

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

January 12, 2012

I am satisfied that the applicants
are subject to the CCAA on the basis
of the material before me. The only
person affected by the application
that was served is the Competition
Bureau. I am advised they
take no position on the application
so long as it is clear that this order
does not compromise their claim,
and the applicants agree with that
position. Their claim is, however,
subject to the terms of the Initial Order.
The administration and directors'
charges appear reasonable.

[Signature]

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceeding commenced at TORONTO

APPLICATION RECORD
(returnable January 12, 2012)

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