

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")

MOTION RECORD OF THE APPLICANTS
(Re: Terminate CCAA Proceeding - Returnable January 18, 2022)

January 11, 2022

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Lawyers for the Applicants

To: Service List

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TAB 1

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 MOTION
(Re: Terminate CCAA Proceeding Returnable January 18, 2022)

THE MOVING PARTIES, 3113736 Canada Ltd. (formerly known as Valle Foam Industries (1995) ("**Valle Foam**"), 4362063 Canada Ltd. (formerly known as Domfoam International Inc.) ("**Domfoam**"), and A-Z Sponge & Foam Products Ltd. ("**A-Z Foam**") (collectively, the "**Applicants**") will make a motion to The Honourable Justice Cavanagh 10:00 a.m. on Tuesday, January 18, 2022, or as soon thereafter as the motion can be heard, by Zoom video conference at 330 University Avenue, Toronto, Ontario, and filed electronically through the Civil Submissions Online portal of the Justice Services Online website pursuant to the Supplementary Notice to the Profession of Justice Morawetz dated June 17, 2021 due to the COVID-19 pandemic.

PROPOSED METHOD OF HEARING:

This motion is to be heard orally by way of Zoom.

THE MOTION IS FOR:

1. An Order substantially in the form contained at **Tab 4** hereto:
 - a) abridging and validating the time for service of this Notice of Motion and Motion Record and the Twenty-Seventh Report of the Monitor;
 - b) authorizing the proposed distribution of the funds held by the Applicant to the creditors of the Applicants' estates;
 - c) approving the Monitor's report, conduct, and fees;
 - d) releasing and discharging the Monitor;
 - e) approving the Chief Restructuring Officer's conduct, and fees;
 - f) releasing and discharging the Chief Restructuring Officer;
 - g) terminating the within CCAA proceeding; and
2. Such further and other relief as this Honourable Court may deem just.

THE GROUNDS FOR THE MOTION ARE:

3. On January 12, 2012, the Applicants sought and were granted protection under the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36 ("CCAA"), as amended pursuant to the Order of the Honourable Mr. Justice Newbould (the "**Initial Order**");

4. Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., was appointed in the Initial Order to act as monitor in these CCAA proceedings (“**Monitor**”);

5. As a result of the sale of assets of the Applicants, Valle Foam changed its name to 3113736 Canada Ltd., and Domfoam changed its name to 4362063 Canada Ltd. The style of cause of these proceedings was changed by the Order of Justice Brown, dated June 15, 2012 to reflect the change of names;

6. The Order of the Honourable Mr. Justice Brown, dated June 15, 2012 established a process to identify pre- and post-filing claims against the Applicants and/or their officers and directors (“**Claims Process Order**”);

7. The Meeting Order was approved by the Honourable Mr. Justice Penny on September 6, 2016, accepting Domfoam’s Plan of Compromise and Arrangement (“**Plan**”) for filing with the Court and authorizing Domfoam to seek approval of the Plan at the meeting of the creditors (“**Creditors’ Meeting**”);

8. The Creditors Meeting was held on October 19, 2016;

9. The Applicants achieved the required statutory “double majority” needed to approve the Plan. Proven Creditors holding 92% in number and 99% in value voted to approve the Resolution in favour of the Plan;

10. The Plan was sanctioned by way of Order from the Honourable Mr. Justice Hainey dated January 24, 2017;

11. Following the implementation of the Plan, the Monitor made a distribution of funds on hand to the creditors in accordance with the Plan and the Orders of this Court;

12. The conditions precedent to Plan implementation have been satisfied or waived, and the Plan has been implemented;

13. Each of the Applicants are claimants in a U.S. class action proceeding relating to price fixing for a product known as “Polyether Polyol” (the “**US Urethane Proceeding**”). A settlement was entered into with one of the defendants in the US Urethane Proceeding, in which the defendant agreed to pay \$834 million USD for distribution to the class members, including the Applicants (“**Polyols Settlement**”);

14. On or about March 21, 2018, an initial distribution representing 85% of the total recovery from the Polyols Settlement was made to the class members, including the Applicants. The final distribution from the Polyols Settlement authorizing the distribution of the holdback was approved by the US Court on November 5, 2018 (“**Final Distribution Order**”). Per the Final Distribution Order, the funds will be disbursed once the appeal period with respect to the order expires;

15. The company that purchased the assets of Domfoam, Domfoam Inc. (formerly known as 4037047 Canada Inc.) (the “**Purchaser**”), brought a motion directing the Applicants to pay the proceeds recovered from the Polyols Settlement to the Purchaser. Also in dispute were additional settlement proceeds received by the Applicants relating to a Canadian class action involving the same price fixing scheme, wherein the Applicants are claimants. Domfoam took the position that the Purchaser’s motion is without merit, and opposed the motion. This motion was scheduled to be heard by the

Court beginning on September 13, 2021, before the Honourable Justice Cavanagh. Shortly before the hearing, Domfoam and the Purchaser reached a global settlement of the dispute, including the disputed amounts arising from both the U.S. and the Canadian class action settlements.

16. The purchaser of the assets of A-Z Foam (the “**A-Z Foam Purchaser**”) wrote to the Monitor to advise that it would make a claim similar to the claim advanced by the Purchaser (i.e. the Domfoam Purchaser) for payment of a portion of the Polyols Settlement funds that were received by the A-Z Foam Purchaser. A-Z Foam has recently reached a settlement with the A-Z Foam Purchaser of its potential claim.

17. The claims advanced by the (Domfoam) Purchaser and the A-Z Foam Purchaser were the only remaining matters preventing the distribution of funds held by the Applicants and the conclusion of this CCAA proceeding.

18. As previously reported to the Court, the Monitor was also required to undertake a reconciliation and allocation of the professional fees incurred among the Applicants. The Monitor has now completed this exercise.

Current Stay Period

19. The Initial Order granted a Stay Period until February 10, 2012;

20. The Stay Period granted under the Initial Order was subsequently extended for all of the Applicants from time to time by orders of the Court;

21. Most recently, the Stay Period was extended to January 18, 2022, by the Order of the Honourable Justice Cavanagh dated October 28, 2021;

22. It is just and convenient and in the interests of the Applicants and their stakeholders that the requested Order be granted and this CCAA proceeding be concluded;

23. The motion is supported by the Monitor and there is no known opposition, nor is there any known opposition to the other relief sought on this motion;

24. The provisions of the CCAA and the inherent and equitable jurisdiction of this Honourable Court;

25. Rule 1.04, 1.05, 2.03, 3.02, 16 and 37 of the Ontario *Rules of Civil Procedure*, RSO 1990, Reg. 194, as amended, and section 106 of the Ontario *Courts of Justice Act*, RSO 1990, c C 43, as amended; and

26. Such further and other grounds as counsel may advise.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

27. The Affidavit of the Chief Restructuring Officer, Linc Rogers, sworn January 11, 2022 and Exhibits thereto;

28. The Fee Affidavit of Chief Restructuring Officer, Linc Rogers, sworn January 10, 2022 and Exhibits thereto;

29. The Twenty-Seventh Report of the Monitor, to be separately filed; and

30. Such further and other material as counsel may advise and this Court may permit.

January 11, 2022

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Lawyers for the Applicants

To: Service List

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

Email addresses of recipients: See Service List

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

Proceeding commenced at **Toronto**

**NOTICE OF MOTION
(CCA Termination)**

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Lawyers for the Applicants

TAB 2

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.

**CCAA TERMINATION AFFIDAVIT OF LINC ROGERS
CHIEF RESTRUCTURING OFFICER**

I, **LINC ROGERS**, of the City of Toronto in the Province of Ontario, **MAKE OATH
AND SAY:**

1. I am a lawyer and partner in the Restructuring and Insolvency Group in the Toronto office of Blake, Cassels & Graydon LLP. Pursuant to the Order of the Honourable Justice Conway dated June 8, 2020 (the "**Appointment Order**"), I was appointed as the Chief Restructuring Officer ("**CRO**") of 3113736 Canada Ltd., formerly known as Valle Foam Industries (1995) Inc. ("**Valle Foam**"), 4362063 Canada Ltd., formerly known as Domfoam International Inc. ("**Domfoam**"), and A-Z Sponge & Foam Products Ltd. ("**A-Z Foam**" and together with Valle Foam and Domfoam, the "**Applicants**"), and as such have knowledge of the matters to which I hereinafter depose.

2. Where the information in this affidavit is based upon information and belief, I have indicated the source of my information and belief, and do verily believe it to be true.

3. To the extent that any of the information set out in this affidavit is based on my review of documents, I verily believe the information in such documents to be true.
4. I swear this affidavit in support of the Applicants' motion for an order:
 - a) authorizing the Applicants to distribute the funds in their estates to creditors;
 - b) approving of my activities and fees;
 - c) releasing and discharging me from my role as CRO;
 - d) approving of the Monitor's activities and fees and approving the Twenty-Seventh Report of the Monitor (the "**Monitor's Final Report**"), to be filed separately;
 - e) releasing and discharging the Monitor; and
 - f) terminating the CCAA proceeding.
5. This affidavit is intended to be a summary in nature and is meant to be read in conjunction with the more detailed Monitor's Final Report.

