accounts from time to time before this Court.
72. The total fees of the Monitor during the period from October 1, 2012 to July 5, 2013 amount to \$86,231.00, together with expenses and disbursements in the amount of \$128.71 and harmonized sales tax (“HST”) in the amount of \$11,226.76, totalling \$97,586.47 (the “Monitor Fees”). The time spent by the Monitor is more particularly described in the Affidavit of Catherine Hristow of Deloitte & Touche Inc., sworn July 12, 2013, sworn in support hereof and attached hereto as Exhibit “J”.
73. The total legal fees incurred by the Monitor during the period October 1, 2012 to June 30, 2013 for services provided by TGF as the Monitor’s independent legal counsel amount to \$68,040.00 , together with disbursements in the amount of \$381.50 and HST in the amount of \$8,894.79, totalling \$77,316.29. The time spent by TGF personnel is more particularly described in the Affidavit of Grant Moffat, a partner of TGF, sworn July 11, 2013 in support hereof and attached hereto as Exhibit “K”.

ALLOCATION OF PROFESSIONAL FEES

74. As noted in the Fifth Report, Valle Foam paid all of the professional fees incurred by the Companies in connection with the Class Actions and the Competition Bureau proceeding. The Applicants, with the concurrence of the Monitor, determined that the appropriate pro rata allocation of the foregoing professional fees to Valle Foam, Domfoam, and A-Z Foam should be 45%, 45% and 10% respectively. Domfoam and A-Z Foam repaid Valle Foam \$440,750.31 and \$97,944.51 plus HST of \$46,664.25 and \$10,369.84 respectively on account of such professional fees on June 15, 2012. Ongoing payment of the Monitor's fees, and legal fees incurred by the Monitor and the Applicants are paid on the above noted prorated basis.
75. Valle Foam also gave retainers to a number of law firms prior to January 12, 2012. As the law firms draw down on their retainers, Domfoam and A-Z Foam repay Valle Foam their respective proportionate share.

EXTENSION OF THE STAY PERIOD

76. The Companies have asked the Court to approve an extension of the Stay Period from July 31, 2013 to December 31, 2013. The basis for this request is to allow time for resolution of the various Notices of Dispute referred to in the Seventh Report and to collect the remaining Valle Foam accounts receivable.
77. The Monitor believes that the Companies are acting in good faith and with due diligence and the Monitor therefore supports the stay extension to December 31, 2013.

MONITOR'S RECOMMENDATIONS

78. For the reasons set out above, the Monitor recommends that:
- (a) the Stay Period be extended until December 31, 2013;
 - (b) the Seventh Report and the activities of the Monitor as described in the Seventh Report be approved; and

- (c) the professional fees and disbursements of the Monitor, and TGF be approved and the Companies be authorized to pay all such fees and disbursements.

All of which is respectfully submitted at Toronto, Ontario this 12 day of July, 2013.

DELOITTE & TOUCHE INC.,
solely in its capacity as the Monitor
of the Companies (as defined herein),
and without personal or corporate liability

Per: P. Casey
Paul M. Casey, CPA, CA•CIRP
Senior Vice-President

TAB A

EXHIBIT "A"



Court File No. CV-12-9545-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)

JUSTICE NEWBOULD)

THURSDAY, THE 12th

DAY OF JANUARY, 2012

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS
AMENDED

AND IN THE MATTER OF A PLAN OF
COMPROMISE OR ARRANGEMENT OF VALLE
FOAM INDUSTRIES (1995) INC., DOMFOAM
INTERNATIONAL INC., and A-Z SPONGE & FOAM
PRODUCTS LTD.

(the "Applicants")

INITIAL ORDER

THIS APPLICATION, made by Valle Foam Industries (1995) Inc., Domfoam International Inc., and A-Z Sponge & Foam Products Ltd. (hereinafter, collectively referred to as the "Applicants"), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA") was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Tony Vallecoccia sworn January 11, 2012 and the exhibits thereto (the "Vallecoccia Affidavit"), and on hearing the submissions of counsel for the Applicants, no one else appearing although duly served as appears from the affidavit of service of Victoria Stewart sworn January

11, 2012, and on reading the consent of Deloitte & Touche Inc. to act as the Monitor,

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application and the Application Record is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

APPLICATION

2. **THIS COURT ORDERS AND DECLARES** that the Applicants are companies to which the CCAA applies.

PLAN OF ARRANGEMENT

3. **THIS COURT ORDERS** that one or more of the Applicants, individually or collectively, shall have the sole authority to file and may, subject to further order of this Court, file with this Court a plan of compromise or arrangement (hereinafter referred to as the "Plan").

POSSESSION OF PROPERTY AND OPERATIONS

4. **THIS COURT ORDERS** that the Applicants shall remain in possession and control of their current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (collectively, the "Property"). Subject to further Order of this Court, the Applicants shall continue to carry on business in a manner consistent with the preservation of their respective businesses (collectively, the "Business") and

Property. The Applicants shall each be authorized and empowered to continue to retain and employ the employees, consultants, agents, experts, appraisers, accountants, counsel and such other persons (collectively, "Assistants") currently retained or employed by them, with liberty to retain such further Assistants as they deem reasonably necessary or desirable in the ordinary course of business or for the carrying out of the terms of this Order.

5. **THIS COURT ORDERS** that, the Applicants shall be entitled but not required to pay the following expenses whether incurred prior to, on or after the date of this Order:

- (a) all outstanding and future wages, compensation, salaries, employee and pension benefits, vacation pay and expenses (including, but not limited to, employee medical, dental, disability, life insurance and similar benefit plans or arrangements, incentive plans, share compensation plans, and employee assistance programs and employee or employer contributions in respect of pension and other benefits), and similar pension and/or retirement benefit payments, commissions, bonuses and other incentive payments, payments under collective bargaining agreements, and employee and director expenses and reimbursements, payable on or after the date of this Order, in each case incurred in the ordinary course of business and consistent with existing compensation policies and arrangements;
- (b) compensation to employees in respect of any payments made to employees prior to the date of this Order by way of the issuance of cheques or electronic transfers are subsequently dishonoured due to the commencement of these proceedings; and

- (c) the reasonable fees and disbursements of any Assistants retained or employed by the Applicants in respect of these proceedings, at their standard rates and charges, including any payments made to Assistants prior to the date of this Order by way of the issuance of cheques or electronic transfers that are subsequently dishonoured due to the commencement of these proceedings; and
- (d) amounts owing for goods and services actually supplied to the Applicants, or to obtain the release of goods contracted for prior to the date of this Order by other suppliers, solely where such goods were ordered by the Applicants or any of them after November 30, 2011 on the express understanding that such goods or services were to be paid for on a cash on delivery basis and in respect of which such payment has not been made by the Applicants or any of them.

6. **THIS COURT ORDERS** that, except as otherwise provided to the contrary herein, the Applicants shall be entitled but not required to pay all reasonable expenses incurred by the Applicants in carrying on the Business in the ordinary course after the date of this Order, and in carrying out the provisions of this Order, which expenses shall include, without limitation:

- (a) all expenses and capital expenditures reasonably necessary for the preservation of the Property or the Business including, without limitation, payments on account of insurance (including directors and officers insurance), maintenance and security services; and

- (b) payment, including the posting of letters of credit, for goods or services actually supplied or to be supplied to the Applicants following the date of this Order;

7. **THIS COURT ORDERS** that the Applicants shall remit, in accordance with legal requirements, or pay:

- (a) any statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to be deducted from employees' wages, including, without limitation, amounts in respect of (i) employment insurance, (ii) Canada Pension Plan, (iii) Quebec Pension Plan, and (iv) income taxes;
- (b) all goods and services or other applicable sales taxes (collectively, "Sales Taxes") required to be remitted by the Applicants in connection with the sale of goods and services by the Applicants, but only where such Sales Taxes are accrued or collected after the date of this Order, or where such Sales Taxes were accrued or collected prior to the date of this Order but not required to be remitted until on or after the date of this Order, and
- (c) any amount payable to the Crown in right of Canada or of any Province thereof or any political subdivision thereof or any other taxation authority in respect of municipal realty, municipal business or other taxes, assessments or levies of any nature or kind which are entitled at law to be paid in priority to claims of secured creditors and which are attributable to or in respect of the carrying on of the Business by the Applicants.

8. **THIS COURT ORDERS** that until a real property lease is disclaimed, terminated, repudiated or resiliated in accordance with the CCAA, the Applicants

shall pay all amounts constituting rent or payable as rent under their respective real property leases (including, for greater certainty, common area maintenance charges, utilities and realty taxes and any other amounts payable to the landlord under the lease) or as otherwise may be negotiated between the Applicants and the landlord from time to time ("Rent"), for the period commencing from and including the date of this Order, twice-monthly in equal payments on the first and fifteenth day of each month, in advance (but not in arrears). On the date of the first of such payments, any Rent relating to the period commencing from and including the date of this Order shall also be paid.

9. **THIS COURT ORDERS** that, except as specifically permitted herein, the Applicants are hereby directed, until further Order of this Court: (a) to make no payments of principal, interest thereon or otherwise on account of amounts owing by the Applicants to any of their creditors as of this date; (b) to grant no security interests, trust, liens, charges or encumbrances upon or in respect of any of its Property; and (c) to not grant credit or incur liabilities except in the ordinary course of the Business.

RESTRUCTURING

10. **THIS COURT ORDERS** that the Applicants shall, subject to such requirements as are imposed by the CCAA have the right to:

- (a) permanently or temporarily cease, downsize or shut down any of their respective businesses or operations, and to dispose of non-profitable, redundant or non-material assets and operations, and to dispose and sell such assets or operations not exceeding \$100,000.00 in any one transaction or \$1 million in the aggregate;

- (b) terminate the employment of such of their employees or lay off or temporarily or indefinitely lay off such of their employees as the relevant Applicant deems appropriate on such terms as may be agreed upon between the relevant Applicant and such employee, or failing such agreement, to deal with the consequences thereof in the Plan
- (c) in accordance with paragraphs 10 (a) and (d), vacate, abandon, resiliate, or quit any leased premises and/or disclaim, cancel, terminate or repudiate any real property lease and any ancillary agreements relating to any leased premises, on not less than seven (7) days notice in writing to the relevant landlord on such terms as may be agreed upon between the Applicants and such landlord, or failing such agreement, to deal with the consequences thereof in the Plan;
- (d) disclaim, terminate, repudiate or resiliate, in whole or in part, with the prior consent of the Monitor or further Order of the Court, such of their arrangements, agreements or contracts of any nature whatsoever with whomsoever, whether oral or written, as the Applicants deem appropriate, in accordance with Section 32 of the CCAA, with such disclaimers, repudiation, termination, or resiliations to be on such terms as may be agreed upon between the relevant Applicants and such counter-parties, or failing such agreements, to deal with the consequences thereof in the Plan; and
- (e) pursue all avenues of refinancing of the Business or Property, in whole or part, subject to prior approval of this Court being obtained before any material refinancing;

all of the foregoing to permit the Applicants to proceed with an orderly restructuring or winding down of some or all of the respective Business (the "Restructuring").

11. **THIS COURT ORDERS** that the Applicants shall each provide each of the relevant landlords with notice of the relevant Applicant's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Applicant's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the relevant Applicant, or by further Order of this Court upon application by the relevant Applicant on at least two (2) days notice to such landlord and any such secured creditors. If an Applicant disclaims, resiliates, repudiates or terminates the lease governing such leased premises in accordance with Section 32 of the CCAA, it shall not be required to pay Rent under such lease pending resolution of any such dispute (other than Rent payable for the notice period provided for in Section 32(5) of the CCAA), and the disclaimer, termination or resiliation of the lease shall be without prejudice to the Applicant's claim to the fixtures in dispute.

12. **THIS COURT ORDERS** that if a lease is repudiated or if a notice of disclaimer or termination or resiliation is delivered pursuant to Section 32 of the CCAA, then (a) during the notice period prior to the effective time of the disclaimer, termination, repudiation or resiliation, the landlord may show the affected leased premises to prospective tenants during normal business hours, on giving the relevant Applicant's and the Monitor 24 hours' prior written notice, and

(b) at the effective time of the disclaimer or termination or resiliation, the relevant landlord shall be entitled to take possession of any such leased premises without waiver of or prejudice to any claims or rights such landlord may have against the Applicants in respect of such lease or leased premises and such landlord shall be entitled to notify the Applicants of the basis on which it is taking possession and to gain possession of and re-lease such leased premises to any third party or parties on such terms as such landlord considers advisable, provided that nothing herein shall relieve such landlord of its obligation to mitigate any damages claimed in connection therewith.

NO PROCEEDINGS AGAINST THE APPLICANTS OR THE PROPERTY

13. **THIS COURT ORDERS** that until and including February 10, 2012, or such later date as this Court may order (the "Stay Period"), no proceeding or enforcement process in any court or tribunal (each, a "Proceeding") shall be commenced or continued against or in respect of the Applicants or the Monitor, or affecting the Business or the Property, except with the written consent of the Applicants and the Monitor, or with leave of this Court, and any and all Proceedings currently under way against or in respect of the Applicants or affecting the Business or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

14. **THIS COURT ORDERS** that during the Stay Period, all rights and remedies of any individual, firm, corporation, governmental body or agency, or any other entities (all of the foregoing, collectively being "Persons" and each being a "Person") against or in respect of the Applicants or the Monitor, or affecting the

Business or the Property, are hereby stayed and suspended except with the written consent of the Applicants and the Monitor, or leave of this Court, provided that nothing in this Order shall (i) empower the Applicants to carry on any business which the Applicants are not lawfully entitled to carry on, (ii) affect such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the CCAA, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH RIGHTS

15. **THIS COURT ORDERS** that during the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, authorization, licence or permit in favour of or held by the Applicants, except with the written consent of the Applicants and the Monitor, or leave of this Court.

CONTINUATION OF SERVICES

16. **THIS COURT ORDERS** that during the Stay Period, all Persons having oral or written agreements with the Applicants or statutory or regulatory mandates for the supply of goods and/or services, including without limitation all waste disposal service providers, all computer software, information technology services, communication and other data services, programming supply, computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Business or the Applicants, are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Applicants, and that the Applicants shall be

entitled to the continued use of their current premises, telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Applicants in accordance with normal payment practices of the Applicants or such other practices as may be agreed upon by the supplier or service provider and each of the Applicants and the Monitor, or as may be ordered by this Court.

NON-DEROGATION OF RIGHTS

17. **THIS COURT ORDERS** that, notwithstanding anything else in this Order, no Person shall be prohibited from requiring payment for goods, services, use of lease or licensed property or other valuable consideration provided on or after the date of this Order, nor shall any Person be under any obligation on or after the date of this Order to advance or re-advance any monies or otherwise extend any credit to the Applicant. Nothing in this Order shall derogate from the rights conferred and obligations imposed by the CCAA.

PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

18. **THIS COURT ORDERS** that during the Stay Period, and except as permitted by subsection 11.03(2) of the CCAA, no Proceeding may be commenced or continued against any of the former, current or future directors or officers (or their estates) of the Applicants with respect to any claim against such directors or officers that arose before the date hereof and that relates to any obligations of the Applicants whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers for the payment, performance or breach of such obligations, acts, or actions until a compromise or arrangement in respect of

the Applicants, if one is filed, is sanctioned by this Court or is refused by the creditors of the Applicants or this Court.

DIRECTORS' AND OFFICERS' INDEMNIFICATION AND CHARGE

19. **THIS COURT ORDERS** that the Applicants shall jointly indemnify their directors and officers from and against all claims, costs, charges, expenses, obligations and liabilities that they may incur as directors or officers of the Applicants, after the date hereof except to the extent that, with respect to any officer or director, such claim, cost, charge, expense, obligation or liability was incurred as a result of the director's or officer's gross negligence or wilful misconduct.

20. **THIS COURT ORDERS** that the directors and officers of the Applicants shall be entitled to the benefit of and are hereby granted a charge (the "Directors' Charge") on the Property, which charge shall not exceed an aggregate amount of \$1 million as security for the indemnity provided in paragraph 19 of this Order. The Directors' Charge shall have the priority set out in paragraph 32 herein.

21. **THIS COURT ORDERS** that, notwithstanding any language in any applicable insurance policy to the contrary, (a) no insurer shall be entitled to be subrogated to or claim the benefit of the Directors' Charge, and (b) the Applicants' directors and officers shall only be entitled to the benefit of the Directors' Charge to the extent that they do not have coverage under any directors' and officers' insurance policy, or to the extent that such coverage is insufficient to pay amounts indemnified in accordance with paragraph 19 of this Order.

APPOINTMENT OF MONITOR

22. **THIS COURT ORDERS** that Deloitte & Touche Inc. is hereby appointed pursuant to the CCAA as the Monitor, an officer of this Court, to monitor the business and financial affairs of the Applicants with the powers and obligations set out in the CCAA or set forth herein and that the Applicants and their shareholders, officers, directors, and Assistants shall advise the Monitor of all material steps taken by the Applicants pursuant to this Order, and shall co-operate fully with the Monitor in the exercise of its powers and discharge of its obligations and provide the Monitor with the assistance that is necessary to enable the Monitor to adequately carry out the Monitor's functions.

23. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights and obligations under the CCAA, is hereby directed and empowered to:

- (a) monitor the Applicants' receipts and disbursements;
- (b) report to this Court at such times and intervals as the Monitor may deem appropriate with respect to matters relating to the Property, the Business, and such other matters as may be relevant to the proceedings herein;
- (c) assist and advise the Applicants in their development of the Plan or winding down, downsizing and any amendments to the Plan, any restructuring steps taken pursuant to paragraphs 5 and 10 hereof, and the implementation of the Plan;
- (d) advise the Applicants in the preparation of their cash flow statements;

- (e) assist and advise the Applicants, to the extent required by the Applicants, with the negotiations with creditors and the holding and administering of creditors' (or shareholders' meetings) for voting on the Plan;
- (f) have full and complete access to the Property, including the premises, books, records, data, including data in electronic form, and other financial documents of the Applicants, to the extent that is necessary to adequately assess the Applicants' business and financial affairs or to perform its duties arising under this Order;
- (g) be at liberty to engage independent legal counsel or such other persons as the Monitor deems necessary or advisable respecting the exercise of its powers and performance of its obligations under this Order;
- (h) consider, and if deemed advisable by the Monitor, prepare a report as an assessment of the Plan;
- (i) assist the Applicants with their continuing restructuring activities, including the assessment and analysis of any proposed sale of assets or closure of facilities;
- (j) advise and assist the Applicants, as requested, in their negotiations with suppliers, customers and other stakeholders; and
- (k) perform such other duties as are required by this Order or by this Court from time to time.

24. **THIS COURT ORDERS** that the Monitor shall not take possession of the Property and shall take no part whatsoever in the management or supervision of the management of the Business and shall not, by fulfilling its obligations hereunder,

be deemed to have taken or maintained possession or control of the Business or Property, or any part thereof.

25. **THIS COURT ORDERS** that nothing herein contained shall require the Monitor to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Monitor from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Monitor shall not, as a result of this Order or anything done in pursuance of the Monitor's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

26. **THIS COURT ORDERS** that that the Monitor shall provide any creditor of the Applicants with information provided by the Applicants in response to reasonable requests for information made in writing by such creditor addressed to the Monitor. The Monitor shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph. In the case of information that the Monitor has been advised by the Applicants is confidential,

the Monitor shall not provide such information to creditors unless otherwise directed by this Court or on such terms as the Monitor and the Applicants may agree.

27. **THIS COURT ORDERS** that, in addition to the rights and protections afforded the Monitor under the CCAA or as an officer of this Court, the Monitor shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Monitor by the CCAA or any applicable legislation.

28. **THIS COURT ORDERS** that the Monitor, counsel to the Monitor and counsel to the Applicants shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, by the Applicants as part of the costs of these proceedings, including completing and implementation of the settlements with the class action plaintiffs. The Applicants are hereby authorized and directed to pay the accounts of the Monitor, counsel for the Monitor and counsel for the Applicants on an hourly basis and, in addition, the Applicants are hereby authorized to pay to the Monitor, counsel to the Monitor, and counsel to the Applicants, retainers in the amounts of \$150,000.00 and \$50,000.00, respectively, to be held by them as security for payment of their respective fees and disbursements outstanding from time to time.

29. **THIS COURT ORDERS** that the Monitor and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Monitor and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

30. **THIS COURT ORDERS** that the Monitor, counsel to the Monitor, if any, and the Applicants' counsel shall be entitled to the benefit of and are hereby granted a charge (the "Administration Charge") on the Property, which charge shall not exceed an aggregate amount of \$500,000.00, as security for their professional fees and disbursements incurred at the standard rates and charges of the Monitor and such counsel, both before and after the making of this Order in respect of these proceedings, including completing the settlements with the class action plaintiffs. The Administration Charge shall have the priority set out in paragraph 32 hereof.

31. **THIS COURT ORDERS** that Valle Foam Industries (1995) Inc. ("Valle Foam") shall be authorized to advance funds up to, but not exceeding \$1 million to either of A-Z Sponge & Foam Products Ltd. ("A-Z") or Domfoam International Inc. ("Domfoam") to be used for operating purposes of Domfoam or A-Z, as the case may be, provided that i) no such loan shall be advanced without the prior written consent of the Monitor, ii) that any such loan shall be properly documented and subject to such terms, including rates of interest, if any, which the Monitor deems reasonable in the circumstances, and iii) that any such loan shall be secured by way of a general security agreement which shall provide a first in priority charge on the assets of Domfoam subject only to the priority of the charges granted hereunder. The Applicants may, prior to the advance of any funds, attend to seek a further order of this court to grant a specific charge if the Applicants or the Monitor deem it appropriate or necessary to do so.

VALIDITY AND PRIORITY OF CHARGES CREATED BY THIS ORDER

32. **THIS COURT ORDERS** that the priorities of the Directors' Charge and the Administration Charge as among them, shall be as follows:

First – Administration Charge (to the maximum amount of \$●); ✓ ✓ ✓
\$500,000 ✓

Second – Directors' Charge (to the maximum amount of \$●). ✓ ✓ ✓
\$1,000,000 ✓
MIT ✓

33. **THIS COURT ORDERS** that the filing, registration or perfection of the Directors' Charge or the Administration Charge, (collectively, the "Charges") shall not be required, and that the Charges shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the Charges coming into existence, notwithstanding any such failure to file, register, record or perfect.

34. **THIS COURT ORDERS** that each of the Directors' Charge or the Administration Charge, (all as constituted and defined herein) shall constitute a charge on the Property and such Charges shall rank in priority to all other security interests, trusts, liens, charges and encumbrances, claims of secured creditors, statutory or otherwise (collectively, "Encumbrances") in favour of any Person.

35. **THIS COURT ORDERS** that except as otherwise expressly provided for herein, or as may be approved by this Court, the Applicants shall not grant any Encumbrances over any Property that rank in priority to, or *pari passu* with, any of the Directors' Charge or Administration Charge, unless the Applicants also obtains the prior written consent of the Monitor, and the beneficiaries of the Directors' Charge and the Administration Charge, or further Order of this Court.

36. **THIS COURT ORDERS** that the Directors' Charge and the Administration Charge shall not be rendered invalid or unenforceable and the rights and remedies of the chargees entitled to the benefit of the Charges (collectively, the "Chargees") shall not otherwise be limited or impaired in any way by (a) the pendency of these proceedings and the declarations of insolvency made herein; (b) any application(s)

for bankruptcy order(s) issued pursuant to BIA, or any bankruptcy order made pursuant to such applications; (c) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (d) the provisions of any federal or provincial statutes; or (e) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, sublease, offer to lease or other agreement (collectively, an "Agreement") which binds any of the Applicants, and notwithstanding any provision to the contrary in any Agreement:

- (a) the creation of the Charges shall not be deemed to constitute a breach by any of the Applicants of any Agreement to which it is a party;
- (b) none of the Chargees shall have any liability to any Person whatsoever as a result of the creation of the Charges; and
- (c) the payments made by the Applicants pursuant to this Order, and the granting of the Charges, do not and will not constitute preferences, fraudulent conveyances, transfers, settlements at undervalue, oppressive conduct, or other challengeable or void or voidable transactions or reviewable transactions under any applicable law.

37. **THIS COURT ORDERS** that any Charge created by this Order over leases of real property in Canada shall only be a Charge in the Applicants' interest in such real property leases.

SERVICE AND NOTICE

38. **THIS COURT ORDERS** that the Monitor shall (i) without delay, publish in ^{the Star and Mail} ~~[newspapers specified by the Court]~~ a notice containing the information

prescribed under the CCAA, (ii) within five days after the date of this Order, (A) make this Order publicly available in the manner prescribed under the CCAA, (B) send, in the prescribed manner, a notice to every known creditor who has a claim against the Applicants of more than \$1000, and (C) prepare a list showing the names and addresses of those creditors and the estimated amounts of those claims, and make it publicly available in the prescribed manner, all in accordance with Section 23(1)(a) of the CCAA and the regulations made thereunder.

39. **THIS COURT ORDERS** that the Applicants and the Monitor be at liberty to serve this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic transmission to the Applicants' creditors or other interested parties at their respective addresses as last shown on the records of the Applicants and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

40. **THIS COURT ORDERS** that the Applicants, the Monitor, and any party who has filed a Notice of Appearance may serve any court materials in these proceedings by e-mailing a PDF or other electronic copy of such materials to counsels' email addresses as recorded on the Service List from time to time, and the Monitor may post a copy of any or all such materials on its website at www.deloitte.com/ca/vallefoam.

GENERAL

41. **THIS COURT ORDERS** that the Applicants or the Monitor may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

42. **THIS COURT ORDERS** that nothing in this Order shall prevent the Monitor from acting as an interim receiver, a receiver, a receiver and manager, or a trustee in bankruptcy of the Applicants, the Business or the Property.

43. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the Applicants, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Applicants and the Monitor and their respective agents in carrying out the terms of this Order.

44. **THIS COURT ORDERS** that the Monitor is hereby authorized, as the foreign representative of the Applicants, to apply for recognition of these proceedings as "Foreign Main Proceedings" in the United States pursuant to Chapter 15 of the *U.S. Bankruptcy Code*.

45. **THIS COURT ORDERS** that each of the Applicants and the Monitor be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this

Order and for assistance in carrying out the terms of this Order, and that the Monitor is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

46. **THIS COURT ORDERS** that any interested party (including the Applicants and the Monitor) may apply to this Court to vary or amend this Order on not less than seven (7) days notice to any other party or parties likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

47. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Standard/Daylight Time on the date of this Order.

#1832803 | 4079509



FILED IN THE COURT OF QUEBEC
REGISTRATION NO.
LE / DANS LE REGISTRE NO.:

JAN 12 2012

REC/REG:



IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF VALLE FOAM INDUSTRIES
(1995) INC., DOMFOAM INTERNATIONAL INC., and A-Z SPONGE & FOAM PRODUCTS LTD.

Court File No. CV-12-9545-00CL

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

INITIAL ORDER

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Lawyers for the Applicants

TAB B

EXHIBIT "B"

The court incorporates by reference in this paragraph and adopts as the findings and orders of this court the document set forth below. This document has been entered electronically in the record of the United States Bankruptcy Court for the Northern District of Ohio.



Mary Ann Whipple
United States Bankruptcy Judge

Dated: February 24 2012

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
WESTERN DIVISION

_____)	
In re:)	Case Nos. 12-30214
)	(Jointly Administered)
VALLE FOAM INDUSTRIES (1995))	
INC., et. al. ¹)	Chapter 15
)	
Foreign Applicants in Foreign)	Judge Mary Ann Whipple
Proceedings.)	
_____)	

ORDER GRANTING RECOGNITION OF FOREIGN MAIN PROCEEDINGS AND OTHER CHAPTER 15 RELIEF

Upon the Verified Chapter 15 Petitions (the "Chapter 15 Petitions") filed by Deloitte & Touche Inc., the court appointed Monitor (the "Monitor") of Valle Foam Industries (1995) Inc. ("Valle Foam"), Domfoam International Inc. ("Domfoam"), and A-Z Sponge & Foam Products Ltd. ("A-Z" and, together with

¹ The Foreign Applicants include Valle Foam Industries (1995) Inc., Domfoam International, Inc., and A-Z Sponge & Foam Products Ltd.

² Capitalized terms not defined herein shall have the meanings given to them in the Declaration

{K0289088.1}

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**”), and upon the statements and affirmations made and contained therein, and the Court having reviewed the Chapter 15 Petitions and the Declarations filed contemporaneously with the Chapter 15 Petitions and the exhibits attached thereto, including a certified copy of the Initial Order entered by the Ontario Court on January 12, 2012 (the “**Canadian Order for Relief**”); and a hearing having been held on the 23rd day of February, 2012 (the “**Recognition Hearing**”); and upon the oral statements of counsel for the Monitor; and the Court having reviewed the Notice of the filing of the Chapter 15 Petitions and of the Recognition Hearing and its certificate of service [Dkt No. 15], which notice is deemed adequate for all purposes such that no other or further notice need be given; and the Court having determined that the legal and factual bases set forth in the Chapter 15 Petitions and all other pleadings and proceedings in this case establish just cause to grant the relief ordered herein, and after due deliberation therefore,

THE COURT HEREBY FINDS AND DETERMINES THAT:

A. The findings and conclusions set forth herein constitute the Court’s findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding by Bankruptcy Rule 9014. To the extent that any of the following findings of fact constitute conclusions of law, they are adopted as

such. To the extent that any conclusions of law constitute finds of fact, they are adopted as such.

B. This Court has jurisdiction over this matter pursuant to 11 U.S.C. §§ 1334 and 157(a) of the Bankruptcy Code and General Order 84 entered on July 16, 1984 by the United States District Court for the Northern District of Ohio. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P). Venue is proper before this Court pursuant to 28 U.S.C. § 1410(2).

C. The Monitor is a “person” within the meaning of section 101(41) of the Bankruptcy Code and is the duly appointed “foreign representative” of the Valle Foam Group within the meaning of section 101(24) of the Bankruptcy Code.

D. The Chapter 15 cases of Valle Foam, Domfoam and A-Z (the “**Chapter 15 Cases**”) were properly commenced pursuant to sections 1504, 1509, and 1515 of the Bankruptcy Code.

E. The Monitor has satisfied the requirements of section 1515 of the Bankruptcy Code and Rule 2002(q) of the Federal Rules of Bankruptcy Procedure.

F. The Canadian Proceedings are a “foreign proceeding” within the meaning of section 101(23) of the Bankruptcy Code.

G. The Canadian Proceedings are entitled to recognition by this Court pursuant to section 1517 of the Bankruptcy Code.

H. The Canadian Proceedings are pending in Canada, which is the location of each member of the Valle Foam Group’s center of main interests, and

accordingly, the Canadian Proceedings are a “foreign main proceeding” pursuant to section 1502(4) of the Bankruptcy Code and are entitled to recognition as a foreign main proceeding pursuant to section 1517(b)(1) of the Bankruptcy Code.

I. The Monitor is entitled to all the automatic relief provided by section 1520 of the Bankruptcy Code, without limitation.

J. The relief granted herein is necessary and appropriate, in the interests of the public and international comity, consistent with the public policy of the United States, and warranted pursuant to sections 1517, 1520, and 1521 of the Bankruptcy Code.

NOW, THEREFORE, THE COURT HEREBY ORDERS, ADJUDGES, AND DECREES AS FOLLOWS:

1. The Canadian Proceedings are hereby recognized as a foreign main proceeding pursuant to section 1517 of the Bankruptcy Code.

2. All relief afforded foreign main proceedings pursuant to section 1520 of the Bankruptcy Code is hereby granted to each member of the Valle Foam Group, including, without limitation, the stay under section 362 throughout the duration of these Chapter 15 Cases or until otherwise ordered by this Court.

3. The stay pursuant to section 362(a)(1) of the Bankruptcy Code is hereby modified and limited in the following respects:

- (a) The stay shall not stay any act pertaining to finalizing the Settlements;² and
- (b) The stay shall not stay the filing of a new complaint against any member of the Valle Foam Group, but shall stay any act to continue such litigation after the filing of the complaint, including service of process on any member of the Valle Foam Group.

4. The Canadian Order for Relief (and any extensions, amendments or modifications thereof as may be granted from time to time by the Ontario Court) shall be granted comity and is hereby given full force and effect in the United States to the same extent that it is given effect in Canada.

5. The Monitor is hereby recognized as the “foreign representative” in these bankruptcy proceedings, and may exercise the rights and powers of a trustee under and to the extent provided by section 1520 of the Bankruptcy Code.

6. The Monitor, the members of the Valle Foam Group, and each of their successors, agents, representatives, advisors or counsel shall be entitled to the protections contained in sections 306 and 1510 of the Bankruptcy Code.

7. A copy of this Order, conformed to be true and correct, shall be served, within three business days of the entry of this Order, by facsimile, electronic mail or overnight express delivery, upon all persons or bodies authorized to administer foreign proceedings of the Valle Foam Group, all

² Capitalized terms not defined herein shall have the meanings given to them in the Declaration in Support of the Chapter 15 Petitions [Dkt. No. 2].

entities against whom provisional relief was granted under section 1519 of the Bankruptcy Code, all parties to litigation pending in the United States in which any member of the Valle Foam Group was a party at the time of the filing of the Chapter 15 Petitions, the United States Trustee, and such other entities as the Court may direct. Such service shall be good and sufficient service and adequate notice for present purposes.

8. The Chapter 15 Petitions and any supporting papers shall be made available by the Monitor through its website at <http://www.deloitte.com/ca/Vallefoam> or upon request at the offices of Kohrman Jackson & Krantz P.L.L., One Cleveland Center, 20th Floor, 1375 East 9th St., Cleveland, Ohio, 44114, to the attention of Mary K. Whitmer or James W. Ehrman, (216) 686-8700, mkw@kjk.com or jwe@kjk.com.

9. This Court shall have continuing jurisdiction to the fullest extent permitted by law with respect to: (i) the enforcement, amendment or modification of this Order; (ii) any requests for further or additional relief or any adversary proceeding filed by the Monitor or any other party in interest; and (iii) any request by a person or entity for relief from the provisions of this Order, for cause shown.

10. This Order shall be immediately effective and enforceable upon its entry, and upon its entry shall become final and appealable, notwithstanding Bankruptcy Rule 7062 made applicable to chapter 15 cases by Bankruptcy Rule 1018.

###

Prepared and Submitted by:

KOHRMAN JACKSON & KRANTZ P.L.L.

/s/ Mary K. Whitmer

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Foam Industries (1995) Inc.,
Domfoam International Inc., and
A-Z Sponge & Foam Products Ltd.*

TAB C

EXHIBIT "C"

Court File No. CV-12-9545-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.) FRIDAY, THE 15th DAY
JUSTICE BROWN) OF JUNE, 2012

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED



AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 3113736 CANADA LTD., 4362063
CANADA LTD., and A-Z SPONGE & FOAM PRODUCTS LTD.

(the "Applicants")

**ORDER
(Claims Solicitation Procedure)**

THIS MOTION, made by 3113736 Canada Ltd. (formerly Valle Foam Industries (1995) Inc.), 4362063 Canada Ltd. (formerly Domfoam International Inc.) and A-Z Sponge & Foam Products Ltd. (collectively, the "**Applicants**") for an order approving a procedure for the solicitation of claims against any or all of the Applicants, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Tony Vallecoccia sworn June 12, 2012, and the Fourth Report of Deloitte & Touche Inc., the Court-appointed monitor (the "**Monitor**"), and on hearing the submissions of counsel to the Applicants, the Monitor, no one appearing for any other person on the service list, although properly served as appears from the affidavit of service, filed:

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and Motion Record herein be and is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS

1. **THIS COURT ORDERS** that for purposes of this Order, in addition to the terms defined elsewhere herein, the following terms shall have the following meanings:

- (a) **“Applicants”** means 3113736 Canada Ltd. (formerly Valle Foam Industries (1995) Inc.), 4362063 Canada Ltd. (formerly Domfoam International Inc.) and A-Z Sponge & Foam Products Ltd.;
- (b) **“Business Day”** means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
- (c) **“CCAA”** means the Companies’ Creditors Arrangement Act, R.S.C. 1985, c. C-36, as amended;
- (d) **“CCAA Proceeding”** means the proceeding commenced by the Applicants in the Court at Toronto under Court File No. CV-12-9545-00CL;
- (e) **“Claim”** means any Prefiling Claim or Postfiling Claim;
- (f) **“Claims Bar Date”** means 5:00 p.m. (Eastern Standard time) on August 31, 2012, or any later date ordered by the Court;

- (g) **“Claims Solicitation Procedure”** means the procedures outlined in this Order, as they may be amended by further order of the Court, including the Schedules hereto;
- (h) **“Court”** means the Ontario Superior Court of Justice (Commercial List);
- (i) **“Creditor”** means any Person asserting a Claim or a D&O Claim;
- (j) **“D&O Claim”** means any right of any Person against one or more of the Directors and Officers (as defined below) which arose as a result of their position, supervision, management or involvement as Director and Officer, where such right arose on or before June 15, 2012, and whether enforceable in any civil, administrative or criminal proceedings;
- (k) **“DIP Loan”** means the loan by 3113736 Canada Ltd. (formerly known as Valle Foam Industries (1995) Inc.) to either A-Z Sponge & Foam Products Ltd. or 4362063 Canada Ltd. (formerly known as Domfoam International Inc.) in an amount not exceeding \$1,000,000 as authorized by the Court in the CCAA Proceeding;
- (l) **“Directors and Officers”** means
 - (i) the current and former directors of any of the Applicants; and
 - (ii) the current and former officers of any of the Applicants;
- (m) **“Distribution”** means any distribution within the CCAA Proceeding of the proceeds of the Applicants’ assets;

- (n) **“Excluded Claim”** means (i) any claim secured by any of the Charges as defined in the Initial Order (as defined below); (ii) the DIP Loan; and (iii) any Intercompany Claim (as defined below);
- (o) **“Filing Date”** means January 12, 2012;
- (p) **“Initial Order”** means the Initial Order of the Honourable Mr. Justice Newbould dated January 12, 2012 in the CCAA Proceeding;
- (q) **“Intercompany Claim”** means any claim by any of the Applicants against one or more of the Applicants, whether secured or unsecured but not including the DIP Loan;
- (r) **“Known Creditor”** means any Person, based on the financial or other records of an Applicant as of the Filing Date, who had or may be entitled to assert, a Claim, where monies in respect of such Claim remain unpaid in full or in part, without acknowledging in any respect the validity or existence of any such Claim;
- (s) **“Monitor’s Website”** means <http://www.deloitte.com/ca/vallefoam>;
- (t) **“Notice to Creditors of Claims Bar Date”** means the notice for publication substantially in the form attached as Schedule “A”;
- (u) **“Notice of Dispute”** means a form substantially in accordance with the form attached as Schedule “E”;
- (v) **“Notice of Revision or Disallowance”** means a form substantially in accordance with the form attached as Schedule “D”;
- (w) **“Person”** means any individual, partnership, firm, joint venture, trust, entity, corporation, unincorporated organization, trade union, pension

plan administrator, pension plan regulator, governmental authority or agency, employee or other association, or similar entity, howsoever designated or constituted;

(x) **“Postfiling Claim”** means any right or claim of any Person, or class of Persons or representative Person, against one or more of the Applicants whether or not asserted, in connection with any indebtedness, liability or obligation of any kind whatsoever of one or more of the Applicants which came into existence after the Filing Date but before the Claims Bar Date, any accrued interest thereon and costs payable in respect thereof, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature;

(y) **“Prefiling Claim”** means any right or claim of any Person, or class of Persons or representative Person, against one or more of the Applicants whether or not asserted, in connection with any indebtedness, liability or obligation of any kind whatsoever of one or more of the Applicants in existence on the Filing Date, any accrued interest thereon and costs payable in respect thereof to and including the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is

executory or anticipatory in nature, and includes any other claims that would have been claims provable in bankruptcy had the Applicants become bankrupt on the Filing Date;

- (z) **“Proof of Claim”** means the aggregate of the documentation submitted by a Creditor pursuant to the Claims Solicitation Procedure to evidence its Claim which shall include the Proof of Claim form attached hereto as Schedule “B”;
- (aa) **“Proof of D&O Claim”** means the aggregate of the documentation submitted by a Creditor pursuant to the Claims Solicitation Procedure to evidence its D&O Claim which shall include the Proof of D&O Claim form attached hereto as Schedule “C”;
- (bb) **“Proven Claim”** means a Claim filed by the Claims Bar Date in respect of which the Monitor has not sent a Notice of Revision or Disallowance to the Creditor asserting the Claim and which the Monitor accepts or is deemed to accept for distribution purposes pursuant to the Claims Solicitation Procedure;
- (cc) **“Surviving Claim”** means a Claim to which CCAA subsection 19(2) applies; and
- (dd) **“Surviving D&O Claim”** means a D&O Claim to which CCAA subsection 5.1(2) applies.

ADMINISTRATION OF THE CLAIMS SOLICITATION PROCEDURE

2. **THIS COURT ORDERS** that the Claims Solicitation Procedure shall govern the solicitation of Claims against the Applicants and the D&O Claims against the Directors and Officers of the Applicants and ~~shall be conducted and~~

administered by the Monitor with the assistance of the Applicants except as otherwise provided for in this Order. No Creditor may participate in the Distribution if such Claim has not been reviewed, accepted and valued in accordance with this Claims Solicitation Process, subject to any further Order of this Court.

3. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights and obligations under the CCAA and under the Initial Order, is hereby directed and empowered to administer and implement the Claims Solicitation Procedure on the terms set out in this Order and the Monitor may take any steps and fulfill such other roles as are contemplated by this Order or which it believes are incidental or necessary for the implementation of the Claims Solicitation Procedure. The Monitor may seek advice and directions from the Court in respect of any aspect of the Claims Solicitation Procedure, including any of the Monitor's obligations provided for in this Order.

4. **THIS COURT ORDERS** that the Monitor is authorized and directed to use reasonable discretion as to adequacy of compliance with the Claims Solicitation Procedure and the terms of this Order including, without limitation, with respect to the manner in which a Proof of Claim, Proof of D&O Claim, Notice of Dispute or any other notices or documents are completed and executed and may, where it is satisfied that a Claim or D&O Claim has been adequately filed or, in the case of a Claim, proven, waive strict compliance with the requirements of this Order as to completion, execution and delivery of Proofs of Claim, Proofs of D&O Claim, Notices of Dispute or any other notice or document contemplated by the Claims Solicitation Procedure and request any further documentation the Monitor may require in order to enable it to determine the validity of a Claim; provided that nothing in this Order shall confer upon the Monitor or the Applicants the discretion

or authority to amend or to extend the Claims Bar Date without a further Order of this Court.

5. **THIS COURT ORDERS** that the Monitor shall not have any responsibility or liability with respect to any information, confidential or otherwise, including without limitation, a Proof of Claim, a Proof of D&O Claim, a Notice of Dispute or otherwise, distributed, circulated, or released, whether intentionally or unintentionally, by the Monitor relating to the exercise of its powers and discharge of its obligations under this Order. The Monitor shall be entitled to rely upon the Applicants' advice and the Applicants' books and records for all purposes including establishing the names and addresses of Known Creditors. In addition to the rights and protections afforded to the Monitor under the CCAA and the Initial Order or as an officer of this Court, the Monitor shall incur no liability or obligation as a result of its appointment or the fulfillment of its duties in the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part.

6. **THIS COURT ORDERS** that the Applicants shall advise the Monitor of all Known Creditors, including the amounts owed to all Known Creditors and their last known address pursuant to the Applicants' books and records, and that the Monitor shall be entitled to rely upon the accuracy and completeness of the information provided by the Applicants regarding the Known Creditors. For greater certainty, the Monitor shall have no liability in respect of the information provided to it regarding the Known Creditors and shall not be required to conduct any independent inquiry and/or investigation with respect to such information.

SOLICITATION OF CLAIMS

7. THIS COURT ORDERS that:

- (a) the Monitor shall cause the Notice to Creditors of Claims Bar Date to be published in each of The Globe and Mail (national edition) and La Presse as soon as practicable after the date of this Order;
- (b) the Monitor shall cause the Notice to Creditors of Claims Bar Date to be posted on the Monitor's Website as soon as practicable after the date of this Order and cause it to remain posted until its discharge as Monitor of the Applicants;
- (c) the Monitor shall, as soon as practicable after the date of this Order, mail to all Known Creditors at the last known address for such Known Creditor on the Applicants' books and records a Notice to Creditors of Claims Bar Date, a Proof of Claim form, a Proof of D&O Claim form substantially in the form attached as Schedules "B" and "C" to this Order and an instruction letter regarding the completion of the Proof of Claim and Proof of D&O Claim forms by a Creditor; and
- (d) the Monitor shall, as soon as practicable following receipt of a request therefor and provided such request is received prior to the Claims Bar Date, deliver a copy of the Proof of Claim or Proof of D&O Claim form as applicable to any Person claiming to be a Creditor and requesting such material, or in the alternative, notify such Person that it may obtain an electronic copy of the Proof of Claim and Proof of D&O Claim forms on the Monitor's Website.