Background

6. The Applicants were in the business of manufacturing and distributing flexible polyurethane foam products. Following significant Competition Bureau charges and fines levied against them for their alleged participation in a price fixing scheme in the polyurethane foam industry, the Applicants sought and obtained protection under the *Companies' Creditors Arrangement Act* (Canada) ("**CCAA**") on January 12, 2012, pursuant to an Order of the Court granted the same day (the "**Initial Order**").

7. Pursuant to the Initial Order, Deloitte Restructuring Inc. (as it is now called) was appointed as monitor in respect of the Applicants (in such capacity, the “**Monitor**”). During these proceedings, the Applicants have sold substantially all of their operating assets pursuant to various sale approval and vesting orders issued by this Court. Any remaining proceeds of such sales are being held by the Monitor.

8. As noted in the Twenty-Second Report of the Monitor dated April 22, 2020 (the “**Twenty-Second Report**”) filed in support of my appointment as CRO, the Monitor was advised by Applicants’ counsel, Blaney McMurtry LLP, that counsel was unable to obtain instructions from the sole remaining director of Domfoam, Anthony Vallecoccia. On April 16, 2020, Mr. Vallecoccia advised that he no longer felt capable of continuing his duties as a director. At the request of the Monitor, I was appointed by this Court as CRO to fill the corporate governance void, primarily to resolve the Domfoam Dispute (as defined below), either by way of consensual resolution or by adjudication. As noted above, the Appointment Order was issued on June 8, 2020. A copy of the Appointment Order is attached hereto and is marked as **Exhibit “A”** to this affidavit.

9. The stay of proceedings provided for in the Initial Order has been extended many times by this Court, most recently on October 28, 2021, by the Order of Justice Pattillo, and is currently set to expire on January 18, 2022. A copy of Justice Pattillo’s Order is attached hereto and marked as **Exhibit “B”** to this affidavit.

Dispute with Domfoam Purchaser Recently Resolved

10. The operating assets of Domfoam were sold to Domfoam Inc. (formerly 4037057 Canada Inc.) (the “**Domfoam Purchaser**”) in 2012. A dispute over entitlement to certain proceeds from the settlement of class action litigation in both US and Canada (the “**Class Action Proceeds**”), in

which Domfoam was a claimant, arose in 2018. It was at this time the Domfoam Purchaser brought a motion to set aside a distribution order providing for, among other things, the distribution of the Class Action Proceeds to proven creditors of the Domfoam estate. In short, the Domfoam Purchaser took the position that it acquired the Class Action Proceeds in connection with the purchase of the Domfoam business. Domfoam disputed that the class action proceeds had been sold to the Domfoam Purchaser and in any event, asserted that the Domfoam Purchaser was estopped from asserting a claim at the present time.

11. The hearing of the motion regarding the Domfoam Dispute was scheduled to be heard by Justice Cavanagh starting on September 13, 2021. However, Domfoam and the Domfoam Purchaser reached a settlement of the Domfoam Dispute, so no hearing was necessary. The settlement is global and includes a resolution of the Domfoam Purchaser's claims to both the US and Canadian class action proceeds. The settlement was approved by an Order of the Court dated September 17, 2021. The specific economic terms of the settlement were subject to a temporary sealing order, as negotiations regarding a similar dispute with the A-Z Foam Purchaser (defined below) were ongoing at the time. The distribution of the remaining funds held in Domfoam's estate to its creditors, after the payment of the settlement amounts to the Domfoam Purchaser, remains to be completed. The temporary sealing order was lifted by way of the Order of Justice Gilmore dated January 6, 2022. A copy of the Order dated January 6, 2022 is attached hereto and marked as **Exhibit "C"** to this affidavit.

Similar Dispute with A-Z Foam

12. As indicated above, the purchaser of the assets of A-Z Foam (the "**A-Z Foam Purchaser**") wrote to the Monitor in November of 2018 to advise that it would make a claim on similar grounds

as the claim advanced by the Domfoam Purchaser. The A-Z Foam Purchaser asserted that it was entitled to any undistributed class action proceeds held by the Monitor on behalf of A-Z Foam. The sale to the A-Z Foam Purchaser was completed in 2012. The amount at issue in this estate is approximately \$325,000. Following negotiations, the Applicants and the A-Z Foam Purchaser recently reached a settlement that is supported by the Monitor and the major creditors of A-Z Foam. The settlement documentation was executed on December 23, 2021. A separate motion has been brought by the Applicants, through their special litigation counsel Lax O'Sullivan Lisus Gottlieb LLP, seeking approval of the settlement.

Completion of CCAA

13. As set out in the Twenty-Second Report of the Monitor, there was an inter-company reconciliation and allocation of the professional fees incurred by the Applicants to be conducted upon the conclusion of the disputes with the Domfoam Purchaser and the A-Z Purchaser. As set out in the Monitor's Final Report, filed separately, the Monitor has now completed this exercise.

14. To the best of my information, knowledge, and belief as CRO of the Applicants, the disputes with the Domfoam Purchaser and the A-Z Purchaser were the only remaining issues that remained to be resolved until final distribution could be made to creditors and this proceeding could be terminated. With those matters recently resolved, the Monitor is now in a position to make final distribution to the Applicants' creditors. I understand that the amounts to be distributed to creditors and the methodology employed by the Monitor will be described in detail in the Monitor's Final Report. I have reviewed the proposed methodology with the Monitor, and I believe that it is fair and reasonable in the circumstances.

15. I have not received any adverse comments, from any stakeholders, with respect to any of my activities described in any affidavit sworn and filed by me in these proceedings. Accordingly, in addition to an order authorizing distribution of net proceeds to creditors, I seek (i) approval of my fees and activities, (ii) my release and discharge and (iii) termination of these CCAA proceedings, upon the filing of a Monitor's certificate confirming all residual matters have been finalized.

16. A separate fee affidavit has been filed in support of approval of the CRO's fees.

17. I swear this affidavit in support of the Applicants' motion for an Order terminating the CCAA proceeding and related relief described above, and for no improper purpose.

SWORN by Linc Rogers of the City of Toronto in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, on January 11, 2022, in accordance with O. Reg. 431/20, *Administering Oath or Declaration Remotely*.



Commissioner for Taking Affidavits
VAROUJAN ARMAN



LINC ROGERS

This is Exhibit "A" referred to in the Affidavit of Linc Rogers
sworn remotely in the same city before me this 11th day of January
2022.

A handwritten signature in black ink, appearing to read "V. Arman", enclosed within a thin black rectangular border.

Commissioner for Taking Affidavits (or as may be)

Varoujan Arman

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

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

THE HONOURABLE)	MONDAY, THE 8 TH
)	
JUSTICE CONWAY)	DAY OF JUNE, 2020

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
(CRO Appointment)**

THIS MOTION made by Deloitte Restructuring Inc. (formerly Deloitte & Touche Inc.) in its capacity as the Court-appointed Monitor (in such capacity, the “**Monitor**”) of 3113736 Canada Ltd., 4362063 Canada Ltd., and A-Z Sponge & Foam Products Ltd. (collectively, the “**Applicants**”), for an order appointing Linc Rogers, a partner with the law firm of Blake, Cassels & Graydon LLP (“**Blakes**”) in Toronto, as Chief Restructuring Officer (in such capacity, the “**CRO**”) of the Applicants, was heard on this day by a Judge of the Ontario Superior Court of Justice (Commercial List) through videoconference due to the COVID-19 crisis.

ON READING the Twenty-Second Report of the Monitor (the “**Twenty-Second Report**”), and on hearing submissions of counsel to the Monitor, the Applicants and Domfoam Inc., no one else appearing, although properly served as appears from the affidavit of service of Bobbie-Jo Brinkman sworn June 8, 2020,

DEFINITIONS

1. **THIS COURT ORDERS** that any capitalized terms used herein and not otherwise defined shall have the meanings given to them in the Twenty-Second Report.

SERVICE

2. **THIS COURT ORDERS** that (a) the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof, and (b) authorizes and validates service of the Notice of Motion and the Motion Record via electronic means.

APPOINTMENT OF CHIEF RESTRUCTURING OFFICER

3. **THIS COURT ORDERS** that Mr. Linc Rogers is hereby appointed as CRO, an officer of this Court, over and in respect of the Applicants and shall have the powers and duties specified in this Order.

CRO'S DUTIES

4. **THIS COURT ORDERS** that, subject to the terms of this Order, the CRO is hereby empowered, authorized and directed to:

- (a) in consultation with the Monitor, take any and all steps required in order to resolve:
 - (i) the entitlement of the Domfoam Purchaser's claim to the Dow Settlement Funds and the Domfoam Canadian Polyols Funds; and
 - (ii) the entitlement of the A-Z Purchaser to A-Z Foam's share of the Residual Dow Settlement Funds and the A-Z Canadian Polyols Funds; and

- (b) perform such other duties as required by this Order or by this Court from time to time and such other duties as the CRO and the Monitor may from time to time agree

(collectively, the “**CRO Duties**”).

CRO’S POWERS

5. **THIS COURT ORDERS** that, subject to the terms of this Order, the CRO, in the discharge and fulfilment of the CRO’s Duties, is hereby empowered and authorized to:

- (a) take any and all steps for and in the name of, and on behalf of, the Applicants in connection with the proceedings herein and to instruct counsel to the Applicants in connection with any such steps;
- (b) represent the Applicants in any negotiations with any other party, including creditors, customers, litigants and stakeholders of the Applicants;
- (c) communicate with and provide information to the Monitor and other stakeholders regarding the affairs of the Applicants;
- (d) report to the Court at such times and intervals as the CRO may deem appropriate with respect to any matters that may be relevant to the proceedings herein;
- (e) have full and complete access to the Property, as defined in the Initial Order of this Court dated January 12, 2012 (the “**Initial Order**”);
- (f) engage, give instructions to and pay counsel, consultants, appraisers, agents, advisors, experts, auditors, accountants, managers and such other persons from time to time on

whatever basis the CRO may agree, in consultation with the Monitor, to assist with the exercise of the CRO's powers and obligations;

- (g) take all such steps and actions, enter into and execute all such agreements and documents in the name of and on half of the Applicants, and incur such expenses and obligations necessary or incidental to the exercise of the foregoing powers;

provided that:

- (i) each of the foregoing actions, agreements, expenses and obligations shall be construed to be those of the Applicants and not of Blakes, the CRO, nor any of his partners, employees (and/or employees of Blakes), representatives or agents; and,
- (ii) the Applicants (directly or through its counsel) shall
 - (1) advise the CRO of all material steps taken by the Applicants in these proceedings; and
 - (2) cooperate fully with and provide the CRO with the assistance necessary to enable the CRO to exercise its powers and discharge the CRO Duties.

LIMITATION OF LIABILITY

6. **THIS COURT ORDERS** that the CRO shall not be in Possession of the Property (as such terms are defined in the Initial Order) and shall not, by fulfilling its obligations hereunder be deemed to have taken or maintained Possession of the Property or any part thereof. Without limiting the foregoing, the CRO shall not take possession or be deemed to take possession of any 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 Environmental Legislation (as defined in the Initial Order), provided however that nothing herein shall exempt the CRO from any duty to report or make disclosure imposed by applicable Environmental Legislation. The CRO shall not, as a result of this Order or anything done in pursuance of the CRO'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 he is actually in possession.

7. **THIS COURT ORDERS** that, in addition to the rights and protections afforded the CRO as an officer of this Court, neither the CRO nor any other CRO Indemnified Party (as defined below) shall be deemed to be a director or trustee of any of the Applicants and the CRO shall incur no liability or obligation as a result of his appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on his part.

INDEMNITY AND INDEMNIFIED PARTIES

8. **THIS COURT ORDERS** that the Applicants shall indemnify and hold harmless the CRO and any of his partners, employees (and/or employees of Blakes), agents or representatives who may assist the CRO with the exercise of his powers and obligations under this Order (collectively, with the CRO, the "**CRO Indemnified Parties**") with respect to any liability or obligation that the CRO Indemnified Parties may incur as a result of the appointment of the CRO or the fulfilling of the CRO's Duties, including any claims or liabilities subject to indemnification pursuant to this Order, except to the extent the obligation or liability was incurred as a result of the CRO Indemnified Parties' gross negligence or wilful misconduct. The CRO Indemnified Parties shall be treated as unaffected parties, and the foregoing indemnity shall

be treated as unaffected and may not be compromised, for the purpose of this proceeding or any bankruptcy proceeding with respect to one or more of the Applicants.

9. **THIS COURT ORDERS** that no action or other proceeding shall be commenced directly, or by way of counterclaim, third party claim or otherwise, against or in respect of the CRO Indemnified Parties, and all rights and remedies of any person against or in respect of the CRO Indemnified Parties are hereby stayed and suspended, except with the written consent of the CRO or with leave of this Court on notice to the Applicants, the Monitor and the CRO. Notice of any such motion seeking leave of this Court shall be served upon the Applicants, the Monitor and the CRO at least seven (7) days' prior to the return date of any such motion for leave.

10. **THIS COURT ORDERS** that the Applicants' indemnity in favour of the CRO Indemnified Parties shall survive any termination, replacement or discharge of the CRO.

11. **THIS COURT ORDERS** that the appointment of the CRO and the granting of powers and responsibilities of the CRO hereunder will not constitute the sale or disposition of any of the Property.

PROFESSIONAL FEES AND PASSING OF ACCOUNTS

12. **THIS COURT ORDERS** that the Monitor on behalf of the Applicants is hereby authorized to pay to the CRO a retainer in the amount of \$25,000 to be held by the CRO as security for payment of his respective fees and disbursements, outstanding from time to time

13. **THIS COURT ORDERS** that the CRO Indemnified Parties shall submit their accounts to the Monitor for payment by the Applicants, provided however each CRO Indemnified Party

shall not be required to submit a separate account and the CRO may submit consolidated accounts showing the professional fees and disbursements of the CRO Indemnified Parties (the “**CRO Accounts**”). The CRO and the other CRO Indemnified Parties 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, or such alternate rates as may be agreed to by the Monitor. The Applicants are authorized and directed to pay the CRO Accounts on a bi-weekly basis or such other timeframe as the Monitor and the CRO mutually agree.

14. **THIS COURT ORDERS** that the CRO shall pass the CRO Accounts from time to time and for this purpose the CRO Accounts are hereby referred to a Judge of the Ontario Superior Court of Justice (Commercial List).

15. **THIS COURT ORDERS** that the CRO Indemnified Parties shall be entitled to the benefit of the Administration Charge (as defined in the Initial Order) as security for their professional fees and disbursements incurred in respect of these proceedings.

GENERAL

16. **THIS COURT ORDERS** that the CRO shall consult with the Monitor regarding all material issues relating to these proceedings.

17. **THIS COURT ORDERS** that the CRO may resign or the appointment of the CRO may be terminated by further order of this Court at any time.

18. **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 CRO 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 CRO as may be necessary or desirable to give effect to this Order or to assist the CRO and his agents in carrying out the terms of this Order.

19. **THIS COURT ORDERS** that the CRO 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 CRO 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.

20. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order at least seven (7) days' notice to the CRO and the Monitor and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

21. **THIS COURT ORDERS** that this Order is effective from the date that it is made and is enforceable without any need for entry and filing.

Conway J.

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)**

Proceedings commenced at Toronto

**ORDER
(JUNE 8, 2020)**

Thornton Grout Finnigan LLP

Barristers & Solicitors
Suite 3200, TD West Tower
100 Wellington Street West
P.O. Box 329, Toronto-Dominion Centre
Toronto, ON M5K 1K7

Grant B. Moffat (LSUC# 32380L)

Tel: 416-304-0599
Fax: 416-304-1313
Email: gmoffat@tgf.ca

Lawyers for the Monitor

This is Exhibit "B" referred to in the Affidavit of Linc Rogers
sworn remotely in the same city before me this 11th day of January
2022.

A handwritten signature in black ink, appearing to read "V. Arman", enclosed within a thin black rectangular border.

Commissioner for Taking Affidavits (or as may be)

Varoujan Arman

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)	THURSDAY, THE 28 th DAY
)	
JUSTICE PATTILLO)	OF OCTOBER, 2021

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
(Stay Extension)**

THIS MOTION made by the Applicants pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as amended (the "**CCAA**") for an order, *inter alia*, extending the stay of proceedings in respect of the Applicants to and including January 31, 2022, was heard this day by Zoom and is hereby submitted electronically through the Civil Submissions Online portal of the Justice Services Online website pursuant to the Supplementary Notice to the Profession of Justice Morawetz dated June 17, 2021 due to the COVID-19 pandemic.

ON READING the Notice of Motion, the Affidavit of Linc Rogers sworn October 25, 2021 and exhibit thereto, the Twenty-Sixth Report of Deloitte Restructuring Inc. (formerly Deloitte & Touche Inc.) (the "**Twenty-Sixth Report**") in its capacity as the Court-appointed monitor (the "**Monitor**") of the Applicants, and on hearing the submissions of counsel for the Applicants and the Monitor, no one making submissions for any other person on the Service List,

although properly served as appears from the Affidavit of Service of Ariyana Botejue sworn October 25, 2021, filed;

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion, the Motion Record and the Twenty-Sixth Report is hereby abridged and validated and this Motion is properly returnable today without further service or notice thereof.

DEFINITIONS

2. **THIS COURT ORDERS** that capitalized terms not otherwise defined in this Order shall have the meaning set out in the Twenty-Sixth Report.

STAY EXTENSION


3. **THIS COURT ORDERS** that the Stay Period granted under the Initial Order of Justice Newbould dated January 12, 2012 and as subsequently extended by, *inter alia*, the Order of The Honourable Justice Cavanagh dated April 20, 2021, is hereby extended from October 29, 2021 to and including January 18, 2022.

MONITOR'S REPORT AND ACTIONS

4. **THIS COURT ORDERS** that the Twenty-Sixth Report and the actions, decisions and conduct of the Monitor as set out in the Twenty-Sixth Report are hereby authorized and approved.