8. **THIS COURT ORDERS** that service and delivery of the Notice to Creditors of Claims Bar Date, Proof of Claim form, Proof of D&O Claim form, the Dispute Notice and any other correspondence or document from the Monitor to any Creditor or any other Person pursuant to the Claims Solicitation Procedure shall be by ordinary mail, prepaid registered mail, courier, personal delivery, electronic communication or facsimile transmission. Any such service and delivery by the Monitor for all purposes under this Order shall be deemed to have been received: (i) if sent by ordinary mail, on the third Business Day after mailing within Ontario, the fifth Business Day after mailing within Canada (other than within Ontario), and the tenth Business Day after mailing internationally; (ii) if sent by prepaid registered mail, on the third Business Day after mailing within Ontario, the fifth Business Day after mailing within Canada (other than within Ontario), and the tenth Business Day after mailing internationally; (iii) if by courier, on the next following Business Day for courier deliveries within Canada, and on the third following Business Day for courier deliveries outside of Canada; (iv) if sent by personal delivery, on the same date as delivery; (v) if sent by electronic communication, on the same date as the electronic communication is sent or, if sent on a day that is not a Business Day or after 5:00 p.m. (Eastern Standard Time) on a Business Day, the following Business Day; and (vi) if sent by fax, on the date on which the Monitor receives a successful facsimile transmission report or, if sent on a day that is not a Business Day or after 5:00 p.m. (Eastern Standard Time) on a Business Day, the following Business Day

9. **THIS COURT ORDERS** that service by the Monitor of the Proof of Claim and Proof of D&O Claim forms on Creditors and publication of the Notice to Creditors of Claims Bar Date in the manner set forth in this Order shall constitute good and sufficient service upon the Creditors of notice of this proceeding, this Order, the Claims Bar Date and the related deadlines and procedures set forth

herein and that no other form of service or notice need be made by the Applicants or the Monitor to any Person, and no other document or material need be served on any Person in respect of the Claims Solicitation Procedure.

10. **THIS COURT ORDERS** that the form and substance of each of the Notice to Creditors of Claims Bar Date, Proof of Claim, Proof of D&O Claim, Notice of Revision or Disallowance and Notice of Dispute, substantially in the forms attached as schedules hereto, are hereby approved. Despite the foregoing, the Applicants and the Monitor may, from time to time, make minor changes to such forms as the Monitor considers necessary or desirable.

11. **THIS COURT ORDERS** that any Person asserting a Claim against one or more of the Applicants or a D&O Claim against one or more of the Directors or Officers shall file a Proof of Claim or a Proof of D&O Claim, as applicable (including all supporting documentation), with the Monitor by no later than the Claims Bar Date.

12. **THIS COURT ORDERS** that any Creditor with a Claim or a D&O Claim who does not deliver a completed Proof of Claim or Proof of D&O Claim, as applicable, to the Monitor in accordance with the Claims Solicitation Procedure by the Claims Bar Date, or such later date as this Court may otherwise order:

- (a) shall be forever barred from asserting or enforcing any Claim (other than a Surviving Claim) against any of the Applicants or a D&O Claim (other than a Surviving D&O Claim) against any of the Director or Officers, and the Applicants or any of them, and the Directors and Officers, or any of them, shall not have any liability whatsoever in respect of such Claim (other than a Surviving Claim) or D&O Claim (other than a Surviving D&O Claim), and any such

Claim (other than a Surviving Claim) or D&O Claim (other than a Surviving D&O Claim) shall be forever barred and extinguished;

- (b) shall not be entitled to any further notice of any Orders made or steps taken in the CCAA Proceeding; and
- (c) shall not be entitled to participate as a Creditor in the CCAA Proceeding and shall not be entitled to receive any funds pursuant to the Distribution.

13. **THIS COURT ORDERS** that Creditors with Excluded Claims shall not be required to file a Proof of Claim in this process, unless required to do so by further Order of this Court.

ADJUDICATION OF CLAIMS

14. **THIS COURT ORDERS** that there shall be no adjudication of the D&O Claims by the Applicants or the Monitor, pursuant to the Claims Solicitation Procedure Order, pending a further Order of this Court.

15. **THIS COURT ORDERS** ~~the Monitor shall, with the assistance of the Applicants, review all Proofs of Claim (but not any Proofs of D&O Claim) delivered to the Monitor by the Claims Bar Date and shall accept, revise or reject each Claim as submitted therein.~~ If the Monitor disputes a Claim in whole or in part, the Monitor shall by no later than 11:59 p.m. (Eastern Standard Time) on September 21, 2012, send to the Creditor who has submitted the disputed Claim a Notice of Revision or Disallowance indicating the reasons for the revision or disallowance.

16. **THIS COURT ORDERS** that the Monitor may attempt to resolve any disputed Claim with the Creditor prior to accepting, revising or disallowing such Claim.

17. **THIS COURT ORDERS** that any Claim received by the Claims Bar Date in respect of which the Monitor does not send a Notice of Revision or Disallowance by the deadline date referenced above shall be deemed a Proven Claim.

DISPUTE NOTICES

18. **THIS COURT ORDERS** that any Creditor who receives a Notice of Revision or Disallowance and who objects to the amount of the Claim set out in or any other provision of the Notice of Revision or Disallowance shall deliver to the Monitor on or before 5:00 p.m. (Eastern Standard Time) on October 5, 2012 a Notice of Dispute by registered mail, courier service or facsimile.

19. **THIS COURT ORDERS** that if a Creditor receives a Notice of Revision or Disallowance and does not file a Notice of Dispute by the time set out in paragraph 18 above, then the value of such Creditor's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance.

20. **THIS COURT ORDERS** that any Creditor who delivers a Notice of Dispute to the Monitor by the time set out in paragraph 18 above shall, unless otherwise agreed by the Monitor in writing, thereafter serve on the Monitor and the Applicants a notice of motion in the Court returnable not less 30 days after the service of the Notice of Dispute for determination of the Claim in dispute, failing which the value of such Creditor's Claim shall be deemed to be as set out in the applicable Notice of Revision or Disallowance.

SET-OFF

21. **THIS COURT ORDERS** that the Applicants may set-off (whether by way of legal, equitable or contractual set-off) against payments or other distributions to be made to any Creditor in respect of its Proven Claim, any claims of any nature whatsoever that any of the Applicants may have against such Creditor, however, neither the failure to do so nor the allowance of any Claim as a Proven Claim hereunder shall constitute a waiver or release by the Applicants of any such claim that the Applicants may have against such Creditor.

DISTRIBUTIONS

22. **THIS COURT ORDERS** that the Monitor and the Applicants shall not distribute any funds to Creditors holding Proven Claims prior to the approval by this Court of a distribution methodology to be proposed by the Monitor and/or the Applicants in a subsequent motion to this Court.

NOTICE OF TRANSFEREES

23. **THIS COURT ORDERS** that if, after the Filing Date, the holder of a Claim or D&O Claim transfers or assigns the whole of such Claim or D&O Claim to another Person, neither the Monitor nor the relevant Applicant shall be obligated to give notice or otherwise deal with the transferee or assignee of such Claim or D&O Claim in respect thereof unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, shall have been received and acknowledged by the relevant Applicant and the Monitor in writing and thereafter such transferee or assignee shall for the purposes hereof constitute the "Creditor" in respect of such Claim or D&O Claim. Any such transferee or assignee of a Claim or D&O Claim shall be bound by any notices given or steps taken in respect of such Claim or D&O Claim in accordance with

this Order prior to receipt and acknowledgment by the relevant Applicant and the Monitor of satisfactory evidence of such transfer or assignment. A transferee or assignee of a Claim or D&O Claim takes the Claim or D&O Claim subject to any rights of set-off to which the Applicants or the Directors and Officers may be entitled with respect to such Claim or D&O Claim respectively. For greater certainty, a transferee or assignee of a Claim or D&O Claim is not entitled to set-off, apply, merge, consolidate or combine any Claims or D&O Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such Person to any of the Applicants or the Directors and Officers. Reference to transfer in this Order includes a transfer or assignment whether absolute or intended as security.

GENERAL PROVISIONS

24. **THIS COURT ORDERS** that any Creditor who submits a Proof of Claim or Proof of D&O Claim authorizes the Monitor to post the information contained therein to the Monitor's Website and that the Monitor shall have no liability for the information submitted other than as a result of gross negligence or wilful misconduct.

25. **THIS COURT ORDERS** that for the purposes of the Claims Solicitation Procedure, all Claims or D&O Claims which are denominated in United States dollars shall (i) in the case of Prefiling Claims or D&O Claims, be converted to Canadian dollars at the rate of 1.0198%, being the Bank of Canada noon spot rate of exchange for exchanging US dollars to Canadian dollars on the Filing Date; and (ii) in the case of Postfiling Claims, be converted to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging US dollars to Canadian dollars on the date of the applicable Proof of Claim.

26. **THIS COURT ORDERS** that any document, notice or communication required to be filed with the Monitor by a Creditor pursuant to the terms of this Order must be delivered by facsimile, email or electronic transmission, personal delivery, courier or prepaid mail to:

Deloitte & Touche Inc.

181 Bay Street West
Suite 1400
Toronto, Ontario
M5J 2V1

Attention: Catherine Hristow

Telephone: (416) 775-8831
Facsimile: (416) 601-6690
E-mail: christow@deloitte.ca

27. **THIS COURT ORDERS** that in the event that the day on which any notice or communication required to be delivered pursuant to the Claims Solicitation Procedure is not a Business Day then such notice or communication shall be required to be delivered on the next Business Day.

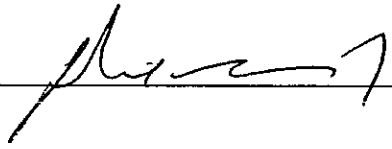
28. **THIS COURT ORDERS** that references to the singular include the plural and to the plural include the singular.

29. **THIS COURT ORDERS** that in the event of any strike, lock-out or other event which interrupts postal service in any part of Canada, all notices and communications during such interruption may only be delivered by email, facsimile transmission, personal delivery or courier and any notice or other communication given or made by prepaid mail within the seven (7) Business Day period immediately preceding the commencement of such interruption, unless actually received, shall be deemed not to have been delivered. All such notices and communications shall be deemed to have been received, in the case of notice

by email, facsimile transmission, personal delivery or courier prior to 5:00 p.m. (Eastern standard Time) on a Business Day, when received, if received after 5:00 p.m. (Eastern Standard Time) on a Business Day or at any time on a non-Business Day, on the next following Business Day, and in the case of a notice mailed as aforesaid, on the fourth Business Day following the date on which such notice or other communication is mailed.

30. **THIS COURT ORDERS AND REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada and the Federal Court of Canada and any judicial, regulatory or administrative tribunal or other court or any judicial, regulatory or administrative body of the United States and the States or other subdivisions of the United States and of any nation or state to act in aid of and be complimentary to this Court in carrying out the terms of this Claims Solicitation Procedure Order.

ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:





JUN 15 2012

SCHÉDULÉ "A"

Court File No.: CV-12-9545-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 3113736 CANADA LTD., 4362063
CANADA LTD., and A-Z SPONGE & FOAM PRODUCTS LTD.

(the "Applicants")

NOTICE OF CLAIMS SOLICITATION PROCEDURE AND

CLAIMS BAR DATE REGARDING:

3113736 CANADA LTD. (FORMERLY VALLE FOAM
INDUSTRIES (1995) INC.,
4362063 CANADA LTD. (FORMERLY DOMFOAM
INTERNATIONAL INC.) AND
A-Z SPONGE & FOAM PRODUCTS LTD.

By Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated January 12, 2012 (the "Initial Order"), the Applicants listed above filed for and obtained relief from their creditors under the *Companies Creditors' Arrangement Act* (the "CCAA"). Pursuant to the Initial Order, Deloitte & Touche Inc. was appointed by the Court as monitor in the Applicants' CCAA proceeding (the "Monitor").

By Order of the Court dated June 15, 2012 (the "Claims Solicitation Procedure Order"), a process was established for creditors to prove claims against the Applicants in existence as at the date of the Initial Order or with respect to Postfiling Claims (as defined below) or with respect to claims against the current or former Directors and Officers of the Applicants which arose on or before June 15, 2012. Capitalized terms in this notice are as defined in the Claims Solicitation

Procedure Order, a copy of which can be found on the Monitor's Website: <http://www.deloitte.com/ca/vallefoam>.

In accordance with the Claims Solicitation Procedure Order, the Monitor shall mail to all known creditors ("**Known Creditors**") of the Applicants a Proof of Claim form together with this notice. Any Creditor who does not receive a Proof of Claim form may obtain this form on the Monitor's Website, <http://www.deloitte.com/ca/vallefoam> or by contacting the Monitor directly as follows: (i) by email: christow@deloitte.ca; (ii) by mail at Deloitte & Touche Inc., 181 Bay Street West, Suite 1400, Toronto, Ontario, M5J 2V1, attention: Catherine Hristow; or (iii) by facsimile at (416) 601-6690.

In accordance with the Claims Solicitation Procedure Order, any Person or representative class of Persons who wishes to assert a claim against one of more of the Applicants (each, a "**Claim**") which arose (i) at any time up to January 12, 2012; (ii) at any time after January 12, 2012 (a "**Postfiling Claim**") must complete and deliver the Proof of Claim form to the Monitor by mail, fax, e-mail, courier or hand delivery by **no later than 5:00 p.m. (Eastern Standard Time) on August 31, 2012** or such other date as ordered by the Court (the "**Claims Bar Date**").

In accordance with the Claims Solicitation Procedure, any Person or representative class of Persons who wishes to assert a claim against one of more of the current or former Directors and Officers of the Applicants which arose on or before June 15, 2012 (each, a "**D&O Claim**") must complete and deliver the Proof of D&O Claim form to the Monitor by mail, fax, e-mail, courier or hand delivery by **no later than the Claims Bar Date**.

IF YOUR PROOF OF CLAIM OR PROOF OF D&O CLAIM IS NOT RECEIVED BY THE MONITOR BY THE CLAIMS BAR DATE, YOUR CLAIM AGAINST THE APPLICANTS OR THE OFFICERS AND DIRECTORS WILL BE BARRED AND EXTINGUISHED FOREVER.

A Proof of Claim which is disputed by the Monitor will be addressed in the manner set out in the Claims Solicitation Procedure Order.

Address of the Monitor:

Deloitte & Touche Inc.
181 Bay Street West
Suite 1400
Toronto, Ontario
M5J 2V1

Attention: Catherine Hristow
Telephone: (416) 775-8831
Facsimile: (416) 601-6690
E-mail: christow@deloitte.ca

Dated at _____ this _____ day of _____, 2012.

#1900657

SCHEDULE "B"

DELOITTE & TOUCHE INC., solely in its capacity as the Court-appointed Monitor of the Applicants, and without personal or corporate liability • • • Telephone: (416) 775-8831 Telecopier: (416) 601-6690 Email: christow@deloitte.ca		OFFICE USE ONLY

		Date Received

Court File No.: CV-12-9545-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT
ACT, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD.,
and A-Z SPONGE & FOAM PRODUCTS LTD.**

(the "Applicants")

PROOF OF CLAIM

I. DESCRIPTION OF DEBTOR, CREDITOR AND NATURE OF CLAIM

Name of entity against which claim is being made: *(Check appropriate box in following list. If claims are being made against more than one entity, use a separate Proof of Claim form for each entity.)*

- 3113736 Canada Ltd. (formerly known as Valle Foam Industries (1995) Inc.)
- 4362063 Canada Ltd. (formerly known as Domfoam International Inc.)
- A-Z Sponge & Foam Products Ltd.

(hereinafter the "Debtor")

Name of person asserting a claim against the Debtor: _____
(hereinafter the "Creditor")

Individual: Corporation: Other: Specify: _____

If individual, Creditor's Social Insurance Number: _____

If corporation, Business Identification Number: _____

Address of Creditor: _____

Telephone number of Creditor:

E-mail address of Creditor:

Fax number of Creditor:

I, _____, of _____, do hereby certify:

(Name)

(City and province)

1. That I am a Creditor of the Debtor

or that I am

of

(State position or title)

(Name of Creditor)

a Creditor of the Debtor.

2. That I have knowledge of all the circumstances connected with the claim referred to in this form.

3. *(Check and complete appropriate category:)*

That, as at January 12, 2012, the Creditor had and still has an **unsecured claim** against the Debtor in the sum of CAD\$ _____, as shown by the statement (or affidavit or solemn declaration) attached hereto and marked **Annex "A"**, after deducting any counterclaims to which the Debtor may be entitled. *(Claims in US dollars should be converted to Canadian dollars at the rate of [insert], being the Bank of Canada noon spot rate of exchange for exchanging US dollars to Canadian dollars on January 12, 2012. The attached statement, affidavit or solemn declaration must specify and attach the evidence in support of the claim.) (Give full particulars of the claim with all necessary supporting documentation.)*

That, as at the date hereof, the Creditor has an **unsecured claim** against the Debtor which arose after January 12, 2012 in the sum of CAD\$ _____, as shown by the statement (or affidavit or solemn declaration) attached hereto and marked **Annex "A"**, after deducting any counterclaims to which the Debtor may be entitled. *(Claims in US dollars should be converted to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging US dollars to Canadian dollars as of the date hereof. The attached statement, affidavit or solemn declaration must specify and attach the evidence in support of the claim.) (Give full particulars of the claim with all necessary supporting documentation.)*

-or-

That, as at January 12, 2012, the Creditor had and still has a **secured claim** against the Debtor in the sum of CAD\$ _____, as shown by the statement (or affidavit or solemn

declaration) attached hereto and marked **Annex "A"**, after deducting any counterclaims to which the Debtor may be entitled. *(The attached statement, affidavit or solemn declaration must specify and attach the evidence in support of the claim and the security held in respect of the claim, including copies of all security.) (Give full particulars of the claim and security with all necessary supporting documentation.)*

- 4. That to the best of my knowledge and belief, I am (or the above-named Creditor is) (or am not or is not) related to the Debtor within the meaning of section 4 of the *Bankruptcy and Insolvency Act*.

II. ATTESTATION

I hereby attest that, to the best of my knowledge, the information in this document is and any and all annexes hereto are truthful and accurate in all material respects.

SIGNED this _____ day of _____, 2012.

(Signature of Creditor)

(Signature of witness)

(Name of Creditor in block letters)

(Name of witness in block letters)

(Address of witness in block letters)

ANNEX "A"
DETAILS OF CLAIM

SCHEDULE "C"

DELOITTE & TOUCHE INC., solely in its capacity as the Court-appointed Monitor of the Applicants, and without personal or corporate liability • • • Telephone: (416) 775-8831 Telecopier: (416) 601-6690 Email: christow@deloitte.ca		OFFICE USE ONLY

		Date Received _____

Court File No.: CV-12-9545-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT
ACT, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD.,
and A-Z SPONGE & FOAM PRODUCTS LTD.**

(the "Applicants")

PROOF OF D&O CLAIM

III. DESCRIPTION OF DEBTOR, CREDITOR AND NATURE OF D&O CLAIM

Name of entity against which claim is being made: *(Check appropriate box in following list. If claims are being made against more than one entity, use a separate Proof of Claim form for each entity.)*

- Director or Officer of 3113736 Canada Ltd. (formerly known as Valle Foam Industries (1995) Inc.)
- Director or Officer of 4362063 Canada Ltd. (formerly known as Domfoam International Inc.)
- Director or Officer of A-Z Sponge & Foam Products Ltd.

(hereinafter the "**Debtor**")

Name of person asserting a claim against the Debtor: _____
(hereinafter the "**Creditor**")

Individual: Corporation: Other: Specify: _____

If individual, Creditor's Social Insurance Number: _____

If corporation, Business Identification Number: _____

Address of Creditor: _____

Telephone number of Creditor:

E-mail address of Creditor:

Fax number of Creditor:

I, _____, of _____, do hereby certify:
(Name) *(City and province)*

1. That I am a Creditor of the Debtor

or that I am _____ of _____
(State position or title) *(Name of Creditor)*

a Creditor of the Debtor.

2. That I have knowledge of all the circumstances connected with the claim referred to in this form.

3. (Check and complete appropriate category:)

That, as at June 15, 2012, the Creditor had and still has an **unsecured claim** against the Debtor in the sum of CAD\$ _____, as shown by the statement (or affidavit or solemn declaration) attached hereto and marked **Annex "A"**, after deducting any counterclaims to which the Debtor may be entitled. (Claims in US dollars should be converted to Canadian dollars at the rate of 1.0198%, being the Bank of Canada noon spot rate of exchange for exchanging US dollars to Canadian dollars on January 12, 2012. The attached statement, affidavit or solemn declaration must specify and attach the evidence in support of the claim.) (Give full particulars of the claim with all necessary supporting documentation.)

4. That to the best of my knowledge and belief, I am (or the above-named Creditor is) (or am not or is not) related to the Debtor within the meaning of section 4 of the *Bankruptcy and Insolvency Act*.

IV. ATTESTATION

I hereby attest that, to the best of my knowledge, the information in this document is and any and all annexes hereto are truthful and accurate in all material respects.

SIGNED this _____ day of _____, 2012.

(Signature of Creditor)

(Name of Creditor in block letters)

(Signature of witness)

(Name of witness in block letters)

(Address of witness in block letters)

ANNEX "A"
DETAILS OF CLAIM

SCHEDULE "D"

Court File No. CV-12-9545-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 3113736 CANADA LTD., 4362063
CANADA LTD., and A-Z SPONGE & FOAM PRODUCTS LTD.**

(the "Applicants")

NOTICE OF REVISION OR DISALLOWANCE

TO: [INSERT NAME AND ADDRESS OF CREDITOR]

The Monitor has disallowed in full or in part your Claim as set out in your Proof of Claim, as set out below:

Prefiling Claim:

Claim Against	Claim per Proof of Claim	Allowed Amount	Disallowed Amount
	\$	\$	\$
Total	\$	\$	\$

Postfiling Claim:

Claim Against	Claim per Proof of Claim	Allowed Amount	Disallowed Amount
	\$	\$	\$
Total	\$	\$	\$

REASONS FOR DISALLOWANCE:

IF YOU INTEND TO DISPUTE THIS NOTICE OF REVISION OR DISALLOWANCE:

You must, no later than **5:00 p.m. (Toronto Time)** on **September 21, 2012**, deliver to the Monitor a Notice of Dispute of Revision or Disallowance (a copy of which can be found on the Monitor's Website at <http://www.deloitte.com/ca/vallefoam>) in accordance with the Claims Solicitation Procedure Order to the following address, email, or facsimile:

Deloitte & Touche Inc.

181 Bay Street West

Suite 1400

Toronto, Ontario

M5J 2V1

Attention: Catherine Hristow

Telephone: (416) 775-8831

Facsimile: (416) 601-6690

E-mail: christow@deloitte.ca

DATE:

#1900657

SCHEDULE "E"

Court File No. CV-12-9545-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 3113736 CANADA LTD., 4362063
CANADA LTD., and A-Z SPONGE & FOAM PRODUCTS LTD.**

(the "Applicants")

NOTICE OF DISPUTE OF REVISION OR DISALLOWANCE

1. PARTICULARS OF CREDITOR:

(a) Full Legal Name of Creditor: _____

(b) Full Mailing Address of Creditor: _____

(c) *Telephone Number of Creditor: _____

(d) *Facsimile Number of Creditor: _____

(e) *E-mail Address of Creditor: _____

(f) Attention (Contact Person): _____

***In order to ensure that all Claims are processed in an expedited manner you must provide one (1) or more of your telephone number, fax number or e-mail address.**

2. PARTICULARS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF APPLICABLE:

(a) Have you acquired this Claim by Assignment? Yes No
(if yes, attach document evidencing assignment)

(b) Full Legal Name of original Creditor(s): _____

3. DISPUTE OF REVISION OR DISALLOWANCE OF CLAIM FOR VOTING AND/OR DISTRIBUTION PURPOSES:

We hereby disagree with the value of our Claim set out in the Notice of Revision or Disallowance dated _____, as set out below:

Claim:

Claim Against	Claim per Proof of Claim	Allowed Amount	Disallowed Amount
	\$	\$	\$
Total Claims			

REASONS FOR DISPUTE:

(Provide full particulars of the Claim and supporting documentation, including amount, description of transaction (s) or agreement(s) giving rise to the Claim, name of any guarantor(s) that has guaranteed the Claim, and amount of Claim allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed.)

If you intend to dispute a Notice of Revision or Disallowance, you must, no later than **5:00 p.m. (Toronto Time) on October 5, 2012** deliver to the Monitor a Notice of Dispute of Revision or Disallowance in accordance with the Claims Solicitation Procedure Order to the following address, email or facsimile:

Deloitte & Touche Inc.
181 Bay Street West
Suite 1400
Toronto, Ontario
M5J 2V1

Attention: Catherine Hristow
Telephone: (416) 775-8831
Facsimile: (416) 601-6690
E-mail: christow@deloitte.ca

If you do not deliver a Notice of Dispute of Revision or Disallowance by the time and date set out above, as applicable, the value of your Claim shall be deemed to be as set out in the Monitor's Notice of Revision or Disallowance.

Dated at _____ this _____ day of _____, 2012.

Per: _____

#1900657

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD., and A-Z SPONGE & FOAM PRODUCTS LTD.

Court File No. CV-12-9545-00CL

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

ORDER
(Claims Solicitation Procedure)

MINDEN GROSS LLP

145 King Street West, Suite 2200
Toronto ON M5H 4G2

Raymond M. Slattery (LSUC #20479L)

416-369-4149

rslattery@mindengross.com

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Sepideh Nassabi (LSUC #60139B)

416-369-4323

snassabi@mindengross.com

416-864-9223 fax

Lawyers for the Applicants

TAB D

EXHIBIT "D"

CANADIAN POLYURETHANE FOAM CLASS ACTIONS NATIONAL SETTLEMENT AGREEMENT

Made as of January 10, 2012

Between

**"HI! NEIGHBOR" FLOOR COVERING CO. LIMITED, MAJESTIC MATTRESS MFG.
LTD, TRILLIUM PROJECT MANAGEMENT LTD., OPTION CONSOMMATEURS
and KARINE ROBILLARD**

(the "Plaintiffs")

and

**DOMFOAM INTERNATIONAL, INC., VALLE FOAM INDUSTRIES (1995) INC.,
A-Z SPONGE & FOAM PRODUCTS LTD.**

(the "Domfoam Defendants")

and

DEAN BRAYIANNIS

(the "Brayiannis Defendant")

and

**BRUCE BRADLEY, MICHAEL CAPPUCCINO, PIETRO (PETER) FOTI,
DUKE GREENSTEIN, JOHN HOWARD, DALE MCNEIL,
JAMES WILLIAM SPROULE, ROBERT VALLE,
TONY VALLECOCCIA and FRED ZICKMANTEL**

(the "Individual Settling Parties")

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**CANADIAN POLYURETHANE FOAM CLASS ACTIONS
NATIONAL SETTLEMENT AGREEMENT**

RECITALS

A. WHEREAS the Ontario Plaintiffs and the B.C. Plaintiffs have respectively commenced the Ontario Proceedings and the B.C. Proceedings which allege that the Defendants, including the Domfoam Defendants, participated in an unlawful conspiracy to raise, fix, maintain or stabilize the price of Foam Products in Canada and/or to allocate markets and customers for the sale of Foam Products in Canada, contrary to Part VI of the *Competition Act* and common law;

B. AND WHEREAS the Ontario Plaintiffs have named the Brayianis Defendant, an employee of the Domfoam Defendants, as an individual defendant in the Ontario Proceedings;

C. AND WHEREAS the Quebec Plaintiffs have commenced the Quebec Proceeding which alleges that one Defendant and other unnamed co-conspirators participated in an unlawful conspiracy to raise, fix, maintain or stabilize the price of Foam Products in Canada and/or to allocate markets and customers for the sale of Foam Products in Canada, contrary to Part VI of the *Competition Act* and the civil law, but whereas the Quebec Plaintiffs have not pleaded the Domfoam Defendants or the Brayianis Defendant as named parties to the Quebec Proceeding;

D. AND WHEREAS the Domfoam Defendants believe that they are not liable in respect of the claims as alleged in the Proceedings, and whereas the Domfoam Defendants believe that they have good and reasonable grounds to oppose certification/authorization of the Proceedings as class proceedings and have good and reasonable defences in respect of the merits of the Proceedings;

E. AND WHEREAS the Domfoam Defendants assert that they would actively pursue and vindicate their defences in respect of certification/authorization and the merits during the course of the certification/authorization process, during the course of

discovery and during the course of trial if the Plaintiffs continued the Proceedings against them in the respective Courts;

F. AND WHEREAS the Domfoam Defendants are currently facing very difficult financial circumstances and are currently operating in a precarious and unprofitable financial position, and whereas the Domfoam Defendants intend to file for creditor protection and/or insolvency relief in Canada and/or the U.S. in the near future, including but not limited to a filing under the *Companies' Creditors Arrangement Act*, the *Bankruptcy and Insolvency Act*, the U.S. Bankruptcy Code and/or under related legislation in Canada and/or the U.S.;

G. AND WHEREAS in light of the anticipated filing by the Domfoam Defendants for creditor protection and/or insolvency relief in Canada and/or the U.S., the Plaintiffs and Class Counsel have determined that it is in the best interests of the Settlement Class to reach a resolution with the Domfoam Defendants whereby the Proceedings will be discontinued without prejudice as against the Domfoam Defendants, whereby the Plaintiffs and the Settlement Class Members will preserve their rights to assert claims in respect of the Domfoam Defendants in the Restructuring Process, whereby the Plaintiffs and the Settlement Class Members will secure access to cooperation and discovery from the Domfoam Defendants and whereby the Plaintiffs and the Settlement Class Members will otherwise preserve their rights to pursue full joint and several liability as against the Non-Settling Defendants in the ongoing Proceedings;

H. AND WHEREAS in addition, the Plaintiffs and Class Counsel have determined that there would be substantial benefits for the Settlement Class in securing access to cooperation from the Brayannis Defendant and the Individual Settling Parties who are current and/or former officers, employees and agents of the Domfoam Defendants, and whereas the Plaintiffs and Class Counsel have determined that it is in the best interests of the Plaintiffs and the Settlement Class to reach a resolution with the Brayannis Defendant and the Individual Settling Parties as part of a settlement with the Domfoam Defendants;

I. AND WHEREAS, despite their belief that they have good and reasonable grounds to oppose certification/authorization of the Proceedings as class proceedings, and have good and reasonable defences in respect of the merits, the Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties have negotiated and entered into this Settlement Agreement to avoid the further expense, inconvenience, and burden of this litigation and any other present or future litigation arising out of the facts that gave rise to this litigation and to achieve a resolution of all claims asserted or which could have been asserted against them by the Plaintiffs on their own behalf and on behalf of the classes they seek to represent, and to avoid the risks inherent in uncertain, complex and protracted litigation, and thereby to put to rest this controversy involving the Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties, subject to the preservation of certain ongoing rights of the Plaintiffs and the Settlement Class Members in respect of the discontinuance as against the Domfoam Defendants and in respect of the Restructuring Process as specifically set out in this Settlement Agreement;

J. AND WHEREAS as part of this resolution, the Domfoam Defendants have agreed to cooperate with the Plaintiffs and Class Counsel by providing truthful information (to the extent that such information is in the possession, custody or control of the Domfoam Defendants and/or is accessible to the Domfoam Defendants following a filing for creditor protection and/or insolvency protection in Canada or in the U.S.) related to the sale and distribution of Foam Products in Canada and/or the claims that have been asserted by the Plaintiffs and Class Counsel against the Non-Settling Defendants and other named or unnamed co-conspirators in the Proceedings;

K. AND WHEREAS, as part of this resolution, certain of the Individual Settling Parties, namely the Contributing Individual Settling Parties, have agreed to make a settlement payment for the benefit of the Settlement Class in exchange for a full and final release, in light of their potential risks of personal liability as residents of Canada that are subject to the jurisdiction of the Courts, the risks inherent in uncertain, complex and protracted litigation, and to avoid the further expense, inconvenience, and burden of this litigation, on the condition that the Individual Settling Parties receive a full and final release of all claims asserted or which could have been asserted against them by the

Plaintiffs on their own behalf and on behalf of the classes they seek to represent in the Proceedings;

L. AND WHEREAS, as part of this resolution, the Brayianis Defendant and the Individual Settling Parties have agreed to cooperate with the Plaintiffs and Class Counsel by providing truthful information related to the sale and distribution of Foam Products in Canada and/or the claims that have been asserted by the Plaintiffs and Class Counsel against the Non-Settling Defendants and other named or unnamed co-conspirators in the Proceedings;

M. AND WHEREAS, as part of this resolution, in recognition of the existence of certain notice costs related to the implementation of this Settlement Agreement, the Domfoam Defendants have agreed to assign their potential interest in respect of certain limited and future distribution proceeds arising from a claim of the Domfoam Defendants in connection with the U.S. Urethane Proceedings up to a fixed maximum amount, on the understanding that any and all risk related to the validity or enforceability of such assignment or the collectability of such proceeds shall be borne entirely by the Plaintiffs and/or the Settlement Class and any failure of the assignment or any inability to recover such proceeds shall not give rise to any right of termination under this Settlement Agreement;

N. AND WHEREAS counsel for the Domfoam Defendants, counsel for the Brayianis Defendant, counsel for the Individual Settling Parties and counsel for the Plaintiffs have engaged in extensive arm's-length settlement discussions and negotiations, resulting in this Settlement Agreement relating to Canada;

O. AND WHEREAS as a result of these settlement discussions and negotiations, the Domfoam Defendants, the Brayianis Defendant, the Individual Settling Parties and the Plaintiffs have entered into this Settlement Agreement, which embodies all of the terms and conditions of the settlement between the Domfoam Defendants, the Brayianis Defendant, the Individual Settling Parties and the Plaintiffs, both individually and on behalf of the Settlement Class, subject to approval of the Courts;

P. AND WHEREAS the Plaintiffs and Class Counsel have reviewed and fully understand the terms of this Settlement Agreement and, based on their analyses of the facts and law applicable to the Plaintiffs' claims, and having regard to the proposed discontinuance of proceedings against the Domfoam Defendants, the implications of a filing by the Domfoam Defendants for creditor protection and/or insolvency relief, the value of the Settlement Amount to be paid by the Individual Settling Parties, the potential value of the Assignment, the value of cooperation to be provided by the Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties, the burdens and expense in prosecuting the Proceedings, including the risks and uncertainties associated with trials and appeals and the risks associated with recovery and collectability of any potential judgment, the Plaintiffs and Class Counsel have concluded that this Settlement Agreement is fair, reasonable and in the best interests of the Plaintiffs and the classes they seek to represent in the Proceedings;

Q. AND WHEREAS the Plaintiffs have agreed to accept this settlement, in part, because of the significant value of the cooperation of the Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties agree to render or make available to the Plaintiffs and/or Class Counsel as "first-in" settling defendants at an early stage of these Proceedings pursuant to this Settlement Agreement, as well as the attendant litigation and other risks in light of the potential defences that may be asserted by the Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties and the anticipated filing by the Domfoam Defendants for creditor protection and/or insolvency relief in Canada and/or the U.S.;

R. AND WHEREAS the Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties are entering into this Settlement Agreement in order to achieve a nation-wide resolution of all claims asserted or which could have been asserted against them by the Plaintiffs and the classes that they seek to represent in the Proceedings in the Courts in respect of this matter, and to avoid further expense, inconvenience and the distraction of burdensome and protracted litigation;

S. AND WHEREAS the Parties therefore wish to, and hereby do, finally resolve on a national basis, without any admission of liability, all of the Proceedings as against the Domfoam Defendants and the Brayianis Defendant and any potential claims against the Individual Settling Parties relating to these Proceedings;

T. AND WHEREAS for the purposes of settlement only and contingent on approvals by the Courts as provided for in this Settlement Agreement, the Parties have consented to certification or authorization of the Proceedings as class proceedings and have consented to a Settlement Class and a Common Issue in each of the Proceedings;

U. AND WHEREAS the Quebec Plaintiffs shall amend the Quebec Proceeding to name the Domfoam Defendants as Defendants in the Quebec Proceeding;

V. AND WHEREAS for the purposes of settlement only and contingent on approvals by the Courts as provided for in this Settlement Agreement, the B.C. and Ontario Plaintiffs have agreed to consent to a discontinuance of the B.C. and Ontario Proceedings as against the Domfoam Defendants, and the Quebec Plaintiffs have agreed to the settlement out of court of the Quebec Proceeding with the Domfoam Defendants subject to the terms of this Settlement Agreement and subject to the Final Orders;

W. AND WHEREAS for the purposes of settlement only and contingent on the approvals by the Courts as provided for in this Settlement Agreement, the Ontario Plaintiffs have agreed to consent to a dismissal of the Ontario Proceedings as against the Brayianis Defendant in the Ontario Courts;

X. AND WHEREAS the Plaintiffs assert that they are adequate class representatives for the Settlement Class and will seek to be appointed representative plaintiffs in the respective Proceedings;

NOW THEREFORE, in consideration of the covenants, agreements and releases set forth herein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, it is agreed by the Parties that the B.C. and Ontario Proceedings shall be discontinued without prejudice as to the Domfoam Defendants, shall be settled with prejudice as to the Brayianis Defendant and the Individual Settling Parties, without

costs as to the Plaintiffs, the classes they seek to represent, the Domfoam Defendants, the Brayianis Defendant or the Individual Settling Parties, and that the Quebec Proceeding shall be settled out of court and without costs, subject to the approval of the Courts, on the following terms and conditions:

SECTION 1 – DEFINITIONS

For the purpose of this Settlement Agreement only, including the Recitals and Schedules hereto:

- (1) *Administration Expenses* mean all fees, disbursements, expenses, costs, taxes and any other amounts incurred or payable by the Plaintiffs, Class Counsel or otherwise for the approval, implementation and operation of this Settlement Agreement, including the costs of Notices, the Escrow Agent, the Opt Out Administrator, the opt out process and claims administration but excluding Class Counsel Fees.
- (2) *Approval Hearings* mean the hearings to approve the motions brought by Class Counsel before each of the Courts for orders:
 - (a) certifying or authorizing the Proceedings as class proceedings in accordance with the *Ontario Class Proceedings Act*, the *B.C. Class Proceedings Act* and the *Quebec Code of Civil Procedure*; and
 - (b) approving the settlement provided for in this Settlement Agreement in accordance with the *Ontario Class Proceedings Act*, the *B.C. Class Proceedings Act* and the *Quebec Code of Civil Procedure*.
- (3) *Assignment* means an assignment, in the form executed and attached hereto as Schedule "C", whereby the Domfoam Defendants shall absolutely and unconditionally assign and transfer to the Plaintiffs, in trust for the Settlement Class, any potential right, title and interest that the Domfoam Defendants, or any one or more of them, may have in respect of the potential distribution proceeds arising from the U.S. Urethane Settlement as a result of a claim or claims that any

Domfoam Defendants have filed or may file as part of the U.S. Urethane Settlement that has been approved by the U.S. Courts as of the Execution Date, provided that any such assignment shall be strictly limited to a maximum amount or sum of the first two hundred thousand Canadian dollars (CAD \$200,000) that any Domfoam Defendants may receive as distribution proceeds as part of the U.S. Urethane Settlement.

- (4) *Bankruptcy and Insolvency Act* means the *Bankruptcy and Insolvency Act*, RSC 1985, c. B-3.
 - (5) *Brayiannis Defendant* means Dean Brayianis.
 - (6) *B.C. Class Counsel* means Branch MacMaster LLP and Camp Fiorante Matthews Mogerman.
 - (7) *B.C. Class Proceedings Act* means the *Class Proceedings Act*, RSBC 1996, c. 50.
 - (8) *B.C. Court* means the British Columbia Supreme Court.
 - (9) *B.C. Plaintiffs* mean Majestic Mattress Mfg. Ltd. and Trillium Project Management Ltd.
 - (10) *B.C. Proceedings* mean the proceedings commenced by Majestic Mattress Mfg. Ltd. in the form of a Notice of Civil Claim filed in the British Columbia Supreme Court (Vancouver Registry), Court File No. VLC-S-S-106362, filed on September 24, 2010, and by Trillium Project Management Ltd. in the form of a Notice of Civil Claim filed in the British Columbia Supreme Court (Vancouver Registry), Court File No. S-106213, filed on September 15, 2010.
 - (11) *B.C. Settlement Class* means: all Persons resident in British Columbia who purchased Foam Products in Canada during the Settlement Class Period, except Excluded Persons.
 - (12) *B.C. Settlement Class Members* mean: all Persons included in the B.C. Settlement Class who do not validly opt out of the B.C. Proceedings.
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- (13) *Canadian Polyurethane Foam Class Actions National Settlement* means the national settlement contemplated by this Settlement Agreement.
 - (14) *Claims Administrator* means the Person proposed by Class Counsel and appointed by the Courts to administer the Settlement Agreement, including the claims process, in accordance with the provisions of this Settlement Agreement and the Distribution Protocol, and any employees of such Person.
 - (15) *Class Counsel* means B.C. Class Counsel, Quebec Class Counsel and Ontario Class Counsel who act as class counsel in the Proceedings.
 - (16) *Class Counsel Fees* include the fees, disbursements, costs, interest, HST and/or GST, and other applicable taxes or charges of Class Counsel.
 - (17) *Common Issue* in each Proceeding means: Did the Domfoam Defendants, or any of them, conspire to harm the Settlement Class Members during the Settlement Class Period? If so, what damages, if any, are payable by the Domfoam Defendants, or any of them to the Settlement Class Members?
 - (18) *Companies' Creditors Arrangement Act* means the *Companies' Creditors Arrangement Act*, RSC 1985, c. C-36, as amended.
 - (19) *Competition Act* means the *Competition Act*, RSC 1985, c. C-34, as amended.
 - (20) *Confidential Opt Out Agreement* means the confidential agreement which sets out the Confidential Opt-Out Threshold.
 - (21) *Confidential Opt Out Threshold* means a threshold in respect of Opt Outs as agreed upon by the Plaintiffs and the Domfoam Defendants in a separate document delivered to the Courts under seal and kept confidential by the Parties and the Courts.
 - (22) *Confidentiality Order* means any order with respect to confidentiality or the sealing of information that is issued by the Ontario Court, the Quebec Court
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and/or the B.C. Court, and any amendments thereto, and any other confidentiality order and undertaking relating to the Proceedings.

- (23) *Contributing Individual Settling Parties* mean John Howard, Robert Valle, Tony Vallecoccia and Fred Zickmantel.
- (24) *Courts* mean the Ontario Court, the Quebec Court and the B.C. Court.
- (25) *Defendants* mean the individuals and entities named as defendants in the Proceedings as set out in Schedule "A", as well as any named or unnamed co-conspirator who may be added as a defendant in the Proceedings in the future.
- (26) *Distribution Protocol* means the plan developed by Class Counsel for holding or distributing the Settlement Proceeds and accrued interest, in whole or part, for or to Settlement Class Members, as approved by the Courts which may, if directed by the Courts, permit the Plaintiffs and Class Counsel to use the Settlement Proceeds for the continued prosecution of the Proceedings or to protect against adverse costs awards, or require the Settlement Proceeds to be held in trust until the resolution of the Proceedings, in whole or in part.
- (27) *Documents* mean all papers, computer or electronic records, or other materials within the scope of Rule 1.03(1) and Rule 30.01(1) of the Ontario *Rules of Civil Procedure* and any copies, reproductions or summaries of the foregoing, including microfilm copies and computer images.
- (28) *Domfoam Defendants* means Domfoam International, Inc., Valle Foam Industries (1995) Inc. and A-Z Sponge & Foam Products Ltd.
- (29) *Effective Date* means the date when (i) the Final Orders have been received from all the Courts approving this Settlement Agreement, and (ii) the Opt Out Deadline has expired and any rights to terminate this Settlement Agreement under section 6.3 of this Settlement Agreement have expired.
- (30) *Escrow Agent* means the Person reasonably agreed to by the Domfoam Defendants and Class Counsel to hold and administer the Trust Account.

- (31) *Excluded Person* means each Defendant, the directors and officers of each Defendant, the subsidiaries or affiliates of each Defendant, the entities in which each Defendant or any of that Defendant's subsidiaries or affiliates have a controlling interest, the Domfoam Defendants and the Individual Settling Parties, and the legal representatives, heirs, successors and assigns of each of the foregoing, any judge of a Court who has heard or will hear any motion or application in respect of the Proceedings and his or her immediate family.
- (32) *Execution Date* means the date that this Settlement Agreement is executed by all parties as indicated on the cover page of this Settlement Agreement.
- (33) *Final Order* means a final order, judgment or equivalent decree entered by a Court in respect of the certification or authorization of a Proceeding as a class proceeding for the purposes of this settlement and/or the approval of this Settlement Agreement and implementing it in accordance with its terms, once the time to appeal such order has expired without any appeal being taken, if an appeal lies, or once there has been affirmation of the order, judgment or equivalent decree upon a final disposition of all appeals.
- (34) *Foam Products* mean polyurethane foam and any and all products that contain polyurethane foam.
- (35) *Individual Settling Parties* mean the Contributing Individual Settling Parties and Bruce Bradley, Michael Cappuccino, Pietro (Peter) Foti, Duke Greenstein, Dale McNeil and James William Sproule.
- (36) *ISP Release Payment* means the amount of 20% of the Plaintiffs' purchases of polyurethane foam from the Domfoam Defendants in Canada during the Settlement Class Period, to a maximum of six hundred thousand Canadian dollars (CAD \$600,000).
- (37) *Non-Settling Defendant* means a Defendant in the Proceedings that is not a Domfoam Defendant or a Brayianis Defendant.