EFFECTIVENESS OF THIS ORDER

5. **THIS COURT ORDERS** that, due to the COVID-19 pandemic, this Order is immediately effective and enforceable without the need for entry and filing until further direction from the Court.



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

Email addresses of recipients: See Service List

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

Proceeding commenced at Toronto

**ORDER
(Stay Extension)**

BLANEY McMURTRY LLP
Barristers and Solicitors
Suite 1500 - 2 Queen Street East
Toronto, ON, M5C 3G5

David T. Ullmann LSO #42357I
Tel: (416) 596-4289
Fax: (416) 594-2437
Email: DUllmann@blaney.com

Varoujan Arman LSO #60025K
Tel: (416) 596-2884
Fax: (416) 593-2960
Email: VArman@blaney.com

Lawyers for the Applicants

This is Exhibit "C" referred to in the Affidavit of Linc Rogers
sworn remotely in the same city before me this 11th day of January
2022.

A handwritten signature in black ink, appearing to read "V. Arman", enclosed within a thin black rectangular border.

Commissioner for Taking Affidavits (or as may be)

Varoujan Arman

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)	THURSDAY, THE 6 th DAY
)	
JUSTICE GILMORE)	OF JANUARY, 2022

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

THIS MOTION made by the Applicants pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as amended (the “**CCAA**”) for an order, *inter alia*, lifting the sealing order contained at paragraph 7 of the Order of Justice Cavanagh dated September 17, 2021, was heard this day by Zoom and is hereby submitted electronically through the Civil Submissions Online portal of the Justice Services Online website pursuant to the Supplementary Notice to the Profession of Justice Morawetz dated June 17, 2021 due to the COVID-19 pandemic.

ON READING the Notice of Motion, the Affidavit of Linc Rogers sworn January 5, 2022, and exhibits thereto, and on hearing the submissions of counsel for the Applicants and the Monitor, no one making submissions for any other person on the Service List, although properly served as appears from the Affidavit of Service of Kristen Regina sworn January 5, 2022, filed;

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated and this motion is properly returnable today without further service or notice thereof.
2. **THIS COURT ORDERS** that the sealing order set out at paragraph 7 of the Order of Justice Cavanagh dated September 17, 2021, be and hereby is terminated, and as a result, Confidential Exhibit "B" to the Affidavit of the Chief Restructuring Officer, Linc Rogers, sworn September 14, 2021 (the "**Confidential Exhibit**") be unsealed, shall form part of the public record and is no longer to be treated as confidential.
3. **THIS COURT ORDERS** that the sealed envelope in the Court file containing the Confidential Exhibit shall be opened and the Confidential Exhibit shall form part of the Court file in this proceeding.
4. **THIS COURT ORDERS** that, due to the COVID-19 pandemic, this Order is immediately effective and enforceable without the need for entry and filing until further direction from the Court.



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

Email addresses of recipients: See Service List

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

Proceeding commenced at **Toronto**

**ORDER
(Lifting of Sealing Order)**

BLANEY McMURTRY LLP
Barristers and Solicitors
Suite 1500 - 2 Queen Street East
Toronto, ON, M5C 3G5

David T. Ullmann LSO #42357I
Tel: (416) 596-4289
Fax: (416) 594-2437
Email: DUllmann@blaney.com

Varoujan Arman LSO #60025K
Tel: (416) 596-2884
Fax: (416) 593-2960
Email: VArman@blaney.com

Lawyers for the Applicants

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

Email addresses of recipients: See Service List

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

Proceeding commenced at Toronto

**AFFIDAVIT OF LINC ROGERS
(Re: CCAA Termination)**

BLANEY McMURTRY LLP
Barristers and Solicitors
Suite 1500 - 2 Queen Street East
Toronto, ON, M5C 3G5

David T. Ullmann LSO #42357I
Tel: (416) 596-4289
Fax: (416) 594-2437
Email: DUllmann@blaney.com

Varoujan Arman LSO #60025K
Tel: (416) 596-2884
Fax: (416) 593-2960
Email: VArman@blaney.com

Lawyers for the Applicants

TAB 3

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**")

**AFFIDAVIT OF LINC ROGERS
CHIEF RESTRUCTURING OFFICER**

I, **LINC ROGERS**, of the City of Toronto, in the Province of Ontario, MAKE OATH
AND SAY:

1. I am a lawyer and partner in the Restructuring and Insolvency Group in the Toronto office of Blake, Cassels & Graydon LLP ("**Blakes**"). Pursuant to the Order of the Honourable Justice Conway dated June 8, 2020 (the "**Appointment Order**"), I was appointed as the Chief Restructuring Officer ("**CRO**") of 3113736 Canada Ltd., formerly known as Valle Foam Industries (1995) Inc. ("**Valle Foam**"), 4362063 Canada Ltd., formerly known as Domfoam International Inc. ("**Domfoam**"), and A-Z Sponge & Foam Products Ltd. (collectively, the "**Applicants**"), and as such have knowledge of the matters to which I hereinafter depose.

2. Pursuant to the terms of the Appointment Order, I am required to pass the accounts of Blakes rendered in connection with my appointment as CRO from time to time.

3. Blakes' fees and disbursements for the period from the date of my appointment to March 31, 2021 were passed and approved pursuant to the Order of Justice Cavanagh dated April 20, 2021.

4. Blakes' fees and disbursements for the period from April 1 to December 31, 2021 are summarized in the invoices (the "**Invoices**") rendered to Deloitte Restructuring Inc., in its capacity as court-appointed Monitor of the Applicants (the "**Monitor**"), true copies of which are

attached hereto and marked as **Exhibit "A"**. The Invoices are a fair and accurate description of the services provided, the disbursements incurred and the amounts charged by Blakes, and are calculated based on Blakes' standard rates and charges.

5. As set out in the summary included at Exhibit "A", Blakes expended a total of 78.4 hours at an average hourly rate of \$771.35.

6. Attached hereto and marked as **Exhibit "B"** is a summary of the lawyers whose services are reflected on the Invoices, including year of call, hourly rate and the total fees and hours billed.

7. The total amount being claimed for the work performed by Blakes for the period from April 1 to December 31, 2021 is \$68,335.08, including \$60,473.50 for fees and \$7,861.58 for HST.

8. This affidavit is sworn in support of the Monitor's motion for, among other things, approval of the fees and disbursements of the CRO and for no other purpose.

Sworn before me by video conference by)
Linc Rogers of the City of Toronto, in the)
Province of Ontario, before me at the City)
of Brampton, in the Regional Municipality)
of Peel, on January 10, 2022, in)
accordance with O.Reg.431/20,)
Administering Oath or Declaration)
Remotely)



A Commissioner for Taking Affidavits, etc.



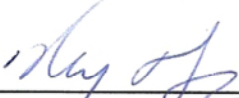
LINC ROGERS

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors. Expires July 13, 2024.

This is **Exhibit "A"** referred to in the

Affidavit of Linc Rogers

sworn before me by video conference
on January 10, 2022



A Commissioner, etc.

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors. Expires July 13, 2024.

SUMMARY OF INVOICES OF BLAKE, CASSELS & GRAYDON LLP
(Period from April 1 to December 31, 2021)

Period Ending	Fees	Disb. Subject to HST	Disb. Not Subject to HST	Subtotal	HST	Total	Hours
April 30, 2021	\$14,149.00	\$0.00	\$0.00	\$14,149.00	\$1,839.37	\$15,988.37	22.2
May 31, 2021	\$14,562.00	\$0.00	\$0.00	\$14,562.00	\$1,893.06	\$16,455.06	19.9
June 30, 2021	\$612.50	\$0.00	\$0.00	\$612.50	\$79.63	\$692.13	0.7
July 31, 2021	\$175.00	\$0.00	\$0.00	\$175.00	\$22.75	\$197.75	0.2
August 31, 2021	\$5,425.00	\$0.00	\$0.00	\$5,425.00	\$705.25	\$6,130.25	6.2
September 30, 2021	\$12,687.50	\$0.00	\$0.00	\$12,687.50	\$1,649.38	\$14,336.88	14.5
October 31, 2021	\$8,837.50	\$0.00	\$0.00	\$8,837.50	\$1,148.88	\$9,986.38	10.1
November 30, 2021	\$2,887.50	\$0.00	\$0.00	\$2,887.50	\$375.38	\$3,262.88	3.3
December 31, 2021	\$1,137.50	\$0.00	\$0.00	\$1,137.50	\$147.88	\$1,285.38	1.3
Totals:	\$60,473.50	\$0.00	\$0.00	\$60,473.50	\$7,861.58	\$68,335.08	78.4

Average Hourly Rate:

\$771.35



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

May 27, 2021


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2248606
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended April 30, 2021, as follows:

Total Fees	\$ 14,149.00
Harmonized Sales Tax (13.0%)	1,839.37
TOTAL DUE IN CANADIAN CURRENCY	\$ 15,988.37 CAD 