- (38) *Notice of Approval Hearings* mean the form or forms of notice, reasonably agreed to by the Plaintiffs, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties, or such other form or forms as may be approved by the Courts, which informs the Settlement Class of: (i) the principal elements of this Settlement Agreement; and (ii) the dates and locations of the Approval Hearings.
- (39) *Notice of Certification and Settlement Approval* means the form or forms of notice, reasonably agreed to by the Plaintiffs, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties, or such other form or forms as may be approved by the Courts, which informs the Settlement Class of: (i) the certification or authorization of the Proceedings as class proceedings; (ii) the approval of this Settlement Agreement by the Courts; (iii) the process for opting out of the Proceedings; (iv) the Opt Out Deadline; and (v) if applicable, the process by which Settlement Class Members may apply to obtain compensation from the Settlement Proceeds.
- (40) *Notices* mean the Notice of Approval Hearings, the Notice of Certification and Settlement Approval, and notice of termination.
- (41) *Ontario Class Counsel* means Sutts, Strosberg LLP.
- (42) *Ontario Class Proceedings Act* means the *Class Proceedings Act*, S.O. 1992, c. 6.
- (43) *Ontario Court* means the Ontario Superior Court of Justice.
- (44) *Ontario Plaintiff* means "Hi! Neighbor" Floor Covering Co. Limited.
- (45) *Ontario Proceedings* mean the proceeding commenced by "Hi! Neighbor" Floor Covering Co. Limited by Statement of Claim filed in the Ontario Superior Court (Windsor Registry), Court File No. CV-10-15164, filed on September 15, 2010 and the proceeding commenced by "Hi! Neighbor" Floor Covering Co. Limited by Statement of Claim filed in the Ontario Superior Court (Windsor Registry), Court File No. CV-11-17279, filed on December 30, 2011.

- (46) *Ontario Settlement Class* means: all Persons resident in Canada who purchased Foam Products in Canada during the Settlement Class Period, except Excluded Persons and Persons who are included in the B.C. Settlement Class and the Quebec Settlement Class.
 - (47) *Ontario Settlement Class Members* mean: all Persons included in the Ontario Settlement Class who do not validly opt out of the Ontario Proceedings.
 - (48) *Opt Out* means a member of a Settlement Class who has submitted a timely and valid written election to opt out of the Proceedings in accordance with orders of the Courts.
 - (49) *Opt Out Administrator* means the Person proposed by Class Counsel and appointed by the Courts to receive the Opt Out Forms and report on the opt out process.
 - (50) *Opt Out Deadline* means the date which is sixty (60) days after the date on which the Notice of Certification and Settlement Approval is first published, or such other date that has been agreed by the Parties and ordered by the Courts.
 - (51) *Opt Out Form* means the form, to be reasonably agreed to by the Parties after the Settlement Agreement is executed, that shall be used for the purpose of implementing the opt out procedure set out in section 6 of this Settlement Agreement.
 - (52) *Other Actions* mean actions or proceedings, other than the Proceedings, relating to the Released Claims commenced by a Settlement Class Member either before or after the Effective Date.
 - (53) *Party and Parties* mean the Plaintiffs, the Settlement Class Members, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties.
 - (54) *Person* means an individual, corporation, partnership, limited partnership, limited liability company, association, joint stock company, estate, legal representative,
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trust, trustee, executor, beneficiary, unincorporated association, government or any political subdivision or agency thereof, and any other business or legal entity and their heirs, predecessors, successors, representatives or assignees.

- (55) *Plaintiff or Plaintiffs* mean "Hi! Neighbor" Floor Covering Co. Limited, Majestic Mattress Mfg. Ltd, Trillium Project Management Ltd., Option Consommateurs and Karine Robillard, individually and collectively.
- (56) *Proceedings* mean the B.C. Proceedings, the Ontario Proceedings and the Quebec Proceeding.
- (57) *Proportionate Liability* means the proportion of any judgment that, had they not settled, a Court would have apportioned to the Releasees.
- (58) *Purchase Price* means the purchase price actually paid by Settlement Class Members for Foam Products purchased during the Settlement Class Period, less any rebates, delivery or shipping charges, taxes and any other form of discounts.
- (59) *Quebec Class Counsel* means Belleau Lapointe.
- (60) *Quebec Code of Civil Procedure* means the *Code of Civil Procedure*, RSQ, c. C-25.
- (61) *Quebec Court* means the Superior Court of Quebec.
- (62) *Quebec Plaintiffs* mean Option Consommateurs and Karine Robillard.
- (63) *Quebec Proceeding* means the proceeding commenced by Karine Robillard in the form of a motion for authorization to institute a class proceeding (*Requête pour autorisation d'exercer un recours collectif*) in the Quebec Court, Court File No. 500-06-000524-104, filed on October 1, 2010.
- (64) *Quebec Settlement Class* means: all Persons resident in Quebec who purchased Foam Products in Canada during the Settlement Class Period, except Excluded Persons and any legal person established for a private interest, partnership or

association which at any time between October 1, 2009 and October 1, 2010 had under its direction or control more than 50 persons bound to it by contract of employment or that is not dealing at arm's length with Option Consommateurs or Karine Robillard.

- (65) *Quebec Settlement Class Members* mean: all Persons included in the Quebec Settlement Class who do not validly opt out of the Quebec Proceeding.
- (66) *Released Claims* mean any and all manner of claims, demands, actions, suits, causes of action, whether class, individual or otherwise in nature, whether personal or subrogated, damages whenever incurred, damages of any kind including compensatory, punitive or other damages, liabilities of any nature whatsoever, including interest, costs, expenses, class administration expenses (including Administration Expenses), penalties, and lawyers' fees (including Class Counsel Fees), known or unknown, suspected or unsuspected, foreseen or unforeseen, actual or contingent, and liquidated or unliquidated, in law, under statute or in equity that Releasors, or any of them, whether directly, indirectly, derivatively, or in any other capacity, ever had, now have, or hereafter can, shall, or may have, relating in any way to any conduct occurring anywhere, from January 1, 1999 to the date hereof in respect of the purchase, sale, pricing, discounting, marketing, distributing of or compensation for, Foam Products, or relating to any conduct alleged (or which could have been alleged) in the Proceedings or the Other Actions including, without limitation, any such claims which have been asserted, would have been asserted, or could have been asserted, directly or indirectly, whether in Canada or elsewhere, as a result of or in connection with an alleged conspiracy or other unlawful agreement or combination or as a result of or in connection with any other alleged unlawful horizontal or vertical anti-competitive conduct in connection with the purchase, sale, pricing, discounting, marketing or distributing of Foam Products in Canada and including, without limitation, any claim for harm, damage or other relief in connection with oppressive or wrongful conduct under federal or provincial corporate statutes or at common or civil law arising from or in connection with

any unlawful horizontal or vertical anti-competitive conduct alleged (or which could have been alleged) in the Proceedings or the Other Actions. For greater certainty, nothing herein shall be construed to release any claims arising from any alleged product defect, breach of contract, breach of warranty or similar claims between the Parties relating to Foam Products.

- (67) *Releasees* mean, jointly and severally, individually and collectively, the Individual Settling Parties and the Brayiannis Defendant together with the present and former officers, directors, employees, managers, members, partners, agents, shareholders (in their capacity as shareholders, whether as direct or indirect shareholders), attorneys, trustees, servants and legal representatives of the Domfoam Defendants, and the predecessors, successors, purchasers, heirs, executors, administrators and assigns of each of the foregoing, excluding the Domfoam Defendants and excluding the Non-Settling Defendants. For greater certainty, the term Releasees as defined for purposes of this Settlement Agreement shall include Global Upholstery Co. Limited and Valdomco Ltd., both of which are shareholders of Domfoam International Inc.
- (68) *Releasers* mean, jointly and severally, individually and collectively, the Plaintiffs and the Settlement Class Members on behalf of themselves and any Person claiming by or through them as a present or former, direct or indirect parent, subsidiary, division, affiliate, predecessor, successor, shareholder, partner, director, owner of any kind, agent, employee, contractor, attorney, heir, executor, administrator, insurer, devisee, assignee or legal representative of any kind.
- (69) *Restructuring Court* means the Ontario Court that is appointed to oversee the Restructuring Process in Canada.
- (70) *Restructuring Process* means the process associated with the filing and implementation for creditor protection and/or insolvency relief in Canada and/or in the U.S., including but not limited to the process of filing a claim as a creditor under the *Companies' Creditors Arrangement Act*, the *Bankruptcy and Insolvency Act*, the U.S. Bankruptcy Code and/or related legislation in Canada or the U.S..

- (71) *Settlement Agreement* means this agreement, including the recitals and schedules.
 - (72) *Settlement Amount* means the sum of one million two hundred and twenty-six thousand Canadian dollars (CAD \$1,226,000).
 - (73) *Settlement Class* means all Persons included in the Ontario Settlement Class, the Quebec Settlement Class and the B.C. Settlement Class.
 - (74) *Settlement Class Members* mean the Ontario Settlement Class Members, Quebec Settlement Class Members and B.C. Settlement Class Members.
 - (75) *Settlement Class Period* means the period from January 1, 1999 to the Execution Date.
 - (76) *Settlement Proceeds* mean the Settlement Amount and any proceeds from the Assignment.
 - (77) *Trust Account* means an interest bearing trust account at a Canadian Schedule 1 bank under the control of the Escrow Agent for the benefit of Settlement Class Members.
 - (78) *U.S. Plaintiff* means the plaintiffs in the U.S. Proceedings.
 - (79) *U.S. Proceedings* mean the class action proceedings pending before the United States District Court for the Northern District of Ohio under the caption *In re Polyurethane Foam Antitrust Litigation*, Master File No.: 10-MLS-2196 (JZ), MDL No. 2196, and including all class and individual actions transferred by the Judicial Panel for Multidistrict Litigation for coordination, all actions pending such transfer, all actions that may be transferred in the future and any other actions involving similar allegations relating to Foam Products that are pending or that may be commenced before the federal or state courts of the U.S.
 - (80) *U.S. Settlement* means the settlement of any direct purchaser class actions in the U.S. Proceedings, the settlement of any indirect purchaser class actions in the
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U.S. Proceedings, the settlement of any direct purchaser actions or opt out actions and any other settlement of the U.S. Proceedings.

- (81) *U.S. Urethane Proceedings* mean the class action proceedings pending before the United States District Court for the District of Kansas under the caption *In re Urethane Antitrust Litigation*, Master File No.: 04-MD-01616-JWL, MDL No. 1616, and including all class and individual actions transferred by the Judicial Panel for Multidistrict Litigation for coordination, all actions pending such transfer, all actions that may be transferred in the future and any other actions involving similar allegations relating to urethane products that are pending or that may be commenced before the federal or state courts of the U.S.
- (82) *U.S. Urethane Settlement* means the settlement of any direct purchaser class actions in the U.S. Urethane Proceedings and/or the settlement of any indirect purchaser class actions in the U.S. Urethane Proceedings that exists as of the Execution Date.

SECTION 2 - SETTLEMENT APPROVAL

2.1 Best Efforts

- (1) The Parties shall respectively take all reasonable steps to expeditiously effectuate this settlement and to secure the prompt discontinuance of the Proceedings as against the Domfoam Defendants, including cooperating in the Domfoam Defendants' efforts to obtain any approvals required by the Restructuring Court regarding the approval and implementation of this Settlement Agreement, and cooperating in the Plaintiffs' efforts to obtain any approval or orders required from the Courts regarding the approval or implementation of the Settlement Agreement, including orders certifying the Settlement Class for settlement purposes and approving the form and distribution of the Notices contemplated by section 11 of this Settlement Agreement.
- (2) Following the Execution Date and prior to, or in conjunction with, the motions contemplated by section 2.3 of this Settlement Agreement, the Quebec Plaintiffs shall

amend the Quebec Proceeding to name the Domfoam Defendants as defendants to the Quebec Proceeding.

2.2 Motions for Approval from Restructuring Court

At a time mutually agreed to by the Parties after the Settlement Agreement is executed, the Plaintiffs and/or the Domfoam Defendants shall bring any motions before the Restructuring Court which are reasonably necessary to obtain an order permitting the obtaining of approval and implementation of this Settlement Agreement. The Domfoam Defendants shall cooperate with the Plaintiffs in respect of any such motions and in respect of obtaining any such relief from the Restructuring Court.

2.3 Motions to Approve the Notice of Approval Hearings

(1) Following receipt of any orders referred to in section 2.2 or in the event such relief is not required from the Restructuring Court, at a time mutually agreed to by the Parties after the Settlement Agreement is executed, the Plaintiffs shall bring motions before each of the Courts for orders approving the Notice of Approval Hearings described in section 11.1.

(2) The British Columbia, Quebec and Ontario orders approving the Notice of Approval Hearings shall be in the form reasonably agreeable to the Plaintiffs, the Domfoam Defendants and the Individual Settling Parties.

2.4 Motions for Certification/Authorization and for Approval of the Settlement

(1) As soon as practicable after the orders referred to in section 2.3 are granted, after the Notice of Approval Hearings has been published, the Plaintiffs shall bring motions before each of the Courts for orders certifying or authorizing the Proceedings commenced in their respective jurisdictions as a class proceeding for settlement purposes and for orders approving this Settlement Agreement.

(2) The Ontario order approving this Settlement Agreement referred to in section 2.4(1) shall be in the form attached hereto as Schedule "B1" except that paragraphs 2, 4,

5, 6, 7, 12, 13, 14, 15, 16, 23, 24, 25, 26, 27, 28, 31, 32, 33 and 34 of the Ontario order need only be substantially in the form set out in Schedule "B1".

(3) The Quebec and British Columbia orders approving the Settlement Agreement referred to in section 2.4(1) shall be in the form attached hereto respectively in Schedules "B2" and "B3", except that paragraphs 1, 2, 3, 4, 5, 6, 9, 10, 11, 15, 24, 25, 26, 28 and 29 of the Quebec order and paragraphs 2, 4, 5, 6, 7, 12, 13, 14, 15, 16, 21, 22, 23, 24, 25, 26, 29, 30, 31, 32 and 35 of the British Columbia order need only be substantially in the form set out in Schedules "B2" and "B3". The Quebec and British Columbia orders shall mirror the substance and, where possible, the form of the Ontario order.

(4) The failure of any Court to approve the content of the orders as contemplated herein shall give rise to a right of termination by the Domfoam Defendants and/or any or all of the Individual Settling Parties pursuant to section 14 of this Settlement Agreement.

2.5 Pre-Motion Confidentiality

Until the Plaintiffs serve and file the materials for the first of the motions required by sections 2.2 and/or 2.3, the Parties shall keep all of the terms of this Settlement Agreement, and any information or Documents related thereto, confidential and shall not disclose them without the prior written consent of counsel for the Domfoam Defendants, the Individual Settling Parties and Class Counsel, as the case may be, except as required for the purposes of financial reporting or the preparation of financial records (including tax returns and financial statements) or as otherwise required by law. Once the first of the motions required by section 2.2 has been brought, the Parties shall otherwise remain subject to the other provisions of this Settlement Agreement governing confidentiality, including without limitation the provisions of the Confidential Schedule "C" and the Confidential Opt Out Agreement.

2.6 Sequence of Motions

(1) The Plaintiffs in Quebec and British Columbia shall not proceed with the respective hearings of the motions to approve the Notice of Approval Hearings unless and until the Ontario Court approves the Notice of Approval Hearings. The motions to

approve the Notice of Approval Hearings may be filed in Quebec and British Columbia, but, if necessary, Quebec Class Counsel and B.C. Class Counsel will seek an adjournment of their hearings to permit the Ontario Court to render its decision in respect of the approval of the Notice of Approval Hearings. The Domfoam Defendants may agree to waive this provision.

(2) The Plaintiffs in Quebec and British Columbia shall not proceed with the respective hearings of motions to certify and/or authorize the Quebec and B.C. Settlement Class and approve this Settlement Agreement unless and until the Ontario Court certifies the Ontario Settlement Class and approves the Settlement Agreement. The approval motions may be filed in Quebec and British Columbia, but, if necessary, Quebec Class Counsel and B.C. Class Counsel will seek an adjournment of their hearings to permit the Ontario Court to render its decision in respect of certification of the Ontario Settlement Class and approval of the Settlement Agreement. The Domfoam Defendants may agree to waive this provision.

(3) Notwithstanding section 2.6 of this Settlement Agreement, in the event that the Plaintiffs and Domfoam Defendants reasonably agree and the Courts determine that it is appropriate to conduct coordinated or simultaneous Approval Hearings in respect of the Proceedings before each of the Courts, the motions to approve the Notice of Approval Hearings and/or the motions to certify and/or authorize the Settlement Class and approve this Settlement Agreement may be heard in a coordinated or simultaneous manner by the Courts.

SECTION 3 - SETTLEMENT EFFECT

3.1 Settlement Has Continuing Effect in Event of Creditor Protection

(1) In the event that the Domfoam Defendants file for and/or obtain any form of creditor protection and/or insolvency relief in Canada and/or the U.S., including but not limited to a filing or granting of protection under the *Companies' Creditors Arrangement Act*, the *Bankruptcy and Insolvency Act*, the U.S. Bankruptcy Code and/or related legislation, the Parties agree that this Settlement Agreement shall remain in full effect. For greater certainty, the existence of such a filing or the granting of creditor protection

in favour of the Domfoam Defendants shall not give rise to any right of termination by any Party under section 14 of this Settlement Agreement provided the Domfoam Defendants are not otherwise in breach of this Settlement Agreement.

(2) Notwithstanding the existence of any automatic or other stay of proceedings entered or otherwise triggered by the filing for any form of creditor protection and/or insolvency relief in Canada and/or the U.S., and subject to any Order issued by the Courts or the Restructuring Court, the Parties shall fully and completely perform the terms of this Settlement Agreement, except that all motion practice, discovery rights, trial proceedings and other proceedings in the Proceedings shall be indefinitely stayed as against the Domfoam Defendants and the Brayianis Defendant. The Domfoam Defendants and the Brayianis Defendant shall engage their reasonable efforts to ensure that any Restructuring Process shall not impede the hearings or implementation of this Settlement Agreement, and will make any applications that are reasonably required within the Restructuring Process in order to implement this Settlement Agreement. Notwithstanding anything in this Settlement Agreement to the contrary, including but not limited to this Settlement Agreement's provisions relating to the release of the Released Claims granted by the Releasors in favour of the Releasees and the discontinuance of proceedings as against the Domfoam Defendants, nothing in this Settlement Agreement shall preclude the Plaintiffs, or any member of the Settlement Class, individually or collectively, from filing against the Domfoam Defendants a claim in any creditor protection, restructuring, insolvency or other bankruptcy proceeding in Canada and/or the U.S. to the extent that such claim is based upon, arising out of or relating to facts, occurrences, transactions or other matters alleged in the Proceedings. To the extent permitted by law, the Domfoam Defendants shall not object to the filing by the Plaintiffs, or any member of the Settlement Class, of any such claim against the Domfoam Defendants in any creditor protection, restructuring, insolvency or other bankruptcy proceeding in Canada or the U.S., and further agree that nothing in this Settlement Agreement shall in any way impair or limit such claim against the Domfoam Defendants or the ability of such claimant(s) to seek recovery in any such creditor protection, restructuring or other bankruptcy proceeding in Canada or the U.S. for any such claim(s) against the Domfoam Defendants.

(3) Notwithstanding the provisions of sections 3.1(1) and (2), the Plaintiffs, Class Counsel and the Settlement Class Members, individually or collectively, shall not be permitted to file a claim or otherwise challenge the validity, legality, or continuing effect of the release of the Released Claims granted by the Releasors in favour of the Releasees pursuant to this Settlement Agreement or the discontinuances of the Proceedings as against the Domfoam Defendants provided, however, that the Domfoam Defendants shall not rely on such release of the Released Claims and/or discontinuances as a defence to or limitation on any claim filed on behalf of Plaintiffs, Class Counsel or any Settlement Class Member in any creditor protection, restructuring, insolvency or other bankruptcy proceeding in Canada or in the U.S. as against the Domfoam Defendants, and the Domfoam Defendants covenant and agree that no such defence or limitation will be asserted against such a claim against the Domfoam Defendants. For purposes of clarity, the release of the Released Claims granted by the Releasors pursuant to this Settlement Agreement shall remain in effect in favour of the Releasees in any creditor protection, restructuring, insolvency and/or other bankruptcy proceeding in Canada and/or the U.S. or in any other proceeding in Canada, the U.S. or elsewhere, and the Releasees shall be fully entitled to assert and rely upon the release of the Released Claims as a defence to or limitation on any claim in any proceeding in Canada, the U.S. or elsewhere.

SECTION 4- SETTLEMENT BENEFITS

4.1 Payment of Settlement Amount

(1) Within thirty (30) business days of the Execution Date, the Contributing Individual Settling Parties shall pay the Settlement Amount to the Escrow Agent for deposit into the Trust Account, in full satisfaction of the Released Claims against the Releasees.

(2) The Contributing Individual Settling Parties shall pay the Settlement Amount to the Escrow Agent in accordance with the applicable contribution shares set out in Confidential Schedule "C" to this Settlement Agreement.

4.2 Assignment of Certain Claims relating to the U.S. Urethane Settlement

(1) On the Execution Date, and subject to any order of the Restructuring Court or the Courts, the Domfoam Defendants shall deliver the Assignment to the Escrow Agent or shall otherwise make arrangements to place the Assignment in escrow until such time as the Final Orders have been granted and the Effective Date has occurred.

(2) The Domfoam Defendants shall notify the administrator of the U.S. Urethane Settlement of the existence of the Assignment. The Parties agree that to the extent that there is a distribution of funds payable to the Domfoam Defendants prior to the Effective Date, and subject to any order of the Restructuring Court or the Courts, the Parties shall jointly request that the administrator of the U.S. Urethane Settlement forward any such funds up to the maximum amount of the Assignment to the Escrow Agent for deposit into the Trust Account. To the extent necessary or to the extent required by law, the Domfoam Defendants may seek advance directions or an order from the Restructuring Court or the Courts in respect of any such communications or requests of the administrator of the U.S. Urethane Settlement, and the Parties agree to be bound by any such directions or order from the Restructuring Court or the Courts.

(3) The Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties do not make any representation, covenant or promises in respect of the validity or enforceability of the Assignment or the collectability of the proceeds from the Assignment, and the Plaintiffs and the Settlement Class shall bear any and all risk relating to the validity or enforceability of the Assignment or the collectability of the proceeds from the Assignment. In the event that the Assignment is terminated, is not approved or otherwise fails to come into effect, the Parties agree that such event shall not give rise to any right of termination under this Settlement Agreement. However, nothing in this section shall be treated as a waiver, forbearance, or abandonment of the Plaintiffs' rights and/or interests accruing under the Assignment. The Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties agree to make reasonable efforts and provide cooperation to assist in the implementation of the Assignment.

4.3 No Further Settlement Payments, Transfers or Assignments

(1) Subject to sections 4.1 and 4.2, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties shall have no obligation to pay any amount in addition to the Settlement Amount or to pay, assign or transfer any amount beyond the proceeds contemplated by the Assignment, for any reason, pursuant to or in furtherance of this Settlement Agreement. For greater certainty, but without limiting the generality of the foregoing, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties shall have no responsibility or liability as a result of any decrease or depreciation of the value of the funds in the Trust Account or any inability or failure of the Plaintiffs to receive the proceeds contemplated by the Assignment, howsoever caused, including, but not limited to, a decrease or depreciation in the value of any investments purchased by the Escrow Agent or the Claims Administrator, or the payment of any Class Counsel Fees or any Administration Expenses.

(2) The Escrow Agent shall maintain the Trust Account as provided for in this Settlement Agreement. The Escrow Agent shall not pay out all or part of the monies in the Trust Account, nor deliver the Assignment, except in accordance with the Settlement Agreement or in accordance with an order of the Courts, and if necessary an order of the Restructuring Court, obtained on notice to the Domfoam Defendants and the Individual Settling Parties, and in any event, after all appeals related thereto have been disposed of.

4.4 Taxes and Interest

(1) Except as hereinafter provided, all interest earned on the Settlement Proceeds shall accrue to the benefit of the Settlement Class and shall become and remain part of the Trust Account.

(2) Subject to section 4.4(3), all taxes payable on any interest which accrues on the Settlement Proceeds in the Trust Account or otherwise in relation to the Settlement Proceeds shall be the responsibility of the Settlement Class. The Escrow Agent shall be solely responsible to fulfill all tax reporting and payment requirements arising from the Settlement Proceeds in the Trust Account, including any obligation to report taxable

income and make tax payments. All taxes (including interest and penalties) due with respect to the income earned on the Settlement Proceeds shall be paid from the Trust Account.

(3) The Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties shall have no responsibility to make any filings relating to the Trust Account and will have no responsibility to pay tax on any income earned by the Settlement Amount or pay any taxes on the monies in the Trust Account, unless this Settlement Agreement is terminated, in which case: (i) the applicable interest earned on the Settlement Amount in the Trust Account or otherwise shall be paid to the Contributing Individual Settling Parties who, in such case, shall be responsible for the payment of all taxes on such interest not previously paid by the Escrow Agent, and (ii) the applicable interest earned on the proceeds from the Assignment in the Trust Account or otherwise shall be paid to the Domfoam Defendants, or such other party that the Restructuring Court may direct, who, in such case, shall be responsible for the payment of all taxes on such interest not previously paid by the Escrow Agent or such other applicable third party that is supervising the escrow.

4.5 Cooperation – Scope of Cooperation

(1) To the extent not previously provided to the Plaintiffs and subject to the limitations set forth in this Settlement Agreement, the Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties agree to provide cooperation to Class Counsel in accordance with the requirements of this section of the Settlement Agreement.

(2) The Parties respectively acknowledge and agree that all information and Documents provided by the Domfoam Defendants, the Brayiannis Defendant, the Individual Settling Parties or their respective counsel to Class Counsel, the Plaintiffs and the Plaintiffs' experts under this Settlement Agreement may be used by Class Counsel, the Plaintiffs and the Plaintiffs' experts in connection with the investigation, prosecution and settlements of the claims in the Proceedings including, without limitation, the prosecution of the claims in the Proceedings against the Non-Settling Defendants and

named or unnamed co-conspirators, provided that such information and Documents shall not be used directly or indirectly for any other purpose, including the prosecution of any claim against the Releasees. The Parties further acknowledge and agree that all information and Documents provided by the Domfoam Defendants, the Brayianis Defendant, the Individual Settling Parties or their respective counsel to Class Counsel, the Plaintiffs, and the Plaintiffs' experts under this Settlement Agreement shall be held and treated in strict confidence in accordance with this Settlement Agreement and any applicable Confidentiality Order, and shall not be otherwise disclosed to any person in any manner, directly or indirectly, by Class Counsel, the Plaintiffs or the Plaintiffs' experts in any way for any reason except in accordance with this Settlement Agreement and any applicable Confidentiality Order or with the express prior written consent of the Domfoam Defendants, the Brayianis Defendant, the Individual Settling Parties or their respective counsel. Class Counsel, the Plaintiffs and the Plaintiffs' experts shall take all reasonable steps and precautions to ensure and maintain the confidentiality of information and Documents and any related work product of Class Counsel and the Plaintiffs' experts.

(3) The cooperation that is to be provided by the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties under this Settlement Agreement shall be limited to the allegations contained in the Proceedings, including an alleged unlawful conspiracy to raise, fix, maintain or stabilize the price of Foam Products in Canada and/or to allocate markets and customers for the sale of Foam Products in Canada, contrary to Part VI of the *Competition Act*, civil and/or common law.

(4) On the Execution Date or at a later time mutually agreed upon by Class Counsel and the Domfoam Defendants, the Domfoam Defendants shall instruct counsel for the Domfoam Defendants to preserve the following Documents and to maintain a copy of such Documents that will remain in the possession of counsel for the Domfoam Defendants for the purpose of compliance by the Domfoam Defendants with section 4.3 of this Settlement Agreement: (i) all pre-existing business Documents that have been produced as of the Execution Date to any governmental authority in Canada in connection with that governmental authority's investigation of potential price-fixing

relating to the sale of Foam Products in Canada or elsewhere, and (ii) all pre-existing business Documents that have been produced as of the Execution Date to the U.S. Plaintiffs in the U.S. Proceedings as part of their discovery obligations in the U.S. Class Proceedings or as part of a U.S. Settlement and that relate to the allegations in the Proceedings.

(5) Within ten (10) days of the Execution Date or at a time mutually agreed upon by Class Counsel, the Domfoam Defendants and the Individual Settling Parties, and subject to the other provisions of this section, the Domfoam Defendants and the Individual Settling Parties shall:

- (a) through a meeting or meetings between or among counsel for the Domfoam Defendants, counsel for the Individual Settling Parties and Class Counsel, to be scheduled at a reasonable time and place and for a total duration that does not exceed five (5) hours in the aggregate, provide a preliminary verbal evidentiary proffer, which will include information relating to a general description of the polyurethane foam industry and information relating to participation of the Domfoam Defendants and the Individual Settling Parties in the events that are the subject matter of the Proceedings (the "Initial Proffer"). The Domfoam Defendants, the Individual Settling Parties, Class Counsel and the Plaintiffs shall reach agreement in advance with respect to the participants at the Initial Proffer, and Class Counsel and the Plaintiffs acknowledge in advance that the information that will be provided by the Domfoam Defendants and the Individual Settling Parties during the Initial Proffer shall be limited in light of the fact that the Courts have not considered nor approved Final Orders. During the course of the Initial Proffer, counsel for the Domfoam Defendants and the Individual Settling Parties may use or refer to certain Documents. Class Counsel shall be entitled to view these Documents during the Initial Proffer, but Class Counsel agree that they shall not be permitted to make or retain a copy of such Documents at such time. The Parties further agree that there shall be no audio or video recording and no written transcription or record of any statements made or information

provided by counsel for the Domfoam Defendants and the Individual Settling Parties at the Initial Proffer, and that Class Counsel may only make written notes of their own thoughts and impressions at the proffer for the purpose of formulating legal advice, pursuing litigation and/or for the purpose of advancing settlement discussions in the interests of the Settlement Class. The Parties agree that any such written notes and any other communications, information and Documents relating to the Initial Proffer are privileged, shall be kept strictly confidential and will not be used by Class Counsel for any purpose other than the investigation, prosecution and settlement of the claims in the Proceedings.

(6) At a reasonable time after the Execution Date, and upon reasonable advance notice, and subject to the other provisions of this section, the Domfoam Defendants and the Individual Settling Parties shall:

- (a) subject to the receipt of any necessary consent by governmental authorities in Canada or an order of the Courts overruling any objection by such governmental authorities, produce to Class Counsel all pre-existing business Documents produced to any governmental authority in Canada in connection with that governmental authority's investigation of potential price-fixing relating to the sale of Foam Products in Canada or elsewhere, and all pre-existing business Documents produced to the U.S. Plaintiffs in the U.S. Proceedings as part of their discovery obligations in the U.S. Proceedings or as part of a U.S. Settlement and that relate to the allegations in the Proceedings.

(7) Within thirty (30) days of the Effective Date or at a time mutually agreed upon by Class Counsel, the Domfoam Defendants and the Individual Settling Parties and subject to the other provisions of this section, the Domfoam Defendants and the Individual Settling Parties shall:

- (a) through a meeting or meetings between counsel for the Domfoam Defendants, counsel for the Individual Settling Parties and Class Counsel, to

be scheduled at a reasonable time and place and for a total duration that does not exceed fifteen (15) hours in the aggregate, provide a verbal evidentiary proffer, which will include information relating to the allegations in the Proceedings including, without limitation, information with respect to dates, locations, subject matter, and participants in any meetings or discussions between competitors relating to the purchase, sale, pricing, discounting, marketing or distributing of Foam Products in Canada (the "Second Proffer"). The Domfoam Defendants, the Individual Settling Parties, Class Counsel and the Plaintiffs shall reach agreement in advance with respect to the participants at the Second Proffer. The Parties agree that there shall be no audio or video recording and no written transcription or record of any statements made or information provided by counsel for the Domfoam Defendants or counsel of the Individual Settling Parties at the Second Proffer, and that Class Counsel may only make written notes of their own thoughts and impressions at the Second Proffer for the purpose of formulating legal advice, pursuing litigation and/or for the purpose of advancing settlement discussions in the interests of the Settlement Class. The Parties agree that any such written notes and any other communications, information and Documents relating to the Second Proffer are privileged, shall be kept strictly confidential and will not be used by Class Counsel for any purpose other than the investigation, prosecution and settlement of the claims in the Proceedings;

- (b) make reasonable efforts to provide existing electronic transactional data relating to sales of Foam Products during the Settlement Class Period by the Domfoam Defendants to direct purchasers that involved a billing address or a shipping address in Canada. The Domfoam Defendants represent that they are in the possession of some electronic transactional data relating to various sales of Foam Products by the Domfoam Defendants relating to Canada for part of the Settlement Class Period, which data includes Purchase Price information in respect of purchases by putative members of the Settlement Class who purchased Foam Products directly from the Domfoam Defendants during part of the Settlement Class Period. Counsel for the Domfoam

Defendants agrees to be reasonably available as necessary to respond to Class Counsel's questions regarding the set(s) of electronic transactional data produced by the Domfoam Defendants. If counsel for the Domfoam Defendants is unable to provide an adequate response to Class Counsel's questions, the Domfoam Defendants shall direct that a current employee of the Domfoam Defendants be reasonably available to Class Counsel to respond to Class Counsel's questions. The inability of the employee to respond to Class Counsel's questions or the failure of the current employee to agree to make him or herself available to or otherwise cooperate with the Plaintiffs shall not constitute a breach or violation of the Domfoam Defendants' obligations under this Settlement Agreement; and

- (c) subject to the receipt of any necessary consent by governmental authorities in Canada or an order of the Courts overruling any objection by such governmental authorities, produce any further Documents that fall within the description of section 4.5(6) of this Settlement Agreement and that have been identified as of the Effective Date, and make reasonable efforts to produce further pre-existing business Documents that have been identified, collected and organized by the Domfoam Defendants as of the Effective Date relating to the allegations in the Proceedings. The Domfoam Defendants represent that they have identified, collected and organized certain Documents relating to the Proceedings, but the Domfoam Defendants have not conducted or completed a comprehensive Document collection or review in light of the fact that the Proceedings remain at an early stage and discovery has not commenced in the Proceedings. The inability or failure of the Domfoam Defendants to conduct or complete a comprehensive Document collection or review as of the Effective Date shall not constitute a breach or violation of the Domfoam Defendants' obligations under this Settlement Agreement.

- (8) Within sixty (60) days of the Effective Date or at a time mutually agreed upon by Class Counsel, the Domfoam Defendants, the Brayiannis Defendant and the Individual

Settling Parties, and subject to the other provisions of this section, the Brayianis Defendant and the Individual Settling Parties shall:

- (a) at the request of Class Counsel and upon reasonable notice, and subject to any legal restrictions under any applicable domestic or foreign laws, and subject to the consent of governmental authorities in Canada or an order of the Courts overruling any objection by such governmental authorities, make themselves available for interviews to provide information, including Documents that are in the personal possession, power or control of the Brayianis Defendant or the Individual Settling Parties, relating to the allegations in the Proceedings in a personal interview with Class Counsel and/or experts retained by Class Counsel in the Proceedings, at a location chosen by the Individual Settling Parties in their sole discretion. Each such interview shall take place on a single day and shall last no more than eight (8) hours, including reasonable breaks, except for good cause, and counsel for the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties shall be entitled to attend such interviews. The reasonable costs incurred by, and the reasonable expenses of, the Brayianis Defendant and the Individual Settling Parties in relation to such interviews shall be the responsibility of the Brayianis Defendant and the Individual Settling Parties. The Parties agree that there shall be no audio or video recording and no written transcription or record of any statements made or information during such interview, and that Class Counsel may only make written notes of their own thoughts and impressions at such interviews for the purpose of formulating legal advice, pursuing litigation and/or for the purpose of advancing settlement discussions in the interests of the Settlement Class. The Parties agree that any such written notes and any other communications, information and Documents relating to the interview are privileged, shall be kept strictly confidential and will not be used by Class Counsel for any purpose other than the investigation, prosecution and settlement of the claims in the Proceedings.

(9) Within sixty (60) days of the Effective Date or at a time mutually agreed upon by Class Counsel, the Domfoam Defendants and the Individual Settling Parties, and subject to the other provisions of this section, the Domfoam Defendants shall:

- (a) at the request of Class Counsel and upon reasonable notice, and subject to any legal restrictions under any applicable domestic or foreign laws, and subject to the consent of governmental authorities in Canada or an order of the Courts overruling any objection by such governmental authorities, and subject to any order of the Restructuring Court, engage reasonable efforts to make available up to three (3) current directors, officers or employees of the Domfoam Defendants (other than the Brayianis Defendant and the Individual Settling Parties) who have knowledge of the allegations in the Proceedings to provide information relating to the allegations in the Proceedings in a personal interview with Class Counsel and/or experts retained by Class Counsel in the Proceedings, at a location chosen by the Domfoam Defendants in their sole discretion or, in the alternative, if no such choice is made, at a location to be reasonably agreed between Class Counsel and the director, officer or employee being interviewed. Each such interview shall take place on a single day and shall last no more than eight (8) hours, including reasonable breaks, except for good cause, and counsel for the Domfoam Defendants and the Individual Settling Parties shall be entitled to attend such interviews. The Parties agree that there shall be no audio or video recording and no written transcription or record of any statements made or information during such interview, and that Class Counsel may only make written notes of their own thoughts and impressions at such interviews for the purpose of formulating legal advice, pursuing litigation and/or for the purpose of advancing settlement discussions in the interests of the Settlement Class. The reasonable costs incurred by, and the reasonable expenses of, the current directors, officers or employees in relation to such interviews shall be the responsibility of the Domfoam Defendants. The Parties agree that any such written notes and any other communications, information and Documents relating to the interview are privileged, shall be kept strictly

confidential and will not be used by Class Counsel for any purpose other than the investigation, prosecution and settlement of the claims in the Proceedings. If any such current directors, officers or employees of the Domfoam Defendants (other than the Brayianis Defendant or the Individual Settling Parties) refuses to provide information, or otherwise cooperate, the Domfoam Defendants shall engage their reasonable efforts to make such person available for an interview but the failure or refusal of any such current director, officer or employee to agree to make him or herself available or to otherwise cooperate with the Plaintiffs, shall not constitute a breach or violation of the obligations of the Domfoam Defendants under this Settlement Agreement, and shall not provide any basis for the termination of this Settlement Agreement. In the event of such a failure or refusal of any specific current director, officer or employee to agree to make him or herself available or to otherwise cooperate with the Plaintiffs, the Plaintiffs may seek orders from the Ontario Court requiring such current director, officer and/or employee to provide such information or otherwise cooperate pursuant to this Settlement Agreement.

(10) At a time following the Effective Date and to be mutually agreed upon by Class Counsel, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties, and subject to the other provisions of this section, the Brayianis Defendant and the Individual Settling Parties shall, at the request of Class Counsel and upon reasonable notice in circumstances where there is a reasonable necessity for the evidence of the Brayianis Defendant and/or Individual Settling Parties in the prosecution of the Proceedings, and subject to any legal restrictions under any applicable domestic or foreign laws, and subject to the consent of governmental authorities in Canada or an order of the Courts overruling any objection by such governmental authorities, make themselves reasonably available to provide evidence at trial of the Proceedings in Canada, or to be reasonably available to provide an affidavit or declaration and attend at a cross-examination in support of the certification or authorization motion in the Proceedings or in the event of a summary judgment motion brought against the Plaintiffs in the Proceedings.

(11) At a time following the Effective Date and to be mutually agreed upon by Class Counsel, the Domfoam Defendants and the Individual Settling Parties, and subject to the other provisions of this section, the Domfoam Defendants shall, at the request of Class Counsel and upon reasonable notice in circumstances where there is a reasonable necessity for the evidence of the current directors, officers or employees of the Domfoam Defendants in the prosecution of the Proceedings, and subject to any legal restrictions under any applicable domestic or foreign laws, and subject to the consent of governmental authorities in Canada or an order of the Courts overruling any objection by such governmental authorities, and subject to any order of the Restructuring Court, engage reasonable efforts to make three (3) current directors, officers or employees of the Domfoam Defendants (other than the Brayiannis Defendant and the Individual Settling Parties) who have knowledge of the allegations in the Proceedings reasonably available to provide evidence at trial of the Proceedings in Canada, or to be reasonably available to provide an affidavit or declaration and attend at a cross-examination in support of the certification or authorization motion in the Proceedings or in the event of a summary judgment motion brought against the Plaintiffs in the Proceedings. If any current director, officer or employee of the Domfoam Defendants (other than the Brayiannis Defendant or the Individual Settling Parties) refuses to cooperate under this section, the Domfoam Defendants shall engage their reasonable efforts to make such person available to provide testimony or otherwise cooperate with the Plaintiffs. The failure or refusal of any such current director, officer or employee to agree to make him or herself available, to provide testimony, to provide an affidavit or declaration, to attend at a cross-examination or to otherwise cooperate with the Plaintiffs shall not constitute a breach or violation of the obligations of the Domfoam Defendants under this Settlement Agreement, and shall not provide any basis for the termination of this Settlement Agreement. In the event of such failure or refusal of any specific current director, officer or employee to agree to make him or herself available or to otherwise cooperate with the Plaintiffs, the Plaintiffs may seek orders from the Ontario Court requiring such current director, officer and/or employee to provide such information or otherwise cooperate pursuant to this Settlement Agreement.

(12) Subject to the rules of evidence, the other provisions of this Settlement Agreement and any Confidentiality Order, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties further agree to engage in reasonable efforts to produce acceptable affidavits or other testimony in the Proceedings from the Individual Settling Parties, the Brayianis Defendant and/or up to three (3) current directors, officers or employees of the Domfoam Defendants who are qualified to establish for admission into evidence any information or Documents produced by the Individual Settling Parties, the Brayianis Defendant and/or the Domfoam Defendants in accordance with this section of this Settlement Agreement, provided that Class Counsel, counsel for the Domfoam Defendants, counsel for the Brayianis Defendant, and counsel for the Individual Settling Parties, acting reasonably, agree that such evidence from such Individual Settling Parties, the Brayianis Defendant and/or such current directors, officers or employees of the Domfoam Defendants is reasonably necessary for the prosecution of the Proceedings and may be presented to the Courts. The reasonable costs incurred by, and the reasonable expenses of, such Individual Settling Parties, the Brayianis Defendant and/or such current directors, officers or employees of the Domfoam Defendants in relation to such cooperation shall be the responsibility of the Individual Settling Parties, the Brayianis Defendant, the Domfoam Defendants and/or the current directors, officers or employees. If any such current director, officer or employee of the Domfoam Defendants (other than the Brayianis Defendant or the Individual Settling Parties) refuses to cooperate under this section, the Domfoam Defendants shall engage their reasonable efforts to make such person available to provide testimony or otherwise cooperate with the Plaintiffs. The failure or refusal of any such current director, officer or employee to agree to make him or herself available, to provide testimony, to provide an affidavit or declaration, to attend at a cross-examination or to otherwise cooperate with the Plaintiffs shall not constitute a breach or violation of the obligations of the Domfoam Defendants under this Settlement Agreement, and shall not provide any basis for the termination of this Settlement Agreement. In the event of such failure or refusal of any specific current director, officer or employee to agree to make him or herself available or to otherwise cooperate with the Plaintiffs, the Plaintiffs may seek orders from the Ontario Court requiring such current director, officer and/or

employee to provide such information or otherwise cooperate pursuant to this Settlement Agreement.

(13) If, in the course of the Proceedings, the Plaintiffs, the Settlement Class Members and/or Class Counsel conclude that it is reasonably necessary to disclose or provide information or Documents obtained from the Domfoam Defendants, the Brayianis Defendant or the Individual Settling Parties which are not otherwise publicly available to the Non-Settling Defendants or any affiliates of the Non-Settling Defendants, or to file such information or Documents in the Proceedings, and such disclosure is not otherwise prohibited by this Settlement Agreement or a Confidentiality Order, then the Plaintiffs, the Settlement Class Members and/or Class Counsel shall provide the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties with an advance written description of the information or Documents that is to be provided to the Non-Settling Defendants or their affiliates or filed with the Courts within a reasonable amount of time in advance of the proposed disclosure, in order that the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties may take steps to protect their interests in respect of such information or Documents in accordance with this Settlement Agreement and/or any Confidentiality Order. For greater certainty, the rights of the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties under this section are in addition to and shall not derogate from any rights that the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties may have under any Confidentiality Order relating to the Proceedings.

(14) The provisions set forth in section 4.5 of this Settlement Agreement shall constitute the exclusive means by which the Plaintiffs, Settlement Class Members and Class Counsel may obtain discovery and/or evidentiary disclosure from the Domfoam Defendants, the Brayianis Defendant, the Individual Settling Parties and the Releasees for the purposes of any certification and/or authorization motion and/or any other motion, for discovery and/or for trial in connection with the Proceedings, and the Plaintiffs, Settlement Class Members and Class Counsel shall pursue no other means of discovery and/or evidentiary disclosure as against the Domfoam Defendants, the Brayianis Defendant, the Individual Settling Parties and/or the Releasees in connection with the

Proceedings, whether in Canada or elsewhere and whether under the rules or laws of this or any other Canadian or foreign jurisdiction.

(15) The obligations of the Domfoam Defendants under section 4.5 of this Settlement Agreement, including but not limited to any subsequent requests by the Plaintiffs and/or Class Counsel for the production or access to information and Documents relating to the Domfoam Defendants shall be contingent upon the ability of the Domfoam Defendants to lawfully and/or practically meet such obligations or requests subject to the filing or granting of creditor protection and/or insolvency relief under the *Companies' Creditors Arrangement Act*, the *Bankruptcy and Insolvency Act*, the U.S. Bankruptcy Code and/or related legislation in Canada or the U.S. In particular but without limitation, none of the obligations in this section shall obligate the Domfoam Defendants to provide access to, produce or otherwise make available information or Documents that the Domfoam Defendants are no longer able or permitted to access as a result of the filing or granting of creditor protection and/or insolvency relief in Canada and/or the U.S. The Domfoam Defendants agree that they shall not seek any limitations or restriction from the Restructuring Court on their ability to cooperate in accordance with this Settlement Agreement, provided that the Parties agree that the Domfoam Defendants remain subject to any order from the Restructuring Court. The Plaintiffs and the Domfoam Defendants may, if necessary, respectively seek advance directions or an order from the Restructuring Court or the Courts in respect of compliance with these cooperation provisions during or after the Restructuring Process, and the Parties agree to be bound by any such directions or order from the Restructuring Court or the Courts.

(16) Nothing in this Settlement Agreement shall require, or shall be construed to require, the Domfoam Defendants, the Brayianis Defendant or the Individual Settling Parties to disclose or produce (i) any communications, discussions or agreements between the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties and government authorities in Canada or elsewhere in connection with any regulatory or criminal investigations relating to Foam Products that are not otherwise lawfully in the public domain, (ii) any information or Documents created for or by government authorities in Canada or elsewhere in connection with any regulatory or

criminal investigations relating to Foam Products that are not otherwise lawfully in the public domain and (iii) any notes, transcripts, testimony or other information or Documents relating to meetings or interviews with government authorities in Canada or elsewhere in connection with any regulatory or criminal investigations relating to Foam Products that are not otherwise lawfully in the public domain, however, for greater certainty, this section shall not detract or derogate from any obligation of the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties under section 4.5 of this Settlement Agreement to produce pre-existing business Documents that belong to the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties and that were created prior to and independently from any regulatory or criminal investigation relating to Foam Products.

(17) Nothing in this Settlement Agreement shall require, or shall be construed to require, the Domfoam Defendants, the Brayianis Defendant, the Individual Settling Parties or any Releasees to perform any act which would violate any provincial, federal or foreign law, to disclose or produce any information or Documents prepared by or for counsel for the Domfoam Defendants or the Brayianis Defendant or the Individual Settling Parties or the Releasees, or to disclose or produce any information or Documents in breach of any order, privacy law or rule, regulatory directive, regulatory policy, regulatory agreement or law of any jurisdiction, or subject to solicitor-client privilege, litigation privilege, attorney-client privilege, work product doctrine, common interest privilege, joint defence privilege or any other privilege, or to disclose or produce any information or Documents the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties obtained on a privileged or co-operative basis from any party to any action or proceeding who is not a Domfoam Defendant or a Brayianis Defendant. If any information or Documents protected by any privilege and/or by any order, privacy law or rule, regulatory directive, regulatory policy, regulatory agreement or law of any jurisdiction are accidentally or inadvertently produced by the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties, the Plaintiffs and Class Counsel shall promptly return such information and/or Documents to the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties and such information and/or Documents shall not be disclosed or used, directly or

indirectly, except with the express prior written consent of the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties, and the production of such information and/or Documents shall in no way be construed to constitute a waiver of privilege or protection by the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties in connection with such information and/or Documents.

(18) Notwithstanding their obligations to cooperate as set forth in section 4.5 of this Settlement Agreement, if the Domfoam Defendants, the Brayianis Defendant or the Individual Settling Parties reasonably believe that any of their applications or agreements with government authorities in Canada or elsewhere in connection with any regulatory or criminal investigations relating to Foam Products (without admitting that any such applications or agreements exist) would be endangered by the production or disclosure of information or Documents which would otherwise be required to be produced to Class Counsel or the Plaintiffs pursuant to the terms of this Settlement Agreement, the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties may withhold such information or Documents. To the extent that the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties withhold such information or Documents, pursuant to this section of this Settlement Agreement, the Domfoam Defendants and/or the Individual Settling Parties shall, within thirty (30) days from the date that such information or Documents would otherwise be produced to Class Counsel pursuant to this Settlement Agreement, provide to Class Counsel a description of the type of information or Document to be withheld, and the basis for withholding such information or Documents. The Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties shall work in good faith with such government authorities to obtain permission to disclose the information or Documents being withheld. If, on the date which is twelve (12) months from the execution of this Settlement Agreement and sixty (60) days from the date that such information or Documents would otherwise be produced to Class Counsel pursuant to this Settlement Agreement, information or Documents continue to be withheld by the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties pursuant to this section, the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties shall forthwith provide such information or Documents to Class Counsel

and/or the Plaintiffs, unless any of the Courts, pursuant to motions filed by the Domfoam Defendants, the Brayiannis Defendant and/or the Individual Settling Parties or otherwise, orders to the contrary.

(19) Subject to the other provisions of section 4.5 of this Settlement Agreement, the obligations of the Brayiannis Defendant and the Individual Settling Parties to produce Documents pursuant to section 4.5 shall be a continuing obligation to make reasonable additional productions to the extent that the Brayiannis Defendant and the Individual Settling Parties collect and identify further Documents following the initial production milestones set out above and that fall within the categories of documentary cooperation that are set out in section 4.5 of this Settlement Agreement.

(20) A material factor influencing the Domfoam Defendants', the Brayiannis Defendant's and the Individual Settling Parties' decision to execute this Settlement Agreement is their desire to limit the burden and expense of the Proceedings. Accordingly, Class Counsel and the Plaintiffs agree to exercise good faith in seeking cooperation from the Domfoam Defendants, the Brayiannis Defendant and/or the Individual Settling Parties, and to avoid seeking information that is unnecessary, cumulative or duplicative and agree otherwise to avoid imposing undue or unreasonable burden or expense on the Domfoam Defendants, the Brayiannis Defendant and/or the Individual Settling Parties.

(21) The Plaintiffs may seek directions and/or orders from the Ontario Court relating to their rights under section 4.5 should the Domfoam Defendants, the Brayiannis Defendant and/or the Individual Settling Defendants not act reasonably in terms of its/their obligations under section 4.5 or act in a manner that is inconsistent with the spirit and intent of section 4.5.

(22) The Domfoam Defendants', the Brayiannis Defendant's and the Individual Settling Parties' obligation to cooperate as particularized in section 4.5 of this Settlement Agreement shall not be affected by the release provisions contained in section 7 of this Settlement Agreement.

(23) The Domfoam Defendants', the Brayianis Defendant's and the Individual Settling Parties' obligation to cooperate under this Settlement Agreement shall cease at the date of final judgment in the Proceedings as against all Defendants. Following the Effective Date, in the event the Plaintiffs allege a material breach by the Domfoam Defendants, the Brayianis Defendant or the Individual Settling Parties of their obligations under section 4.5 of this Settlement Agreement, the non-breaching Party shall have the right to apply to the Ontario Court for specific performance in respect of such obligation. If the Ontario Court finds that a Party, including the Brayianis Defendant or any Individual Settling Parties, has materially breached section 4.5 of this Settlement Agreement and orders specific performance as to that Party, and that Party nonetheless fails to comply with such order, this Settlement Agreement shall be terminated as to that, and only that, Party. In the event that the Ontario Court finds the Brayianis Defendant or any Individual Settling Parties not to have materially breached section 4.5 of this Settlement Agreement, then this Settlement Agreement shall remain in effect as to that Brayianis Defendant or as to that Individual Settling Party. Following the Effective Date, in no event shall any Party be permitted to unilaterally terminate this Settlement Agreement on the basis of actual or alleged breach of section 4.5 of this Settlement Agreement. Furthermore, in no event shall the Brayianis Defendant's or any Individual Settling Party' actual or alleged breach of any of the obligations of section 4.5 of this Settlement Agreement in any way apply, alter, negate or have any effect whatsoever on (i) the discontinuance of the Proceedings with respect to the Domfoam Defendants, or (ii) the full and final release of Released Claims contemplated by this Agreement as to any other Releasees.

**SECTION 5 – DISTRIBUTION OF THE SETTLEMENT AMOUNT,
ASSIGNMENT PROCEEDS, AND ACCRUED INTEREST**

5.1 Distribution Protocol

(1) The Plaintiffs, the Domfoam Defendants and the Individual Settling Parties acknowledge that the Settlement Class includes Persons who purchased Foam Products directly from the Defendants as well as Persons who purchased Foam Products indirectly from third parties, and that this Settlement Agreement makes no determination as to

which Settlement Class Members are entitled to distribution from the Trust Account or as to the formula for determining the allocation of the monies in the Trust Account.

(2) After the Effective Date, at a time wholly within the discretion of Class Counsel, Class Counsel shall seek orders from the Courts approving the Distribution Protocol. Class Counsel shall engage in reasonable consultation with counsel for the Domfoam Defendants and the Individual Settling Parties regarding the terms of the Distribution Protocol. Subject to any amendments by the Courts, the Settlement Class Members shall be compensated pursuant to the Distribution Protocol. After the Effective Date and after the Courts have approved the Distribution Protocol, the remaining monies in the Trust Account shall be transferred by the Escrow Agent to the Claims Administrator for payment in accordance with the Distribution Protocol.

5.2 No Responsibility for Administration or Fees

The Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties shall not have any responsibility, financial obligations or liability whatsoever with respect to the investment, distribution or administration of monies in the Trust Account including, but not limited to, Administration Expenses and Class Counsel Fees.

SECTION 6 – OPTING OUT

6.1 Procedure for Opting Out

(1) A Person may opt out of the Proceedings by completing and signing the Opt Out Form, and by sending the Opt Out Form, by pre-paid mail, courier or fax to the Opt Out Administrator at an address and coordinates to be identified in the Notice of Certification and Settlement Approval contemplated by section 11.1 of this Settlement Agreement.

(2) A Person who wishes to opt out of the Proceedings must provide the following to the Opt Out Administrator as part of the Opt Out Form:

- (a) an executed statement requesting that the Person opting out be excluded from the Settlement Class in the Canadian Polyurethane Foam Class Actions National Settlement;

- (b) the full name, current address and telephone number of the Person who is opting out and any former names which are relevant to its purchase of Foam Products in Canada during the Settlement Class Period;
 - (c) the name(s), if known, of each entity from whom the Person purchased Foam Products in Canada during the Settlement Class Period; and
 - (d) particulars of the Purchase Price, if known, and volume, if known, of Foam Products purchased from each such entity during the Settlement Class Period.
- (3) An election to opt out will only be effective if the Opt Out Form is postmarked on or before the Opt Out Deadline.

6.2 Opt Out Report

The Opt Out Administrator shall use the information provided by the Domfoam Defendants pursuant to section 12.2(2) to supplement and confirm the information received pursuant to section 6.1(2) of this Settlement Agreement. Within thirty (30) days of the Opt Out Deadline, the Opt Out Administrator shall provide to counsel for the Domfoam Defendants, counsel for the Individual Settling Parties and Class Counsel, to the extent that such information is known by the Opt Out Administrator, the following information in respect of each Person, if any, who has opted out of the Proceedings:

- (a) the Person's full name, current address and telephone number;
 - (b) the reasons for opting out, if given;
 - (c) the name(s), if known, of each entity from whom the Person purchased Foam Products during the Settlement Class Period;
 - (d) for each such entity, the Purchase Price, if known, and volume, if known, of Foam Products purchased during the Settlement Class Period; and
 - (e) a copy of all information provided in the opt out process by the Person electing to opt out.
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6.3 Right to Terminate Based on Opt Outs

(1) The Domfoam Defendants and/or the Individual Settling Parties may terminate this Settlement Agreement in the event that the volume of Foam Products purchased by members of the Settlement Class who opt out of the Proceedings or the number and identity of members of the Settlement Class who opt out of the Proceedings exceeds the Confidential Opt Out Threshold.

(2) To terminate this Settlement Agreement based on Opt Outs, the Domfoam Defendants and/or the Individual Settling Parties shall give a written notice of termination to Class Counsel no later than twenty-one (21) days after the receipt of the report contemplated by section 6.2 of this Settlement Agreement.

SECTION 7 - RELEASES AND DISMISSALS

7.1 Release of Releasees

Upon the Effective Date, and in consideration of payment of the Settlement Amount and for other valuable consideration set forth in the Settlement Agreement, the Releasers forever and absolutely release the Releasees from the Released Claims.

7.2 Covenant Not To Sue

Notwithstanding section 7.1, for any Settlement Class Members resident in any province or territory where the release of one tortfeasor is a release of all other tortfeasors, the Releasers do not release the Releasees but instead covenant not to sue and undertake not to make any claim in any way or to threaten, commence, participate in, or continue any proceeding in any jurisdiction against the Releasees in respect of or in relation to the Released Claims.

7.3 No Further Claims

The Releasers shall not now or hereafter institute, continue, maintain or assert, either directly or indirectly, whether in Canada or elsewhere, on their own behalf or on behalf of any class or any other Person, any action, suit, cause of action, claim or demand

against any Releasees or against any other Person who may claim contribution or indemnity, or other claims over relief, from any Releasees in respect of any Released Claim or any matter related thereto, except for the continuation of the Proceedings against the Non-Settling Defendants or named or unnamed co-conspirators that are not Releasees.

7.4 Discontinuance of Proceedings against the Domfoam Defendants

The B.C. Proceedings and the Ontario Proceedings shall be discontinued without costs as against the Domfoam Defendants. The Quebec Proceeding shall be settled, without costs and without reservation as against the Domfoam Defendants, and the Parties shall sign and file a declaration of settlement out of court with the Quebec Court. The Parties agree that any such discontinuance and/or declaration of settlement out of court shall not alter, negate or otherwise have any effect on the releases in favour of the Releasees that are set out in section 7 of this Settlement Agreement. For greater certainty, the Parties agree that such discontinuances and/or declarations of settlement out of court shall not impair the Settlement Class' ability to file claims in any creditor protection or insolvency proceedings in Canada and/or the U.S. relating to the Domfoam Defendants, or to seek to enforce the Assignment as against the Domfoam Defendants or any legal representative of the Domfoam Defendants.

7.5 Discontinuance of Other Actions against the Domfoam Defendants

- (1) Upon the Effective Date, all Other Actions which were commenced in Ontario, British Columbia or any other jurisdiction in Canada except Quebec by any Settlement Class Member who does not opt out shall be deemed discontinued against the Domfoam Defendants.
- (2) Upon the Effective Date, each member of the Ontario Settlement Class and the B.C. Settlement Class who does not opt out shall be deemed to irrevocably consent to the discontinuance of his, her or its Other Actions against the Domfoam Defendants.
- (3) Each member of the Quebec Settlement Class who makes a claim under this Settlement Agreement shall be deemed to irrevocably consent to the dismissal, without

cost and without reservation, of his, her or its Other Actions against the Domfoam Defendants.

(4) Each Other Action commenced in Quebec by a member of the Quebec Settlement Class who makes a claim under this Settlement Agreement shall be dismissed as against the Domfoam Defendants without costs and without reservation.

7.6 Tolling of Limitation Periods as against the Domfoam Defendants

Following the discontinuance and settlement of the Proceedings set out in section 7.4, all applicable limitation periods for the filing of claims, defences, counterclaims and/or third party claims by the Plaintiffs or the Settlement Class Members shall be suspended or tolled as to the Domfoam Defendants. For greater certainty, the Parties do not agree to the tolling or suspension of any applicable limitation periods that may govern potential claims by the Non-Settling Defendants or named or unnamed co-conspirators as against the Domfoam Defendants, the Brayiannis Defendant, the Individual Settling Parties or any other party.

7.7 Dismissal of the Ontario Proceedings against the Brayiannis Defendant

The Ontario Proceedings shall be dismissed, without costs and with prejudice as against the Brayiannis Defendant.

7.8 Dismissal of Other Actions against the Releasees

(1) Upon the Effective Date, all Other Actions which were commenced in Ontario, British Columbia or any other jurisdiction in Canada except Quebec by any member of the Settlement Class who does not opt out shall be deemed dismissed against the Brayiannis Defendant, the Individual Settling Parties or the Releasees without costs and with prejudice.

(2) Upon the Effective Date, each member of the Ontario Settlement Class and the B.C. Settlement Class who does not opt out shall be deemed to irrevocably consent to the dismissal of his, her or its Other Actions against the Brayiannis Defendant, the Individual Settling Parties or the Releasees.

(3) Each member of the Quebec Settlement Class who makes a claim under this Settlement Agreement shall be deemed to irrevocably consent to the dismissal, without cost and without reservation, of his, her or its Other Actions against the Brayianis Defendant, the Individual Settling Parties or the Releasees.

(4) Each Other Action commenced in Quebec by a member of the Quebec Settlement Class who makes a claim under this Settlement Agreement shall be dismissed as against the Brayianis Defendant, the Individual Settling Parties or the Releasees, without costs and without reservation.

7.9 Impact of Discontinuance and Dismissals

The Parties agree that the discontinuances, declarations of settlement, dismissals, and consents set out in section 7.4, 7.5, 7.6, 7.7 and 7.8 of this Settlement Agreement shall not alter, negate or otherwise have any impact or effect on the releases of the Released Claims by the Releasers in favour of the Releasees that are set out in sections 7.1, 7.2 and 7.3 of this Settlement Agreement.

7.10 Releases and Covenants Not to Sue

The form and content of the releases and covenants not to sue contemplated in sections 7.1, 7.2 and 7.3 of this Settlement Agreement shall be considered a material term of the Settlement Agreement in favour of the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties and the failure of any Court to approve the releases or covenants not to sue contemplated herein shall give rise to a right of termination by the Domfoam Defendants and the Individual Settling Parties pursuant to section 14 of this Settlement Agreement. For greater certainty, and notwithstanding any other term of this Settlement Agreement, the Plaintiffs and Class Counsel shall not have any right of termination in the event that any Court fails to approve the releases and/or covenants not to sue contemplated herein, or if any Court approves the releases and/or covenants not to sue contemplated herein in a materially modified form.

SECTION 8 - BAR ORDER, WAIVER OF SOLIDARITY ORDER AND OTHER CLAIMS

8.1 British Columbia and Ontario Bar Orders

The Plaintiffs, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties agree that the British Columbia and Ontario orders approving this Settlement Agreement must include a bar order in respect of the B.C. Proceedings and the Ontario Proceedings. The bar order shall be in a form reasonably agreed to by the Plaintiffs, the Domfoam Defendants and the Individual Settling Parties, and shall include:

- (a) a provision that all claims for contribution, indemnity or other claims over, whether asserted or unasserted or asserted in a representative capacity, inclusive of interest, taxes and costs, relating to the Released Claims, which were or could have been brought in the Proceedings or otherwise, by any Non-Settling Defendant or any other Person or party, against a Releasee, or by a Releasee against a Non-Settling Defendant, are barred, prohibited and enjoined in accordance with the terms of this section (unless such claim is made in respect of a claim by an Opt Out);
- (b) a provision governing the rights of the Plaintiffs and the Settlement Class Members to assert claims against the Non-Settling Defendants or named or unnamed co-conspirators that are not Releasees in respect of the Proceedings or otherwise, provided that under such a provision, if a Court determines there is a right of contribution and indemnity or other claim over, whether in equity or in law, by statute or otherwise between co-conspirators, the Plaintiffs and the Settlement Class Members shall not be entitled to claim or recover from the Non-Settling Defendants and/or named or unnamed co-conspirators that are not Releasees that portion of any damages (including punitive damages, if any), restitutionary award, disgorgement of profits, interest and costs (including investigative costs claimed pursuant to s. 36 of the *Competition Act*) that corresponds to the Proportionate Liability of the Releasees proven at trial or otherwise, in respect of the Proceedings or

otherwise, and the Court shall have full authority to determine the Proportionate Liability of the Releasees at trial or other disposition of the Proceedings, whether or not the Releasees appear at trial or other disposition and the Proportionate Liability of the Releasees shall be determined as if the Releasees are parties to the Proceedings and any determination by the Court in respect of the Proportionate Liability of the Releasees shall only apply in the relevant Proceedings and shall not be binding on the Releasees in any other proceedings; and

- (c) a provision governing the ability of the Non-Settling Defendants to bring a motion to seek discovery of the Brayianis Defendant for the purposes of the continuation of the Proceedings, provided that under such a provision, the Brayianis Defendant shall retain and reserve all of his rights to oppose such a motion.

8.2 Quebec Waiver or Renunciation of Solidarity Order

(1) The Plaintiffs, the Domfoam Defendants and the Individual Settling Parties agree that the Quebec order approving this Settlement Agreement must include an order that provides for a waiver or renunciation of solidarity. The waiver or renunciation of solidarity order shall be in a form reasonably agreed to by the Plaintiffs, the Domfoam Defendants and the Individual Settling Parties, provided that the Quebec Court must take notice of the following undertaking and the order must include the following terms:

- (a) a provision that the Plaintiffs in Quebec and the Quebec Settlement Class Members expressly waive and renounce the benefit of solidarity with respect to any share of liability, including without limitation liability arising from *in solfidum* obligations, that can be attributed in any way to the Releasees in respect of the Quebec Proceeding (if any), in capital, interest and/or costs;
- (b) a provision that the Plaintiffs in Quebec and the Quebec Settlement Class Members expressly waive and renounce, to the Releasees' exclusive benefit, to claim or receive payment from the Non-Settling Defendants or any other

person of any amount representing any share of liability that can be attributed in any way to the Releasees in respect of the Quebec Proceeding (if any), in capital, interests and/or costs;

- (c) a provision that the Plaintiffs in Quebec and the Quebec Settlement Class Members release the Non-Settling Defendants and any other person in respect of any share of liability that can be attributed in any way to the Releasees in respect of the Quebec Proceeding (if any), in capital, interests and costs; and
- (d) a provision that the Plaintiffs in Quebec and the Quebec Settlement Class Members will bear the Releasees' share in the contribution in respect of the Quebec Proceeding (if any) that would result from the insolvency of a Non-Settling Defendants or any other Person.

(2) The Plaintiffs, the Domfoam Defendants and the Individual Settling Parties further agree that the Quebec order approving this Settlement Agreement must also include a provision that in the event that any person brings an action in warranty or any other claim to obtain from the Releasees an amount representing the share of liability attributed to the Releasees in the Quebec Proceeding (if any) and the Plaintiffs, the Domfoam Defendants, the Individual Settling Parties and the other Releasees are not able to obtain the dismissal of such an action or claim through a preliminary motion at first instance before the Quebec Court, then the Plaintiffs in Quebec and the Quebec Settlement Class Members shall undertake to indemnify the Releasees and to save the Releasees harmless in respect of any damage, harm, loss or cost reasonably incurred in respect of such action or claim, provided that any such indemnity will only be paid out of any present or future undistributed settlement or judgment amount collected from the Non-Settling Defendants or named or unnamed co-conspirators or any other person for the benefit of the Plaintiffs and the Quebec Settlement Class Members in respect of the Quebec Proceeding. This indemnity shall not affect the ability of the Plaintiffs to seek interim distributions of settlement funds subject to court approval.

8.3 Material Term

The form and content of the bar orders and the waiver or renunciation of solidarity order contemplated in sections 8.1 and 8.2 of this Settlement Agreement shall be considered a material term of the Settlement Agreement in favour of the Domfoam Defendants and the Individual Settling Parties and the failure of any Court to approve the bar orders or the waiver or renunciation of solidarity order contemplated herein shall give rise to a right of termination by the Domfoam Defendants and the Individual Settling Parties pursuant to section 14 of this Settlement Agreement. For greater certainty, and notwithstanding any other term of this Settlement Agreement, the Plaintiffs and Class Counsel shall not have any right of termination in the event that any Court fails to approve the bar order and/or waiver or renunciation of solidarity order contemplated herein, or if any Court approves the bar order and/or waiver or renunciation of solidarity order contemplated herein in a materially modified form.

SECTION 9 – EFFECT OF SETTLEMENT

9.1 No Admission of Liability

The Plaintiffs, Class Counsel, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties expressly reserve all of their rights if this Settlement Agreement is not approved, is terminated or otherwise fails to take effect for any reason. The Plaintiffs, Class Counsel, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties agree that, whether or not this Settlement Agreement is finally approved, is terminated, or otherwise fails to take effect for any reason, this Settlement Agreement and anything contained herein, and any and all negotiations, Documents, discussions and proceedings associated with this Settlement Agreement, and any action taken to carry out this Settlement Agreement, shall not be deemed, construed or interpreted to be an admission of any violation of any statute or law, or of any wrongdoing or liability by any of the Domfoam Defendants, the Brayianis Defendant or the Individual Settling Parties or by any Releasee, or of the truth of any of the claims or allegations contained in the Proceedings, the Other Actions or any other pleading filed by the Plaintiffs or any other Settlement Class Member.

9.2 Agreement Not Evidence

The Plaintiffs, Class Counsel, the Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties agree that, whether or not it is terminated, this Settlement Agreement and anything contained herein, and any and all negotiations, Documents, discussions and proceedings associated with this Settlement Agreement, and any action taken to carry out this Settlement Agreement, shall not be referred to, offered as evidence or received in evidence in any present, pending or future civil, criminal or administrative action or proceeding, except in a proceeding to approve and/or enforce this Settlement Agreement, or to defend against the assertion of Released Claims, or as otherwise required by law or as provided in this Settlement Agreement.

9.3 No Further Litigation

(1) No Plaintiff and no Class Counsel may directly or indirectly participate or be involved in or in any way assist with respect to any claim made or action commenced by any Person which relates to or arises from the Released Claims, except in relation to the continued investigation and prosecution of the Proceedings, or any new proceedings, as against any Non-Settling Defendant or any named or unnamed co-conspirators who are not Releasees. However, this subsection shall not be operative to the extent that it is inconsistent with B.C. Class Counsel's obligations under Rule 4.7 of the British Columbia Professional Conduct Handbook.

(2) For greater certainty, section 9.3(1) does not apply to the involvement of any Person in the continued investigation and prosecution of the Proceedings as against any Non-Settling Defendant or any named or unnamed co-conspirators who are not Releasees. In addition, section 9.3(1) does not apply in respect of any claim in respect of the Domfoam Defendants that may be filed in any creditor protection, restructuring or other bankruptcy proceeding in Canada or the U.S. relating to the Domfoam Defendants pursuant to section 3 of this Settlement Agreement.

SECTION 10 – CERTIFICATION OR AUTHORIZATION FOR SETTLEMENT ONLY

10.1 Settlement Class and Common Issue

(1) The Parties agree that the Proceedings shall be certified or authorized as class proceedings as against the Domfoam Defendants and the Brayianis Defendant solely for purposes of settlement of the Proceedings and the approval of this Settlement Agreement by the Courts.

(2) The Plaintiffs agree that, in the motions for certification or authorization of the Proceedings as class proceedings and for the approval of this Settlement Agreement, the only common issue that the Plaintiffs will seek to define is the Common Issue and the only classes that they will assert are the Settlement Class. The Plaintiffs acknowledge that the Domfoam Defendants and the Brayianis Defendant agree to the definition of the Common Issue for purposes of settlement only.

10.2 Certification or Authorization Without Prejudice in the Event of Termination

In the event this Settlement Agreement is not approved, is terminated in accordance with its terms or otherwise fails to take effect for any reason, the Parties agree that any prior certification or authorization of a Proceeding as a class proceeding pursuant to this Settlement Agreement, or any amended certification of a Proceeding as a class proceeding pursuant to this Settlement Agreement, including the definition of the Settlement Class and the statement of the Common Issue, shall be without prejudice to any position that any of the Parties may later take on any issue in the Proceedings or any other litigation.

SECTION 11 – NOTICE TO SETTLEMENT CLASS

11.1 Notice Required

The proposed Settlement Class shall be given the following Notices: (i) Notice of Approval Hearings; (ii) Notice of Certification and Settlement Approval; and (iii)

termination of this Settlement Agreement if it is terminated after notice provided in accordance with (i) above or as otherwise ordered by the Courts.

11.2 Form, Publication and Distribution of Notice

(1) The form of the Notices referred to in section 11.1 and the manner of publication and distribution shall be as reasonably agreed to by the Plaintiffs and the Domfoam Defendants or in such form or manner as approved by the Courts.

(2) The Plaintiffs, the Domfoam Defendants and the Individual Settling Parties shall engage in reasonable efforts to work with the parties to the U.S. Settlement and with the Non-Settling Defendants to the Proceedings to coordinate the form, publication and distribution of the Notices pursuant to this Settlement Agreement with the provision of notice for any other settlements that have or may be reached in the Proceedings or the U.S. Proceedings so that, to the extent possible, the Settlement Class receives effective notice on a timely basis and at a reasonable cost.

11.3 Notice of Distribution

Except to the extent provided for in this Settlement Agreement, the form of notice in respect to the administration of this Settlement Agreement and the Distribution Protocol shall be determined by the Courts on motions brought by Class Counsel.

SECTION 12 – ADMINISTRATION AND IMPLEMENTATION

12.1 Mechanics of Administration

Except to the extent provided for in this Settlement Agreement, the mechanics of the implementation and administration of this Settlement Agreement and the Distribution Protocol shall be determined by the Courts on motions brought by Class Counsel.

12.2 Information and Assistance

- (1) The Domfoam Defendants will make reasonable efforts to compile a list of the names and addresses of Persons in Canada who purchased Foam Products from the Domfoam Defendants in Canada during the Settlement Class Period.
- (2) The information required by section 12.2(1) shall be delivered to Class Counsel within thirty (30) business days of the Execution Date.
- (3) Class Counsel may use the information provided under section 12.2(2) to advise Persons in Canada who purchased Foam Products from the Domfoam Defendants in Canada during the Settlement Class Period of this Settlement Agreement and the date of the Approval Hearings before the Courts.
- (4) If this Settlement Agreement is not approved, terminated, or otherwise fails to come into effect, all information provided by the Domfoam Defendants pursuant to section 12.2(2) shall be returned or destroyed forthwith in accordance with section 14.2(1)(f), no record of the information so provided shall be retained by Class Counsel in any form whatsoever, and the information so provided may not be used or disclosed, directly or indirectly, in any form or manner by Class Counsel or by any Person to whom Class Counsel has disclosed such information.

SECTION 13— CLASS COUNSEL FEES AND ADMINISTRATION EXPENSES

- (1) The Escrow Agent shall pay the reasonable costs of the notices referred to in section 11 of this Settlement Agreement, any reasonable costs associated with receiving the written elections to opt out and the costs of the Escrow Agent from the Trust Account.
- (2) Class Counsel may seek the Courts' approval to pay Class Counsel Fees and Administration Expenses contemporaneous with seeking approval of this Settlement Agreement, or at such other time as they shall determine in their sole discretion, provided that Class Counsel agree that they shall not be paid Class Counsel Fees from the Settlement Amount in the event this Settlement Agreement is not approved, is terminated

or otherwise fails to take effect, provided that they may seek payment of professional fees in respect of their representation of the Plaintiffs from the ISP Release Payment contemplated by sections 14.2(1)(g)(A) and 14.4 of this Settlement Agreement. The Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties shall take no position with respect to Class Counsel's motion for payment of Class Counsel Fees.

(3) Except as provided in sections 13(1) and 13(2), Class Counsel Fees and Administration Expenses may only be paid out of the Trust Account after the Effective Date.

(4) The Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties shall not be liable for any fees, disbursements or taxes, including but not limited to Class Counsel Fees and any fees, disbursements or taxes of Class Counsel's, the Plaintiffs' or the Settlement Class Members' respective lawyers, experts, advisors, agents, or representatives.

SECTION 14 - TERMINATION OF SETTLEMENT AGREEMENT

14.1 Right of Termination

(1) The Plaintiffs and Class Counsel shall have the right to terminate this Settlement Agreement, in the event that:

- (a) any Court declines to certify or authorize a Settlement Class or the Settlement Class, and the Court's order or judgment has become a Final Order;
- (b) any Court declines to approve this Settlement Agreement or any material term or part hereof, and the Court's order or judgment has become a Final Order;
- (c) any Court approves this Settlement Agreement in a materially modified form, subject to the provisions of this Settlement Agreement governing materiality, and the Court's order or judgment has become a Final Order;

- (d) the Domfoam Defendants do not make an application for creditor protection and/or insolvency relief in Canada and/or in the U.S., including but not limited to an application under the *Companies' Creditors Arrangement Act*, the *Bankruptcy and Insolvency Act*, the U.S. Bankruptcy Code and/or related legislation in Canada or the U.S., within thirty (30) days of the Execution Date; or
 - (e) any orders approving this Settlement Agreement made by the Ontario Court, the B.C. Court or the Quebec Court do not become Final Orders.
- (2) The Domfoam Defendants and/or the Individual Settling Parties shall further have the right to terminate this Settlement Agreement in the event:
- (a) any Court declines to certify or authorize a Settlement Class or the Settlement Class, and the Court's order or judgment has become a Final Order;
 - (b) any Court declines to approve this Settlement Agreement or any material term or part hereof, and the Court's order or judgment has become a Final Order;
 - (c) any Court approves this Settlement Agreement in a materially modified form, subject to the provisions of this Settlement Agreement governing materiality, and the Court's order or judgment has become a Final Order;
 - (d) any orders approving this Settlement Agreement made by the Ontario Court, the B.C. Court or the Quebec Court do not become Final Orders;
 - (e) the form and content of any of the Final Orders approved by the B.C. Court, the Ontario Court and the Quebec Court fails to comply with sections 2.4(2) and 2.4(3) of this Settlement Agreement;
 - (f) the form and content of any of the Final Orders approved by the B.C. Court, the Ontario Court and the Quebec Court fails to comply with sections 7.1, 7.2, 7.3, 8.1 and 8.2 of this Settlement Agreement; or
-

(g) the Confidential Opt Out Threshold is exceeded and the Domfoam Defendants and/or the Individual Settling Parties provide written notice of termination in accordance with section 6.3(2) of this Settlement Agreement.

(3) To exercise a right of termination under section 14.1(1) or 14.1(2), a terminating party shall deliver a written notice of termination pursuant to section 15.18 of this Settlement Agreement. Upon delivery of such a written notice, this Settlement Agreement shall be terminated and, except as provided for in section 14.4, it shall be null and void and have no further force or effect, shall not be binding on the Parties, and shall not be used as evidence or otherwise in the Proceedings or any litigation.

(4) Subject to section 14.1(5), any order, ruling or determination made by any Court that is not substantially in the form of its respective order annexed as Schedule "B1", "B2" or "B3" shall be deemed to be a material modification of this Settlement Agreement and shall provide a basis for the Domfoam Defendants' termination and/or the Individual Settling Parties' termination of this Settlement Agreement, provided however that the Domfoam Defendants and/or the Individual Settling Parties may agree to waive this provision.

(5) Any order, ruling or determination made by any Court with respect to Class Counsel Fees and/or Distribution Protocol shall not be deemed to be a material modification of all, or a part, of this Settlement Agreement and shall not provide any basis for the termination of this Settlement Agreement.

(6) For greater certainty, the Plaintiffs, Class Counsel, the Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties acknowledge and agree that they shall not rely on any future ruling or proceedings arising from or in connection with the pending appeals before the Supreme Court of Canada in respect of *Sun-Rype Products Ltd. v. Archer Daniels Midland Company* (Supreme Court of Canada File #34283) and *Pro-Sys Consultants Ltd. v. Microsoft Corporation* (Supreme Court of Canada File #34282) as a ground or basis for terminating this Settlement Agreement pursuant to sections 14.1(1) and 14.1(2) or otherwise at law.

14.2 If Settlement Agreement is Terminated

(1) If this Settlement Agreement is not approved, is terminated in accordance with its terms or otherwise fails to take effect for any reason, the Plaintiffs, Class Counsel, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties agree:

- (a) no motion to certify or authorize any of the Proceedings as a class proceeding on the basis of this Settlement Agreement or to approve this Settlement Agreement, which has not been decided, shall proceed;
- (b) any order certifying or authorizing any of the Proceedings as a class proceeding on the basis of the Settlement Agreement or approving this Settlement Agreement shall be set aside and declared null and void and of no force or effect, and anyone shall be estopped from asserting otherwise;
- (c) any prior certification or authorization of any Proceedings as a class proceeding that has occurred after the date of this Settlement Agreement, including the definitions of the Settlement Class and the Common Issue, and any prior procedural or substantive ruling in respect of the ongoing Proceedings that has occurred after the date of this Settlement Agreement, shall be without prejudice to any position that the Domfoam Defendants, the Brayianis Defendant or the Individual Settling Parties may later take on any procedural or substantive issue in the ongoing Proceedings or any other litigation;
- (d) any appearance, attendance, filing or any other action or step taken by the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties pursuant to or relating to this Settlement Agreement shall be without prejudice to any position that the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties may later take in respect of the jurisdiction of the Courts or any other court (with the exception of the jurisdiction of the B.C. Court), including a motion by one or more of

the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties seeking to quash service *ex juris* or to otherwise challenge the jurisdiction of the Courts or any other court over such defendant in the Proceedings or any other litigation;

- (e) the Parties shall negotiate in good faith to determine a new timetable, if the Proceedings are to continue against the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties;
- (f) within ten (10) days of such termination or failure having occurred, Class Counsel shall destroy all Documents or other information provided by the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties as cooperation under this Settlement Agreement, or containing or reflecting information derived from such Documents or other information, and to the extent that Class Counsel has disclosed any Documents or other information provided by the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties to any other person (including Plaintiffs' experts), shall recover and destroy such Documents and other information. Class Counsel shall provide the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties with a written certification by Class Counsel of such destruction. Nothing contained in this subsection shall be construed to require Class Counsel to destroy any of their work product; and
- (g) each Class Counsel shall forthwith deliver consents in writing to counsel for the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties authorizing the Domfoam Defendants, the Brayianis Defendant and/or the Individual Settling Parties to bring motions before each of the Courts for orders:
 - (A) directing that the balance of the Settlement Amount in the Trust Account less the ISP Release Payment shall be paid to the Contributing Individual Settling Parties, in accordance with section

14.3 of this Settlement Agreement, and that, subject to any contrary order of the Courts, the ISP Release Payment be paid to or held for the benefit of the Plaintiffs (individually in their capacity as named Plaintiffs only);

- (B) directing that the balance of the proceeds from the Assignment in the Trust Account shall be paid to the Domfoam Defendants, in accordance with section 14.3 of this Settlement Agreement;
- (C) declaring that this Settlement Agreement to be null and void and of no force or effect (except for the provisions set out in section 14.4 of this Settlement Agreement); and
- (D) setting aside any order certifying or authorizing the Proceedings as a class proceedings on the basis of this Settlement Agreement.

14.3 Allocation of Monies in the Trust Account Following Termination

(1) For greater certainty, if this Settlement Agreement is not approved, is terminated in accordance with its terms or otherwise fails to take effect for any reason, the Parties agree that the Assignment shall be terminated and shall have no legal effect.

(2) If this Settlement Agreement is not approved, is terminated in accordance with its terms or otherwise fails to take effect for any reason, the Escrow Agent shall return to the Contributing Individual Settling Parties all monies from the Settlement Amount in the Trust Account including all accrued interest less the ISP Release Payment, and shall return to the Domfoam Defendants all monies from the proceeds of the Assignment received in the Trust Account as of the applicable date including all accrued interest but less the costs of the Escrow Agent and the Opt Out Administrator and the Notices that have been incurred but not paid to date, provided however, if the proceeds of the Assignment received as of the applicable date including all accrued interest are not sufficient to cover such costs, then the Escrow Agent may apply or deduct any such remaining costs (up to a maximum amount of three-hundred and seventy-five thousand Canadian dollars (CAD \$375,000)) against the Settlement Amount including all accrued

interest less the ISP Release Payment. The Escrow Agent shall remit such monies to the Contributing Individual Settling Parties and/or the Domfoam Defendants within thirty (30) business days of such termination or event having occurred. The ISP Release Payment shall be held or distributed pursuant to the Court's discretion under section 14.2(1)(g)(A).

14.4 Survival of Certain Releases Following Termination

Notwithstanding sections 14.2 and 14.3 of this Settlement Agreement, in the event that the Contributing Individual Settling Parties comply with their obligations of payment under section 4.1 of this Settlement Agreement and the Individual Settling Parties and the Brayianis Defendant comply with their obligations of cooperation set out in section 4.5 of this Agreement prior to the Approval Hearings, but this Settlement Agreement is not approved, is terminated in accordance with its terms or otherwise fails to take effect for any reason that does not arise as a result from a breach of the Individual Settling Parties or the Brayianis Defendant, and the Courts approve an order under section 14.2(1)(g)(A) directing that the ISP Release Payment can be paid to, or held for the benefit of, the Plaintiffs (individually in their capacity as named Plaintiffs only), the provisions of sections 14.2, 14.3, 14.4 and 14.5 shall apply and bind the Parties, but the Plaintiffs excluding Option Consommateurs (individually in their capacity as named Plaintiffs only) shall still be deemed to have fully, finally and forever released, relinquished and discharged all Released Claims against the Releasees, shall covenant not to sue the Releasees with respect to all such Released Claims, and shall be permanently barred and enjoined from instituting, commencing or prosecuting any such Released Claims against the Releasees so long as the Individual Settling Parties and the Brayianis Defendant continue to provide cooperation pursuant to section 4.5 of this Agreement. Section 7.2 applies to any release under this section. For greater certainty, nothing in this section purports to affect the rights of any other Settlement Class Members as against the Individual Settling Parties and the Brayianis Defendant, and the Individual Settling Parties and the Brayianis Defendant will not object to the addition or substitution of plaintiffs to allow for the continuation of the Proceedings as proposed class proceedings, will not raise Limitations or estoppel arguments as against any other putative member of

the Settlement Class arising from this section, nor will they raise conflict of interest arguments as against the Plaintiffs or Class Counsel arising from this section, provided the Plaintiffs (including Option Consummateurs) and Class Counsel shall not in any circumstance use any information or Documents obtained or derived in respect of the Individual Settling Parties and the Brayianis Defendant pursuant to section 4.5 of this Settlement Agreement for the purpose of asserting any claims relating to the Released Claims against any Releasees in any proceeding or other forum, unless such information or Documents are lawfully obtained through other means.

14.5 Survival of Provisions after Termination

If this Settlement Agreement is not approved, is terminated in accordance with its terms or otherwise fails to take effect for any reason, the provisions of sections 4.5(2), 4.5(11), 9, 10.2, 11, 12.2(4), 13(1), 14 and 15(18) (and any additional provisions governing confidentiality and any addition provisions governing cooperation to the extent that there is continuing cooperation) shall survive the termination and continue in full force and effect. The definitions and Schedules shall survive only for the limited purpose of the interpretation of sections 4.5(2), 4.5(11), 9, 10.2, 11, 12.2(4), 13(1), 14 and 15(18) (and any additional provisions governing confidentiality and any additional provisions governing cooperation to the extent that there is continuing cooperation) within the meaning of this Settlement Agreement, but for no other purposes. All other provisions of this Settlement Agreement and all other obligations pursuant to this Settlement Agreement shall cease immediately.

SECTION 15 - MISCELLANEOUS

15.1 Releasees Have No Liability for Administration

The Releasees have no responsibility for and no liability whatsoever with respect to the administration of the Settlement Agreement or the Distribution Protocol.

15.2 Motions for Directions

- (1) Class Counsel, the Domfoam Defendants, the Brayiannis Defendant and/or the Individual Settling Parties may apply to the Courts for directions in respect of this Settlement Agreement.
- (2) Class Counsel may apply to the Courts for directions in respect of the Distribution Protocol.
- (3) All motions contemplated by this Settlement Agreement shall be on notice to the Plaintiffs, the Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties, except for those motions concerned solely with the implementation and administration of the Distribution Protocol.

15.3 Headings, etc.

In this Settlement Agreement:

- (a) the division of the Settlement Agreement into sections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Settlement Agreement; and
- (b) the terms "this Settlement Agreement", "hereof", "hereunder", "herein" and similar expressions refer to this Settlement Agreement and not to any particular section or other portion of this Settlement Agreement.

15.4 Computation of Time

In the computation of time in this Settlement Agreement, except where a contrary intention appears,

- (a) where there is a reference to a number of days between two events, the number of days shall be counted by excluding the day on which the first event happens and including the day on which the second event happens, including all calendar days; and

- (b) only in the case where the time for doing an act expires on a holiday, the act may be done on the next day that is not a holiday.

15.5 Ongoing Jurisdiction

- (1) Each of the Courts shall retain exclusive jurisdiction over the Proceeding commenced in its jurisdiction, the parties thereto and Class Counsel Fees in that Proceeding.
- (2) No Party shall ask a Court to make any order or give a direction in respect of any matter of shared jurisdiction unless that order or direction is conditional upon a complementary order or direction being made or given by the other relevant Court(s) with which it shares jurisdiction over that matter.
- (3) Notwithstanding sections 15.5(1) and 15.5(2), the Ontario Court shall exercise jurisdiction with respect to implementation, administration, interpretation and enforcement of the terms of this Settlement Agreement. Issues related to the administration of this Settlement Agreement, the Trust Account, and other matters not specifically related to the claim of a Quebec Settlement Class Member or a B.C. Settlement Class Member shall be determined by the Ontario Court.
- (4) For the purposes of settlement only and contingent on the approvals by the Courts as provided for in this Settlement Agreement, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties agree to submit to the jurisdiction of the Courts solely for the purpose of implementing, administering and enforcing this Settlement Agreement. The Parties acknowledge and confirm that the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties do not attorn to the Courts for any other purpose or proceeding and that the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties otherwise reserve all of their other existing jurisdictional rights.
- (5) The Plaintiffs, the Domfoam Defendants, the Brayianis Defendant and the Individual Settling Parties may apply to the Ontario Court for direction in respect of the implementation, administration and enforcement of this Settlement Agreement.

15.6 Governing Law

This Settlement Agreement shall be governed by and construed and interpreted in accordance with the laws of the Province of Ontario.