Invoice: 2248606
 Date: May 27, 2021
 Page: 2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/04/21	Rogers, Linc	Email correspondence regarding cross examination of L. Brasil.	0.3	875.00	262.50
04/05/21	Rogers, Linc	Email correspondence regarding cross-examination of L. Brasil.	0.2	875.00	175.00
04/07/21	Rogers, Linc	Attending to matters relating to cross examination of L. Brasil.	1.2	875.00	1,050.00
04/09/21	Rogers, Linc	Briefing update on cross-examination by M. Gottlieb.	0.4	875.00	350.00
04/13/21	Rogers, Linc	Reviewing and commenting on draft affidavit in support of stay extension and related email correspondence.	0.9	875.00	787.50
04/14/21	Rogers, Linc	Reviewing and commenting on affidavit in support of stay extension; reviewing and commenting on affidavit in support of fee approval; related email correspondence; discussion with N. Thompson regarding same; swearing fee affidavit.	1.0	875.00	875.00
04/14/21	Thompson, Nancy	Discussion with L. Rogers; reviewing copies of invoices; preparing summary of invoices; drafting affidavit for fee approval; reviewing copies of invoice for privileged or sensitive information; assembling fee approval affidavit together with all invoices; email message to L. Rogers forwarding same for review; video conference with L. Rogers and commissioning his fee approval affidavit; email message to L. Rogers forwarding fully-sworn fee approval affidavit.	2.8	450.00	1,260.00
04/15/21	Rogers, Linc	Finalizing and settling affidavit in support of stay extension.	0.5	875.00	437.50
04/20/21	Rogers, Linc	Email correspondence regarding stay extension motion.	0.2	875.00	175.00
04/27/21	Kabbaj, Youssef	Receiving instructions from F. Rouleau regarding Quebec law research matter.	0.3	340.00	102.00
04/27/21	Rogers, Linc	Strategy discussions with M. Gottlieb; strategy discussion with D. Ullmann.	1.0	875.00	875.00
04/27/21	Rouleau, Francis	Telephone conversation with M. Gottlieb and J. Landau regarding Quebec law matter.	1.4	805.00	1,127.00
04/28/21	Kabbaj, Youssef	Conducting Quebec law research matter.	3.0	340.00	1,020.00



Invoice: 2248606
 Date: May 27, 2021
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/28/21	Rouleau, Francis	Attending to Quebec law research matters.	1.8	805.00	1,449.00
04/29/21	Kabbaj, Youssef	Reporting email on legal research.	2.3	340.00	782.00
04/29/21	Rouleau, Francis	Email memo on Quebec law matters.	1.5	805.00	1,207.50
04/30/21	Kabbaj, Youssef	Conducting Quebec law legal research.	1.2	340.00	408.00
04/30/21	Rogers, Linc	Email correspondence regarding upcoming litigation and considering related issues.	0.5	875.00	437.50
04/30/21	Rouleau, Francis	Telephone conversation with M. Gottlieb, J. Landau and Y. Kabbaj regarding Quebec law legal reserach.	1.7	805.00	1,368.50
Total Fees for this Matter					\$ 14,149.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Kabbaj, Youssef	YOKA	6.8	340.00	2,312.00
Rogers, Linc	LCR	6.2	875.00	5,425.00
Rouleau, Francis	FRO	6.4	805.00	5,152.00
Thompson, Nancy	NAB	2.8	450.00	1,260.00
Total		22.2		\$ 14,149.00

Harmonized Sales Tax (13.0%)

1,839.37

Total Due for this Matter in Canadian Currency

\$ 15,988.37 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

June 23, 2021


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2253344
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended May 31, 2021, as follows:

Total Fees	\$ 14,562.00
Harmonized Sales Tax (13.0%)	1,893.06
TOTAL DUE IN CANADIAN CURRENCY	\$ 16,455.06 CAD 



Invoice: 2253344
 Date: June 23, 2021
 Page: 2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
05/03/21	Kabbaj, Youssef	Conducting Quebec law based legal research.	3.7	340.00	1,258.00
05/03/21	Rogers, Linc	Attending conference call with working group; follow up discussion with M. Gottlieb.	2.3	875.00	2,012.50
05/03/21	Rouleau, Francis	Quebec law research and analysis.	2.6	805.00	2,093.00
05/04/21	Kabbaj, Youssef	Finalizing research.	1.0	340.00	340.00
05/04/21	Rogers, Linc	Email correspondence regarding pending litigation and related discussions.	0.3	875.00	262.50
05/04/21	Rouleau, Francis	Attending to Quebec law matters.	2.2	805.00	1,771.00
05/05/21	Rogers, Linc	Reviewing and commenting on draft factum; related email correspondence and discussions throughout the day regarding pending litigation.	2.0	875.00	1,750.00
05/06/21	Rogers, Linc	Reviewing and commenting on draft factum; status discussion with D. Ullmann; status discussion with Monitor and counsel; discussions with M. Gottlieb; email correspondence with working group.	2.0	875.00	1,750.00
05/07/21	Rogers, Linc	Reviewing and revising draft factum and related discussions and email correspondence throughout the day.	2.0	875.00	1,750.00
05/10/21	Rogers, Linc	Preparing for and attending case conference to schedule motion; follow up discussions with M. Gottlieb; related email correspondence.	1.0	875.00	875.00
05/11/21	Rogers, Linc	Considering issues in connection with pending litigation.	0.5	875.00	437.50
05/28/21	Rogers, Linc	Discussion with M. Gottlieb and G. Moffat.	0.2	875.00	175.00
05/31/21	Rogers, Linc	Email correspondence with creditor constituency.	0.1	875.00	87.50
Total Fees for this Matter					\$ 14,562.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Kabbaj, Youssef	YOKA	4.7	340.00	1,598.00



Invoice: 2253344
 Date: June 23, 2021
 Page: 3

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	10.4	875.00	9,100.00
Rouleau, Francis	FRO	4.8	805.00	3,864.00
Total		19.9		\$ 14,562.00

Harmonized Sales Tax (13.0%)

1,893.06

Total Due for this Matter in Canadian Currency

\$ 16,455.06 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

July 29, 2021


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2259620
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended June 30, 2021, as follows:

Total Fees	\$ 612.50
Harmonized Sales Tax (13.0%)	79.63
TOTAL DUE IN CANADIAN CURRENCY	\$ 692.13 CAD 



Invoice: 2259620
 Date: July 29, 2021
 Page: 2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
06/01/21	Rogers, Linc	Status discussion with D. Ullmann.	0.2	875.00	175.00
06/02/21	Rogers, Linc	Preparing for and attending conference call with M. Gottlieb, Department of Justice counsel and class action counsel.	0.5	875.00	437.50
Total Fees for this Matter					\$ 612.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	0.7	875.00	612.50
Total		0.7		\$ 612.50

Harmonized Sales Tax (13.0%)	79.63
Total Due for this Matter in Canadian Currency	\$ 692.13 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

August 19, 2021


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2263457
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended July 31, 2021, as follows:

Total Fees	\$ 175.00
Harmonized Sales Tax (13.0%)	22.75
TOTAL DUE IN CANADIAN CURRENCY	\$ 197.75 CAD 



Invoice: 2263457
 Date: August 19, 2021
 Page: 2

Re: Chief Restructuring Officer (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
07/14/21	Rogers, Linc	Email correspondence with creditors.	0.2	875.00	175.00
Total Fees for this Matter					\$ 175.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	0.2	875.00	175.00
Total		0.2		\$ 175.00

Harmonized Sales Tax (13.0%)

22.75

Total Due for this Matter in Canadian Currency

\$ 197.75 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

September 27, 2021


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2269307
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended August 31, 2021, as follows:

Total Fees	\$ 5,425.00
Harmonized Sales Tax (13.0%)	705.25
TOTAL DUE IN CANADIAN CURRENCY	\$ 6,130.25 CAD 



Invoice: 2269307
 Date: September 27, 2021
 Page: 2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
08/02/21	Rogers, Linc	Email correspondence with counsel to creditors.	0.3	875.00	262.50
08/05/21	Rogers, Linc	Reviewing letter by class action plaintiff counsel; related email correspondence.	0.3	875.00	262.50
08/06/21	Rogers, Linc	Status discussion with D. Ullmann; conference call with counsel to creditors; follow up call with M. Gottlieb.	1.4	875.00	1,225.00
08/09/21	Rogers, Linc	Status discussion with D. Ullmann.	0.3	875.00	262.50
08/11/21	Rogers, Linc	Status discussion with D. Ullmann; status discussion with M. Gottlieb.	0.5	875.00	437.50
08/12/21	Rogers, Linc	Discussion with G. Moffat; email correspondence with creditors' counsel; discussion with D. Ullmann.	1.5	875.00	1,312.50
08/16/21	Rogers, Linc	Email correspondence regarding litigation.	0.3	875.00	262.50
08/17/21	Rogers, Linc	Discussion with B. Pepall and R. Mogerman; follow up discussion with M. Gottlieb; email correspondence to F. Tayar.	0.6	875.00	525.00
08/30/21	Rogers, Linc	Email correspondence with M. Gottlieb; email correspondence with F. Tayar.	1.0	875.00	875.00
Total Fees for this Matter					\$ 5,425.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	6.2	875.00	5,425.00
Total		6.2		\$ 5,425.00

Harmonized Sales Tax (13.0%)