15.7 Entire Agreement

This Settlement Agreement, including the Confidential Opt Out Agreement, constitutes the entire agreement among the Parties, and supersedes all prior and contemporaneous understandings, undertakings, negotiations, representations, promises, agreements, agreements in principle and memoranda of understanding in connection herewith. None of the Parties will be bound by any prior obligations, conditions or representations with respect to the subject matter of this Settlement Agreement, unless expressly incorporated herein.

15.8 Amendments

This Settlement Agreement may not be modified or amended except in writing and on consent of all Parties hereto and any such modification or amendment must be approved by the Courts with jurisdiction over the matter to which the amendment relates.

15.9 Binding Effect

This Settlement Agreement shall be binding upon, and enure to the benefit of, the Plaintiffs, the Domfoam Defendants, the Brayiannis Defendant, the Individual Settling Parties, the Settlement Class Members, the Releasors, the Releasees, and all of their successors and assigns. Without limiting the generality of the foregoing, each and every covenant and agreement made herein by the Plaintiffs shall be binding upon all Releasors and each and every covenant and agreement made herein by the Domfoam Defendants, the Brayiannis Defendant and the Individual Settling Parties shall be binding upon all of the Releasees.

15.10 Counterparts

This Settlement Agreement may be executed in counterparts, all of which taken together will be deemed to constitute one and the same agreement, and a facsimile signature shall be deemed an original signature for purposes of executing this Settlement Agreement.

15.11 Negotiated Agreement

This Settlement Agreement has been the subject of negotiations and discussions among the undersigned, each of which has been represented and advised by competent counsel, so that any statute, case law, or rule of interpretation or construction that would or might cause any provision to be construed against the drafter of this Settlement Agreement shall have no force and effect. The Parties further agree that the language contained in or not contained in previous drafts of this Settlement Agreement, or any agreement in principle, shall have no bearing upon the proper interpretation of this Settlement Agreement.

15.12 Language

(1) The Parties acknowledge that they have required and consented that this Settlement Agreement and all related documents be prepared in English; les parties reconnaissent avoir exigé que la présente convention et tous les documents connexes soient rédigés en anglais. Nevertheless, if required by law or by the Courts, the Domfoam Defendants and the Individual Settling Parties shall prepare a French translation of the Settlement Agreement including the Schedules at their own expense. The Parties agree that such translation is for convenience only. In the event of any dispute as to the interpretation or application of this Settlement Agreement, only the English version shall govern.

(2) The cost of translating the Notices, claims forms, Opt Out Forms or other documents referenced to or flowing from this Settlement Agreement into French and/or any other language shall, in the event such translation is required by law or by the Courts, be paid by the Domfoam Defendants and the Individual Settling Parties.

15.13 Transaction

The Parties agree that this Settlement Agreement constitutes a transaction in accordance with Articles 2631 and following of the *Civil Code of Quebec*, and the Parties are hereby renouncing to any errors of fact, of law and/or of calculation.

15.14 Recitals

The recitals to this Settlement Agreement are true and form part of the Settlement Agreement.

15.15 Schedules

The Schedules annexed hereto form part of this Settlement Agreement.

15.16 Acknowledgements

Each of the Parties hereby affirms and acknowledges that:

- (a) he, she or a representative of the Party with the authority to bind the Party with respect to the matters set forth herein has read and understood the Settlement Agreement;
- (b) the terms of this Settlement Agreement and the effects thereof have been fully explained to him, her or the Party's representative by his, her or its counsel;
- (c) he, she or the Party's representative fully understands each term of the Settlement Agreement and its effect; and
- (d) no Party has relied upon any statement, representation or inducement (whether material, false, negligently made or otherwise) of any other Party, beyond the terms, of this Settlement Agreement, with respect to the first Party's decision to execute this Settlement Agreement.

15.17 Authorized Signatures

Each of the undersigned represents that he or she is fully authorized to enter into the terms and conditions of, and to execute, this Settlement Agreement.

15.18 Notice

Any and all notices, requests, directives, or communications required by this Settlement Agreement shall be in writing and shall, unless otherwise expressly provided herein, be given personally, by express courier, by postage prepaid mail, by facsimile transmission, or by email .pdf files, and shall be addressed as follows:

For the Plaintiffs and for Class Counsel in the Proceedings:

Harvey T. Strosberg, Q.C. and
Heather Rumble Peterson

SUTTS, STROSBERG LLP
600-251 Goyeau Street
Windsor, ON N9A 6V4

Tel: 519-258-9333
Fax: 519-258-9527
Email: harvey@strosbergco.com
hpeterson@strosbergco.com

Daniel Belleau and
Maxime Nasr

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Fax: 514-987-6886
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mnasr@belleaulapointe.com

Ward Branch and
Luciana Brasil

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Vancouver, BC V7G 3E2

Tel: 604-654-2966
Fax: 604-684-3429
Email: wbranch@branmac.com
lbrasil@branmac.com

J.J. Camp, Q.C. and
Reidar Mogergerman

CAMP FIORANTE MATTHEWS
MOGERGERMAN
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Vancouver, B.C. V6B 2W1

Tel: 604-689-7555
Fax: 604-689-7554
Email: jjcamp@cfmlawyers.ca
rmogerman@cfmlawyers.ca

For the Defendant Defendants:

Christopher P. Naudie

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Tel: 416-862-6811
Fax: 416-862-8666
Email: cnaudie@osler.com

For Tony Vallecoccia and John Howard:

Robert Tanner

TANNER & GUINEY
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Toronto, Ontario
M5H 3P5
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Fax: 416-862-7874
Email: rgtanner@tannerguiney.com

**For Bruce Bradley, Michael
Cappuccino, Pietro (Peter) Foti,
Duke Greenstein, Dale Mcneil, James
William Sproule, Robert Valle and Fred
Zickmantel:**

Jack Berkow

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Toronto, Ontario
M5H 3L5
Tel: 416-364-4900
Fax: 416-364-3865
Email: jberkow@berkowcohen.com

15.19 Date of Execution

The Parties have executed this Settlement Agreement as of the date on the cover page.

**"HI! NEIGHBOR" FLOOR COVERING CO.
LIMITED, MAJESTIC MATTRESS MFG. LTD,
TRILLIUM PROJECT MANAGEMENT LTD.,
OPTION CONSOMMATEURS and KARINE
ROBILLARD, by their counsel**

By:

Name: Branch MacMaster LLP
Title: Counsel in the B.C. Proceedings

By:

Name: Sutts, Strosberg LLP
Title: Counsel in the Ontario Proceedings

By:

Name: Camp Fiorante Matthews Mogeran
Title: Counsel in the B.C. Proceedings

By:

Name: Belleau Lapointe
Title: Counsel in the Quebec Proceeding

DOMFOAM INTERNATIONAL, INC., by its counsel

By: _____

Name: Osler, Hoskin & Harcourt LLP
Title: Canadian Counsel

VALLE FOAM INDUSTRIES (1995) INC., by its
counsel

By: _____

Name: Osler, Hoskin & Harcourt LLP
Title: Canadian Counsel

A-Z SPONGE & FOAM PRODUCTS LTD., by its
counsel

By: _____

Name: Osler, Hoskin & Harcourt LLP
Title: Canadian Counsel

BRUCE BRADLEY

By: _____

DEAN BRAYIANNIS

By: _____

MICHAEL CAPPUCCINO

By: _____

PIETRO (PETER) FOTI

By: _____

DUKE GREENSTEIN

By: _____

JOHN HOWARD

By: _____

DALE MCNEIL

By: _____

JAMES WILLIAM SPROULE

By: _____

ROBERT VALLE

By: _____

TONY VALLECOCCHIA

By: _____

FRED ZICKMANTEL

By: _____

RECEIVED BY THE SECRETARY OF THE U.S. DEPARTMENT OF JUSTICE

SCHEDULE "A"

Proceedings

#	Court and File No.	Plaintiffs' Counsel	Style of Cause	
1	Supreme Court of British Columbia (Vancouver Registry) (Court File No. VLC-S-S-106362)	Branch MacMaster LLP	<i>Majestic Mattress Mfg., Ltd. v. Vitafoam Products Canada Limited et al.</i>	Vitafoam Products Canada Limited, Vitafoam Incorporated, Hickory Springs Manufacturing Company, Valle Foam Industries (1995) Inc., Domfoam International, Inc., A-Z Sponge & Foam Products Ltd., The Carpenter Company, Woodbridge Foam Corporation, Flexible Foam Products, Inc., Scottdel Inc., Foamex Innovations, Inc., and Future Foam, Inc.
2	Supreme Court of British Columbia (Vancouver Registry) (Court File No. S-106213)	Camp Fiorante Matthews Mogerman	<i>Trillium Project Management Ltd. v. Hickory Springs Manufacturing Company et al.</i>	Hickory Springs Manufacturing Company, Valle Foam Industries, Inc., Domfoam International, Inc., The Carpenter Co., Carpenter Canada Co., The Woodbridge Group, Flexible Foam Products, Inc., Scottdel Inc., Foamex Innovations Canada, Inc., Future Foam, Inc., Vitafoam Products Canada Limited and Vitafoam, Inc.

#	Court and File No.	Plaintiffs' Counsel	Style of Cause	
3	Ontario Superior Court of Justice (Windsor) (Court File No. CV-10-15164)	Sutts, Strosberg	<i>"Hi! Neighbor" Floor Covering Co. Limited v. Hickory Springs Manufacturing Company</i>	Hickory Springs Manufacturing Company, Valle Foam Industries (1995), Inc., Domfoam International, Inc., The Carpenter Co., Carpenter Canada Co., Woodbridge Foam Corporation, Flexible Foam Products, Inc., Foamex Innovations, Inc., Future Foam, Inc., Leggett & Platt, Inc., Vitafoam Products Canada Limited, Vitafoam, Inc., Dean Brayiannis, Bruce Schneider, Robert Magee and Michael Lajambe
4	Ontario Superior Court of Justice (Windsor) (Court File No. CV-11-17279)	Sutts Strosberg	<i>"Hi! Neighbor" Floor Covering Co. Limited v. Hickory Springs Manufacturing Company</i>	Hickory Springs Manufacturing Company, Valle Foam Industries (1995), Inc., Domfoam International, Inc., The Carpenter Co., Carpenter Canada Co., Flexible Foam Products, Inc., Foamex Innovations, Inc., Future Foam, Inc., Leggett & Platt, Inc., Mohawk Industries Inc., Vitafoam Products Canada Limited, Vitafoam, Inc., Woodbridge Foam Corporation, David Carson, Louis Carson, Dean Brayiannis, Bruce Schneider, Michael Lajambe and Robert Magee

#	Court and File No.	Plaintiffs' Counsel	Style of Cause	
5	Superior Court of Québec (Montreal) (Court File No. 500-06-000524- 104)	Belleau Lapointe	<i>Karine Robillard c. Produits Vitafoam Canada Limitée et al., et Vitafoam Inc.</i>	Produits Vitafoam Canada Limitée, and Vitafoam Inc.

TAB E

EXHIBIT "E"

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
WESTERN DIVISION

In Re:

Case No. 1:10 MD 2196

Polyurethane Foam Antitrust Litigation

ORDER GRANTING FINAL APPROVAL
OF VOLUNTARY DISMISSAL AND
SETTLEMENT WITH DEFENDANT
DOMFOAM AND OTHERS

This document related to: ALL CASES

JUDGE JACK ZOUHARY

INTRODUCTION

This matter is before this Court on Direct Purchaser (Class) Plaintiffs' Motion for Final Approval of Settlement with Defendants Vitafoam, Inc. and Vitafoam Products Canada Limited ("Vitafoam"), and for Final Approval of Voluntary Dismissal and Settlement with: Defendants Domfoam International Inc. ("Domfoam"), Valle Foam Industries (1995) Inc. ("Valle Foam"), and A-Z Sponge & Foam Products Ltd. (collectively, "Voluntary Dismissal Defendants"); and non-defendants Bruce Bradley, Dean Brayianis, Michael Cappuccino, Peter Foti, Duke Greenstein, John Howard, Dale McNeill, James William Sproule, Robert Rochietti-Valle, Tony Vallecoccia, and Fred Zickmantel (collectively, "Individual Settling Parties") (Doc. 538).

Class Plaintiffs Ace Foam, Inc., Adams Foam Rubber Co., a/k/a Adams Foam Rubber Company, Inc., Cambridge of California, Inc., GCW Carpet Wholesalers, Inc. t/a Floors USA, Foam Factory, Inc., J&S Packaging, Inc., VFP Acquisitions d/b/a Vanguard Foam and Packaging Company entered into a settlement agreement with Vitafoam on October 19, 2011, and with the Voluntary Dismissal Plaintiffs and Individual Settling Parties on January 3, 2013 (together, the "Settlement

Agreements”). Notice was provided to the Class pursuant to the Preliminary Approval Orders and the November 29, 2012 Order (Doc. 457). The 90-day period for federal officials to request a hearing under the Class Action Fairness Act expired on February 19, 2012 for the Vitafoam Settlement, and on June 12, 2012 for the Domfoam Settlement. This Court held a Fairness Hearing on May 7, 2013.

This Court, having reviewed the Motion, the Settlement Agreements, and related filings, finds this Court has jurisdiction over the subject matter of this Action (and all actions and proceedings consolidated in this Action). Terms used in the Order that are defined in the Settlement Agreements are, unless noted, as defined in the Settlement Agreements.

NOTICE SATISFIES DUE PROCESS

1. The Preliminary Approval Orders and November 29, 2012 Order outlined the form and manner by which Plaintiffs would provide the Settlement Classes with notice of the settlement, the fairness hearing, and related matters. The notice program included individual notice to members of the Class who could be identified through reasonable effort, as well as extensive publication of a summary notice. Proof that the mailing and publication conformed with this Court’s prior Orders has been filed with this Court. The Notice constituted the most effective and best notice practicable under the circumstances of the Settlement Agreements, and constituted due and sufficient notice for all other purposes to all persons and entities entitled to receive notice. *See Gooch v. Life Investors Ins. Co. of Am.*, 672 F.3d 402, 422–23 (6th Cir. 2012).

FINAL APPROVAL OF SETTLEMENT AGREEMENT

2. After an analysis of the appropriate factors, this Court has determined that the Settlement Agreements are “fair, reasonable, and adequate” to the Settlement Classes. *IUE-CWA v. Gen. Motors Corp.*, 238 F.R.D. 583, 593 (E.D. Mich. 2006); *In re Packaged Ice Antitrust Litig.*, 2011

WL 6209188, at *7 (E.D. Mich. Dec. 13, 2011). Final approval of the Settlement Agreements, therefore, is granted pursuant to Federal Civil Rule 23(e).

CERTIFICATION OF THE SETTLEMENT CLASSES

3. Pursuant to Rule 23, and in light of the proposed Settlements, this Court finds that the prerequisites for a class action have been met for settlement purposes and certifies the following settlement class in connection with the Vitafoam settlement (the “Vitafoam Settlement Class”):

All Direct Purchaser Plaintiffs that purchased flexible polyurethane foam in the United States directly from a Defendant or Co-conspirator from January 1, 1999 to August 2010. Excluded from the Settlement Class are (1) Defendants and Co-conspirators and their respective parents, subsidiaries, and affiliates; and (2) any Direct Purchaser Plaintiff who timely elects to be excluded from this settlement.

4. Pursuant to Rule 23, and in light of the proposed Settlements, this Court finds that the prerequisites for a class action have been met for settlement purposes and certifies the following settlement class in connection with the Domfoam settlement (the “Domfoam Settlement Class,” collectively with the Vitafoam Settlement Class, the “Settlement Classes”):

All persons who purchased polyurethane foam in the United States directly from the Defendants in the Action and/or an Alleged Co-Conspirator (as defined above) from January 1, 1999 through the present (defined as the “Class Period”). As reflected in the class notices approved by this Court, excluded from the Class are the Voluntary Dismissal Defendants and their representatives, parents, subsidiaries and affiliates, and any of their officers, directors, or employees, and the Non-Settling Defendants and their representatives, parents, subsidiaries and affiliates, and any of their officers, directors, or employees. Also excluded from the Class are all federal, state, and local governmental entities, judicial officer and judicial staffs presiding over this matter and the members of their immediate families.

5. This Court finds that the certification of the Settlement Classes is warranted in light of the Settlement Agreements because: (a) the Settlement Classes are so numerous that joinder is impracticable; (b) Plaintiffs’ claims present common issues and are typical of the Settlement Classes; (c) Plaintiffs and Lead Counsel (defined below) will fairly and adequately represent the Settlement

Classes; and (d) common issues predominate over any individual issues affecting the members of the Settlement Classes. *See Amchem Prods., Inc. v. Windsor*, 521 U.S. 591, 620 (1997); *Beattie v. CenturyTel, Inc.*, 511 F.3d 554, 560 (6th Cir. 2007). This Court further finds that Plaintiffs' interests are aligned with the interests of all other members of the Settlement Classes, and that settlement on a class basis is superior to other means of resolving the matter. *See Beattie*, 511 F.3d at 563, 567.

6. The persons and entities identified in Exhibit A (attached) have timely and validly requested exclusion from the specified Settlement Classes and therefore are excluded from the Settlement Class and not bound by this Order, and may not make any claim or receive any benefit from the settlement(s), whether monetary or otherwise. These excluded persons and entities may not pursue any Released Claims on behalf of those who are bound by this Order. Each Settlement Class member who has not requested to be excluded from the Settlement Class(es), and is not listed in Exhibit A, is bound by this Order, and will remain forever bound.

APPOINTMENT OF LEAD COUNSEL AND CLASS REPRESENTATIVES

7. This Court hereby appoints Stephen Neuwirth of Quinn Emanuel Urquhart & Sullivan, LLP and William Isaacson of Boies, Schiller & Flexner LLP as Lead Counsel for the Settlement Class, having previously determined that the requirements of Federal Civil Rule 23(g) are fully satisfied by this appointment. *See Stanich v. Travelers Indem. Co.*, 259 F.R.D. 294, 320–22 (N.D. Ohio 2009).

8. Plaintiffs Ace Foam, Inc., Adams Foam Rubber Co., a/k/a Adams Foam Rubber Company, Inc., Cambridge of California, Inc., GCW Carpet Wholesalers, Inc. t/a Floors USA, Foam Factory, Inc., J&S Packaging, Inc., VFP Acquisitions d/b/a Vanguard Foam and Packaging Company will serve as Class Representatives on behalf of the Settlement Classes.

RELEASE AND COVENANT NOT TO SUE

9. As to the Released Parties, as defined in the Settlement Agreements, any and all currently pending class action lawsuits directly related to the subject matter of this litigation are dismissed with prejudice and in their entirety, on the merits, and, except as provided for in the Settlement Agreements, without costs. This dismissal shall not affect, in any way, Plaintiffs' right to pursue claims, if any, outside the scope of the Releases set forth in the Settlement Agreements.

10. The Releasing Parties are permanently enjoined and barred from instituting, commencing, or prosecuting any action or other proceeding asserting any Claims released in the Settlement Agreements against any Released Party, either directly, individually, representatively, derivatively, or in any other capacity, by whatever means, in any local, state, or federal court, or in any agency or other authority or arbitral or other forum wherever located.

11. The Releasing Parties release, forever discharge, and covenant not to sue the Released Parties from and for Claims as set forth in the Settlement Agreements.

12. This Order does not settle or compromise any claims by Class Representatives or the Settlement Classes against the Defendants or other persons or entities other than the Released Parties, and all rights against any other Defendant or other person or entity are specifically reserved. The sales of Polyurethane Foam to members of the Settlement Classes by the Released Parties shall remain against the non-settling Defendants as a basis for damage claims, and shall be part of any joint and several liability claims against any non-settling Defendant or other person or entity other than the Released Parties.

FINAL JUDGMENT

13. Pursuant to Federal Civil Rule 54(b), this Court directs the entry of final judgment of dismissal as to the Released Parties.

OTHER PROVISIONS

14. Without affecting the finality of this Order, this Court retains exclusive jurisdiction over the Actions and the Settlement Agreements, including the administration, interpretation, consummation, and enforcement of the Settlement Agreements.

15. The escrow account established by certain of the parties, and into which Vitafoam has deposited the amounts required by the Vitafoam Settlement and into which it will deposit the remainder of the settlement amounts upon this Order, plus accrued interest, is approved as a Qualified Settlement Fund pursuant to Internal Revenue Code Section 468B and related Treasury Regulations.

IT IS SO ORDERED.

s/ Jack Zouhary
JACK ZOUHARY
U. S. DISTRICT JUDGE

June 21, 2013

**Exhibit A - List of Parties That Excluded Themselves From the
Vitafoam and/or Domfoam-Valle Settlements**

Name	City	St	Zip	Settlement(s) Excluded From
ACKERMAN MANUFACTURING	SAINT LOUIS	MO	63110	Domfoam & Vitafoam
ACKERMAN MANUFACTURING	ST. LOUIS	MO	63110	Domfoam & Vitafoam
ACKERMAN MANUFACTURING CO	ST. LOUIS	MO	63110	Domfoam & Vitafoam
ACKERMAN MFG CO INC	ST. LOUIS	MO	63110	Domfoam & Vitafoam
ACTION - TUPELO	BELDEN	MS	38826	Domfoam & Vitafoam
ACTION INDUSTRIES INC	PONTOTOC	MS	38863	Domfoam & Vitafoam
ACTION INDUSTRIES INC	SALTILLO	MS	38866	Domfoam & Vitafoam
ACTION INDUSTRIES INC	TUPELO	MS	38802	Domfoam & Vitafoam
ACTION INDUSTRIES, INC	BELDEN	MS	38826	Domfoam & Vitafoam
ACTION INDUSTRIES, INC	PONTOTOC	MS	38863	Domfoam & Vitafoam
ACTION LANE IND.	TUPELO	MS	38802	Domfoam & Vitafoam
ADVANCED SLEEP PRODUCTS	ROME	GA	30162	Domfoam & Vitafoam
ADVANCED SLEEP PRODUCTS	MIAMI	FL	33131-4327	Domfoam & Vitafoam
ADVENTURES CARPET & FLOORING	SEBRING	FL	33870	Domfoam & Vitafoam
ALABAMA BEDDING MFG CO INC	BIRMINGHAM	AL	35201	Domfoam & Vitafoam
ALACO DELIVERIES, INC.	RUSSELLVILLE	AL	35654-7611	Vitafoam
ALACO INC.	RUSSELLVILLE	AL	35654	Vitafoam
ALACO OF MISSISSIPPI, INC.	RIPLEY	MS	38663	Vitafoam
ALACO SALES INC	RUSSELLVILLE	AL	35654-0146	Vitafoam
ALACO SALES OF ALABAMA	RUSSELLVILLE	AL	35653-0146	Vitafoam
ALACO SALES OF MISSISSIPPI	RIPLEY	MS	38663	Vitafoam
ALACO SALES OF MISSISSIPPI	RIPLEY	MS	38663	Vitafoam
ALBANY FOAM & SUPPLY CO., INC.	ALBANY	NY	12204	Domfoam & Vitafoam
ALBANY FOAM & SUPPLY INC.	ALBANY	NY	12204	Domfoam & Vitafoam
ALBANY UPHOLSTERY SUPPLY, INC.	ALBANY	NY	12204	Domfoam & Vitafoam
ALCO OF MISSISSIPPI	RIPLEY	MS	38663	Vitafoam
ALEXVALE FURNITURE INC	HUDSON	NC	28638	Domfoam & Vitafoam
ALEXVALE FURNITURE INC	TAYLORSVILLE	NC	28681	Domfoam & Vitafoam
ALEXVALE FURNITURE, INC.	TAYLORSVILLE	NC	28681	Domfoam & Vitafoam
AMERICAN BEDDING	TAMPA	FL	33619	Domfoam & Vitafoam
AMERICAN BEDDING CO INC	GAINESVILLE	GA	30503	Domfoam & Vitafoam
AMERICAN BEDDING CO. INC.	GAINESVILLE	GA	30503	Domfoam & Vitafoam
AMERICAN BEDDING COMPANY	GAINESVILLE	GA	30503-2336	Domfoam & Vitafoam
AMERICAN INT'L MATTRESS CO	TAMPA	FL	33619	Domfoam & Vitafoam
ASTRO LOUNGER	HOULKA	MS	38850	Vitafoam
ASTROLOUNGER	HOULKA	MS	38850	Vitafoam
ASTRO-LOUNGER	HOULKA	MS	38850	Vitafoam
ASTRO-LOUNGER FULTON, INC.	FULTON	MS	38843	Vitafoam
ASTRO-LOUNGER FURNITURE	HOULKA	MS	38850	Vitafoam
ATLAS BEDDING CO	CHELSEA	MA	02150	Domfoam & Vitafoam
ATLAS BEDDING MANUFACTURING CO	CHELSEA	MA	02150	Domfoam & Vitafoam
BASSCO FOAM	TUPELO	MS	38803	Vitafoam
BASSCO FOAM INC	TUPELO	MS	38803	Vitafoam
BASSCO FOAM INC.	TUPELO	MS	38801	Vitafoam
BAUHAUS USA, INC.	SALTILLO	MS	38866	Domfoam & Vitafoam
BEDDING GROUP ROCK IS. KING KOIL	ROCK ISLAND	IL	61201	Vitafoam
BELDEN FOAM & FIBER	BELDEN	MS	38826	Vitafoam
BELDEN FOAM & FIBER, INC.	BELDEN	MS	38826-0420	Vitafoam
BEMCO MATTRESS COMPANY	DUNN	NC	28334	Domfoam & Vitafoam
BEMCO SLEEP PRODUCTS INC.	DUNN	NC	28335	Domfoam & Vitafoam

BEMCO SLEEP PRODUCTS, INC.	DUNN	NC	28344	Domfoam & Vitafoam
BROYHILL FURNITURE INDS INC	HICKORY	NC	28603	Domfoam & Vitafoam
BROYHILL FURNITURE INDS INC	LENOIR	NC	28633	Domfoam & Vitafoam
BROYHILL FURNITURE INDS INC	LENOIR	NC	28645	Domfoam & Vitafoam
BROYHILL FURNITURE INDS INC	THOMASVILLE	NC	27360	Domfoam & Vitafoam
BROYHILL INDUSTRIES	LENOIR	NC	28633	Domfoam & Vitafoam
BROYHILL TAYLORSVILLE	LENOIR	NC	28633	Domfoam & Vitafoam
BROYHILL: RUTHERFORD UPH	LENOIR	NC	28633	Domfoam & Vitafoam
C A P CPT DBA THE CPT CEN	WICHITA	KS	67211	Domfoam & Vitafoam
C.A.P. CARPETS INC.	WICHITA	KS	67211	Domfoam & Vitafoam
CAMERON BEDDING	ATLANTA	GA	30336	Domfoam & Vitafoam
CAP CARPET INC.	WICHITA	KS	67211	Domfoam & Vitafoam
CAP CARPET INC.	WICHITA	KS	67209	Domfoam & Vitafoam
CAP CARPET INC.	WICHITA	KS	67211	Domfoam & Vitafoam
CAP CARPET INC.	WICHITA	KS	67209	Domfoam & Vitafoam
CARPET OUTLET	DUNCAN	OK	73534	Domfoam & Vitafoam
CARPET OUTLET	DUNCAN	OK	73533	Domfoam & Vitafoam
CLEVELAND CHAIR COMPANY	CLEVELAND	TN	37364	Domfoam & Vitafoam
COMFOAM INC	OKOLONA	MS	38860	Vitafoam
COMFO-PEDIC	MIAMI	FL	33131-4327	Domfoam & Vitafoam
COMFORT MATTRESS - KING KOIL	ROSEVILLE	MI	48066-1707	Vitafoam
COMFORT MATTRESS CO.	ROSEVILLE	MI	48066	Vitafoam
COMFORT MATTRESS CO., INC.	ROSEVILLE	MI	48066	Vitafoam
COMFORT SOURCE	UPPER MARLBORO	MD	20772	Domfoam & Vitafoam
COMFORT SOURCE	UPPER MARLBORO	MD	20772	Domfoam & Vitafoam
COMFORTAIRE BEDDING	GREENVILLE		29605	Domfoam & Vitafoam
COMFORTAIRE CORP	GREENVILLE	SC	29607	Domfoam & Vitafoam
COMFORTAIRE CORP	GREENVILLE	SC	29604	Domfoam & Vitafoam
COMFORTAIRE CORP	GREENVILLE	SC	29604	Domfoam & Vitafoam
COMFORTAIRE CORPORATION	GREENVILLE	SC	29605	Domfoam & Vitafoam
COMFORTAIRE CORPORATION	GREENVILLE	SC	29604	Domfoam & Vitafoam
CONSOLIDATED BEDDING INC	TAMPA	FL	33619	Domfoam & Vitafoam
CONSOLIDATED BEDDING INC.	TAMPA	FL	33619	Domfoam & Vitafoam
CONSOLIDATED BEDDING IND	TAMPA	FL	33619	Domfoam & Vitafoam
CONSOLIDATED BEDDING, INC.	TAMPA	FL	33619	Domfoam & Vitafoam
CONSOLIDATED BEDDING/SPRING AIR	TAMPA	FL	33619	Domfoam & Vitafoam
CONSOLIDATED BEDDING/SPRING AIR AT	TAMPA	FL	33619	Domfoam & Vitafoam
CONSOLIDATED INDUSTRIES INC.	TAMPA	FL	33619	Domfoam & Vitafoam
CORINTHIAN FURNITURE, INC.	CORINTH	MS	38835-1918	Vitafoam
CORINTHIAN INC	J BARGER	MS		Vitafoam
CORINTHIAN, INC.	CORINTH	MS	38835	Vitafoam
CORSICANA BEDDING	SHELBYVILLE	TN	37160	Vitafoam
CORSICANA BEDDING - AZ	PHOENIX	AZ	85034	Vitafoam
CORSICANA BEDDING - FL	BARTOW	FL	33830	Vitafoam
CORSICANA BEDDING - IL	AURORA	IL	60506	Vitafoam
CORSICANA BEDDING - NC	GREENSBORO	NC	27409	Vitafoam
CORSICANA BEDDING - NJ	PATERSON	NJ	07501	Vitafoam
CORSICANA BEDDING - NY	MIDDLETOWN	NY	10941	Vitafoam
CORSICANA BEDDING - TN	SHELBYVILLE	TN	37160	Vitafoam
CORSICANA BEDDING - TX	CORSICANA	TX	75110	Vitafoam
CORSICANA BEDDING - WA	LACEY	WA	98516	Vitafoam
CORSICANA BEDDING AND FURNITURE, INC.	CORSICANA	TX	75110	Vitafoam
CORSICANA BEDDING INC	CORSICANA	TX	75151	Vitafoam
CORSICANA BEDDING INC	E HUDSON	TX		Vitafoam
CORSICANA BEDDING INC	E HUDSON	TX		Vitafoam

CORSICANA BEDDING INC	E HUDSON	TX		Vitafoam
CORSICANA BEDDING INC	GLENDALE	AZ	85301-7011	Vitafoam
CORSICANA BEDDING INCORPORATED	CORSICANA	TX	75151	Vitafoam
CORSICANA BEDDING, INC.	CORSICANA	TX	75151	Vitafoam
CUSHIONS TO GO	PONTOTOC	MS	38863	Vitafoam
CUSHIONS TO GO	PONTOTOC	MS	38863	Vitafoam
D R KINCAID CHAIR CO INC	LENOIR	NC	28645	Domfoam & Vitafoam
DAVIS INTERNATIONAL FURNITURE, LLC	TUPELO	MS	38802	Vitafoam
DAVIS INTERNATIONAL TRADING COMPANY	OKOLONA	MS		Vitafoam
DIAMOND MATTRESS	COMPTON	CA	90221	Domfoam & Vitafoam
DIAMOND MATTRESS CO INC	COMPTON	CA	90221	Domfoam & Vitafoam
DIAMOND MATTRESS CO INC.	COMPTON,	CA	90221	Domfoam & Vitafoam
DORMAE PRODUCTS INC	LOCKHART	TX	78644	Domfoam & Vitafoam
DREAM GREEN RECYCLING	CORSICANA	TX	75109	Vitafoam
DREAM GREEN RECYCLING	CORSICANA	TX	75151	Vitafoam
DREXEL HERITAGE FURN	DREXEL	NC	28619	Domfoam & Vitafoam
DREXEL HERITAGE FURNISHINGS	MORGANTON	NC	28680	Domfoam & Vitafoam
DREXEL HERITAGE FURNISHINGS	THOMASVILLE	NC	27360	Domfoam & Vitafoam
DREXEL HERITAGE FURNITURE	DREXEL	NC	28619	Domfoam & Vitafoam
DREXEL HERITAGE FURNITURE	THOMASVILLE	NC	27360	Domfoam & Vitafoam
DREXEL-HERITAGE FURN CO	MORGANTON	NC	28655	Domfoam & Vitafoam
DYNASTY CONSOLIDATED INDUSTRIES, INC.	FORT WORTH	TX	76155-2626	Vitafoam
E & E BEDDING COMPANY, INC.	CHELSEA	MA	02150	Domfoam & Vitafoam
ENGLAND HOME FURNISHINGS	NEW TAZEWEEL	TN	37825	Domfoam & Vitafoam
ENGLAND INC	NEW TAZEWEEL	TN	37825	Domfoam & Vitafoam
ENGLAND INC.	NEW TAZEWEEL	TN	37825	Domfoam & Vitafoam
ENGLAND INC.	NEW TAZEWEEL	TN	37825	Domfoam & Vitafoam
ENGLAND, INC	NEW TAZEWEEL	TN	37825	Domfoam & Vitafoam
ENGLAND, INC	NEW TAZEWEEL,	TN	37825	Domfoam & Vitafoam
ENGLAND, INC.	NEW TAZEWEEL	TN	37825	Domfoam & Vitafoam
ENGLAND/CORSAIR	NEW TAZEWEEL	TN	37825	Domfoam & Vitafoam
ENGLAND/CORSAIR INC	NEW TAZEWEEL	TN	37825	Domfoam & Vitafoam
ENGLANDER BEDDING	CHICAGO	IL	60632	Domfoam & Vitafoam
ENGLANDER/TSP	STOCKTON	CA	95213	Domfoam & Vitafoam
ENGLANDER-WSP-MA	NORTH BILLERICA	MA	01862	Vitafoam
EPE INDUSTRIES INC.	UNION CITY	CA	94587	Vitafoam
EPE INDUSTRIES	UNION CITY	CA	94587	Vitafoam
EPE INDUSTRIES INC	SANTA ANA	CA	92704	Vitafoam
EPE INDUSTRIES INC	UNION CITY	CA	94587	Vitafoam
EPE INDUSTRIES INC.	UNION CITY	CA	94587	Vitafoam
EPE USA	FOUNTAIN VALLEY	CA	92708	Vitafoam
FACTORY DIRECT INC.	OKLAHOMA CITY	OK	73108	Domfoam & Vitafoam
FACTORY DIRECT, INC.	OKLAHOMA CITY	OK	73108-1018	Domfoam & Vitafoam
FACTORY DIRECT, INC.	OKLAHOMA CITY	OK	73108	Domfoam & Vitafoam
FACTORY DIRECT, INC.	OKLAHOMA CITY	OK	73108	Domfoam & Vitafoam
FAMILY HOME FURNISHINGS, LLC	OKOLONA	MS	38860	Vitafoam
FANTASTIC FLOORS INC	HOUSTON	TX	77222	Domfoam & Vitafoam
FANTASTIC FLOORS, INC.	HOUSTON	TX	77222	Domfoam & Vitafoam
FLORIDA FOAM AND SALES, INC.	SHERMAN	MS	38869	Domfoam & Vitafoam
FOAMCO BUILDING COMPANY, LLC	TUPELO	MS	38801	Vitafoam
FOAMCO SALES INC.	TUPELO	MS	38803	Vitafoam
FOAMCRAFT, INC.	TUPELO	MS	38801-2901	Vitafoam
FORD MOTOR COMPANY	DEARBORN	MI	48121	Domfoam & Vitafoam
FORD MOTOR COMPANY	DEARBORN	MI	48124	Domfoam & Vitafoam
FRAENKEL BEDDING	BATON ROUGE	LA	70895	Domfoam & Vitafoam

FRAENKEL BEDDING	OLIVE BRANCH	MS	38654	Domfoam & Vitafoam
FRAENKEL BEDDING - DALLAS	BATON ROUGE	LA	70895	Domfoam & Vitafoam
FRAENKEL BEDDING CO. INC.	BATON ROUGE	LA	70895	Domfoam & Vitafoam
FRAENKEL BEDDING-BATON ROUGE	BATON ROUGE	LA	70895	Domfoam & Vitafoam
FRAENKEL BEDDING-OLIVE BRANCH	OLIVE BRANCH	MS	38654	Domfoam & Vitafoam
FRAENKEL BEDDING-OLIVE BRANCH	OLIVE BRANCH	MS	38654	Domfoam & Vitafoam
FRAENKEL COMPANY	BATON ROUGE	LA	70895	Domfoam & Vitafoam
FRAENKEL COMPANY - MS	OLIVE BRANCH	MS	38654	Domfoam & Vitafoam
FRAENKEL COMPANY INC	BATON ROUGE	LA	70795	Domfoam & Vitafoam
FRAENKEL COMPANY INC	BATON ROUGE	LA	70815	Domfoam & Vitafoam
FRAENKEL COMPANY INC	BATON ROUGE	LA	70895	Domfoam & Vitafoam
FRAENKEL COMPANY INC	BATON ROUGE	LA	70895	Domfoam & Vitafoam
FRAENKEL COMPANY INC	BATON ROUGE	LA	70895	Domfoam & Vitafoam
FRAENKEL COMPANY INC	OLIVE BRANCH	MS	38654	Domfoam & Vitafoam
FURNITURE BRANDS INTERNATIONAL, INC.	MIAMI	FL	33131-4327	Domfoam & Vitafoam
GENERAL MOTORS	FLINT		48501	Domfoam & Vitafoam
GENERAL MOTORS LLC	DETROIT	MI	48265-3000	Domfoam & Vitafoam
GENERAL MOTORS PARTS DIV	FLINT		48557	Domfoam & Vitafoam
GENERAL MOTORS PARTS DIVISION	FLINT		48554	Domfoam & Vitafoam
GENERAL MOTORS PARTS DIVISION	FLINT		48501	Domfoam & Vitafoam
GENESIS FURNITURE INDS.	PONTOTOC	MS	38863-6827	Vitafoam
GENESIS FURNITURE INDUSTRIES, INC.	PONTOTOC	MS	38863	Vitafoam
GM	PHOENIX		85082	Domfoam & Vitafoam
GM AUTOMOTIVE COMPONENTS	FLINT	MI	48501	Domfoam & Vitafoam
GM DISBURSEMENT SERVICES CAN	FLINT		48501	Domfoam & Vitafoam
GM NORTH AMERICAN OPERATIONS	PHOENIX		85082	Domfoam & Vitafoam
GM PARTS DIVISION B	FLINT		48501	Domfoam & Vitafoam
GM PURCHASING DEPT	PONTIAC		48341	Domfoam & Vitafoam
GM SERVICE PART OPERATION	GRAND BLANC	MI	48439	Domfoam & Vitafoam
GNP MANUFACTURING	SAN DIEGO	CA	92154-6289	Vitafoam
GOLDEN CHAIR, INC.	HOULKA	MS	38850-9506	Vitafoam
GRAND RAPIDS BEDDING CO.	GRAND RAPIDS	MI	48073	Domfoam & Vitafoam
H M RICHARDS INC	BALDWIN	MS	38824	Vitafoam
H M RICHARDS INC	SALTILLO	MS	38866	Vitafoam
H.M. RICHARDS, INC.	SEFFNER	FL	33584	Vitafoam
HDM FURN INDS INC-DREXEL	THOMASVILLE	NC	27360	Domfoam & Vitafoam
HDM FURNITURE INDUSTRIES, INC	THOMASVILLE	NC	27360	Domfoam & Vitafoam
HDM RETAIL INC.	MIAMI	FL	33131-4327	Domfoam & Vitafoam
HENREDON FACTORY OUTLET	MIAMI	FL	33131-4327	Domfoam & Vitafoam
HENREDON FURNITURE INDUSTRIES	HIGH POINT	NC	27263	Domfoam & Vitafoam
HENREDON FURNITURE INDUSTRIES	HIGH POINT	NC	27260	Domfoam & Vitafoam
HENREDON FURNITURE INDUSTRIES	MORGANTON	NC	28680	Domfoam & Vitafoam
HENREDON FURNITURE INDUSTRIES	MOUNT AIRY	NC	27030	Domfoam & Vitafoam
HENREDON FURNITURE INDUSTRIES	MOUNT AIRY	NC	27030	Domfoam & Vitafoam
HENREDON FURNITURE INDUSTRIES	N LAWS	NC		Domfoam & Vitafoam
HENREDON INTERIOR DESIGN	MIAMI	FL	33131-4327	Domfoam & Vitafoam
HENSON	SALTILLO	MS	38866	Vitafoam
HENSON SLEEP RELIEF INC	SALTILLO	MS	38866	Vitafoam
HENSON SLEEP RELIEF, INC.	TUPELO	MS	38802-0348	Vitafoam
HERR MFG CO	LANCASTER	PA	17604	Domfoam & Vitafoam
HICKORY BUSINESS FURNITURE LLC	N LAWS	IA		Domfoam & Vitafoam
HICKORY CHAIR/PEARSON	MIAMI	FL	33131-4327	Domfoam & Vitafoam
HOME MAINTENANCE CENTER, LLC	HERMISTON	OR	97838	Vitafoam
HOME MAINTENANCE CENTER, LLC	HERMISTON	OR	97838	Vitafoam
HOUSTON FOAM FABRICATORS INC	HOUSTON	MS	38851	Vitafoam
HOUSTON FOAM FABRICATORS, INC.	HOUSTON	MS	38851	Vitafoam

ILLINOIS SLEEP PRODUCTS	CHICAGO	IL	60632	Domfoam & Vitafoam
ILLINOIS SLEEP PRODUCTS	CHICAGO	IL	60608	Domfoam & Vitafoam
ILLINOIS SLEEP PRODUCTS INC	CHICAGO	IL	60632	Domfoam & Vitafoam
IRWIN SEATING	GRAND RAPIDS	MI	49544-9774	Vitafoam
IRWIN SEATING COMPANY	GRAND RAPIDS	MI	49544	Vitafoam
IRWIN SEATING INTERNATIONAL, INC.	GRAND RAPIDS	WI	49544	Vitafoam
JACKSON FURNITURE	CLEVELAND	TN	37364	Domfoam & Vitafoam
JACKSON FURNITURE COMPANY OF VIRGINIA	FRONT ROYAL	VA	22630	Domfoam & Vitafoam
JACKSON FURNITURE INDUSTRIES	CLEVELAND	TN	37364	Domfoam & Vitafoam
JACKSON FURNITURE INDUSTRIES, INC.	CLEVELAND	TN	37364	Domfoam & Vitafoam
JACKSON FURNITURE-CATNAPPER	CLEVELAND	TN	37364	Domfoam & Vitafoam
JEFFCO FIBRES	WEBSTER	MA	01570	Domfoam & Vitafoam
JEFFCO FIBRES INC.	WEBSTER	MA	01570	Domfoam & Vitafoam
JEFFCO FIBRES, INC.	WEBSTER	MA	01570	Domfoam & Vitafoam
JEFFCO FIBRES, INC.	WEBSTER	MA	01570	Domfoam & Vitafoam
JOHNSON FOAM SALES	TUPELO	MS	38803	Vitafoam
JOHNSON FOAM SALES INC.	TUPELO	MS	38803	Vitafoam
JOHNSON SALES COMPANY, INC.	BELDEN	MS	38826-9763	Vitafoam
KINCAID FURNITURE COMPANY, INC.	HUDSON	NC	28638	Domfoam & Vitafoam
KING KOIL	ROCK ISLAND	IL	61201	Vitafoam
KING KOIL	ROCK ISLAND	IL	61201	Vitafoam
KING KOIL	MINNEAPOLIS	MN	55445	Vitafoam
KING KOIL	ROCK ISLAND	IL	61201	Vitafoam
KING KOIL	GAINESVILLE	GA	30501	Domfoam & Vitafoam
KING KOIL MI	ROSEVILLE	MI	48066-1707	Vitafoam
KOLCRAFT ENTERPRISES, INC.	CHICAGO	IL	60607	Domfoam & Vitafoam
KOLCRAFT OF NORTH CAROLINA	CHICAGO	IL	60607	Domfoam & Vitafoam
KOLCRAFT OF NORTH CAROLINA	CHICAGO	IL	60623	Domfoam & Vitafoam
KOLCRAFT PRODUCTS, INC.	CHICAGO	IL	60607	Domfoam & Vitafoam
L & J PRODUCTS & SALES INC	J BARGER	MS		Domfoam & Vitafoam
L & J PRODUCTS & SALES INC	TUPELO	MS	38801	Domfoam & Vitafoam
L & J PRODUCTS & SALES, INC.	SHERMAN	MS	38869	Domfoam & Vitafoam
L & J PRODUCTS SALES INC	SHERMAN	MS	38869	Domfoam & Vitafoam
L&J PRODUCTS & SALES	SHERMAN	MS	38869	Domfoam & Vitafoam
L&J PRODUCTS & SALES	TUPELO	MS	38801	Domfoam & Vitafoam
LA CROSSE FURNITURE	LA CROSSE	KS	67548	Domfoam & Vitafoam
LA CROSSE FURNITURE CO	E HUDSON	KS		Domfoam & Vitafoam
LA CROSSE FURNITURE CO	LA CROSSE	KS	67548	Domfoam & Vitafoam
LADY AMERICANA SOUTHWEST	OKLAHOMA CITY	OK	73108	Domfoam & Vitafoam
LANE COMPANY INC	BELDEN	MS	38826	Domfoam & Vitafoam
LANE COMPANY INC	PONTOTOC	MS	38863	Domfoam & Vitafoam
LANE COMPANY INC	SALTILLO	MS	38866	Domfoam & Vitafoam
LANE COMPANY INC	TUPELO	MS	38802	Domfoam & Vitafoam
LANE COMPANY INC	TUPELO	MS	38802	Domfoam & Vitafoam
LANE COMPANY INCORPORATED	CONOVER	NC	28613	Domfoam & Vitafoam
LANE COMPANY INCORPORATED	CONOVER	NC	28613	Domfoam & Vitafoam
LANE COMPANY INCORPORATED	HIGH POINT	NC	27261	Domfoam & Vitafoam
LANE FURNITURE INDUSTRIES	SALTILLO	MS	38866	Domfoam & Vitafoam
LANE FURNITURE INDUSTRIES	TUPELO	MS	38802	Domfoam & Vitafoam
LANE FURNITURE INDUSTRIES, INC.	TUPELO	MS	38802	Domfoam & Vitafoam
LANE FURNITURE INDUSTRIES, INC.	TUPELO	MS	38802	Domfoam & Vitafoam
LANE FURNITURE INDUSTRIES, INC.	TUPELO	MS	38802	Domfoam & Vitafoam
LANE FURNITURE INDUSTRIES, INC.	TUPELO	MS	38802	Domfoam & Vitafoam
LANE FURNITURE INDUSTRIES, INC.	TUPELO	MS	38802	Domfoam & Vitafoam
LANE HOME FURNISHINGS INC.	MIAMI	FL	33131-4327	Domfoam & Vitafoam

LANE HOME FURNISHINGS RETAIL	MIAMI	FL	33131-4327	Domfoam & Vitafoam
LANE RETAIL TUPELO	MIAMI	FL	33131-4327	Domfoam & Vitafoam
LANE VENTURE PLT14	CONOVER	NC	28613	Domfoam & Vitafoam
LANE VENTURE	CONOVER	NC	28613	Domfoam & Vitafoam
LANE VENTURE	CONOVER	NC	28613	Domfoam & Vitafoam
LA-Z-BOY	MONROE	MI	48161	Domfoam & Vitafoam
LA-Z-BOY	MONROE	MI	48162	Domfoam & Vitafoam
LA-Z-BOY	MONROE	MI	48162	Domfoam & Vitafoam
LA-Z-BOY	MONROE	MI	48162	Domfoam & Vitafoam
LA-Z-BOY	TREMONTON	UT	84337	Domfoam & Vitafoam
LA-Z-BOY CHAIR CO #06	DAYTON	TN	37321	Domfoam & Vitafoam
LA-Z-BOY CHAIR COMPANY	SILAM SPRINGS	AR	72761	Domfoam & Vitafoam
LA-Z-BOY CHAIR COMPANY	MONROE	MI	48161	Domfoam & Vitafoam
LA-Z-BOY CHAIR COMPANY	MONROE	MI	48162	Domfoam & Vitafoam
LA-Z-BOY CHAIR COMPANY-MONROE	MONROE	MI	48161	Domfoam & Vitafoam
LA-Z-BOY INC	MONROE	MI	48161	Domfoam & Vitafoam
LA-Z-BOY INCORPORATED	MONROE	MI	48161	Domfoam & Vitafoam
LA-Z-BOY INCORPORATED	MONROE	MI	48162	Domfoam & Vitafoam
LA-Z-BOY INCORPORATED	MONROE	MI	48161	Domfoam & Vitafoam
LA-Z-BOY INCORPORATED	MONROE	MI	48161	Domfoam & Vitafoam
LA-Z-BOY INCORPORATED	NEOSHO	MO	64850	Domfoam & Vitafoam
LA-Z-BOY INCORPORATED	MEWTON	MS	39345	Domfoam & Vitafoam
LA-Z-BOY INCORPORATED	LENOIR	NC	28645	Domfoam & Vitafoam
LA-Z-BOY INCORPORATED	DAYTON	TN	37321	Domfoam & Vitafoam
LA-Z-BOY INCORPORATED	TREMONTON	UT	84337	Domfoam & Vitafoam
LA-Z-BOY MANUFACTURING, INC.	MONROE	MI	48161	Domfoam & Vitafoam
LA-Z-BOY MIDWEST	NEOSHO	MO	64850	Domfoam & Vitafoam
LEATHER MART LLC	SAN DIEGO	CA	92154-7206	Vitafoam
LEATHER TREND LLC	SAN DIEGO	CA	92154-7206	Vitafoam
LEGENDS, INC.	TUPELO	MS	38802	Vitafoam
LIFE STYLE FURN CO INC BD	OKOLONA	MS	38860	Vitafoam
LIFE STYLE FURNITURE COMPANY, INC.	OKOLONA	MS	38860	Vitafoam
LIFESTYLE FURN. CO. INC.	OKOLONA	MS	38860	Vitafoam
LZB	MIAMI	FL	33131	Domfoam & Vitafoam
LZB LELAND LLC	MONROE	MI	48162	Domfoam & Vitafoam
LZB MANUFACTURING INC	MONROE	MI	48162	Domfoam & Vitafoam
MADISON RIDGE, LLC	OKOLONA	MS	38860	Vitafoam
MAITLAND-SMITH FURNITURE INDUSTRIES, INC	MIAMI	FL	33131-4327	Domfoam & Vitafoam
MATTRESS DISCOUNTERS CORP	UPPER MARLBORO	MD	20772	Domfoam & Vitafoam
MATTRESS DISCOUNTERS CORP - DIP	UPPER MARLBORO	MD	20772	Domfoam & Vitafoam
MCKENZIE FOAM & SUPPLY, INC.	CORINTH	MS	38834	Vitafoam
MEDALLION SLEEP PRODUCTS INC	MINNEAPOLIS	MN	55414	Vitafoam
MEDALLION SLEEP PRODUCTS, INC.	MINNEAPOLIS	MN	55414-2823	Vitafoam
MEDALLION SLEEP PRODUCTS, INC.	MINNEAPOLIS	MN	55414	Vitafoam
MEXFOAM	SAN DIEGO	CA	92154	Vitafoam
MEXFOAM ROBINSON & ROBINSON	SAN DIEGO	CA	92154	Vitafoam
MEXFOAM, LLC	SAN DIEGO	CA	92154	Vitafoam
MEX-FOAM, LLC.	SAN DIEGO	CA	92154	Vitafoam
MICHAEL MESS	ASHEBORO	NC	27205	Vitafoam
MICHAEL MESS	ASHEBORO	NC	27205	Vitafoam
MOUNT VERNON FOAM SALES, INC.	TUPELO	MS	38801-7162	Vitafoam
MT. VERNON FOAM SALES INC	TUPELO	MS	38804	Vitafoam
N C UPHOLSTERY LLC	ASHEBORO	NC	27205	Vitafoam
NAO DISBURSEMENTS GMSPO	EL PASO	TX	79998-2240	Domfoam & Vitafoam
NATIONAL BEDD CO LLC-BATESVILLE	BATESVILLE	MS	38606	Domfoam & Vitafoam

NATIONAL BEDD CO LLC-CULLMAN	CULLMAN	AL	35055	Domfoam & Vitafoam
NATIONAL BEDDING	ONTARIO	CA	91761	Domfoam & Vitafoam
NATIONAL BEDDING - CINCINNATI	FOREST PARK	OH	45240	Domfoam & Vitafoam
NATIONAL BEDDING BELOIT LLC	BELOIT	WI	53511	Domfoam & Vitafoam
NATIONAL BEDDING CO LLCC	AURORA	CO	80011	Domfoam & Vitafoam
NATIONAL BEDDING CO LLC-CINCINNATI	FOREST PARK	OH	45240	Domfoam & Vitafoam
NATIONAL BEDDING CO LLC-CINCINNATI	FOREST PARK	OH	45240	Domfoam & Vitafoam
NATIONAL BEDDING CO,LLC-A	GLENDALE	AZ	85307	Domfoam & Vitafoam
NATIONAL BEDDING CO,LLC-U	SALT LAKE CITY	UT	84104	Domfoam & Vitafoam
NATIONAL BEDDING CO. LLC - BELOIT	BELOIT	WI	53511	Domfoam & Vitafoam
NATIONAL BEDDING CO. LLC.	PUYALLUP	WA	98371	Domfoam & Vitafoam
NATIONAL BEDDING CO. LLC-GROVETOWN	GROVETOWN	GA	30813	Domfoam & Vitafoam
NATIONAL BEDDING CO. LLC-WHITSETT	WHITSETT	NC	27377	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC	MORENO VALLEY	CA	92553	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC	VACAVILLE	CA	95688	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC	HOFFMAN ESTATES	IL	60192	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC	HOFFMAN ESTATES	IL	60192	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC	MIDDLEBORO	MA	02346	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC DENVER	AURORA	CO	80011	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC -GLENDALE	GLENDALE	AZ	85307	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC HOUSTON	HOUSTON	TX	77095	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC PUYALLUP	PUYALLUP	WA	98371	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC.	PUYALLUP	WA	98371	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC-BOSTON	MIDDLEBORO	MA	02346	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC-LANCASTER	LANCASTER	PA	17604	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC-MIDDLEBOR	MIDDLEBORO	MA	02346	Domfoam & Vitafoam
NATIONAL BEDDING CO., LLC-MO VAL	MORENO VALLEY	CA	92553	Domfoam & Vitafoam
NATIONAL BEDDING CO.LLC - GROVETOWN	GROVETOWN	GA	30813	Domfoam & Vitafoam
NATIONAL BEDDING COMPANY	RIVIERA BEACH	FL	33404	Domfoam & Vitafoam
NATIONAL BEDDING COMPANY	GROVETOWN	GA	30813	Domfoam & Vitafoam
NATIONAL BEDDING COMPANY	CHICAGO	IL	60647	Domfoam & Vitafoam
NATIONAL BEDDING COMPANY -DENVER	AURORA	CO	80011	Domfoam & Vitafoam
NATIONAL BEDDING COMPANY LLC	GLENDALE	AZ	85307	Domfoam & Vitafoam
NATIONAL BEDDING COMPANY, LLC	LANCASTER	PA	17604	Domfoam & Vitafoam
NATIONAL BEDDING COMPANY-ALBANY	COXSACKIE	NY	12192	Domfoam & Vitafoam
NATIONAL BEDDING COMPANY-LINDEN	LINDEN	NJ	07036	Domfoam & Vitafoam
NATIONAL BEDDING CORPORATION	PUYALLUP	WA	98371	Domfoam & Vitafoam
NATIONAL BEDDING LLC.-CLEAR LAKE	CLEAR LAKE	IA	50428	Domfoam & Vitafoam
NATIONAL BEDDING LLC-JAMESTOWN	JAMESTOWN	NY	14701	Domfoam & Vitafoam
NATIONAL BEDDING LLC-LANCASTER	LANCASTER	PA	17604	Domfoam & Vitafoam
NATIONAL BEDDING LLC-MIDDLEBORO	MIDDLEBORO	MA	02346	Domfoam & Vitafoam
NC UPHOLSTERY, LLC	ASHEBORO	NC	27205	Vitafoam
NORTH AMERICAN BEDDING CO.	MIAMI	FL	33131-4327	Domfoam & Vitafoam
NORTH AMERICAN LEATHER COMPANY LLC	SAN DIEGO	CA	92102	Vitafoam
NORTH CAROLINA FOAM	SHERMAN	MS	38869	Domfoam & Vitafoam
NORTH CAROLINA FOAM & SALES, INC.	SHERMAN	MS	38867	Domfoam & Vitafoam
OHIO-SEALY MATTRESS MANUFACTURING CO INC	MIAMI	FL	33131-4327	Domfoam & Vitafoam
ORTHOMATIC BEDDING	TAMPA	FL	33619	Domfoam & Vitafoam
PACIFIC MOTION	TUALATIN	OR	97062	Domfoam & Vitafoam
PACIFIC MOTION	WILSONVILLE	OR	97070	Domfoam & Vitafoam
PALU BEDDING COMPANY	OKLAHOMA CITY	OK	73108	Domfoam & Vitafoam
PARK PLACE CORP/BEDD DIV	GREENVILLE	SC	29604	Domfoam & Vitafoam
PARK PLACE CORPORATION	E HUDSON	SC		Domfoam & Vitafoam
PARK PLACE CORPORATION	GREENVILLE	SC	29604	Domfoam & Vitafoam
PARK PLACE CORPORATION	GREENVILLE	SC	29604	Domfoam & Vitafoam

PARK PLACE CORPORATION	GREENVILLE	SC	29604	Domfoam & Vitafoam
PARK PLACE CORPORATION	GREENVILLE	SC	29604	Domfoam & Vitafoam
PARK PLACE PA LLC	GREENVILLE	SC	29604	Domfoam & Vitafoam
PARKHILL FURNITURE CO INC	AMORY	MS	38821	Vitafoam
PEOPLE LOUNGER	NETTLETON	MS	38858	Vitafoam
PEOPLOUNGER	NETTLETON	MS	38858	Vitafoam
PEOPLOUNGER INC	NETTLETON	MS	38858	Vitafoam
PEOPLOUNGERS INC	J BARGER	MS		Vitafoam
PEOPLOUNGERS, INC	NETTLETON	MS	38858	Vitafoam
PEOPLOUNGERS, INC.	NETTLETON	MS	38858	Vitafoam
PEOPLOUNGERS, INC.	NETTLETON	MS	38858	Vitafoam
PICO SPRING CO.	PHOENIX	AZ	85007	Domfoam & Vitafoam
PIERCE FOAM & SUPPLY, INC.	BOONEVILLE	MS	38829	Vitafoam
PIERCE FOAM & SUPPLY, INC.	CORINTH	MS	38853-1393	Vitafoam
POSTURE BEAUTY	DALLAS	TX	75235	Vitafoam
POSTURE BEAUTY SLEEP PRODUCTS	DALLAS	TX	75235	Vitafoam
POSTURECRAFT	DOUBLE SPRINGS	AL	35553	Vitafoam
POSTURECRAFT DEL	DOUBLE SPRINGS	AL	35553	Vitafoam
PRICE WESNER BEDDING, LLC.	ATLANTA	GA	30336	Domfoam & Vitafoam
PRIME DESIGNS	TUPELO	MS	38804-9240	Vitafoam
PRIME DESIGNS, INC.	TUPELO	MS	38804-9240	Vitafoam
PROFESSIONAL FOAM FABRICATORS, INC.	NEW ALBANY	MS	38652-3010	Vitafoam
REGAL FOAM	HOULKA	MS	38850	Vitafoam
REGAL FOAM FABRICATORS	HOULKA	MS	38850	Vitafoam
REGAL FOAM FABRICATORS, INC.	HOULKA	MS	38850	Vitafoam
REST MASTER BEDDING CO	NORTH AUGUSTA	SC	29860	Domfoam & Vitafoam
REST MASTER BEDDING CO.	NORTH AUGUSTA	SC	29860	Domfoam & Vitafoam
RESTONIC MATTRESS-MA	NORTH BILLERICA	MA	01862	Vitafoam
ROBINSON & ROBINSON, INC.	SAN DIEGO	CA	92154-6289	Vitafoam
ROBINSON & ROBINSON, INC.	SAN DIEGO	CA	92154-6289	Vitafoam
ROHART COMPANY INC	HOUSTON	TX	77270	Domfoam & Vitafoam
ROYAL BEDDING	PLANTERSVILLE	MS	38862	Domfoam & Vitafoam
ROYAL BEDDING COMPANY INC.	BUFFALO	NY	14211	Domfoam & Vitafoam
ROYAL BEDDING HOUSEHOLD	PLANTERSVILLE	MS	38862	Domfoam & Vitafoam
ROYAL BEDDING PRODUCTS	PLANTERSVILLE	MS	38862	Domfoam & Vitafoam
SALT LAKE MATTRESS	SALT LAKE CITY	UT	84104	Domfoam & Vitafoam
SALT LAKE MATTRESS	SALT LAKE CITY	UT	84110	Domfoam & Vitafoam
SALT LAKE MATTRESS & MFG CO	SALT LAKE CITY	UT	84104	Domfoam & Vitafoam
SCOTT FOAM & FABRIC INC.	MEMPHIS	TN	38112	Vitafoam
SCOTT FOAM & FABRIC INC.	MEMPHIS	TN	38182	Vitafoam
SEALY	DENVER	CO	80239	Domfoam & Vitafoam
SEALY ALBANY #0001	GREEN ISLAND	NY	12183	Domfoam & Vitafoam
SEALY BRENHAM #0005	BRENHAM	TX	77833	Domfoam & Vitafoam
SEALY CANADA	MIAMI	FL	33131-4327	Domfoam & Vitafoam
SEALY CLARION #0002	CLARION	PA	16214	Domfoam & Vitafoam
SEALY COMPONENTS PADS INC.	MIAMI	FL	33131-4327	Domfoam & Vitafoam
SEALY CORPORATION	MIAMI	FL	33131-4327	Domfoam & Vitafoam
SEALY FT WORTH #0013	NORTH RICHLAND HILLS	TX	76180	Domfoam & Vitafoam
SEALY INC	HIGH POINT	NC	27261	Domfoam & Vitafoam
SEALY INC - ALBANY	GREEN ISLAND	NY	12183	Domfoam & Vitafoam
SEALY INC - ALBANY	GREEN ISLAND	NY	12183	Domfoam & Vitafoam
SEALY INC - ALBANY -01	GREEN ISLAND	NY	12183	Domfoam & Vitafoam
SEALY INC - ATLANTA	CONYERS	GA	30012	Domfoam & Vitafoam
SEALY INC - BATAVIA	BATAVIA	IL	60510	Domfoam & Vitafoam
SEALY INC - BATAVIA PLANT 18	BATAVIA	IL	60510	Domfoam & Vitafoam

SEALY INC - BRENHAM	BRENHAM	TX	77833	Domfoam & Vitafoam
SEALY INC - BRENHAM	BRENHAM	TX	77833	Domfoam & Vitafoam
SEALY INC - CLARION	CLARION	PA	16214	Domfoam & Vitafoam
SEALY INC - CLARION	CLARION	PA	16214	Domfoam & Vitafoam
SEALY INC - DENVER	DENVER	CO	80239	Domfoam & Vitafoam
SEALY INC - FT. WORTH	NORTH RICHLAND HILLS	TX	76180	Domfoam & Vitafoam
SEALY INC - FT. WORTH	NORTH RICHLAND HILLS	TX	76180	Domfoam & Vitafoam
SEALY INC - KANSAS CITY	KANSAS CITY	KS	66115	Domfoam & Vitafoam
SEALY INC - KANSAS CITY	KANSAS CITY	KS	66105	Domfoam & Vitafoam
SEALY INC - KANSAS CITY	KANSAS CITY	KS	66105	Domfoam & Vitafoam
SEALY INC - MEDINA	MEDINA	OH	44256	Domfoam & Vitafoam
SEALY INC - MOUNTAIN TOP	MOUNTAIN TOP	PA	18707	Domfoam & Vitafoam
SEALY INC - ORLANDO	ORLANDO	FL	32824	Domfoam & Vitafoam
SEALY INC - ORLANDO	ORLANDO	FL	32824	Domfoam & Vitafoam
SEALY INC - PATERSON	PATERSON	NJ	07524	Domfoam & Vitafoam
SEALY INC - PHOENIX	PHOENIX	AZ	85043	Domfoam & Vitafoam
SEALY INC - PORTLAND	PORTLAND	OR	97203	Domfoam & Vitafoam
SEALY INC - PUERTO RIC	CAROLINA	PR	00982	Domfoam & Vitafoam
SEALY INC - PUERTO RICO	CAROLINA	PR	00982	Domfoam & Vitafoam
SEALY INC - R & D	TRINITY	NC	27370	Domfoam & Vitafoam
SEALY INC - RANDOLPH	RANDOLPH	MA	02368	Domfoam & Vitafoam
SEALY INC - RANDOLPH	RANDOLPH	MA	02368	Domfoam & Vitafoam
SEALY INC - RENSSELAER	RENSSELAER	IN	47978	Domfoam & Vitafoam
SEALY INC - RENSSELAER	RENSSELAER	IN	47978	Domfoam & Vitafoam
SEALY INC - RICHMOND	RICHMOND	CA	94801	Domfoam & Vitafoam
SEALY INC - SOUTHGATE	SOUTH GATE	CA	90280	Domfoam & Vitafoam
SEALY INC - ST. PAUL	SAINT PAUL	MN	55114	Domfoam & Vitafoam
SEALY INC - TAYLOR	TAYLOR	MI	48180	Domfoam & Vitafoam
SEALY INC - TRINITY	TRINITY	NC	27370	Domfoam & Vitafoam
SEALY INC - TRINITY	TRINITY	NC	27370	Domfoam & Vitafoam
SEALY INC - TRINITY	TRINITY	NC	27370	Domfoam & Vitafoam
SEALY INC - TRINITY	TRINITY	NC	27370	Domfoam & Vitafoam
SEALY INC - WILLIAMSPORT	WILLIAMSPORT	MD	21795	Domfoam & Vitafoam
SEALY INC - WILLIAMSPORT	WILLIAMSPORT	MD	21795	Domfoam & Vitafoam
SEALY INC. - PHOENIX #0019	PHOENIX	AZ	85043	Domfoam & Vitafoam
SEALY INC. CORPORATE R & D	TRINITY	NC	27370	Domfoam & Vitafoam
SEALY INC.- RICHMOND	RICHMOND	CA	94801	Domfoam & Vitafoam
SEALY INCORPORATED	PORTLAND	OR	97283	Domfoam & Vitafoam
SEALY INCORPORATED	PORTLAND	OR	97283	Domfoam & Vitafoam
SEALY KANSAS CITY	KANSAS CITY	KS	66105	Domfoam & Vitafoam
SEALY KANSAS CITY #0014	KANSAS CITY	KS	66105	Domfoam & Vitafoam
SEALY MATT- ORLANDO	ORLANDO	FL	32837	Domfoam & Vitafoam
SEALY MATT/ALBANY #0001	GREEN ISLAND	NY	12183	Domfoam & Vitafoam
SEALY MATT/MEMPHIS	MEMPHIS	TN	38118	Domfoam & Vitafoam
SEALY MATT/TRINITY #0008	TRINITY	NC	27370	Domfoam & Vitafoam
SEALY MATT-CLARION #0002	CLARION	PA	16214	Domfoam & Vitafoam
SEALY MATT-PATERSON	PATERSON	NJ	07524	Domfoam & Vitafoam
SEALY MATT-RANDOLPH	RANDOLPH	MA	02368	Domfoam & Vitafoam
SEALY MATTRESS	DENVER	CO	80239	Domfoam & Vitafoam
SEALY MATTRESS	ORLANDO	FL	32837	Domfoam & Vitafoam
SEALY MATTRESS	RANDOLPH	MA	02368	Domfoam & Vitafoam
SEALY MATTRESS	TAYLOR	MI	48180	Domfoam & Vitafoam
SEALY MATTRESS	MEDINA	OH	44258	Domfoam & Vitafoam
SEALY MATTRESS #0004 BATA	BATAVIA	IL	60510	Domfoam & Vitafoam
SEALY MATTRESS #0012	WILLIAMSPORT	MD	21795	Domfoam & Vitafoam

SEALY MATTRESS CO	DENVER	CO	80239	Domfoam & Vitafoam
SEALY MATTRESS CO	NORTH RICHLAND HILLS	TX	76180	Domfoam & Vitafoam
SEALY MATTRESS CO - FT WO	N. RICHLAND HILL	TX	76180	Domfoam & Vitafoam
SEALY MATTRESS CO #0018	DENVER	CO	80239	Domfoam & Vitafoam
SEALY MATTRESS CO.	PHOENIX	AZ	85063	Domfoam & Vitafoam
SEALY MATTRESS CO.	KANSAS CITY	KS	66115	Domfoam & Vitafoam
SEALY MATTRESS CO. OF NJ, INC.	MIAMI	FL	33131-4327	Domfoam & Vitafoam
SEALY MATTRESS CO-ALBANY	GREEN ISLAND	NY	12183	Domfoam & Vitafoam
SEALY MATTRESS CO-ATLANTA	CONYERS	GA	30207	Domfoam & Vitafoam
SEALY MATTRESS CO-BATAVIA	BATAVIA	IL	60510	Domfoam & Vitafoam
SEALY MATTRESS CO-BREHAM	BREHAM	TX	77834	Domfoam & Vitafoam
SEALY MATTRESS CO-CLARION	CLARION	PA	16214	Domfoam & Vitafoam
SEALY MATTRESS CO-DENVER	DENVER	CO	80239	Domfoam & Vitafoam
SEALY MATTRESS CO-KN CITY	KANSAS CITY	KS	66115	Domfoam & Vitafoam
SEALY MATTRESS CO-MEDINA	MEDINA	OH	44258	Domfoam & Vitafoam
SEALY MATTRESS COMPANY	SAINT PAUL	MN	55114	Domfoam & Vitafoam
SEALY MATTRESS COMPANY #0	RICHMOND	CA	94801	Domfoam & Vitafoam
SEALY MATTRESS COMPANY OF P.R.	CAROLINA	PR	00982	Domfoam & Vitafoam
SEALY MATTRESS CO-ORLANDO	ORLANDO	FL	32837	Domfoam & Vitafoam
SEALY MATTRESS CO-PHOENIX	PHOENIX	AZ	85043	Domfoam & Vitafoam
SEALY MATTRESS CO-PORTLAN	PORTLAND	OR	97283	Domfoam & Vitafoam
SEALY MATTRESS CO-PUERTO	CAROLINA	PR	00982	Domfoam & Vitafoam
SEALY MATTRESS CO-RANDOLP	RANDOLPH	MA	02368	Domfoam & Vitafoam
SEALY MATTRESS CO-RICHMON	RICHMOND	CA	94801	Domfoam & Vitafoam
SEALY MATTRESS CO-RICHMOND	RICHMOND	CA	94801	Domfoam & Vitafoam
SEALY MATTRESS CO-SO GATE	SOUTH GATE	CA	90280	Domfoam & Vitafoam
SEALY MATTRESS CO-ST.PAUL	ST PAUL	MN	55114	Domfoam & Vitafoam
SEALY MATTRESS CO-TRINITY	TRINITY	NC	27370	Domfoam & Vitafoam
SEALY MATTRESS CO-WILLIAM	WILLIAMSPORT	MD	21795	Domfoam & Vitafoam
SEALY MATTRESS PHOENIX #0019	PHOENIX	AZ	85043	Domfoam & Vitafoam
SEALY MATTRESS SOUTHGATE #0021	SOUTH GATE	CA	90280	Domfoam & Vitafoam
SEALY MATTRESS/CONYERS	CONYERS	GA	30012	Domfoam & Vitafoam
SEALY MATTRESS/ORLANDO	ORLANDO	FL	32824	Domfoam & Vitafoam
SEALY MATTRESS-PATERSON	PATERSON	NJ	07524	Domfoam & Vitafoam
SEALY MEDINA #0015	MEDINA	OH	44256	Domfoam & Vitafoam
SEALY MEDINA #0015	MEDINA	OH	44256	Domfoam & Vitafoam
SEALY MEXICO	MIAMI	FL	33131-4327	Domfoam & Vitafoam
SEALY OF MARYLAND AND VIRGINIA, INC.	MIAMI	FL	33131-4327	Domfoam & Vitafoam
SEALY OF NORTHERN CALIFORNIA	RICHMOND	CA	94801	Domfoam & Vitafoam
SEALY OF NORTHERN CALIFORNIA	RICHMOND	CA	94801	Domfoam & Vitafoam
SEALY OF SOUTH GATE	SOUTH GATE	CA	90280	Domfoam & Vitafoam
SEALY OF THE NORTHEAST	RANDOLPH	MA	02368	Domfoam & Vitafoam
SEALY OREGON	PORTLAND	OR	97283	Domfoam & Vitafoam
SEALY OREGON	PORTLAND	OR	97203	Domfoam & Vitafoam
SEALY RESEARCH & DEV. INC	TRINITY	NC	27370	Domfoam & Vitafoam
SEALY ST PAUL #0017 SAINT	SAINT PAUL	MN	55114	Domfoam & Vitafoam
SEALY TECHNOLOGY LLC	MIAMI	FL	33131-4327	Domfoam & Vitafoam
SEALY, INC. - HDQT.	TRINITY	NC	27370	Domfoam & Vitafoam
SEALY, OREGON	PORTLAND	OR	97203	Domfoam & Vitafoam
SEALY/LAKE WALES	LAKE WALES	FL	33859	Domfoam & Vitafoam
SEALY/STERN & FOSTER	BATAVIA	IL	60510	Domfoam & Vitafoam
SEALY-OREGON	PORTLAND	OR	97203	Domfoam & Vitafoam
SELECT COMFORT	PLYMOUTH	MN	55442	Domfoam & Vitafoam
SELECT COMFORT	PLYMOUTH	MN	55441	Domfoam & Vitafoam
SELECT COMFORT - ACCOUNTS PAYABLE	PLYMOUTH	MN	55441	Domfoam & Vitafoam

SELECT COMFORT CORP	PLYMOUTH	MN	55441	Domfoam & Vitafoam
SEMINOLE FURNITURE & FABRICS	OKOLONA	MS	38860	Vitafoam
SEMINOLE FURNITURE MFG., INC.	OKOLONA	MS	38860	Vitafoam
SEMINOLE FURNITURE, INC.	OKOLONA	MS	38860	Vitafoam
SERTA	SALT LAKE CITY	UT	84104	Domfoam & Vitafoam
SERTA - HERR MFG	LANCASTER	PA	17604	Domfoam & Vitafoam
SERTA HOUSTON	HOUSTON	TX	77095	Domfoam & Vitafoam
SERTA INC	ITASCA	IL	60143	Domfoam & Vitafoam
SERTA INC-ITASCA	ITASCA	IL	60143	Domfoam & Vitafoam
SERTA INC-LEES SUMMIT	LEES SUMMIT	MO	64064	Domfoam & Vitafoam
SERTA ITASCA	ITASCA	IL	60143	Domfoam & Vitafoam
SERTA JAMESTOWN	FALCONER	NY	14733	Domfoam & Vitafoam
SERTA MATTRESS	DENVER	CO	80216	Domfoam & Vitafoam
SERTA MATTRESS	CLEAR LAKE	IA	50428	Domfoam & Vitafoam
SERTA MATTRESS	HOFFMAN ESTATES	IL	60192	Domfoam & Vitafoam
SERTA MATTRESS	ROMULUS	MI	48174	Domfoam & Vitafoam
SERTA MATTRESS	JAMESTOWN	NY	14701	Domfoam & Vitafoam
SERTA MATTRESS	LANCASTER	PA	17604	Domfoam & Vitafoam
SERTA MATTRESS	AUSTIN	TX	78766	Domfoam & Vitafoam
SERTA MATTRESS	HOUSTON	TX	77095	Domfoam & Vitafoam
SERTA MATTRESS - AURORA	AURORA	CO	80011	Domfoam & Vitafoam
SERTA MATTRESS - BATESVILLE	BATESVILLE	MS	38606	Domfoam & Vitafoam
SERTA MATTRESS - БЕЛОIT	BELOIT	WI	53511	Domfoam & Vitafoam
SERTA MATTRESS - CLEAR LAKE	CLEAR LAKE	IA	50428	Domfoam & Vitafoam
SERTA MATTRESS - CULLMAN	CULLMAN	AL	35056	Domfoam & Vitafoam
SERTA MATTRESS - FOREST PARK	FOREST PARK	OH	45240	Domfoam & Vitafoam
SERTA MATTRESS - GROVETOWN	GROVETOWN	GA	30813	Domfoam & Vitafoam
SERTA MATTRESS - HOUSTON	HOUSTON	TX	77095	Domfoam & Vitafoam
SERTA MATTRESS - JAMESTOWN	JAMESTOWN	NY	14701	Domfoam & Vitafoam
SERTA MATTRESS - LANCASTER	LANCASTER	PA	17603	Domfoam & Vitafoam
SERTA MATTRESS - LEES	LEE'S SUMMIT	MO	64064	Domfoam & Vitafoam
SERTA MATTRESS - LEE'S SUMMIT	LEE'S SUMMIT	MO	64064	Domfoam & Vitafoam
SERTA MATTRESS - RIVIERA BEACH	RIVIERA BEACH	FL	33404	Domfoam & Vitafoam
SERTA MATTRESS - ROMULUS	ROMULUS	MI	48174	Domfoam & Vitafoam
SERTA MATTRESS - ST. LOUIS	ST LOUIS	MO	63146	Domfoam & Vitafoam
SERTA MATTRESS - ST. LOUIS	ST LOUIS	MO	63146	Domfoam & Vitafoam
SERTA MATTRESS - VACAVILLE	VACAVILLE	CA	95687	Domfoam & Vitafoam
SERTA MATTRESS - W COXSACKIE	WEST COXSACKIE	NY	12192	Domfoam & Vitafoam
SERTA MATTRESS - WHITSETT	WHITSETT	NC	27377	Domfoam & Vitafoam
SERTA MATTRESS CO	HOLBROOK	MA	02343	Domfoam & Vitafoam
SERTA MATTRESS CO	LANDOVER	MD	20785	Domfoam & Vitafoam
SERTA MATTRESS CO D.I.P	GROVETOWN	GA	30813	Domfoam & Vitafoam
SERTA MATTRESS CO D.I.P	WHITSETT	NC	27377	Domfoam & Vitafoam
SERTA MATTRESS CO.	CLEAR LAKE	IA	50428	Domfoam & Vitafoam
SERTA MATTRESS CO. D.I.P.	VACAVILLE	CA	95688	Domfoam & Vitafoam
SERTA MATTRESS CO. D.I.P.	PUYALLUP	WA	98371	Domfoam & Vitafoam
SERTA MATTRESS CO.OF K.CITY	LEE'S SUMMIT	MO	64064	Domfoam & Vitafoam
SERTA MATTRESS COMPANY	GLENDALE	AZ	85307	Domfoam & Vitafoam
SERTA MATTRESS COMPANY	CLEAR LAKE	IA	50428	Domfoam & Vitafoam
SERTA MATTRESS COMPANY	LEE'S SUMMIT	MO	64064	Domfoam & Vitafoam
SERTA MATTRESS COMPANY	ST. LOUIS	MO	63146	Domfoam & Vitafoam
SERTA MATTRESS COMPANY	ST.LOUIS	MO	63144	Domfoam & Vitafoam
SERTA MATTRESS COMPANY	FOREST PARK	OH	45240	Domfoam & Vitafoam
SERTA MATTRESS COMPANY	LANCASTER	PA	17603	Domfoam & Vitafoam
SERTA MATTRESS COMPANY	LANCASTER	PA	17604	Domfoam & Vitafoam

SERTA MATTRESS COMPANY - CORP	HOFFMAN ESTATES	IL	60192	Domfoam & Vitafoam
SERTA MATTRESS COMPANY - LOCKHART	LOCKHART	TX	78644	Domfoam & Vitafoam
SERTA MATTRESS COMPANY - LOCKHART	LOCKHART	TX	78644	Domfoam & Vitafoam
SERTA MATTRESS COMPANY DIP	LINDEN	NJ	07036	Domfoam & Vitafoam
SERTA MATTRESS CO-PUYALLUP	PUYALLUP	WA	98371	Domfoam & Vitafoam
SERTA MATTRESS OF SALT	SALT LAKE CITY	UT	84104	Domfoam & Vitafoam
SERTA MATTRESS-ST. LOUIS	HOFFMAN EST	IL	60192-3723	Domfoam & Vitafoam
SERTA N.B.C - GREEN	WEST COXSACKIE	NY	12192	Domfoam & Vitafoam
SERTA N.B.C -GROVETOWN	GROVETOWN	GA	30813	Domfoam & Vitafoam
SERTA N.B.C. - MIDDLEBO	MIDDLEBORO	MA	02346	Domfoam & Vitafoam
SERTA N.B.C. - MORENO	MORENO VALLEY	CA	92553	Domfoam & Vitafoam
SERTA N.B.C. - ONTARIO	MORENO VALLEY	CA	92553	Domfoam & Vitafoam
SERTA N.B.C. JAMESTOWN	JAMESTOWN	NY	14701	Domfoam & Vitafoam
SERTA N.B.C. -LINDEN	LINDEN	NJ	07036	Domfoam & Vitafoam
SERTA N.B.C. NORTH WEST	PUYALLUP	WA	98371	Domfoam & Vitafoam
SERTA NBC - LANCASTER	LANCASTER	PA	17604	Domfoam & Vitafoam
SERTA OF ARIZONA	GLENDALE	AZ	85307	Domfoam & Vitafoam
SERTA OF ARIZONA	GLENDALE	AZ	85307	Domfoam & Vitafoam
SERTA OF OKLAHOMA	OKLAHOMA CITY	OK	73147	Domfoam & Vitafoam
SERTA OF OKLAHOMA	OKLAHOMA CITY	OK	73147	Domfoam & Vitafoam
SERTA OF OKLAHOMA	OKLAHOMA CITY	OK	73147	Domfoam & Vitafoam
SERTA PALM BEACH BED D.I	RIVIERA BEACH	FL	33404	Domfoam & Vitafoam
SERTA RESTOKRAFT ROMULUS	ROMULUS	MI	48174	Domfoam & Vitafoam
SERTA SALT LAKE	SALT LAKE CITY	UT	84104	Domfoam & Vitafoam
SERTA SALT LAKE	SALT LAKE CITY	UT	84101	Domfoam & Vitafoam
SERTA WEST-NORTH CA DIV	VACAVILLE	CA	95688	Domfoam & Vitafoam
SERTA WEST-NORTH CA. DIP	VACAVILLE	CA	95688	Domfoam & Vitafoam
SERTA, INC.	ITASCA	IL	60143	Domfoam & Vitafoam
SERTA-COYNE MATTRESS CO LTD	WAIPAHU	HI	96797	Domfoam & Vitafoam
SERTA-SALT LAKE CITY	SALT LAKE CITY	UT	84101	Domfoam & Vitafoam
SIMMONS	MIAMI	FL	33131-4327	Domfoam & Vitafoam
SIMMONS BEDDING COMPANY	MIAMI	FL	33131-4327	Domfoam & Vitafoam
SIMMONS CARIBBEAN BEDDING, INC.	MIAMI	FL	33131-4327	Domfoam & Vitafoam
SIMMONS CO - JV ONTARIO	ONTARIO	CA	91764	Domfoam & Vitafoam
SIMMONS CO.	DALLAS	TX	75261	Domfoam & Vitafoam
SIMMONS CO.- HDQT DIP	ATLANTA	GA	30328	Domfoam & Vitafoam
SIMMONS CO.-PIS	PISCATAWAY	NJ	08854	Domfoam & Vitafoam
SIMMONS CO-JV OSHKOSH	OSHKOSH	WI	54901	Domfoam & Vitafoam
SIMMONS COMPANY	SHAWNEE MISSION	KS	66216	Domfoam & Vitafoam
SIMMONS COMPANY	PISCATAWAY	NJ	08854	Domfoam & Vitafoam
SIMMONS MANUFACTURING CO	SHAWNEE MISSION	KS	66216	Domfoam & Vitafoam
SIMMONS MANUFACTURING CO-PISCA	PISCATAWAY	NJ	08854	Domfoam & Vitafoam
SIMMONS UPHOLSTERED FURN CORP	PAOLI	IN	47454	Domfoam & Vitafoam
SIMMONS USA	DFW AIRPORT	TX	75261	Domfoam & Vitafoam
SIMPLE DESIGN MFG INC	TUALATIN	OR	97062	Domfoam & Vitafoam
SIMPLE DESIGNS MANUFACTURING, INC.	TUALATIN	OR	97062	Domfoam & Vitafoam
SLEEP INC.	CORSICANA	TX	75151-2126	Vitafoam
SLEEP INC. # 2	CORSICANA	TX	75151-2126	Vitafoam
SLEEPMASTER	CLEAR LAKE	IA	50428	Domfoam & Vitafoam
SLEEPTRONIC	FORT WORTH	TX	76155-2626	Vitafoam
SOLSTICE SLEEP PRODUCTS	COLUMBUS	OH	43204	Vitafoam
SOMNUS MATTRESS CORP.	DOUBLE SPRINGS	AL	35553	Vitafoam
SOUTHERN MOTION	PONTOTOC	MS	38863	Vitafoam
SOUTHERN MOTION, INC.	PONTOTOC	MS	38863	Vitafoam
SOUTHERN TREND MFG INC	OKOLONA	MS	38860	Vitafoam

SPEARS MATTRESS	ROME	GA	30162	Domfoam & Vitafoam
SPEARS MATTRESS	ROME	GA	30163	Domfoam & Vitafoam
SPEARS MATTRESS	ROME	GA	30161	Domfoam & Vitafoam
SPEARS MATTRESS	ROME	GA	30162	Domfoam & Vitafoam
SPEARS MATTRESS	ROME	GA	30161	Domfoam & Vitafoam
SPEARS MATTRESS CO	ROME	GA	30162	Domfoam & Vitafoam
SPEARS MATTRESS COMPANY	ROME	GA	30163	Domfoam & Vitafoam
SPRING AIR	CITY OF INDUSTRY	CA	91746	Domfoam & Vitafoam
SPRING AIR	CITY OF INDUSTRY	CA	91746	Domfoam & Vitafoam
SPRING AIR	CARROLLTON	TX	75006	Domfoam & Vitafoam
SPRING AIR	CARROLLTON	TX	75006	Domfoam & Vitafoam
SPRING AIR	CARROLLTON	TX	75006	Domfoam & Vitafoam
SPRING AIR - ATLANTA	TAMPA	FL	33619	Domfoam & Vitafoam
SPRING AIR - DALLAS	CARROLLTON	TX	75006	Domfoam & Vitafoam
SPRING AIR ATLANTA	ATLANTA	GA	30336	Domfoam & Vitafoam
SPRING AIR BIRMINGHAM	BIRMINGHAM	AL	35204	Domfoam & Vitafoam
SPRING AIR COMPANY	ELK GROVE VILLAGE	IL	60007	Domfoam & Vitafoam
SPRING AIR COMPANY	COLUMBUS	OH	43217	Domfoam & Vitafoam
SPRING AIR COMPANY	COLUMBUS	OH	43217	Domfoam & Vitafoam
SPRING AIR CORPORATE	ELK GROVE VILLAGE	IL	60007	Domfoam & Vitafoam
SPRING AIR INTERNATIONAL LLC	CHELSEA	MA	02150	Domfoam & Vitafoam
SPRING AIR INTL LLC	SALT LAKE CITY	UT	84103	Domfoam & Vitafoam
SPRING AIR LLC	SALT LAKE CITY	UT	84103	Domfoam & Vitafoam
SPRING AIR MATTRESS	SALT LAKE CITY	UT	84103	Domfoam & Vitafoam
SPRING AIR MATTRESS	TAMPA	FL	33619	Domfoam & Vitafoam
SPRING AIR MATTRESS B	GREENSBORO		27420	Domfoam & Vitafoam
SPRING AIR MATTRESS CO	BIRMINGHAM	AL	35204	Domfoam & Vitafoam
SPRING AIR MATTRESS CO	PHOENIX	AZ	85043	Domfoam & Vitafoam
SPRING AIR MATTRESS CO	LA PUENTE	CA	91746	Domfoam & Vitafoam
SPRING AIR MATTRESS CO.	NEW BRUNSWICK	NJ	08901	Domfoam & Vitafoam
SPRING AIR MATTRESS COMPA	PHOENIX	AZ	85043	Domfoam & Vitafoam
SPRING AIR MATTRESS CORP	GREENSBORO	NC	27420	Domfoam & Vitafoam
SPRING AIR MATTRESS CORP.	GREENSBORO	NC	27401	Domfoam & Vitafoam
SPRING AIR MATTRESS CORP.	GREENSBORO	NC	27401	Domfoam & Vitafoam
SPRING AIR MATTRESS CORP.	GREENSBORO	NC	27401	Domfoam & Vitafoam
SPRING AIR MATTRESS-AL	BIRMINGHAM	AL	35204	Domfoam & Vitafoam
SPRING AIR MATTRESS-AZ	PHOENIX	AZ	85005	Domfoam & Vitafoam
SPRING AIR MATTRESS-FL	TAMPA	FL	33619	Domfoam & Vitafoam
SPRING AIR MATTRESS-FL	TAMPA	FL	33619	Domfoam & Vitafoam
SPRING AIR MATTRESS-GA	ATLANTA	GA	30336	Domfoam & Vitafoam
SPRING AIR MATTRESS-MA	CHELSEA	MA	02150	Domfoam & Vitafoam
SPRING AIR MATTRESS-MI	GRAND RAPIDS	MI	49504	Domfoam & Vitafoam
SPRING AIR MATTRESS-MO	ST LOUIS	MO	63110	Domfoam & Vitafoam
SPRING AIR MOUNTAIN WEST	SALT LAKE CITY	UT	84103	Domfoam & Vitafoam
SPRING AIR OHIO, LLC	COLUMBUS	OH	43217	Domfoam & Vitafoam
SPRING AIR PARTNERS N.A.	NEW BRUNSWICK	NJ	08901	Domfoam & Vitafoam
SPRING AIR PARTNERS- NJ, INC.	NORTH ARLINGTON	NJ	07032	Domfoam & Vitafoam
SPRING AIR PARTNERS-CA	CITY OF INDUSTRY	CA	91746	Domfoam & Vitafoam
SPRING AIR PARTNERS-CA	CITY OF INDUSTRY	CA	91746	Domfoam & Vitafoam
SPRING AIR PARTNERS-CALIFORNIA	CITY OF INDUSTRY	CA	91746	Domfoam & Vitafoam
SPRING AIR PARTNERS-TX	CARROLLTON	TX	75006	Domfoam & Vitafoam
SPRING AIR PHOENIX	PHOENIX	AZ	85007	Domfoam & Vitafoam
SPRING AIR WEST	SALT LAKE CITY	UT	84103	Domfoam & Vitafoam
SPRING AIR WEST SEATTLE	LACEY	WA	98516	Domfoam & Vitafoam
SPRING AIR WEST-LACEY, WA	LACEY	WA	98516	Domfoam & Vitafoam