705.25

Total Due for this Matter in Canadian Currency

\$ 6,130.25 CAD



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INVOICE

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October 21, 2021


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2273514
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended September 30, 2021, as follows:

Total Fees	\$ 12,687.50
Harmonized Sales Tax (13.0%)	1,649.38
TOTAL DUE IN CANADIAN CURRENCY	\$ 14,336.88 CAD 



Invoice: 2273514
 Date: October 21, 2021
 Page: 2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
09/03/21	Rogers, Linc	Engaged in discussions and email correspondence throughout the day regarding litigation related matters.	2.5	875.00	2,187.50
09/07/21	Rogers, Linc	Attending to various matters relating to pending litigation.	1.0	875.00	875.00
09/08/21	Rogers, Linc	Attending to various matters throughout the day in connection with litigation settlement.	2.5	875.00	2,187.50
09/09/21	Rogers, Linc	Discussion with G. Moffat regarding settlement matters; discussion with M. Gottlieb regarding same; related email correspondence; discussion with counsel to purchaser of A-Z Foam.	2.0	875.00	1,750.00
09/10/21	Rogers, Linc	Attending to matters related to settlement of litigation.	0.5	875.00	437.50
09/13/21	Rogers, Linc	Drafting affidavit in support of settlement; related email correspondence and discussion with litigation team; email correspondence regarding outstanding A-Z Foam matters.	3.0	875.00	2,625.00
09/14/21	Rogers, Linc	Attending to various matters in connection with settlement of Domfoam claim.	1.0	875.00	875.00
09/15/21	Rogers, Linc	Finalizing material for settlement approval hearing.	0.3	875.00	262.50
09/17/21	Rogers, Linc	Preparing for and attending court hearing to approve settlement; follow up email correspondence.	0.3	875.00	262.50
09/20/21	Rogers, Linc	Follow up email correspondence with Monitor's counsel in respect of settlement; discussion with counsel to A-Z Foam purchaser's counsel.	0.3	875.00	262.50
09/21/21	Rogers, Linc	Attending to matters related to Domfoam settlement and A-Z Foam negotiations.	0.3	875.00	262.50
09/24/21	Rogers, Linc	Reviewing and considering email from D. Kamachi regarding A-Z Foam matter.	0.3	875.00	262.50
09/29/21	Rogers, Linc	Reviewing and considering draft email prepared by counsel in connection with A-Z Foam matter.	0.5	875.00	437.50
Total Fees for this Matter					\$ 12,687.50



Invoice: 2273514
 Date: October 21, 2021
 Page: 3

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	14.5	875.00	12,687.50
Total		14.5		\$ 12,687.50

Harmonized Sales Tax (13.0%)	1,649.38
Total Due for this Matter in Canadian Currency	\$ 14,336.88 CAD



Blake, Cassels & Graydon LLP
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 199 Bay Street
 Suite 4000, Commerce Court West
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 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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November 24, 2021


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2279563
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended October 31, 2021, as follows:

Total Fees	\$ 8,837.50
Harmonized Sales Tax (13.0%)	1,148.88
TOTAL DUE IN CANADIAN CURRENCY	\$ 9,986.38 CAD 



Invoice: 2279563
 Date: November 24, 2021
 Page: 2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
10/04/21	Rogers, Linc	Status discussion with A. Winton and reviewing draft email regarding A-Z matter and considering related caselaw.	1.3	875.00	1,137.50
10/05/21	Rogers, Linc	Attending to matters related to A-Z Foam proposed settlement.	0.5	875.00	437.50
10/06/21	Rogers, Linc	Discussion with G. Moffat; discussion with C. Hristow; email correspondence to counsel for A-Z Foam purchaser.	1.0	875.00	875.00
10/08/21	Rogers, Linc	Attending to matters related to settlement with A-Z Foam.	0.5	875.00	437.50
10/12/21	Rogers, Linc	Various discussions with C. Hristow regarding proposed settlement with A-Z Purchaser.	1.0	875.00	875.00
10/13/21	Rogers, Linc	Attending to matters in connection with A-Z Foam settlement.	1.0	875.00	875.00
10/14/21	Rogers, Linc	Email correspondence with creditors regarding A-Z Foam settlement.	0.3	875.00	262.50
10/15/21	Rogers, Linc	Status discussion with D. Ullmann.	0.3	875.00	262.50
10/18/21	Rogers, Linc	Email correspondence regarding extension motion.	0.3	875.00	262.50
10/20/21	Rogers, Linc	Email correspondence with counsel for Department of Justice regarding proposed settlement with A-Z Foam purchaser.	0.3	875.00	262.50
10/21/21	Rogers, Linc	Attending to matters related to A-Z Foam settlement.	0.5	875.00	437.50
10/22/21	Rogers, Linc	Attending to matters related to stay extension motion; related email correspondence.	1.2	875.00	1,050.00
10/25/21	Rogers, Linc	Finalizing affidavit; reviewing Monitor's report.	0.7	875.00	612.50
10/26/21	Rogers, Linc	Reviewing court materials for stay extension motion.	0.4	875.00	350.00
10/27/21	Rogers, Linc	Preparing for stay extension motion.	0.3	875.00	262.50
10/28/21	Rogers, Linc	Preparing for and attending stay extension motion.	0.5	875.00	437.50
Total Fees for this Matter					\$ 8,837.50



Invoice: 2279563
 Date: November 24, 2021
 Page: 3

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	10.1	875.00	8,837.50
Total		10.1		\$ 8,837.50

Harmonized Sales Tax (13.0%)

1,148.88

Total Due for this Matter in Canadian Currency

\$ 9,986.38 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

December 30, 2021


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2286437
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended November 30, 2021, as follows:

Total Fees	\$ 2,887.50
Harmonized Sales Tax (13.0%)	375.38
TOTAL DUE IN CANADIAN CURRENCY	\$ 3,262.88 CAD 



Invoice:	2286437
Date:	December 30, 2021
Page:	2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
11/01/21	Rogers, Linc	Email correspondence regarding settlement approval in A-Z Foam matter.	0.3	875.00	262.50
11/04/21	Rogers, Linc	Reviewing draft minutes of settlement in A-Z Foam matter.	0.5	875.00	437.50
11/08/21	Rogers, Linc	Email correspondence regarding draft settlement material in A-Z Foam matter.	0.3	875.00	262.50
11/09/21	Rogers, Linc	Reviewing draft settlement documents with A-Z Foam Purchaser and related court documents; related email correspondence.	1.2	875.00	1,050.00
11/10/21	Rogers, Linc	Email correspondence regarding settlement in A-Z Foam matter.	0.3	875.00	262.50
11/12/21	Rogers, Linc	Email correspondence regarding minutes of settlement in A-Z Foam matter.	0.3	875.00	262.50
11/17/21	Rogers, Linc	Email correspondence regarding settlement with A-Z Foam Purchaser.	0.2	875.00	175.00
11/30/21	Rogers, Linc	Email correspondence regarding strategy meeting.	0.2	875.00	175.00
Total Fees for this Matter					\$ 2,887.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	3.3	875.00	2,887.50
Total		3.3		\$ 2,887.50

Harmonized Sales Tax (13.0%)

375.38

Total Due for this Matter in Canadian Currency

\$ 3,262.88 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

December 31, 2021


DELOITTE RESTRUCTURING INC.
 8 Adelaide Street West, Suite 200
 Toronto, ON M5H 0A9
 Canada

Invoice: 2286767
 Billing Lawyer Rogers, Linc
 HST/GST No.: R119396778
 Client: 00023700
 Matter: 000001

Attention: Catherine Hristow
 Senior Vice President - Financial Advisory - Restructuring Services Inc.

Client: 3113736 CANADA LTD., 4362063 CANADA LTD., A-Z SPONGE & FOAM PRODUCTS LTD.
Re: Chief Restructuring Officer

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended December 31, 2021, as follows:

Total Fees	\$ 1,137.50
Harmonized Sales Tax (13.0%)	147.88
TOTAL DUE IN CANADIAN CURRENCY	\$ 1,285.38 CAD 



Invoice: 2286767
 Date: December 31, 2021
 Page: 2

Re: **Chief Restructuring Officer** (000001)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
12/02/21	Rogers, Linc	Status discussion with working group.	0.5	875.00	437.50
12/10/21	Rogers, Linc	Discussion with A. Winton regarding finalizing settlement agreement and related hearing.	0.3	875.00	262.50
12/15/21	Rogers, Linc	Reviewing and commenting on draft affidavit in support of CCAA termination.	0.5	875.00	437.50
Total Fees for this Matter					\$ 1,137.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Rogers, Linc	LCR	1.3	875.00	1,137.50
Total		1.3		\$ 1,137.50

Harmonized Sales Tax (13.0%)	147.88
Total Due for this Matter in Canadian Currency	\$ 1,285.38 CAD

This is **Exhibit "B"** referred to in the
Affidavit of Linc Rogers
sworn before me by video conference
on January 10, 2022



A Commissioner, etc.

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors, Toronto, July 13, 2024

EXHIBIT "B"

Name of Lawyer	Practice Group	Year of Call	Hourly Rate	Total Hours
Kabbaj, Youssef	Litigation & Dispute Resolution	2020	\$340	11.5
Rogers, Linc	Restructuring & Insolvency	2000	\$875	52.9
Rouleau, Francis	Litigation & Dispute Resolution	1992	\$805	11.2
Nancy Thompson	Restructuring & Insolvency	<i>Law Clerk</i>	\$450	2.8

Total Fees Billed:	\$60,473.50
Total Hours:	78.4
Average Hourly Rate:	\$771.35

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

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.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding Commenced at Toronto

**AFFIDAVIT OF LINC ROGERS
Sworn January 10, 2022**

BLAKE, CASSELS & GRAYDON LLP
Barristers and Solicitors
199 Bay Street
Suite 4000, Commerce Court West
Toronto, Ontario M5L 1A9

Linc Rogers, LSO # •43562N
Tel: 416-863-4168
Fax: 416-863-2653
Email: linc.rogers@blakes.com

Chief Restructuring Officer

TAB 4

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

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

THE HONOURABLE)	TUESDAY, THE 18 th DAY
)	
JUSTICE CAVANAGH)	OF JANUARY, 2022

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**”)

CCAA TERMINATION ORDER

THIS MOTION made by 3113736 Canada Ltd., 4362063 Canada Ltd., and A-Z Sponge & Foam Products Ltd. (collectively, the “**Applicants**”), for an order, among other things: (i) authorizing and directing Deloitte Restructuring Inc. (formerly Deloitte & Touche Inc.) (“**Deloitte**”) in its capacity as the Court-appointed Monitor (in such capacity, the “**Monitor**”) of the Applicants to carry out a final distribution to the creditors of the Applicants; (ii) discharging and releasing Mr. Linc Rogers (“**Rogers**”), a partner with the law firm of Blake, Cassels & Graydon LLP, in his capacity as the Chief Restructuring Officer of the Applicants (in such capacity, the “**CRO**”); (iii) discharging and releasing the Monitor; (iv) terminating this proceeding (the “**CCAA Proceeding**”) upon filing of the CCAA Termination Certificate (as defined herein); (v) approving the Twenty-Seventh Report of the Monitor (the “**Twenty-Seventh Report**”) and the activities of the Monitor described therein; and (vi) approving the fees and disbursements of the CRO, the Monitor and its legal counsel, was heard on this day by a Judge of

the Ontario Superior Court of Justice (Commercial List) through videoconference due to the COVID-19 crisis.

ON READING the Motion Record, the Twenty-Seventh Report, and on hearing submissions of counsel to the Applicants, the Monitor and the other parties listed on the counsel slip, no one else appearing, although properly served as appears from the Affidavit of Service of Ariyana Botejue sworn on January 11, 2022,

DEFINITIONS

1. **THIS COURT ORDERS** that any capitalized terms used herein and not otherwise defined shall have the meanings given to them in the Twenty-Seventh Report.

SERVICE

2. **THIS COURT ORDERS** that the time for service and manner of service of the Applicants' Motion Record is hereby abridged and validated, and any further service thereof is hereby dispensed with so that this motion was properly returnable on January 18, 2022 in all proceedings set out in the style of cause hereof.

APPROVAL OF MONITOR'S REPORT, ACTIVITIES AND FEES

3. **THIS COURT ORDERS** that the Twenty-Seventh Report and the actions, decisions and conduct of the Monitor as set out in the Twenty-Seventh Report are hereby authorized and approved.

4. **THIS COURT ORDERS** that the Final Fee Allocation is hereby authorized and approved and the Monitor is authorized and directed to transfer funds as necessary between the estates of the Applicants to implement the Final Fee Allocation.

5. **THIS COURT ORDERS** that the fees and disbursements of the Monitor and its legal counsel as set out in the Twenty-Seventh Report (including the amount of the Remaining Matters Fees and Disbursements), the Affidavit of Catherine A. Hristow sworn on January XX, 2022, and the Affidavit of Grant Moffat sworn on January XX, 2022, are hereby authorized and approved.

6. **THIS COURT ORDERS** that the Monitor is authorized and directed to pay the Outstanding Fees and the Remaining Matters Fees and Disbursements from the account maintained by the Monitor for each of the Applicants in accordance with the Final Fee Allocation.

7. **THIS COURT ORDERS** that, subject only to completion of the Final Distributions (as defined below) and the other Remaining Matters, the Monitor has duly and properly satisfied, completed and performed all of its duties, obligations and liabilities under the Plan, the Orders of this Court in the CCAA Proceeding and otherwise with respect to the Applicants in compliance and in accordance with the CCAA.

RELEASE OF MONITOR

8. **THIS COURT ORDERS** that, without in any way limiting the releases set out in the Plan, the provisions of the Plan Sanction Order or any other Order in the CCAA Proceeding, Deloitte (in its capacity as Monitor and in its personal and corporate capacity), the Monitor's

legal counsel and each of their respective directors, officers, partners, employees, agents and advisors, as applicable (each, a “**Monitor Released Party**” and collectively, the “**Monitor Released Parties**”), are hereby forever irrevocably released and discharged from any and all present and future claims, liabilities, damages, actions and causes of action, whether direct or indirect, known or unknown, absolute or contingent, liquidated or unliquidated, matured or unmatured, in law or equity and whether based in statute or otherwise (collectively, “**Claims**”) based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place on or prior to the date of this Order in any way relating to, arising out of, or in respect of, the Applicants, the Property, the Proceeds, the Plan, the respective conduct of the Monitor Released Parties in the CCAA Proceeding, or otherwise in respect of the CCAA Proceeding (collectively, the “**Monitor Released Claims**”), which Monitor Released Claims are hereby fully, finally, irrevocably and forever released, stayed, extinguished and barred as against the Monitor Released Parties, provided that the Monitor Released Claims shall not include any Claim arising out of the gross negligence or wilful misconduct of the applicable Monitor Released Party (each, a “**Monitor Released Party Unaffected Claim**”).

APPROVAL OF CRO FEES AND DISCHARGE AND RELEASE OF CRO

9. **THIS COURT ORDERS** that the fees and disbursements of the CRO as set out in the Affidavit of Rogers sworn on January 10, 2022 are hereby authorized and approved.

10. **THIS COURT ORDERS** that effective on the date of this Order, Rogers shall be discharged and relieved from any further obligations, responsibilities or duties in his capacity as CRO pursuant to the CRO Appointment Order and any other Orders of this Court in the CCAA Proceeding, provided that, notwithstanding the discharge of Rogers as CRO, Rogers in his

capacity as CRO shall have the authority to complete or address any matters that may be ancillary or incidental to the CCAA Proceeding and Rogers in his capacity as CRO shall continue to have the benefit of the provisions of all Orders made in the CCAA Proceeding, including all approvals, protections and stays of proceedings in favour of Rogers in his capacity as CRO.

11. **THIS COURT ORDERS AND DECLARES** that, without in any way limiting the provisions of the CRO Appointment Order or any other order in the CCAA Proceeding, Rogers (in his personal capacity and his capacity as CRO), Blakes, Lax O’Sullivan Lisus Gottlieb LLP in its capacity as special litigation counsel to the Applicants, and each of their respective officers, partners, employees and agents, as applicable (each, a “**CRO Released Party**” and collectively, the “**CRO Released Parties**”) are hereby forever irrevocably released and discharged from any and all Claims based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place on or prior to the date of this Order in any way relating to, arising out of, or in respect of the Applicants, the Property, the Proceeds, the Plan, the respective conduct of the CRO Released Parties in the CCAA Proceeding, or otherwise in respect of the CCAA Proceeding (collectively, the “**CRO Released Claims**”), which CRO Released Claims are hereby fully, finally, irrevocably and forever released, stayed, extinguished and barred as against the CRO Released Parties, provided that the CRO Released Claims shall not include any Claim arising out of the gross negligence or wilful misconduct of the applicable CRO Released Party (each, a “**CRO Released Party Unaffected Claim**”).

12. **THIS COURT ORDERS** that no action or other proceeding shall be commenced against any CRO Released Party with respect to a CRO Released Party Unaffected Claim that in any way arises from or relates to the Applicants, the CCAA Proceeding, the Plan, the appointment of

Rogers as CRO or the conduct of the CRO Released Party except with prior leave of this Court and on at least seven (7) days' written notice to the applicable CRO Released Party.

DISCHARGE OF CHARGES

13. **THIS COURT ORDERS** that each of the Administration Charge and the Valle Foam Directors' Charge is hereby terminated, released and discharged and each of the Valle Foam Administration Charge Holdback, the Valle Foam Directors' Charge Holdback and the A-Z Foam Holdback is hereby terminated.

FINAL DISTRIBUTION TO CREDITORS HOLDING PROVEN CLAIMS

14. **THIS COURT ORDERS** that the Monitor, as agent for and on behalf of Valle Foam, is authorized and directed to make a final distribution of the Valle Foam Proceeds in the amount of \$► to the Valle Foam Creditors holding Proven Claims on a *pro rata, pari passu* basis (the "**Valle Foam Final Distribution**").