SPRING AIR/ALABAMA BEDDING MFG	BIRMINGHAM	AL	35201	Domfoam & Vitafoam
SPRING AIR-AP	TAMPA	FL	33619	Domfoam & Vitafoam
STERLING MFG	HOUSTON	TX	77270	Domfoam & Vitafoam
STERLING MFG	HOUSTON	TX	77222-6767	Domfoam & Vitafoam
STERLING MFG. CO.	HOUSTON	TX	77222	Domfoam & Vitafoam
STOREY'S CARPET OUTLET	DUNCAN	OK	73533	Domfoam & Vitafoam
STYLE LINE FURNITURE INC	VERONA	MS	38879	Vitafoam
STYLE LINE FURNITURE INC.	VERONA	MS	38879	Vitafoam
STYLE-LINE FURN., INC.	VERONA	MS	38879	Vitafoam
STYLELINE FURNITURE	VERONA	MS	38879	Vitafoam
STYLELINE FURNITURE	VERONA	MS	38879	Vitafoam
STYLE-LINE FURNITURE INC	VERONA	MS	38879	Vitafoam
TEMPUR PROD USA, LLC NM	DUFFIELD	VA	24244	Domfoam & Vitafoam
TEMPUR PRODUCTION	ALBUQUERQUE	NM	87121	Domfoam & Vitafoam
TEMPUR PRODUCTION USA INC	DUFFIELD	VA	24244	Domfoam & Vitafoam
TEMPUR-PEDIC	DUFFIELD	VA	24244	Domfoam & Vitafoam
TEMPUR-PEDIC INTERNATIONAL, INC.	MIAMI	FL	33131	Domfoam & Vitafoam
TEMPUR-WORLD LLC	MIAMI	FL	33131	Domfoam & Vitafoam
THE ASTRO-LOUNGER MANUFACTURING CO., INC	TUPELO	MS	38802	Vitafoam
THE BEDDING GROUP	ROCK ISLAND	IL	61201	Vitafoam
THE BEDDING GROUP	SOUTH BEND	IN		Vitafoam
THE BEDDING GROUP ROCK IS KING KOIL	ROCK ISLAND	IL	61201	Vitafoam
THE BEDDING GROUP, INC	SOUTH BEND	IN	46619	Vitafoam
THE BEDDING GROUP-ROCK ISLAND	ROCK ISLAND	IL	61201	Vitafoam
THE OHIO MATTRESS COMPANY	MIAMI	FL	33131-4327	Domfoam & Vitafoam
THE ROHART COMPANY INC	HOUSTON	TX	77222	Domfoam & Vitafoam
THE ROSE HILL COMPANY, INC.	OKOLONA	MS	38860	Vitafoam
THE SIMMONS MANUFACTURING CO., LLC	MIAMI	FL	33131-4237	Domfoam & Vitafoam
THER A PEDIC MIDWEST	ROCK ISLAND	IL	61201-4021	Vitafoam
THERAPEDIC MIDWEST	ROCK ISLAND	IL	61201	Vitafoam
THER-A-PEDIC MIDWEST	ROCK ISLAND	IL	61201-4021	Vitafoam
THOMASVILLE FURNITURE	HICKORY	NC	28603	Domfoam & Vitafoam
THOMASVILLE FURNITURE INDS	HICKORY	NC	28603	Domfoam & Vitafoam
THOMASVILLE RETAIL	MIAMI	FL	33131-4327	Domfoam & Vitafoam
THOMASVILLE UPH., INC.	HICKORY	NC	28603	Domfoam & Vitafoam
THOMASVILLE UPHOLSTERY IN	HICKORY	NC	28603	Domfoam & Vitafoam
THOMASVILLE UPHOLSTERY INC	HICKORY	NC	28603	Domfoam & Vitafoam
THOMASVILLE UPHOLSTERY INC	THOMASVILLE	NC	27360	Domfoam & Vitafoam
TUALATIN SLEEP PRODUCT	TUALATIN	OR	97062	Domfoam & Vitafoam
TUALATIN SLEEP PRODUCTS	STOCKTON	CA	95206	Domfoam & Vitafoam
TUALATIN SLEEP PRODUCTS	TUALATIN	OR	97062	Domfoam & Vitafoam
TUALATIN SLEEP PRODUCTS	TUALATIN	OR	97062	Domfoam & Vitafoam
TUALATIN SLEEP PRODUCTS	TUALATIN	OR	97062	Domfoam & Vitafoam
TUALATIN SLEEP PRODUCTS, INC.	TUALATIN	OR	97062	Domfoam & Vitafoam
TUPELO FOAM SALES, INC.	BELDEN	MS	38826	Vitafoam
ULTRA COMFORT FOAM CO. INC.	NEW ALBANY	MS	38652	Vitafoam
ULTRA COMFORT FOAM COMPANY, INC.	NEW ALBANY	MS	38652	Vitafoam
UNITED FURNITURE IND	OKOLONA	MS	38860	Vitafoam
UNITED FURNITURE IND INC	OKOLONA	MS	38860	Vitafoam
UNITED FURNITURE IND INC	OKOLONA	MS	38860	Vitafoam
UNITED FURNITURE IND INC	OKOLONA	MS	38860	Vitafoam
UNITED FURNITURE INDUSTRIES CA, INC.	OKOLONA	MS	38860	Vitafoam
UNITED FURNITURE INDUSTRIES, INC.	OKOLONA	MS	38860	Vitafoam
UNITED FURNITURE NC LLC	ASHEBORO	NC	27204	Vitafoam
WATKINS DECORATING, LLC	FRANKLIN	TN	37064	Domfoam & Vitafoam

WATKINS DECORATING, LLC	FRANKLIN	TN	37064	Domfoam & Vitafoam
WESTERN MATTRESS COMPANY	MIAMI	FL	33131-4327	Domfoam & Vitafoam
WHITE CROSS SLEEP PRODUCT	PHILADELPHIA	PA	19124	Domfoam & Vitafoam
WHITE CROSS SLEEP PRODUCTS	PHILADELPHIA	PA	19124	Domfoam & Vitafoam
WHITE CROSS SLEEP PRODUCTS	PHILADELPHIA	PA	19124	Domfoam & Vitafoam
WHITE CROSS SLEEP PRODUCTS, INC.	PHILADELPHIA	PA	19124	Domfoam & Vitafoam
WINCO MANUFACTURING		TX		Vitafoam
WINCO MANUFACTURING CO INC	HALEYVILLE	AL	35565-6047	Vitafoam
WINCO MANUFACTURING CO, INC.	CORSICANA	TX	75151-2126	Vitafoam
WINCO MANUFACTURING CO. INC.	HALEYVILLE	AL	35565-6047	Vitafoam
WINCO MFG	CORSICANA	TX	75151-2126	Vitafoam
WINCO MFG	HALEYVILLE	AL	35565-6047	Vitafoam
WINCO USA, INC.	CORSICANA	TX	75151	Vitafoam
WORLD SLEEP PRODUCTS INC.	NORTH BILLERICA	MA	01862	Vitafoam

TAB F

EXHIBIT ^{4 F}

CANADIAN POLYURETHANE FOAM CLASS ACTIONS TRUST AGREEMENT MADE AS OF FEBRUARY 15, 2013

Between

Hill NEIGHBOR[®] FLOOR COVERING CO. LIMITED, MAJESTIC
MATTRESS MFG. LTD, TRILLIUM PROJECT MANAGEMENT LTD.,
OPTION CONSOMMATEURS and KARINE ROBILLARD

(the "Plaintiffs")

and

DOMFOAM INTERNATIONAL INC., VALLE FOAM INDUSTRIES (1995)
INC., A-Z SPONGE & FOAM PRODUCTS LTD.

(the "Domfoam Defendants")

and

DEAN BRAYIANNIS

(the "Brayiannis Defendant")

and

BRUCE BRADLEY, MICHAEL CAPPUCCINO, PIETRO (PETER) FOTI,
DUKE GREENSTEIN, JOHN HOWARD, DALE MCNEIL, JAMES
WILLIAM SPROULE, ROBERT VALLE, TONY VALLECOCCIA and
FRED ZICKMANTEL

(the "Individual Settling Parties")

and

ROBERT TANNER

(the "Trustee")

SECTION 1 – DEFINITIONS

1.1 For the purposes of this Agreement:

- (1) "Court" means the Superior Court of Justice of the Province of Ontario.
- (2) "Parties" means the parties to this Agreement named above.

- (3) "Settlement Agreement" means the Canadian Polyurethane Foam Class Actions National Settlement Agreement made as of January 10, 2012 between the Parties.
- (4) "Trust Account" means the account to be established pursuant to this Agreement by the Trustee.
- (5) "Trust Agreement" means this Agreement.
- (6) "Trustee" means Robert Tanner.

1.2 Other capitalized terms shall have the meanings prescribed in the Settlement Agreement.

SECTION 2 – RECITALS

2.1 Pursuant to the Settlement Agreement, certain of the Individual Settling Parties are required to make payments to be held in trust by the Escrow Agent.

2.2 Pursuant to the Settlement Agreement, the Domfoam Defendants assigned to the Plaintiffs the proceeds of certain claims in the U.S. Urethane Settlement, to be held in trust by the Escrow Agent.

2.3 The Trustee has agreed to act as trustee of the Settlement Proceeds and as Escrow Agent pursuant to the Settlement Agreement upon the request and with the consent of all parties, subject to the terms of this Trust Agreement.

SECTION 3 – TRUST AGREEMENT

3.1 Within 10 days of the signing of this Agreement by all parties, the Individual Settling Parties shall pay the Settlement Amount to the Trustee and provide to the Trustee an accounting of the Settlement Amount to the date of such payment.

3.2 Interest shall not be payable on the Settlement Amount other than as actually earned once the Settlement Amount has been transferred to the Trustee in accordance with this Trust Agreement, and the Individual Settling Parties shall not be liable for any amount in respect of interest on the Settlement Amount.

3.3 Any proceeds of the Assignment shall be paid to the Trustee pursuant to the terms of the Settlement Agreement once they become available.

3.4 The Trustee shall hold the Settlement Proceeds in the Trust Account as provided for in the Settlement Agreement.

3.5 The Trustee shall be entitled to charge against the Settlement Proceeds, as a first charge thereon, his reasonable fees (at \$475.00 per hour) and disbursements relating to the negotiation of this Trust Agreement and the establishment and administration of the Trust Account in priority to all other claims. The fees charged by the Trustee shall be subject to Court supervision equivalent to the supervision of the Court over the fees charged to a class by a claims administrator under the *Class Proceedings Act*. For greater certainty, the Trustee is not required to seek court approval of fees unless such approval is requested by one of the Parties.

3.6 Administration of, entitlement to and disposition of the Settlement Proceeds shall be governed by the terms of the Settlement Agreement, subject to any order of the Court made on notice to all Parties.

3.7 In the event of dispute with respect to the administration of the Trust Account, the Trustee may elect to apply to the Court for directions and/or for an interpleader order and (without limiting the generality of the provisions of paragraph 3.4 above), the Trustee shall be entitled to his reasonable full indemnity costs of any such application in any event of the cause.

SECTION 4- MISCELLANEOUS

4.1 Governing Law

- (1) This Trust Agreement shall be governed by and construed and interpreted in accordance with the laws of the Province of Ontario.

4.2 Counterparts

- (1) This Trust Agreement may be executed in counterparts, all of which taken together will be deemed to constitute one and the same agreement, and a

facsimile signature shall be deemed an original for purposes of executing this Settlement Agreement.

4.3 Recitals

- (1) The recitals to this Trust Agreement are true and form part of the Trust Agreement.

4.4 Authorized Signatures

- (1) Each of the undersigned represents that he or she is fully authorized to enter into the terms and conditions of, and to execute, this Trust Agreement.

4.5 Notice

- (1) Any and all notices, requests, directives, or communications required by this Trust Agreement shall be in writing and shall, unless otherwise expressly provided herein, be given personally, by express courier, by postage prepaid mail, by facsimile transmission, or by email .pdf files, and shall be addressed as follows:

For the Plaintiffs and for Class Counsel in the Proceedings:

Harvey T. Strosberg, Q.C. and
Heather Rumble Peterson

SUTTS, STROSBURG LLP

600-251 Goyeau Street
Windsor, ON N9A 6V4
Tel: 519-258-9333
Fax: 519-258-9527
Email: harvey@strosbergco.com
hpeterson@strosbergco.com

Ward Branch and Luciana Brasil

BRANCH MACMASTER

1410-777 Hornby Street
Vancouver, BC V7G 3E2
Tel: 604-654-2966
Fax: 604-684-3429
Email: wbranch@branmac.com
lbrasil@branmac.com

Daniel Belleau and Maxime Nasr

BELLEAU LAPOINTE

306 Place d'Youville, Suite B-10
Montreal, QC H2Y 2B6
Tel: 514-987-6700
Fax: 514-987-6886
Email: dbelleau@belleaulapointe.com
mnasr@belleaulapointe.com

J.J. Camp, Q.C. and Reidar Mogerman

CAMP FIORANTE MATTHEWS MOGERMAN

400-856 Homer St.
Vancouver, BC V6B 2W1
Tel: 604-689-7555
Fax: 604-689-7554
Email: jjcamp@cfmlawyers.ca
rmogerman@cfmlawyers.ca

For the Domfoam Defendants:

Christopher P. Naudie

OSLER, HOSKIN & HARCOURT LLP

P.O. Box 50
1 First Canadian Place
Toronto, ON M5X 1B8
Tel: 416-862-6811
Fax: 416-862-8666
Email: cnaudie@osler.com

For Tony Vallecocchia and John Howard:

Robert Tanner

TANNER & GUINEY

P.O. Box 50
3425-130 Adelaide Street West
P.O. Box 34
Toronto, ON M5H 3P6
Tel: 416-862-7745
Fax: 416-862-7874
Email: rgtanner@tannerguiney.com

***For Bruce Bradley, Michael Cappuccino, Pietro (Peter) Foti, Duke Greenstein,
Dale McNell, James William Sproule, Robert Valle and Fred Zickmantel:***

Jack Berkow

BERKOW COHEN LLP

400-141 Adelaide Street West
Toronto, ON M5H 3L5
Tel: 416-364-4900
Fax: 416-364-3865
Email: jberbow@berkowcohen.com

4.6 Date of Execution

- (1) The Parties have executed this Trust Agreement as of the date on the cover page.

"HII NEIGHBOR" FLOOR COVERING CO.
LIMITED, MAJESTIC MATTRESS MFG. LTD,
TRILLIUM PROJECT MANAGEMENT LTD. and
OPTION CONSOMMATEURS, by their counsel

By:




Name: Branch MacMaster LLP
Title: Counsel in the B.C. Proceedings

By:

Name: Sutts, Strosberg LLP
Title: Counsel in the Ontario Proceedings

By:




Name: Camp Fiorante Matthews Mogerman
Title: Counsel in the B.C. Proceedings

By:

Name: Belleau Lapointe
Title: Counsel in the Quebec Proceeding

DOMFOAM INTERNATIONAL, INC., by its counsel

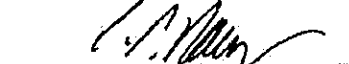
By:



Name: Osler, Hoskin & Harcourt LLP
Title: Canadian Counsel

VALLE FOAM INDUSTRIES (1995) INC., by its
counsel

By:



Name: Osler, Hoskin & Harcourt LLP
Title: Canadian Counsel

A-Z SPONGE & FOAM PRODUCTS LTD., by its
counsel

By:




Name: Osler, Hoskin & Harcourt LLP
Title: Canadian Counsel

4.6 Date of Execution

- (1) The Parties have executed this Trust Agreement as of the date on the cover page.

**"HII NEIGHBOR" FLOOR COVERING CO.
LIMITED, MAJESTIC MATTRESS MFG. LTD,
TRILLIUM PROJECT MANAGEMENT LTD. and
OPTION CONSOMMATEURS, by their counsel**

By: _____
Name: Branch MacMaster LLP
Title: Counsel in the B.C. Proceedings

By:  _____
Name: Suits, Strosberg LLP
Title: Counsel in the Ontario Proceedings

By: _____
Name: Camp Fiorante Matthews Mogerman
Title: Counsel in the B.C. Proceedings

By: _____
Name: Belleau Lapointe
Title: Counsel in the Quebec Proceeding

DOMFOAM INTERNATIONAL, INC., by its counsel

By: _____
Name: Osler, Hoskin & Harcourt LLP
Title: Canadian Counsel

**VALLE FOAM INDUSTRIES (1995) INC., by its
counsel**

By: _____
Name: Oster, Hoskin & Harcourt LLP
Title: Canadian Counsel

**A-Z SPONGE & FOAM PRODUCTS LTD., by its
counsel**

By: _____
Name: Osler, Hoskin & Harcourt LLP
Title: Canadian Counsel

4.6 Date of Execution

- (1) The Parties have executed this Trust Agreement as of the date on the cover page.

**"HII NEIGHBOR" FLOOR COVERING CO.
LIMITED, MAJESTIC MATTRESS MFG. LTD,
TRILLIUM PROJECT MANAGEMENT LTD. and
OPTION CONSOMMATEURS, by their counsel**

By: _____
Name: Branch MacMaster LLP
Title: Counsel in the B.C. Proceedings

By: _____
Name: Sutts, Strosberg LLP
Title: Counsel in the Ontario Proceedings

By: _____
Name: Camp Fiorante Matthews Mogerman
Title: Counsel in the B.C. Proceedings

By: Belleau Lapointe
Name: Belleau Lapointe
Title: Counsel in the Quebec Proceeding

DOMFOAM INTERNATIONAL, INC., by its counsel

By: _____
Name: Osler, Hoskin & Harcourt LLP
Title: Canadian Counsel

**VALLE FOAM INDUSTRIES (1995) INC., by its
counsel**

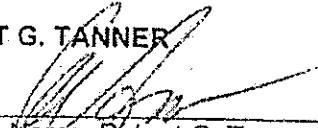
By: _____
Name: Osler, Hoskin & Harcourt LLP
Title: Canadian Counsel

**A-Z SPONGE & FOAM PRODUCTS LTD., by its
counsel**

By: _____
Name: Osler, Hoskin & Harcourt LLP
Title: Canadian Counsel

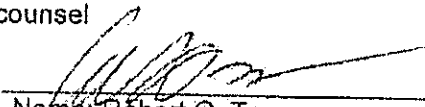
ROBERT G. TANNER

By:


Name: Robert G. Tanner
Title: Trustee

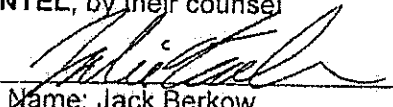
For TONY VALLECOCCHIA AND JOHN HOWARD,
by their counsel

By:


Name: Robert G. Tanner
Title: Counsel for Tony Vallecoccia and
John Howard

For BRUCE BRADLEY, MICHAEL CAPPUCCINO,
PIETRO (PETER) FOTI, DUKE GREENSTEIN,
DALE MCNEIL, JAMES WILLIAM SPROULE,
ROBERT VALLE, DEAN BRAYIANNIS AND FRED
ZICKMANTEL, by their counsel

By:

per 
Name: Jack Berkow
Title: Counsel for Bruce Bradley, Michael
Cappuccino, Pietro (Peter) Foti, Duke
Greenstein, Dale McNeil, James William
Sproule, Robert Valle, Dean Brayiannis and
Fred Zickmantel

TAB G

Exhibit G

**Deloitte & Touche Inc., CCAA Monitor of
3113736 Canada Ltd.
(formerly Valle Foam Industries (1995) Inc.)
Statement of Receipts and Disbursements
For the period March 29, 2012 to July 11, 2013**

Receipts

Sale of assets	\$ 1,560,000.00
Accounts Receivable - Collected by Purchaser	3,699,723.31
Accounts Receivable - Collected by Applicants	27,161.61
Reimbursement of Legal Fees (net of payment of post-filing obligations)	676,748.36
Insurance Refund	51,297.00
Interest Earned	44,363.99
Class Action Settlement (net)	251,302.91
Total cash receipts	\$ <u>6,310,597.18</u>

Disbursements

CCAA Monitor's Fees	179,439.01
HST on CCAA Monitor's Fees	23,327.07
Legal Fees and Disbursements	369,405.71
HST Paid on Legal and Disbursements	43,655.90
Other Disbursements (Newspaper Notices, Bank Charges)	4,961.10
HST on Disbursements	640.47
PST Paid on D&O Premium	2,070.00
D&O Insurance premium	25,875.00
Total cash disbursements	\$ <u>649,374.26</u>

Cash on hand as at July 11, 2013	\$ <u><u>5,661,222.92</u></u>
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TAB H

Exhibit H

**Deloitte & Touche Inc., CCAA Monitors of
43262063 Canada Ltd.
(formerly Domfoam International Inc.)
Statement of Receipts and Disbursements
For the period March 29, 2012 to July 11, 2013**

Receipts

Sale of assets	\$ 4,050,879.66
Funds received from Domfoam RBC bank accounts	296,932.86
Interest earned	25,717.80
Class Action Settlement (net)	195,248.04
Total cash receipts	<u>\$ 4,568,778.36</u>

Disbursements

CCAA Monitor's Fees	179,438.98
HST on CCAA Monitor's Fees	23,327.06
Legal Fees and Disbursements	970,244.80
HST Paid on Legal and Disbursements	52,817.59
Other Disbursements (Newspaper Notices, bank charges)	4,953.37
HST on Disbursements	640.47
PST Paid on D&O Premium	2,070.00
D&O Insurance premium	25,875.00
Total cash disbursements	<u>\$ 1,259,367.27</u>

Cash on hand as at July 11, 2013	<u><u>\$ 3,309,411.09</u></u>
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TAB I

Exhibit I

**Deloitte & Touche Inc., CCAA Monitors of
of A-Z Sponge & Foam Products Ltd.
Statement of Receipts and Disbursements
For the period March 29, 2012 to July 11, 2013**

Receipts

Sale of assets	\$ 842,278.49
Funds received from A-Z bank account	304,564.36
Insurance Refund	8,517.80
Interest Earned	6,574.71
Class Action Settlement (net)	27,821.67
Total cash receipts	\$ <u>1,189,757.03</u>

Disbursements

CCAA Monitor's Fees	39,875.29
HST on CCAA Monitor's Fees	5,183.79
Legal Fees and Disbursements	222,029.80
HST Paid on Legal and Disbursements	12,497.28
Other Disbursements (Newspaper Notice, bank charges)	1,121.49
HST on Disbursements	142.32
PST Paid on D&O Premium	460.00
D&O Insurance premium	5,750.00
Post-filing claims paid	20,610.40
Total cash disbursements	\$ <u>307,670.37</u>

Cash on hand as at July 11, 2013	\$ <u><u>882,086.66</u></u>
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TAB J

EXHIBIT "J"

Court File No. CV-12-9545-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS
AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD., AND
A-Z SPONGE & FOAM PRODUCTS LTD.

APPLICANTS

AFFIDAVIT OF CATHERINE HRISTOW
(Sworn July 12, 2013)

I, CATHERINE A. HRISTOW, of the Town of Richmond Hill, in the Province of Ontario, MAKE OATH AND SAY AS FOLLOWS:

1. I am a Certified Management Accountant and Chartered Insolvency and Restructuring Professional qualified to practice in the Province of Ontario and am a Vice President of Deloitte Restructuring Inc. (formerly Deloitte & Touche Inc.) ("**Deloitte**"), the Court-Appointed monitor (the "**Monitor**") of 3113736 Canada Ltd. (formerly known as Valle Foam Industries (1995) Inc. ("**Valle**")), 4362063 Canada Ltd. (formerly known as Domfoam International Inc. ("**Domfoam**")) and A-Z Sponge & Foam Products Ltd. ("**A-Z Foam**") (collectively, the "**Applicants**" or the "**Companies**") and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Attached hereto as Exhibit "A" are true copies of the invoices for fees and disbursements incurred by Deloitte in the course of the CCAA administration of the Company between October 1, 2012 and July 5, 2013 (the "**Passing of Accounts Period**").

3. The total fees of the Monitor during the Passing of Accounts Period amount to \$86,213.00 together with expenses and disbursements in the amount of \$128.71 and harmonized sales tax ("HST") in the amount of \$11,226.76 totalling \$97,586.47.

4. To the best of my knowledge, the rates charged by Deloitte throughout the course of these proceedings are comparable to the rates charged by other accounting firms in the Toronto market for the provision of similar services.

5. The hourly billing rates outlined in Exhibit "A" to this affidavit are comparable to the hourly rates charged by Deloitte for services rendered in relation to similar proceedings.

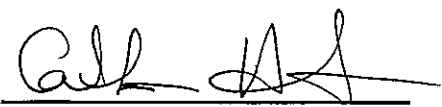
6. The fees of the Monitor have been allocated on a percentage basis to Valle Foam, Domfoam and A-Z at 45%, 45% and 10% respectively as agreed with the Applicants.

7. Attached as Exhibit "A" to the Affidavit of Grant Moffat sworn and filed in support of the within motion are the full particulars of the fees and disbursements of Thornton Grout Finnigan LLP, counsel to the Monitor, which have been incurred during the period October 1, 2012 to June 30, 2013.

8. Thornton Grout Finnigan LLP rendered services throughout these proceedings in a manner consistent with instructions from the Monitor. The Monitor has approved all such accounts and I verily believe that the fees and disbursements of Thornton Grout Finnigan LLP are fair and reasonable in the circumstances.

9. I make this affidavit in support of a motion by the Monitor for, *inter alia*, approval of the fees and disbursements of the Monitor.

SWORN BEFORE ME
at the City of Toronto, in the
Province of Ontario this 12th
day of July, 2013

)
)
)
)

Catherine A. Hristow)

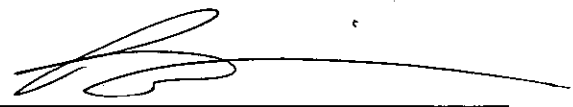
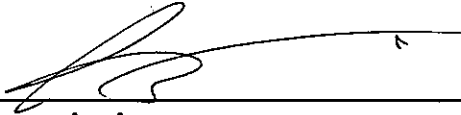

A commissioner for taking oaths, etc.

EXHIBIT "A"

REFERRED TO IN THE AFFIDAVIT OF CATHERINE HRISTOW
(Sworn July 12, 2013)



Commissioner

Annette Melinda Fournier, a Commissioner, etc.,
City of Toronto, for ThorntonGroutFinnigan LLP,
Barristers and Solicitors.
Expires November 8, 2013.

Deloitte.

Deloitte & Touche Inc.
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1
 Canada

Tel: 416-601-6150
 Fax: 416-601-6690
 www.deloitte.ca

Valle Foam Industries (1995) Inc.
 Domfoam International Inc.
 A-Z Sponge & Foam Products Ltd.
 c/o Deloitte & Touche Inc.
 181 Bay Street, Suite 1400
 Toronto, ON M5J 2V1

Attention: Mr. Paul Casey

Date: November 19, 2012
 Invoice No: 3200872
 Client/Mandate No: 921001/1000001
 Partner: Paul Casey

HST Registration No: 122893605

For professional services rendered in connection with Deloitte & Touche Inc. acting as Court-Appointed Companies' Creditors Arrangement Act (R.S.C., 1985, c. C-36) ("CCAA") Monitor of Valle Foam Industries (1995) Inc. ("Valle Foam") Domfoam International Inc. ("Domfoam") and A-Z Sponge & Foam Products Ltd. ("A-Z") (collectively the "Companies") for the period October 1, 2012 to November 1, 2012.

Date	Professional	Description
10/1/2012	Hristow, Catherine	Status update with B. Bougie; correspondence with T. Dunn regarding landlord claim.
10/3/2012	Brown, Rose	Issue cheques and record same in Ascend.
10/3/2012	Hristow, Catherine	Review revised claims from RCAP in response to Notice of Revision and forward same to D. Ullmann; review correspondence from J. Vincent.
10/3/2012	Hristow, Catherine	Review list of Notices of Revisions; commence draft court report.
10/5/2012	Hristow, Catherine	Review correspondence from a former Valle employee; review Notices of Dispute from Class Action claimants and forward to legal counsel; correspondence with D. Ullmann.
10/9/2012	Hristow, Catherine	Voicemail message for G. Moffat; voicemail message for D. Ullmann and subsequent email correspondence; review Notice of Dispute from Revenu Quebec; telephone attendance with representative from Bell Canada regarding phone numbers for Valle Foam and Domfoam; prepare and send letter to WorkSafe BC; review correspondence from T. Dunn; telephone attendances with G. Moffat and subsequent email correspondence; revise draft affidavit; continue drafting Fifth Report of the Monitor.
10/10/2012	Hristow, Catherine	Email correspondence with D. Ullmann; email correspondence with T. Dunn; review correspondence from D. McNeill; review correspondence from S. Nassabi; review correspondence from D. Schlesinger and forward same to D. Ullmann; continue to draft Fifth Report of the Monitor.

10/11/2012	Koroneos, Anna	Discussion with C. Hristow on status and print schedules for updating in Ascend.
10/11/2012	Hristow, Catherine	Revise affidavit of fees; commence update of claims schedule; preparation of legal fees schedule for allocation of same; continue to draft the Fifth Report of the Monitor; telephone attendance with D. Ullmann; telephone attendance with T. Dunn; email correspondence with M. Whitmer.
10/11/2012	Brown, Rose	Preparation of cheques and record same in Ascend.
10/12/2012	Hristow, Catherine	Telephone attendance with N. Berube of Revenu Quebec and email correspondences with R. Slattery regarding same; correspondence with A. Koroneos regarding claims schedule; correspondence with B. Robb regarding legal accounts; correspondence with M. Whitmer; continue to draft Fifth Report of the Monitor; status update with P. Casey.
10/12/2012	Casey, Paul	Status update with C. Hristow.
10/15/2012	Hristow, Catherine	Attendance on a conference call with R. Slattery and G. Moffat; email correspondence with J. Howard and G. Ross; email correspondence with B. Robb; continue drafting Fifth Report of the Monitor.
10/16/2012	Koroneos, Anna	Review of all claims filed, organize revisions file; update schedule for review with C. Hristow; review of all revisions and organize files; review of disputes with C. Hristow; update schedule to reflect all claims.
10/16/2012	Hristow, Catherine	Email correspondences with D. Ullmann; review document regarding working capital adjustment and meet with M. Freake to sign same; email correspondence to A. Lin regarding Notice to Participate from WorkSafe BC and subsequent correspondence with WorkSafe BC regarding same; correspondences with B. Robb regarding operating expenses and legal fees; update legal fee retainer schedule drawdowns; review correspondence from the Competition Bureau; telephone attendance with C. Stanley of CRA and subsequent email correspondence; meeting with A. Koroneos regarding claims schedule and updating same; continue with revisions to the Fifth Report of the Monitor.
10/17/2012	Hristow, Catherine	Correspondence with S. Nassabi; correspondence with M. Whitmer of Kohrman Jackson & Krantz; review affidavits of legal counsel; telephone attendance with G. Moffat; email correspondences with D. Ullmann; email correspondence with D. Schlesinger; correspondence with J. Ehrman and forward same to G. Moffat; correspondence with B. Robb; draft statements of receipts and disbursements for Fifth Report of the Court; continue drafting Fifth Report of the Monitor; status update with P. Casey; discussion with S. Damiani regarding claims schedule.
10/17/2012	Damiani, Stefano	Review email from C. Hristow and discussion on same; prepare summary schedule with respect to claims filed by the creditors of the Debtor Companies, and email to C. Hristow on same.
10/17/2012	Brown, Rose	Issuance of cheques and allocation of legal fees and record same in Ascend.

10/18/2012	Hristow, Catherine	Various email correspondence with D. Ullmann and subsequent telephone attendance; send fax to Bond Street Collections including the Initial Order and Claims Solicitation Procedure Order; correspondence with A. Morganti; email correspondences and subsequent telephone attendance with G. Moffat; continue drafting Fifth Report of the Monitor.
10/18/2012	Brown, Rose	Allocation of disbursements between estates and record same in Ascend.
10/19/2012	Hristow, Catherine	Email correspondences with B. Robb; organize documentation for court report and quality review of same; meet with B. Tannenbaum to discuss the Fifth Report of the Monitor; continue with revisions to the Fifth Report of the Monitor; discussions with G. Moffat; send draft Fifth Report of the Monitor to the Applicants; review the Applicants Motion materials; issue letters to the three Class Action Claimants regarding the Notices of Dispute filed; discussion with D. Ullmann.
10/19/2012	Tannenbaum, Bryan	Review draft Fifth Report of the Monitor and discuss same with C. Hristow.
10/19/2012	Brown, Rose	Record deposit.
10/22/2012	Koroneos, Anna	Discussion with BC Hydro on post filing amounts and payments thereto.
10/22/2012	Hristow, Catherine	Discussion with P. Casey regarding the draft Fifth Report of the Monitor; finalize report.
10/22/2012	Casey, Paul	Review Fifth Report of the Monitor; comment and meet with C. Hristow.
10/23/2012	Hristow, Catherine	Correspondence with N. Berube of Revenu Quebec; telephone attendance with R. Slattery; send letter to B. Robb regarding post-filing expenses; file administration; telephone attendance with G. Moffat; email correspondences with D. Schlesinger; email correspondence with L. Brasil.
10/23/2012	Brown, Rose	Record deposit in Ascend.
10/24/2012	Hristow, Catherine	Correspondence with G. Moffat regarding D&O insurance; correspondence with D. Ullmann; correspondences with M. Whitmer; voicemail message for R. Slattery; discussions with R. Brown regarding investments.
10/24/2012	Brown, Rose	Discussion with C. Hristow and renew investments for 90 days; record investments in Ascend.
10/25/2012	Hristow, Catherine	Attendance at Court regarding the Fifth Report of the Monitor.
10/26/2012	Hristow, Catherine	Review invoice from KRG Insurance, and request cheques for payment of same; review correspondence from the Ministry of Labour; correspondence regarding posting the October 25th Order and Endorsement on the Monitor's webpage; correspondence with G. Moffat.
10/26/2012	Brown, Rose	Issue and record cheques in Ascend.
10/29/2012	Hristow, Catherine	Review correspondence from T. Dunn regarding Valle landlord; review documentation received from J. Ehrman; correspondence with Affiliated Brokers regarding status of the file.
10/30/2012	Hristow, Catherine	Correspondence with A. Koroneos regarding claims sent in by Bankruptcy Highway; correspondence with J. Ehrman; file administration; correspondences with B. Uysal of the Ministry of Labour; correspondence with D. McNeill.

Valle Foam Industries (1995) Inc.
Domfoam International Inc.
A-Z Sponge & Foam Ltd.
c/o Deloitte & Touche Inc.
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Page 4

10/31/2012	Brown, Rose	Allocation of fees between estates; prepare cheque and record same in Ascend.
10/31/2012	Hristow, Catherine	Review email correspondence from N. Berube and respond to same; telephone attendance with R. Slattery; discussion with A. Koroneos regarding claims schedule and post-filing claims.
11/1/2012	Damiani, Stefano	Email correspondence with C. Hristow regarding Domfoam HST returns; review and compile financial information, file administration.
11/1/2012	Hristow, Catherine	Telephone attendance with G. Moffat; letter to N. Berube of Revenu Quebec; letter to R. Tanner of Tanner & Guiney; discussions with A. Koroneos; review draft response to Revenu Quebec and provide comments to D. Ullmann; discussion with S. Damiani; discussion with Bell Canada regarding extension.

Valle Foam Industries (1995) Inc.
 Domfoam International Inc.
 A-Z Sponge & Foam Ltd.
 c/o Deloitte & Touche Inc.
 November 19, 2012
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Summary of Fees

Professional	Position	Hours	Rate	Fees
Casey, Paul	Partner	1.5	\$ 650.00	975.00
Tannenbaum, Bryan	Partner	0.8	650.00	520.00
Hristow, Catherine	Senior Manager	69.6	500.00	34,800.00
Damiani, Stefano	Manager	2.3	425.00	977.50
Koroneos, Anna	Manager	5.2	425.00	2,210.00
Brown, Rose	Trust Administrator	<u>6.5</u>	160.00	<u>1,040.00</u>
Total hours and professional fees		<u>85.9</u>		40,522.50
Blended hourly rate			471.74	
Disbursements				10.13
Total Fees and Disbursements				40,532.63
HST @ 13%				5,269.24
Total Amount Due				\$ 45,801.87

Allocation of fees

Entity	Professional Fees	Disbursements	Taxes	Total
Valle Foam Industries (1995) Inc. (45%)	18,235.13	4.56	2,371.16	20,610.85
Domfoam International Inc. (45%)	18,235.13	4.56	2,371.16	20,610.85
A-Z Sponge & Foam Products	4,052.24	1.01	526.92	4,580.17
Totals	40,522.50	10.13	5,269.24	45,801.87

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Deloitte.

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Valle Foam Industries (1995) Inc.
 Domfoam International Inc.
 A-Z Sponge & Foam Products Ltd.
 c/o Deloitte & Touche Inc.
 181 Bay Street, Suite 1400
 Toronto, ON M5J 2V1

Attention: Mr. Paul Casey

Date: December 11, 2012
 Invoice No: 3212444
 Client/Mandate No: 921001/1000001
 Partner: Paul Casey
 HST Registration No: 122893605

For professional services rendered in connection with Deloitte & Touche Inc. acting as Court-Appointed Companies' Creditors Arrangement Act (R.S.C., 1985, c. C-36) ("CCAA") Monitor of Valle Foam Industries (1995) Inc. ("Valle Foam") Domfoam International Inc. ("Domfoam") and A-Z Sponge & Foam Products Ltd. ("A-Z") (collectively the "Companies") for the period November 2, 2012 to November 30, 2012.

Date	Professional	Description
11/14/2012	Hristow, Catherine	Correspondence with Linden Landscaping regarding status of dividend payment; correspondence with R. Slattery.
11/19/2012	Hristow, Catherine	Review legal invoices; review correspondence regarding landlord settlement; prepare and send letter to WorkSafe BC.
11/20/2012	Brown, Rose	Trust Banking Administration – preparation of disbursement cheques.
11/20/2012	Hristow, Catherine	Review and approve the bank reconciliations for the month of October.
11/23/2012	Hristow, Catherine	Review documentation/invoices including banking and tax information sent by G. Ross; discussions with R. Brown regarding payment of post filing claims for A-Z; correspondence with G. Moffat.
11/26/2012	Hristow, Catherine	Correspondence with G. Ross; correspondence with L. Roy of Ormuco; various correspondences with P. Birthistle of Thomson Research Associates; review correspondence from T. Dunn regarding Valle landlord; review correspondence from R. Slattery.
11/27/2012	Hristow, Catherine	Correspondence with D. Stanneveld regarding claims process; conference call with G. Moffat and R. Slattery.
11/28/2012	Koroneos, Anna	Discussion with R. Brown on distribution to post filing A-Z claims and review of same.
11/28/2012	Hristow, Catherine	Review class action claims; attendance at Minden Gross for a meeting with class action counsel.
11/29/2012	Brown, Rose	Trust Banking Administration - distribution cheques for A-Z and legal disbursement.
11/29/2012	Hristow, Catherine	Review A-Z post-filing claims; sign cheques and draft letter regarding same; discussion with R. Brown regarding Ascend.

Valle Foam Industries (1995) Inc.
 Domfoam International Inc.
 A-Z Sponge & Foam Ltd.
 c/o Deloitte & Touche Inc.
 December 11, 2012
 Page 2

Summary of Fees

Professional	Position	Hours	Rate	Fees
Hristow, Catherine	Senior Manager	8.2	500.00	4,100.00
Koroneos, Anna	Manager	0.8	425.00	340.00
Brown, Rose	Trust Administrator	<u>1.5</u>	160.00	<u>240.00</u>
Total hours and professional fees		<u>10.5</u>		4,680.00
Blended hourly rate			445.71	
Disbursements				44.95
Total Fees and Disbursements				4,724.95
HST @ 13%				614.24
Total Amount Due				\$ 5,339.19

Allocation of fees

Entity	Professional Fees	Disbursements	Taxes	Total
Valle Foam Industries (1995) Inc. (45%)	2,106.00	20.23	276.41	2,402.64
Domfoam International Inc. (45%)	2,106.00	20.23	276.41	2,402.64
A-Z Sponge & Foam Products (10%)	468.00	4.49	61.42	533.91
Totals	4,680.00	44.95	614.24	5,339.19

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Valle Foam Industries (1995) Inc.
 Domfoam International Inc.
 A-Z Sponge & Foam Products Ltd.
 c/o Deloitte & Touche Inc.
 181 Bay Street, Suite 1400
 Toronto, ON M5J 2V1

Date: February 21, 2013
 Invoice No: 3248897
 Client/Mandate No: 921001/1000001
 Partner: Paul Casey
 HST Registration No: 122893605

Attention: Mr. Paul Casey

For professional services rendered in connection with Deloitte & Touche Inc. acting as Court-Appointed Companies' Creditors Arrangement Act (R.S.C., 1985, c. C-36) ("CCAA") Monitor of Valle Foam Industries (1995) Inc. ("Valle Foam") Domfoam International Inc. ("Domfoam") and A-Z Sponge & Foam Products Ltd. ("A-Z") (collectively the "Companies") for the period December 1, 2012 to January 31, 2013.

Date	Professional	Description
12/3/2012	Koroneos, Anna	Review of Domfoam, Valle Foam and A-Z claims schedule and enter any missing information and update post revisions/disallowances in Ascend for distribution at a later date.
12/3/2012	Hristow, Catherine	Review correspondence; file and claim administration.
12/4/2012	Hristow, Catherine	Review correspondence from S. Schneiderman; review correspondence from former A-Z employee.
12/7/2012	Hristow, Catherine	Review CRA claim for A-Z Foam; forward CRA claim to Minden Gross; telephone attendance with D. Ullmann regarding Revenu Quebec.
12/10/2012	Koroneos, Anna	Review of proof of claims and property claim from Bankruptcy Highway for postage meter; discussion with C. Hristow on same; telephone conversation with Bankruptcy Highway regarding claims bar date and proof of delivery prior to bar date; review of email from purchaser regarding attempts to have them pick up the meter.
12/10/2012	Hristow, Catherine	Correspondence with T. Dunn; correspondence with Thomson Research; correspondence with Bankruptcy Highway regarding Pitney Bowes; correspondence with D. McNeill.
12/11/2012	Brown, Rose	Prepare disbursement cheques and transfer between accounts for legal expenses.
12/14/2012	Hristow, Catherine	Telephone attendance with M. Kennedy, former Valle Foam employee.
12/17/2012	Hristow, Catherine	Review correspondence from T. Dunn regarding balance of Valle purchase price; review and respond to correspondence from D. Ullmann regarding Revenu Quebec.
12/18/2012	Brown, Rose	Prepare disbursement cheques.
12/19/2012	Koroneos, Anna	Discussion with representative of Pitney Bowes regarding proof of claim property and release of postage machine; review of records and email to C. Hristow on same.

Valle Foam Industries (1995) Inc.
 Domfoam International Inc.
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 February 21, 2013
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12/20/2012	Koroneos, Anna	Telephone message with Pitney Bowes regarding postage machine and contact at Valle.
12/21/2012	Hristow, Catherine	Telephone attendance with G. Moffat regarding correspondence from class action claimants, request from legal counsel and other matters.
1/7/2013	Hristow, Catherine	Review and sign bank reconciliations.
1/9/2013	Hristow, Catherine	Review correspondence; attendance on a conference call with G. Moffat, R. Slattery and C. Naudie.
1/18/2013	Hristow, Catherine	Review correspondence to Revenu Quebec.
1/21/2013	Hristow, Catherine	Correspondence with R. Slattery; correspondence with Bond Street Collections.
1/22/2013	Brown, Rose	Renewal of Investments.
1/22/2013	Koroneos, Anna	Telephone discussion with representative of Adpro Adhesives regarding the status of Domfoam distributions and discussion with C. Hristow regarding same.
1/22/2013	Hristow, Catherine	Review Revenu Quebec claims and notice of disallowance; various correspondence with R. Slattery; review late filed claims and commence schedule of same; review correspondence regarding settlement and receipt of funds; review filing documents regarding same; correspondence with J. Rossi of RBC; correspondence with G. Ross.
1/23/2013	Hristow, Catherine	Discussions with R. Brown; prepare draw down schedule for legal fees; sign disbursement forms.
1/23/2013	Hristow, Catherine	File administration; commence draft of court report.
1/25/2013	Brown, Rose	Prepare transfer between accounts for legal fees.
1/25/2013	Hristow, Catherine	Telephone attendance with G. Moffat.
1/29/2013	Hristow, Catherine	Review correspondence from T. Dunn; review and approve the December bank reconciliations.
1/30/2013	Hristow, Catherine	Review correspondence; revise draft court report.
1/31/2013	Hristow, Catherine	Telephone attendance with R. Slattery; correspondence with G. Moffat.

Valle Foam Industries (1995) Inc.
 Domfoam International Inc.
 A-Z Sponge & Foam Ltd.
 c/o Deloitte & Touche Inc.
 February 21, 2013
 Page 3

Summary of Fees

Professional	Position	Hours	Rate	Fees
Hristow, Catherine	Senior Manager	13.1	500.00	\$ 6,550.00
Koroneos, Anna	Manager	4.1	425.00	1,742.50
Brown, Rose	Trust Administrator	2.0	160.00	320.00
Total hours and professional fees		<u>19.2</u>		\$ 8,612.50
Blended hourly rate			448.57	
Disbursements				20.48
Total Fees and Disbursements				\$ 8,632.98
HST @ 13%				1,122.29
Total Amount Due				\$ 9,755.27

Allocation of fees

Entity	Professional Fees	Disbursements	Taxes	Total
Valle Foam Industries (1995) Inc. (45%)	3,875.63	9.22	505.03	4,389.88
Domfoam International Inc. (45%)	3,875.63	9.22	505.03	4,389.88
A-Z Sponge & Foam Products (10%)	861.24	2.04	112.23	975.51
Totals	\$ 8,612.50	\$ 20.48	\$1,122.29	\$ 9,755.27

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Valle Foam Industries (1995) Inc.
Domfoam International Inc.
A-Z Sponge & Foam Products Ltd.
c/o Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Attention: Mr. Paul Casey

Date: April 2, 2013
Invoice No: 3274837
Client/Mandate No: 921001/1000001
Partner: Paul Casey
HST Registration No: 122893605

For professional services rendered in connection with Deloitte & Touche Inc. acting as Court-Appointed Companies' Creditors Arrangement Act (R.S.C., 1985, c. C-36) ("CCAA") Monitor of Valle Foam Industries (1995) Inc, ("Valle Foam") Domfoam International Inc. ("Domfoam") and A-Z Sponge & Foam Products Ltd. ("A-Z") (collectively the "Companies") for the period February 1, 2013 to March 31, 2013.

Date	Professional	Description
2/4/2013	Koroneos, Anna	Review notice from WSIB and subsequent discussion with a representative of WSIB.
2/5/2013	Hristow, Catherine	Telephone attendance with a creditor; conference call with R. Slattery and G. Moffat; discussion with A. Koroneos regarding claim for WSIB.
2/7/2013	Brown, Rose	Trust banking administration – deposit cheques and record in Ascend.
2/11/2013	Hristow, Catherine	Correspondence with T. Dunn; review statements of receipts and disbursements.
2/12/2013	Koroneos, Anna	Discussions with representative of WSIB legal department; subsequent discussion with C. Hristow on late claim.
2/13/2013	Hristow, Catherine	Correspondence with L. Pieteron; discussion with R. Brown; telephone attendance with D. Ullmann.
2/15/2013	Hristow, Catherine	Review legal account; correspondence with G. Moffat; correspondence with R. Brown.
2/19/2013	Brown, Rose	Issue cheques for legal fees.
2/19/2013	Hristow, Catherine	Review email correspondence from G. Moffat; telephone attendances with G. Moffat; review Revenu Quebec claims, notice of disallowance, correspondence with Revenu Quebec and Minden Gross and send email to G. Moffat; review and sign cheques.
2/20/2013	Hristow, Catherine	Telephone attendance with a creditor; telephone attendances with CRA regarding A-Z Foam; correspondence with Revenu Quebec; correspondence with T. Vallecoccia; telephone attendance with D. Ullmann; correspondence with CRA regarding Valle Foam GST/HST audit.
2/21/2013	Brown, Rose	Issue cheques, and record same in Ascend; renewal of investment and prepare request for transferring between accounts.
2/21/2013	Koroneos, Anna	Discussion with C. Hristow on late filing claim by C. H. Robinson; email correspondence to C. H. Robinson; review of records for Hewitt claim.

2/21/2013	Hristow, Catherine	Review email correspondence from D. Ullmann and subsequent discussion regarding same; correspondence with R. Slattery regarding stay extension; meeting with S. Damiani to prepare accounts receivable schedule for the Company; prepare updated late claims schedule and send same to R. Slattery and G. Moffat; prepare updated statement of receipts and disbursements; email correspondence with D. Ullmann and T. Dunn; email correspondence with D. McNeill; reviewing documentation regarding Class Action Claims, correspondence regarding funds received from the U.S. settlement; continue drafting Sixth Report to the Court; discussion with P. Casey.
2/21/2013	Damiani, Stefano	Email to C. Hristow with respect to Valle Foam accounts receivable; update the accounts receivable tracking schedule; prepare summaries for Court Report.
2/21/2013	Casey, Paul	Discussion with C. Hristow.
2/22/2013	Hristow, Catherine	Discussion with S. Damiani regarding accounts receivable; review affidavit of T. Vallecoccia dated February 22, 2013; discussion with P. Casey; review affidavit of fees from G. Moffat; prepare and swear affidavit of fees for the period October 1, 2012 to January 31, 2013.
2/22/2013	Damiani, Stefano	Prepare analysis of outstanding accounts receivable, rebates, discounts and other adjustments; emails and discussion with C. Hristow.
2/23/2013	Hristow, Catherine	Review comments provided by G. Moffat on the Sixth Report and respond to same.
2/25/2013	Tannenbaum, Bryan	Quality review of the Sixth Report and discuss same with C. Hristow.
2/25/2013	Casey, Paul	Review Monitor's Sixth Report and supporting documents; meeting with C. Hristow.
2/25/2013	Hristow, Catherine	Review and revise court report; discussion with B. Tannenbaum regarding proposed changes to the report; preparation of quality review documentation for the Sixth Report; discussion with P. Casey; finalize report and send to G. Moffat.
2/26/2013	Casey, Paul	Email correspondence regarding service of the Sixth Report.
2/28/2013	Casey, Paul	Prepare and attend at Superior Court for CCAA Extension; follow up discussions and research regarding amendment to Sixth Report.
2/28/2013	Hristow, Catherine	Attendance in court for the extension of the stay; discussions with P. Casey regarding court order; review purchase and sale agreement for Valle Foam; correspondence with G. Moffat; email correspondence with T. Dunn.
3/1/2013	Hristow, Catherine	Correspondence with G. Moffat; review and sign bank reconciliations; correspondence with D. McNeill.
3/4/2013	Hristow, Catherine	Correspondence with G. Ross regarding funds received in the old Domfoam account.
3/5/2013	Hristow, Catherine	Correspondences with D. McNeill and B. Robb regarding the Urethane settlement funds and the CRA letter for A-Z Foam; telephone attendance with D. Vasilakos from CRA and forward correspondence received to D. McNeill.
3/6/2013	Hristow, Catherine	Voicemail message for D. Vasilakos of CRA.
3/6/2013	Casey, Paul	Review background and email of G. Moffat regarding report amendments.

Valle Foam Industries (1995) Inc.
Domfoam International Inc.
A-Z Sponge & Foam Ltd.
c/o Deloitte & Touche Inc.
April 2, 2013
Page 3

3/8/2013	Brown, Rose	Deposit cheque and record same in Ascend.
3/8/2013	Hristow, Catherine	Correspondence with R. Brown regarding cheques to be issued.
3/13/2013	Brown, Rose	Issue cheques and record same in Ascend.
3/21/2013	Hristow, Catherine	Telephone attendance with G. Moffat; email correspondence with N. Berube regarding scheduling a conference call with Revenu Quebec.
3/25/2013	Hristow, Catherine	Discussion with R. Brown regarding investments.
3/26/2013	Hristow, Catherine	Correspondence with Revenu Quebec; correspondence with G. Moffat; review and approve bank reconciliations.
3/27/2013	Brown, Rose	Obtain print outs of account from TD Bank; reconcile account to Ascend and confirm with C. Hristow outstanding cheques.
3/27/2013	Hristow, Catherine	Various correspondence and discussion with A. Piech regarding missing cheques; correspondence with J. Ehrman.

Valle Foam Industries (1995) Inc.
 Domfoam International Inc.
 A-Z Sponge & Foam Ltd.
 c/o Deloitte & Touche Inc.
 April 2, 2013
 Page 4

Summary of Fees

Professional	Position	Hours	Rate	Fees
Casey, Paul	Partner	5.1	\$ 650.00	\$ 3,315.00
Tannenbaum, Bryan	Partner	1.0	650.00	650.00
Hristow, Catherine	Senior Manager	31.8	500.00	15,900.00
Damiani, Stefano	Manager	6.2	425.00	2,635.00
Koroneos, Anna	Manager	1.4	425.00	595.00
Brown, Rose	Trust Administrator	5.0	160.00	800.00
Total hours and professional fees		<u>50.5</u>		23,895.00
Blended hourly rate			473.17	
Disbursements				20.00
Total Fees and Disbursements				23,915.00
HST @ 13%				3,108.95
Total Amount Due				\$ 27,023.95

Allocation of fees

Entity	Professional Fees	Disbursements	Taxes	Total
Valle Foam Industries (1995) Inc. (45%)	10,752.75	9.00	1,399.03	12,160.78
Domfoam International Inc. (45%)	10,752.75	9.00	1,399.02	12,160.77
A-Z Sponge & Foam Products (10%)	2,389.50	2.00	310.90	2,702.40
Totals	23,895.00	20.00	3,108.95	27,023.95

Payable upon receipt to: Deloitte & Touche Inc.



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Valle Foam Industries (1995) Inc.
Domfoam International Inc.
A-Z Sponge & Foam Products Ltd.
c/o Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Attention: Mr. Paul Casey

Date: May 22, 2013
Invoice No: 3332720
Client/Mandate No: 921001/1000001
Partner: Paul Casey

HST Registration No: 122893605

For professional services rendered in connection with Deloitte & Touche Inc. acting as Court-Appointed Companies' Creditors Arrangement Act (R.S.C., 1985, c. C-36) ("CCAA") Monitor of Valle Foam Industries (1995) Inc, ("Valle Foam") Domfoam International Inc. ("Domfoam") and A-Z Sponge & Foam Products Ltd. ("A-Z") (collectively the "Companies") for the period April 1, 2013 to April 30, 2013.

Date	Professional	Description
4/2/2013	Hristow, Catherine	Correspondence with A. Piech regarding cheques to Tanner; correspondence with Revenu Quebec; review and revise proposed language for amendment in court report.
4/2/2013	Casey, Paul	Meeting with C. Hristow and discuss report amendments.
4/4/2013	Brown, Rose	Issue disbursement cheques and record same in Ascend.
4/8/2013	Hristow, Catherine	Correspondence with A. Piech.
4/9/2013	Hristow, Catherine	Review correspondence from Minden Gross; telephone attendance with G. Moffat; review WSIB claim for Valle and respond to same; review legal accounts.
4/9/2013	Casey, Paul	Comment on amended Monitor's report per Newbould request; email C. Hristow.
4/9/2013	Brown, Rose	Issue stop payment advice on Tanner cheques that were received by Tanner and lost.
4/11/2013	Brown, Rose	Issue disbursement cheques and record same in Ascend.
4/15/2013	Hristow, Catherine	Review all correspondence relating to Revenu Quebec's claim; telephone attendance with G. Moffat; attendance on a conference call with G. Moffat and representatives of Revenu Quebec; review US legal accounts.
4/16/2013	Brown, Rose	Issue disbursement cheques.
4/17/2013	Hristow, Catherine	Correspondence with A. Piech.
4/25/2013	Hristow, Catherine	Correspondence with T. Dunn.

Valle Foam Industries (1995) Inc.
 Domfoam International Inc.
 A-Z Sponge & Foam Ltd.
 c/o Deloitte & Touche Inc.
 May 22, 2013
 Page 2

Summary of Fees

Professional	Position	Hours	Rate	Fees
Casey, Paul	Partner	0.8	\$ 650.00	\$ 520.00
Hristow, Catherine	Senior Manager	3.3	500.00	1,650.00
Brown, Rose	Trust Administrator	<u>2.8</u>	160.00	<u>448.00</u>
Total hours and professional fees		<u><u>6.9</u></u>		2,618.00
Blended hourly rate			379.42	
Disbursements				13.15
Total Fees and Disbursements				2,631.15
HST @ 13%				342.05
Total Amount Due				\$ 2,973.20

Allocation of fees

Entity	Professional Fees	Disbursements	Taxes	Total
Valle Foam Industries (1995) Inc. (45%)	1,178.10	5.92	153.92	1,337.94
Domfoam International Inc. (45%)	1,178.10	5.92	153.92	1,337.94
A-Z Sponge & Foam Products (10%)	261.80	1.31	34.21	297.32
Totals	2,618.00	13.15	342.05	2,973.20

Payable upon receipt to: Deloitte & Touche Inc.



Deloitte Restructuring Inc.
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1
 Canada

Tel: 416-601-6150
 Fax: 416-601-6690
 www.deloitte.ca

Valle Foam Industries (1995) Inc.
 Domfoam International Inc.
 A-Z Sponge & Foam Products Ltd.
 c/o Deloitte & Touche Inc.
 181 Bay Street, Suite 1400
 Toronto, ON M5J 2V1

Date: July 11, 2013
 Invoice No: 3374399
 Client/Mandate No: 921001/1000001
 Partner: Paul Casey

Attention: Mr. Paul Casey

HST Registration No: 122893605

For professional services rendered in connection with Deloitte & Touche Inc. acting as Court-Appointed Companies' Creditors Arrangement Act (R.S.C., 1985, c. C-36) ("CCAA") Monitor of Valle Foam Industries (1995) Inc. ("Valle Foam") Domfoam International Inc. ("Domfoam") and A-Z Sponge & Foam Products Ltd. ("A-Z") (collectively the "Companies") for the period May 1, 2013 to July 5, 2013.

Date	Professional	Description
5/2/2013	Hristow, Catherine	Review correspondences and legal accounts.
5/7/2013	Hristow, Catherine	Review and approve bank reconciliations for the month of March.
5/13/2013	Brown, Rose	Issue disbursement cheques and record into Ascend.
5/14/2013	Brown, Rose	Issue disbursement cheques and record into Ascend.
5/15/2013	Hristow, Catherine	Review correspondence from E. Kupka of WSIB and respond to same.
5/17/2013	Hristow, Catherine	Voicemail message for D. Ullmann; email correspondences to and from G. Moffat.
5/21/2013	Brown, Rose	Issue disbursement cheques and record into Ascend.
5/21/2013	Hristow, Catherine	Correspondence with T. Dunn.
5/23/2013	Brown, Rose	Issue disbursement cheques, renew investments and record into Ascend.
5/24/2013	Hristow, Catherine	Review correspondence regarding the class action claim certification; correspondence with P. Casey; review correspondence and send email to S. Nassabi; telephone attendance with D. Ullmann; review class action motion materials.
5/28/2013	Brown, Rose	Issue disbursement cheques and record transfers between accounts for the reimbursement of legal fees and record same in Ascend.
5/28/2013	Hristow, Catherine	Review correspondence from C. Michaud of Revenu Quebec; correspondence with D. Ullmann; review invoice from R. Tanner; email correspondence to R. Tanner; review correspondence regarding class action claims.
5/29/2013	Casey, Paul	Meeting with C. Hristow regarding Class Action claims.
5/29/2013	Hristow, Catherine	Meeting with P. Casey regarding Class Action claims.
5/30/2013	Hristow, Catherine	Telephone attendance with G. Moffat; telephone attendance with D. Ullmann; email correspondence regarding Urethane settlement; review receipts and disbursements; email correspondence to R. Tanner; correspondence with G. Moffat.

6/3/2013	Hristow, Catherine	Email correspondence with R. Tanner; telephone attendance with G. Moffat.
6/4/2013	Brown, Rose	Issue disbursement cheques and record into Ascend.
6/7/2013	Hristow, Catherine	Review correspondence from Minden Gross; review escrow agreement.
6/13/2013	Hristow, Catherine	Email correspondence and telephone attendance with D. Ullmann.
6/18/2013	Hristow, Catherine	Review draft confidential legal brief regarding class action claims and discuss same with G. Moffat.
6/19/2013	Hristow, Catherine	Correspondence with D. Ullmann regarding Revenu Quebec.
6/20/2013	Hristow, Catherine	Correspondence with G. Moffat and R. Slattery.
6/21/2013	Brown, Rose	Issue disbursement cheques and record into Ascend.
6/21/2013	Hristow, Catherine	Review and sign cheques; telephone attendance with D. Ullmann regarding Revenu Quebec.
6/24/2013	Hristow, Catherine	Correspondence from D. Ullmann regarding Revenu Quebec.
6/25/2013	Hristow, Catherine	Telephone attendance with G. Moffat.
6/26/2013	Hristow, Catherine	Attendance on a conference call with C. Naudie and G. Moffat; correspondence with B. Robb.
6/27/2013	Hristow, Catherine	Correspondence with D. Ullmann; review Revenu Quebec correspondence; letters to R. Slattery and G. Moffat.
6/28/2013	Hristow, Catherine	Correspondence with B. Robb; telephone attendances with D. Ullmann; review documentation; review and approve May bank reconciliations.
7/2/2013	Hristow, Catherine	Review correspondence from C. Naudie; review correspondence from D. Ullmann; request money order for Urethane Settlement payment.
7/3/2013	Brown, Rose	Issue disbursement cheques, and request US money order for payment of Urethane Settlement fees and record into Ascend.
7/3/2013	Hristow, Catherine	Various correspondences and telephone attendance with C. Naudie; correspondence with G. Moffat; discussion with R. Brown regarding cheques.
7/4/2013	Hristow, Catherine	Review correspondences from C. Naudie; review correspondence from G. Moffat.
7/5/2013	Hristow, Catherine	Telephone attendance with D. Ullmann; review files for documents posted to the e-room and prepare listing of same; correspondence with G. Moffat.

Valle Foam Industries (1995) Inc.
 Domfoam International Inc.
 A-Z Sponge & Foam Ltd.
 c/o Deloitte & Touche Inc.
 July 11, 2013
 Page 3

Summary of Fees

Professional	Position	Hours	Rate	Fees
Casey, Paul	Partner	0.1	\$ 650.00	65.00
Hristow, Catherine	Senior Manager	10.3	500.00	5,150.00
Brown, Rose	Trust Administrator	<u>4.3</u>	160.00	<u>688.00</u>
Total hours and professional fees		<u><u>14.7</u></u>		5,903.00
Blended hourly rate			401.56	
Disbursements				20.00
Total Fees and Disbursements				5,923.00
HST @ 13%				769.99
Total Amount Due				\$ 6,692.99

Allocation of fees

Entity	Professional Fees	Disbursements	Taxes	Total
Valle Foam Industries (1995) Inc. (45%)	2,656.35	9.00	346.50	3,011.85
Domfoam International Inc. (45%)	2,656.35	9.00	346.50	3,011.85
A-Z Sponge & Foam Products (10%)	590.30	2.00	77.00	669.30
Totals	5,903.00	20.00	769.99	6,692.99

Payable upon receipt to: Deloitte Restructuring Inc.

Valle Foam Industries (1995) Inc.
Domfoam International Inc.
A-Z Sponge & Foam Ltd.
c/o Deloitte & Touche Inc.
July 11, 2013
Page 4

REMITTANCE ADDRESS:

Deloitte Management Services LP
5140 Yonge Street, Suite 1700
Toronto, ON M2N 6L7 CANADA

Wire Transfer Information:

Bank of Nova Scotia, Toronto Business Centre, 20 Queen Street West, Toronto, Ontario M5H 3R3

Transit #47696 US Bank Account

Bank Code# 002 Account #476968822816

Swift Code and ABA Address

NOSCCATT

ABA # 026002532

Canadian Bank Account

Account #476960440019

Swift Code Address – Canada / Int'l Wires

NOSCCATT

Please reference the invoice number listed above when wiring funds.

We accept payment by cheque, wire, Electronic Funds Transfer and online bill payment (select either Deloitte LLP or Deloitte s.e.n.c.r.l. through your financial institution and quote the first 6 digits of your client number).

Please return one copy with remittance

Payable upon receipt to: Deloitte LLP

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty (30) days after the invoice date to the date on which the entire account is paid.

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063
CANADA LTD., and A-Z FOAM SPONGE & FOAM PRODUCTS LTD.

Court File No.: CV-12-9545-00CL

ONTARIO
**SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceedings commenced at **Toronto**

AFFIDAVIT OF CATHERINE HRISTOW
(Sworn July 12, 2013)

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
100 Wellington Street West
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Tel: 416-304-0599
Fax: 416-304-1313
Email: gmoffat@tgf.ca

Lawyers for the Monitor

TAB K

EXHIBIT "K"

Court File No. CV-12-9545-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS
AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF VALLE FOAM INDUSTRIES (1995) INC.,
DOMFOAM INTERNATIONAL INC., AND
A-Z SPONGE & FOAM PRODUCTS LTD.

APPLICANTS

AFFIDAVIT OF GRANT MOFFAT
(Sworn July 11, 2013)

I, **GRANT MOFFAT**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a barrister and solicitor qualified to practice law in the Province of Ontario and am a partner with Thornton Grout Finnigan LLP ("TGF"), lawyers for Deloitte & Touche Inc. in its capacity as monitor (the "**Monitor**") of the property, assets and undertakings of Valle Foam Industries (1995) Inc., Domfoam International Inc. and A-Z Sponge & Foam Products Ltd. and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Attached hereto as Exhibit "A" are true copies of the invoices forwarded to the Monitor by TGF for fees and disbursements incurred by TGF in the course of the within proceeding for the period October 1, 2012 to June 30, 2013.

3. Attached hereto as Exhibit "B" is a schedule summarizing each invoice in Exhibit "A", the total billable hours charged per invoice, the total fees charged per invoice and the average hourly rate charged per invoice.

4. Attached hereto as Exhibit "C" is a schedule summarizing the respective years of call and billing rates of each of the solicitors at TGF who acted for the Monitor.

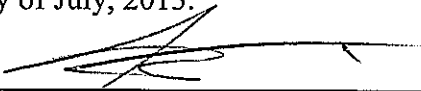
5. To the best of my knowledge, the rates charged by TGF throughout the course of these proceedings are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services.

6. The hourly billing rates outlined in Exhibit "C" to this affidavit are comparable to the hourly rates charged by TGF for services rendered in relation to similar proceedings.

7. I make this affidavit in support of a motion by the Monitor for, *inter alia*, approval of the fees and disbursements of the Monitor's counsel.

SWORN BEFORE ME

at the City of Toronto, in the
Province of Ontario this 11th
day of July, 2013.



A commissioner for taking oaths, etc.

Annette Melinda Fournier, a Commissioner, etc.,
City of Toronto, for ThorntonGroutFinnigan LLP,
Barristers and Solicitors.
Expires November 8, 2013.

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)
)
)
)



Grant B. Moffat

EXHIBIT "A"

Court File No. CV-12-9545-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD., and A-Z FOAM SPONGE & FOAM PRODUCTS LTD.

(the "Applicants")

TENTH BILL OF COSTS OF THE MONITOR

For the period ending October 31, 2012

Oct-05-12	Review notices of dispute;	0.40	GBM
Oct-09-12	Review notices of objection;	1.00	GBM
	Telephone call with C. Hristow regarding claims process; review employee claim;	0.40	GBM
	Review priority of employee claims; consider impact of initial order on post-filing claims; telephone call with C. Hristow regarding same;	1.10	GBM
Oct-10-12	Review employee proof of claim; review other objections;	0.80	GBM
Oct-11-12	Consider quantification of damages for class action plaintiffs; review notices of dispute regarding same; telephone call with solicitor for directors; correspondence with Monitor regarding same;	1.10	GBM
Oct-12-12	Review report on cartel pricing; consider damage calculation;	0.40	GBM
Oct-15-12	Review notices of dispute; conference call with Monitor and company counsel;	1.00	GBM
Oct-17-12	Review correspondence regarding HST claim; telephone call with C. Hristow regarding same; consider HST claims; review correspondence from Competition Bureau regarding priority claim; telephone call with R. Slattery regarding DOJ position on priority of claim; review draft order;	1.40	GBM
	Review and revise draft report;	1.70	GBM

	Prepare fee affidavit of G. Moffat and exhibits thereto, provide same to C. Hristow;	0.70	AF
Oct-18-12	Review and revise Fifth Report to Court; telephone call with C. Hristow (2x) regarding intercompany loan; review correspondence from D. Ullman;	5.10	GBM
	Telephone call with C. Hristow regarding Fifth Report; review revised report;	0.40	GBM
Oct-19-12	Review correspondence regarding Domfoam funds; telephone call with C. Hristow; review affidavit and draft order;	1.00	GBM
	Review motion record;	0.30	GBM
	Review revised report; further revisions to same; review exhibits;	0.80	GBM
	Telephone call with C. Hristow regarding report;	0.20	GBM
	Letter to parties submitting notices of dispute; review Claims Solicitation Procedure Order regarding same;	0.60	GBM
	Telephone call with C. Hristow regarding report;	0.20	GBM
	Review correspondence from class action plaintiff;	0.20	GBM
	Finalize Fifth Report of the Monitor and compile exhibits thereto, e-mails to and from client regarding executed Report and final exhibits, revise Service List;	2.50	AF
Oct-22-12	Review correspondence regarding claims by Canadian class plaintiffs; telephone call with R. Slattery;	0.40	GBM
	Telephone call with C. Hristow regarding further revisions to Fifth Report; review same; review final report;	1.10	GBM
	Receive executed Fifth Report and final exhibits, e-mail to Service List serving Fifth Report with Exhibits, compile Report with Exhibits to be filed with the Court, prepare Affidavit of Service, memo to court agent;	1.60	AF
Oct-23-12	Review correspondence regarding D&O policy; telephone call with C. Hristow; review correspondence from class action counsel;	0.30	GBM
Oct-24-12	Review correspondence regarding D&O policy;	0.20	GBM
Oct-25-12	Review Monitor's Report; attend stay extension motion;	1.00	GBM
	Review correspondence from solicitor for directors; correspondence with C. Hristow;	0.40	GBM
Oct-26-12	Telephone call with C. Hristow; review correspondence regarding D&O policy;	0.40	GBM

Oct-29-12	Telephone call with hedge fund representative regarding claims process;	0.30	GBM
	Consider damages quantification for price fixing; review caselaw regarding same;	1.10	GBM
Oct-31-12	Telephone call with C. Hristow regarding payment of D&O legal fees; review correspondence from R. Tanner regarding same; telephone call with C. Hristow regarding same;	0.40	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Grant B. Moffat	23.70	\$700.00	16,590.00
Annette Fournier (Law Clerk)	4.80	\$250.00	1,200.00

TOTAL FEE HEREIN **\$17,790.00**
HST on Fees **\$2,312.70**

Total Fees and HST **\$20,102.70**

Disbursements:

Computer Research \$74.08
Photocopies \$96.00

Total Taxable Disbursements **\$170.08**
HST on Disbursements **\$22.11**


Total Non-Taxable Disbursements **\$0.00**

Total Disbursements and HST **\$192.19**

Total Fees, Disbursements & HST **\$20,294.89**

OUR ACCOUNT HEREIN **\$20,294.89**

ThorntonGroutFinnigan LLP

Per: 

Grant B. Moffat

HST No. 87042 1039RT
Matter No. 533-029
Invoice No. 26164
Date: Nov 13/12

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD., and A-Z FOAM SPONGE & FOAM PRODUCTS LTD.

(the "Applicants")

ELEVENTH BILL OF COSTS OF THE MONITOR

For the period ending November 30, 2012

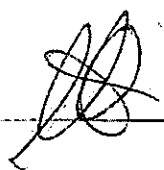
Nov-01-12	Review correspondence from Revenu Quebec; telephone call with C. Hristow regarding same;	0.40	GBM
Nov-19-12	Office conference with G. Moffat regarding issues for meeting with class counsel;	0.20	JTP
Nov-27-12	Telephone call with R. Slattery and C. Hristow regarding meeting with class counsel;	0.20	GBM
Nov-28-12	Review disallowance of class claims; meeting with class counsel;	1.60	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
John T. Porter	0.20	\$725.00	145.00	
Grant B. Moffat	2.20	\$700.00	1,540.00	
TOTAL FEE HEREIN			\$1,685.00	
HST on Fees			<u>\$219.05</u>	
Total Fees and HST				\$1,904.05

Disbursements:

Binding	\$3.20	
Filed Fifth Report of the Monitor and Affidavit of Service	\$30.00	
Total Taxable Disbursements	\$33.20	
HST on Disbursements	\$4.32	
Total Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and HST		<u>\$37.52</u>
Total Fees, Disbursements & HST		\$1,941.57
OUR ACCOUNT HEREIN		<u>\$1,941.57</u>

ThorntonGroutFinnigan LLP

Per:  _____

Grant B. Moffat

HST No. 87042 1039RT

Matter No. 533-029
Invoice No. 26285
Date: Dec 12/12

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD., and A-Z FOAM SPONGE & FOAM PRODUCTS LTD.

(the "Applicants")

TWELFTH BILL OF COSTS OF THE MONITOR

For the period ending January 31, 2013

Dec-18-12	Review correspondence and report from class action counsel; consider value of claim;	0.90	GBM
Jan-08-13	Review correspondence regarding class action claim;	0.20	GBM
Jan-09-13	Review class expert report on quantification of overcharge; consider same; review <i>Competition Act</i> ;	0.90	GBM
	Conference call with Oslers and R. Slattery regarding class action claim and other estate issues;	0.70	GBM
Jan-10-13	Review CRA proof of claim; review Canadian settlement agreement regarding claim in U.S. settlement; review correspondence from Oslers regarding same; consider applicability of preference provisions to same; telephone call with R. Slattery;	1.40	GBM
Jan-21-13	Telephone call with class counsel regarding claim process;	0.20	GBM
Jan-22-13	Review correspondence regarding urethane settlement; telephone call with C. Hristow regarding same;	0.40	GBM
Jan-25-13	Telephone call with C. Hristow regarding urethane settlement; review correspondence regarding same;	0.40	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Grant B. Moffat	5.10	\$700.00	3,570.00
			\$3,570.00

TOTAL FEE HEREIN

HST on Fees

Total Fees and HST

\$464.10

\$4,034.10

OUR ACCOUNT HEREIN

\$4,034.10

ThorntonGroutFinnigan LLP

Per: 

Grant B. Moffat

HST No. 87042 1039RT

Matter No. 533-029

Invoice No. 26491

Date: Feb 11/13

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS' ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD., and A-Z FOAM SPONGE & FOAM PRODUCTS LTD.

(the "Applicants")

THIRTEENTH BILL OF COSTS OF THE MONITOR

For the period ending February 28, 2013

Feb-05-13	Telephone call with R. Slattery and C. Hristow regarding status of claims process; review correspondence from D&O insurer denying coverage;	0.50	GBM
Feb-14-13	Review correspondence regarding urethane settlement;	0.20	GBM
Feb-19-13	Telephone call with C. Hristow; correspondence with R. Slattery; review correspondence regarding status of class action;	0.50	GBM
	Review correspondence regarding Revenu Quebec claim; review proof of claim and notice of disallowance; review claims process order regarding same; telephone call with C. Hristow regarding same;	1.00	GBM
Feb-20-13	Review correspondence from R. Slattery regarding status of class action; review correspondence from class counsel regarding same;	0.20	GBM
Feb-22-13	Review and revise Sixth Report to Court; telephone call with C. Hristow regarding same;	5.60	GBM
	Review Motion Record for stay extension; review fee affidavit;	0.60	GBM
	Prepare fee affidavit of G. Moffat and exhibits thereto, revise Sixth Report of the Monitor;	1.00	AF
Feb-25-13	Telephone call with C. Hristow regarding Sixth Report; review final report;	1.20	GBM
	Compile exhibits to Sixth Report, revise Service List;	0.70	AF
Feb-26-13	Receive executed Sixth Report and compile same with exhibits for service and filing, e-mail to Service List, prepare Affidavit of Service, memo to court agent;	2.00	AF

Feb-27-13	Review Sixth Report and stay extension Motion Record;	0.50	GBM
Feb-28-13	Attend motion regarding Sixth Report; discussion with P. Casey and C. Hristow regarding revisions to Report; consider same; review Endorsement of Newbould, J.;	2.50	GBM
	Review correspondence regarding disclaimer in report; consider revisions to same;	0.40	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Grant B. Moffat	13.20	\$700.00	9,240.00
Annette Fournier (Law Clerk)	3.70	\$250.00	925.00

TOTAL FEE HEREIN	\$10,165.00
HST on Fees	<u>\$1,321.45</u>

Total Fees and HST	\$11,486.45
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Disbursements:

Photocopies	\$96.75
Telephone	\$1.98

Total Taxable Disbursements	\$98.73
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HST on Disbursements	\$12.83
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Total Non-Taxable Disbursements	<u>\$0.00</u>
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Total Disbursements and HST	<u>\$111.56</u>
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Total Fees, Disbursements & HST	\$11,598.01
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OUR ACCOUNT HEREIN	<u>\$11,598.01</u>
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ThorntonGroutFinnigan LLP

Per: 

Grant B. Moffat

HST No. 87042 1039RT
 Matter No. 533-029
 Invoice No. 26648
 Date: Mar 19/13

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD., and A-Z FOAM SPONGE & FOAM PRODUCTS LTD.

(the "Applicants")

FOURTEENTH BILL OF COSTS OF THE MONITOR

For the period ending March 31, 2013

Mar-01-13	Review correspondence regarding urethane settlement; correspondence with C. Hristow regarding same; review sale agreements regarding same; telephone call with R. Slattery regarding same;	1.50	GBM
Mar-08-13	Telephone call with P. Casey; review correspondence regarding amendments to Report;	0.40	GBM
Mar-19-13	Telephone call with D. Ullman;	0.20	GBM
	Telephone call with solicitor for class plaintiffs; telephonic call with R. Slattery;	0.30	GBM
Mar-20-13	Review various agreements governing retainer of agent to advance claims in Urethane litigation; review correspondence from agent regarding same; review affidavit of T. Valecoccia regarding same; correspondence with D. Ullman regarding same; telephone call with C. Hristow;	1.30	GBM
Mar-21-13	Telephone call with C. Hristow; review correspondence regarding Urethane settlement;	0.40	GBM
	Review sale agreement regarding Urethane settlement funds;	0.40	GBM
Mar-25-13	Review Sino-Forest Decision regarding third party releases and opt-outs; review Valle Sale Agreement regarding Urethane settlement funds entitlement; review correspondence regarding Revenu Quebec;	1.30	GBM
Mar-26-13	Telephone call with P. Shah regarding status of claims process; review correspondence regarding Revenu Quebec;	0.40	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Grant B. Moffat	6.20	\$700.00	4,340.00

TOTAL FEE HEREIN	\$4,340.00	
HST on Fees	<u>\$564.20</u>	
Total Fees and HST		\$4,904.20
<u>Disbursements:</u>		
Telephone	\$4.02	
Filed 6th Report of the Monitor and Affidavit of Service	\$30.00	
Total Taxable Disbursements	<u>\$34.02</u>	
HST on Disbursements	<u>\$4.42</u>	
Total Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and HST		<u>\$38.44</u>
Total Fees, Disbursements & HST		\$4,942.64
OUR ACCOUNT HEREIN		<u>\$4,942.64</u>

ThorntonGroutFinnigan LLP

Per: _____

Grant B. Moffat

HST No. 87042 1039RT

Matter No. 533-029
 Invoice No. 26702
 Date: Apr 09/13

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD., and A-Z FOAM SPONGE & FOAM PRODUCTS LTD.

(the "Applicants")

FIFTEENTH BILL OF COSTS OF THE MONITOR

For the period ending April 30, 2013

Apr-02-13	Review correspondence regarding Revenu Quebec claim; review correspondence regarding urethane settlement;	0.40	GBM
Apr-08-13	Review correspondence regarding status of class action claims; correspondence with R. Slattery;	0.20	GBM
	Review correspondence regarding urethane settlement;	0.20	GBM
Apr-09-13	Review correspondence regarding payment of urethane settlement funds; review assignment agreement and documents evidencing dissolution of Refund Recovery Services; telephone call with C. Hristow regarding same; correspondence with D. Ullman regarding same; review correspondence regarding class action claim; review Monitor's Report regarding same; consider distribution of urethane settlement funds;	2.40	GBM
	Telephone call with C. Naudie regarding valuation of class action claim; telephone call with C. Hristow regarding same;	0.50	GBM
Apr-15-13	Review Revenu Quebec claims documentation and correspondence; telephone call with C. Hristow; conference call with Revenu Quebec;	1.20	GBM
Apr-18-13	Meeting with M. Shakra regarding venue to determine CRA claim; review CCAA regarding same;	0.40	GBM
Apr-19-13	Review APA's; memo regarding urethane settlement;	2.70	GBM
Apr-22-13	Draft summary of Urethane settlement and APA analysis for next court report; revise memo regarding same; review Valle Foam APA; review correspondence with Lex;	1.90	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Grant B. Moffat	9.90	\$700.00	6,930.00
TOTAL FEE HEREIN			\$6,930.00
HST on Fees			<u>\$900.90</u>
Total Fees and HST			\$7,830.90
 <u>Disbursements:</u>			
Photocopies			\$41.75
Total Taxable Disbursements			\$41.75
HST on Disbursements			\$5.43
Total Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and HST			<u>\$47.18</u>
Total Fees, Disbursements & HST			\$7,878.08
OUR ACCOUNT HEREIN			<u>\$7,878.08</u>

ThorntonGroutFinnigan LLP

Per: _____

Grant B. Moffat

HST No: 87042 1039RT

Matter No. 533-029

Invoice No. 26840

Date: May 13/13

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD., and A-Z FOAM SPONGE & FOAM PRODUCTS LTD.

(the "Applicants")

SIXTEENTH BILL OF COSTS OF THE MONITOR

For the period ending May 31, 2013

May-03-13	Review correspondence regarding class proof of claim; telephone call with R. Slattery;	0.40	GBM
May-10-13	Memo regarding urethane settlements; review correspondence regarding sale agreements; review Domfoam sale agreement; review correspondence regarding CRA claim; correspondence with C. Nandie;	2.60	GBM
May-15-13	Correspondence from C. Naudie; review correspondence regarding class action proof of claim;	0.30	GBM
May-17-13	Correspondence with C. Naudie; correspondence with C. Hristow regarding class claim; review Domfoam sale agreement regarding settlement funds; review correspondence from Revenu Quebec;	1.70	GBM
May-21-13	Review correspondence regarding MNQ claim;	0.20	GBM
May-22-13	Telephone call with D. Ullman regarding Sale Agreements; review A-Z Sale Agreement; review correspondence from MNQ;	1.00	GBM
May-23-13	Meeting with M. Shakra regarding venue to determine MNQ claim; review caselaw regarding same; review proposed orders and notice in class proceeding; revise notice; correspondence with C. Nandie regarding same;	1.50	GBM
May-24-13	Review correspondence regarding class certification and settlement approval; review revised notice;	0.40	GBM
May-27-13	Review settlement approval motion record from Quebec counsel; review correspondence regarding agent in Urethane settlement; correspondence with D. Ullman regarding same; review correspondence from C. Naudie regarding certification motion; telephone call with C. Hristow; correspondence with C. Naudie regarding same;	1.80	GBM

May-28-13	Review summary of Quebec approval motion; meeting with K. Plunkett regarding same; telephone call with M. Nasr (Quebec class action counsel) regarding certification motion; correspondence with M. Nasr regarding same;	1.00	GBM
	Review caselaw regarding valuation of class action;	0.50	GBM
	Meeting with G. Moffat to discuss file and current status; review and summarize scope of relief sought by class action plaintiffs in orders for certification;	1.20	KP
May-29-13	Telephone call with class counsel;	0.20	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
Grant B. Moffat	11.60	\$700.00	8,120.00	
Kyle Plunkett	1.20	\$325.00	390.00	
TOTAL FEE HEREIN			\$8,510.00	
HST on Fees			\$1,106.30	
Total Fees and HST				\$9,616.30

Disbursements:

Telephone	\$2.40	
Total Taxable Disbursements	\$2.40	
HST on Disbursements	\$0.31	
Total Non-Taxable Disbursements	\$0.00	
Total Disbursements and HST		\$2.71
Total Fees, Disbursements & HST		\$9,619.01
OUR ACCOUNT HEREIN		<u>\$9,619.01</u>

ThorntonGroutFinnigan LLP

Per: 

Grant B. Moffat

HST No. 87042 1039RT
Matter No. 533-029
Invoice No. 26979
Date: Jun 13/13

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063 CANADA LTD., and A-Z FOAM SPONGE & FOAM PRODUCTS LTD.

(the "Applicants")

SEVENTEENTH BILL OF COSTS OF THE MONITOR

For the period ending June 30, 2013:

Jun-03-13	Telephone call with C. Hristow regarding urethane settlement; correspondence with C. Naudie regarding class proof of claim; telephone call with R. Slattery;	0.60	GBM
Jun-06-13	Correspondence with C. Hristow; review correspondence regarding class proof of claim;	0.40	GBM
Jun-07-13	Review Trust Agreement; telephone call with C. Hristow regarding same;	0.50	GBM
Jun-10-13	Review escrow agreement; review class settlement agreement regarding transfer of funds to R. Tanner;	1.20	GBM
Jun-11-13	Telephone call with R. Mogerma regarding proof of claim; review correspondence regarding same;	0.40	GBM
Jun-13-13	Review correspondence regarding urethane settlement; review class settlement agreement;	0.30	GBM
Jun-17-13	Correspondence with C. Naudie; review correspondence regarding class proof of claim;	0.20	GBM
Jun-18-13	Review draft response to class proof of claim; review <i>Competition Act</i> ;	2.20	GBM
	Telephone call with C. Hristow;	0.20	GBM
Jun-19-13	Correspondence with class plaintiffs solicitor; review and revise response to class proof of claim; review report by Professor Allan; review brief submitted by class plaintiffs;	3.30	GBM
Jun-20-13	Review <i>Competition Act</i> ; review damages calculation for class claim; review response to class proof of claim;	2.10	GBM

	Telephone call with R. Mogerma;	0.20	GBM
Jun-21-13	Telephone call with B.C. plaintiffs solicitor regarding certification motion;	0.20	GBM
	Review further affidavits filed by Valle employees; review statement of admissions regarding same; review Berkow account;	1.30	GBM
Jun-24-13	Review application materials for B.C. settlement approval; review Ontario motion materials; correspondence with C. Naudie;	1.50	GBM
Jun-25-13	Review US settlement approval order and correspondence with US counsel regarding withdrawing from file; draft memo regarding class proofs of claim;	4.90	GBM
	Telephone call with C. Hristow; telephone call with R. Mogerma;	0.30	GBM
Jun-26-13	Review memo regarding class proof of claim; telephone call with C. Naudie and C. Hristow regarding response to same; correspondence with B.C. class plaintiff solicitor regarding position on partial certification motion;	1.50	GBM
	Telephone call with R. Mogerma regarding class proof of claim;	0.20	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
Grant B. Moffat	21.50	\$700.00	15,050.00	
TOTAL FEE HEREIN			\$15,050.00	
HST on Fees			\$1,956.50	
Total Fees and HST				\$17,006.50

<u>Disbursements:</u>			
Telephone		\$1.32	
Total Taxable Disbursements		\$1.32	
HST on Disbursements		\$0.17	
Total Non-Taxable Disbursements		\$0.00	
Total Disbursements and HST			\$1.49
Total Fees, Disbursements & HST			\$17,007.99
OUR ACCOUNT HEREIN			\$17,007.99

ThorntonGroutFinnigan LLP

Per: _____

Grant B. Moffat

HST No. 87042 1039RT
 Matter No. 533-029
 Invoice No. 27062
 Date: Jul 11/13

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

EXHIBIT "B"

**Calculation of Average Hourly Billing Rates of
Thornton Grout Finnigan LLP
for the period October 1, 2012 to June 30, 2013**

Invoice No.	Fees	Disbursements	HST	Hours	Average Rate	Total
26164	\$ 17,790.00	\$ 170.08	\$ 2,334.81	28.5	\$624.21	\$ 20,294.89
26285	1,685.00	33.20	223.37	2.4	702.08	1,941.57
26491	3,570.00	0.00	464.10	5.1	700.00	4,034.10
26648	10,165.00	98.73	1,334.28	16.9	601.48	11,598.01
26702	4,340.00	34.02	568.62	6.2	700.00	4,942.64
26840	6,930.00	41.75	906.33	9.9	700.00	7,878.08
26979	8,510.00	2.40	1,106.61	12.8	664.84	9,619.01
27062	15,050.00	1.32	1,956.67	21.5	700.00	17,007.99
Totals:	\$68,040.00	\$ 381.50	\$8,894.79			<u>\$77,316.29</u>

EXHIBIT "C"

Billing Rates of Thornton Grout Finnigan LLP

For the period October 1, 2012 to June 30, 2013

	<u>Rate</u>	<u>Year of Call</u>
John T. Porter	\$725	1984
Grant B. Moffat	\$700	1991
Kyle Plunkett	\$325	2011
Annette Fournier	\$250	Law Clerk

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF VALLE FOAM INDUSTRIES (1995)
INC., DOMFOAM INTERNATIONAL INC., and A-Z SPONGE & FOAM PRODUCTS LTD.

Court File No.: CV-12-9545-00CL

ONTARIO
**SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceedings commenced at **Toronto**

AFFIDAVIT OF GRANT B. MOFFAT
(Sworn July 11, 2013)

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Tel: 416-304-0599
Fax: 416-304-1313
Email: gmoffat@tgf.ca

Lawyers for the Monitor

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 3113736 CANADA LTD., 4362063
CANADA LTD., and A-Z FOAM SPONGE & FOAM PRODUCTS LTD.

Court File No.: CV-12-9545-00CL

ONTARIO
**SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceedings commenced at **Toronto**

**SEVENTH REPORT OF THE MONITOR
DATED JULY 12, 2013**

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
100 Wellington Street West
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
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Email: gmoffat@igf.ca

Lawyers for the Monitor