15. **THIS COURT ORDERS** that the Monitor, as agent for and on behalf of Domfoam, is authorized and directed to make a final distribution of the Domfoam Proceeds in the amount of \$► to the Domfoam Creditors holding Proven Claims on a *pro rata, pari passu* basis (the "**Domfoam Final Distribution**").

16. **THIS COURT ORDERS** that the Monitor, as agent for and on behalf of A-Z Foam, is authorized and directed to make a final distribution of the A-Z Foam Proceeds in the amount of \$► to the A-Z Foam Creditors holding Proven Claims on a *pro rata, pari passu* basis (the "**A-Z Foam Final Distribution**").

17. **THIS COURT ORDERS** that, if a cheque or other instrument (a “**Cheque**”) issued pursuant to the Final Distributions to a Creditor holding a Proven Claim is not presented for payment to the applicable account maintained by the Monitor within 60 days of mailing of the Cheque by the Monitor (each, an “**Uncashed Cheque**”), the Monitor is authorized and directed to (i) send written notice to the applicable Creditor at the address for the Creditor in the Monitor’s records that if the Uncashed Cheque is not deposited by the Creditor and presented for payment to the applicable account maintained by the Monitor within 20 days of the date of mailing of such notice, the Monitor will stop payment on the Uncashed Cheque and the Creditor will not be entitled to receive any funds pursuant to the Final Distribution to which the Uncashed Cheque relates; (ii) if the Uncashed Cheque has not been presented for payment to the applicable account maintained by the Monitor within such 20 day period, then such Creditor shall not be entitled to receive any funds pursuant to the applicable Final Distribution and the Monitor is authorized and directed to stop payment on the Uncashed Cheque (each, a “**Terminated Cheque**”). The Monitor, as agent for and on behalf of the applicable Applicant, is authorized and directed to pay the amount of each Terminated Cheque on a *pro rata, pari passu* basis to the Creditors holding the three largest Proven Claims against the applicable Applicant that have deposited the Cheque delivered to each such Creditor pursuant to the applicable Final Distribution.

18. **THIS COURT ORDERS** that if a Cheque issued pursuant to the Final Distributions to a Creditor holding a Proven Claim is returned to the Monitor (each, a “**Returned Cheque**”), then such Creditor shall not be entitled to receive any funds pursuant to the applicable Final Distribution and the Monitor, as agent for and on behalf of the applicable Applicant, is authorized and directed to pay the amount of each such Returned Cheque on a *pro rata, pari*

passu basis to the Creditors holding the three largest Proven Claims against the applicable Applicant that have deposited the Cheque delivered to each such Creditor pursuant to the applicable Final Distribution.

TERMINATION OF CCAA PROCEEDING AND RELATED PROVISIONS

19. **THIS COURT ORDERS** that the Stay Period shall terminate as of the date of this Order provided that, in order to permit the Monitor to carry out the Valle Foam Final Distribution, the Domfoam Final Distribution and the A-Z Foam Final Distribution (collectively, the “**Final Distributions**”) and the other Remaining Matters, no step, action, proceeding or enforcement process shall be commenced or continued in any court, tribunal or otherwise, and no Person shall exercise any right or remedy, against or with respect to the Proceeds or that may delay or interfere with the Final Distributions, the Remaining Matters or the remaining duties of the Monitor pursuant to this Order and any other Orders in the CCAA Proceeding.

20. **THIS COURT ORDERS** that following completion of the Final Distributions and the other Remaining Matters to the satisfaction of the Monitor, the Monitor is authorized and directed to file the certificate substantially in the form of the certificate attached hereto as Schedule “A” (the “**CCAA Termination Certificate**”) on seven (7) days’ notice to the Service List in the CCAA Proceeding.

21. **THIS COURT ORDERS** that, without in any way limiting the release set out in paragraph 8 hereof, but subject to paragraph 23 hereof, effective upon the CCAA Termination Time, the Monitor Released Parties shall be forever irrevocably released and discharged from any and all Claims based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place after the date of this Order to and including the CCAA

Termination Time in any way relating to, arising out of, or in respect of, the Applicants, the Property, the Proceeds, the Plan, the respective conduct of the Monitor Released Parties in the CCAA Proceeding, or otherwise in respect of the CCAA Proceeding (the “**Subsequent Monitor Released Claims**”), which Subsequent Monitor Released Claims shall be fully, finally, irrevocably and forever released, stayed, extinguished and barred as against the Monitor Released Parties, provided that the Subsequent Monitor Released Claims shall not include any Claim arising out of the gross negligence or wilful misconduct of the applicable Monitor Released Party.

22. **THIS COURT ORDERS** that if any Creditor holding a Proven Claim objects to the release and discharge of the Subsequent Monitor Released Claims (an “**Objecting Creditor**”), the Objecting Creditor must send to the Monitor by email (at **christow@deloitte.ca**) a written notice of objection describing the basis for such objection (an “**Objection Notice**”) such that the Objection Notice is received by the Monitor prior to the proposed CCAA Termination Date. If an Objection Notice is not received by the Monitor prior to the proposed CCAA Termination Date, the release and discharge of the Subsequent Monitor Released Claims shall be automatically effective as of the CCAA Termination Time, without further Order of the Court.

23. **THIS COURT ORDERS** that if an Objection Notice is received by the Monitor prior to the CCAA Termination Date, the Monitor shall not file the CCAA Termination Certificate and the release and discharge of the Subsequent Monitor Released Claims shall not become effective pending further order of the Court or resolution of the objection contained in the Objection Notice to the satisfaction of the Monitor and the Objecting Creditor. For greater certainty, the delivery of an Objection Notice to the Monitor in accordance with this Order shall not affect the

release and discharge of the Monitor Released Claims in accordance with paragraph 8 hereof, which release and discharge shall be effective as of the date of this Order.

24. **THIS COURT ORDERS** that the CCAA Termination Certificate shall constitute the Monitor's Plan Completion Certificate (as defined in the Plan Sanction Order) and the foregoing authorization and direction to the Monitor to file the CCAA Termination Certificate shall replace and supercede the authorization and direction to the Monitor contained in paragraph 29 of the Plan Sanction Order or otherwise contained in the Plan to file the Monitor's Plan Completion Certificate and to bring a motion for the relief contained in paragraph 29 of the Plan Sanction Order. For certainty, the Plan Completion Date shall be the date the Monitor files the CCAA Termination Certificate.

25. **THIS COURT ORDERS** that, in accordance with paragraphs 6 and 29 of the Plan Sanction Order, effective upon the date and time that the Monitor files the CCAA Termination Certificate (the "**CCAA Termination Time**"), Domfoam, the Monitor and any Directors and Officers (as defined in the Plan) holding such office following the Plan Implementation Date are hereby released from all Claims related to implementation of the Plan, other than Claims arising out of or in connection with the gross negligence or wilful misconduct of such parties.

26. **THIS COURT ORDERS** that, effective upon the CCAA Termination Time, the Monitor shall have duly and properly satisfied, completed and performed all of its duties, obligations and liabilities under the Plan, the Orders of this Court in the CCAA Proceeding and otherwise with respect to the Applicants in compliance and in accordance with the CCAA from the date of this Order to and including the CCAA Termination Time.

27. **THIS COURT ORDERS AND DECLARES** that, effective upon the CCAA Termination Time, Deloitte shall immediately be deemed discharged as Monitor and shall have no further duties, obligations, or responsibilities as Monitor, save and except as set out in paragraph 32 hereof.

28. **THIS COURT ORDERS** that, effective upon the CCAA Termination Time, the CCAA Proceeding shall be terminated without further Order or action by any person.

29. **THIS COURT ORDERS** that, effective upon the CCAA Termination Time, the Monitor is authorized and directed to destroy all records of the Applicants in the possession of the Monitor.

30. **THIS COURT ORDERS** that no action or other proceeding shall be commenced against any Monitor Released Party with respect to a Monitor Released Party Unaffected Claim that in any way arises from or relates to the Applicants, the CCAA Proceeding, the Plan, the appointment of Deloitte as Monitor or the conduct of the Monitor Released Party except with prior leave of this Court and on at least seven (7) days' written notice to the applicable Monitor Released Party.

31. **THIS COURT ORDERS** that, notwithstanding any provision of this Order, the termination of the CCAA Proceeding or the discharge of the Monitor, nothing herein shall affect, vary, derogate from, limit or amend, and Deloitte in its capacity as Monitor and its counsel shall continue to have the benefit of, the approvals and protections in favour of the Monitor and its counsel at common law or pursuant to the CCAA, the Initial Order, and any other Order of this Court in the CCAA Proceeding, all of which are expressly continued and confirmed, including in

connection with any actions taken by the Monitor pursuant to this Order following the CCAA Termination Date.

32. **THIS COURT ORDERS** that notwithstanding the discharge of Deloitte as Monitor and the termination of the CCAA Proceeding, Deloitte shall remain Monitor and have the authority to complete or address any matters that may be ancillary or incidental to the CCAA Proceeding following the CCAA Termination Date, and in connection therewith the Monitor Released Parties shall continue to have the benefit of all approvals and protections in favour of the Monitor at common law or pursuant to the CCAA, the Initial Order and all other Orders made in the CCAA Proceeding.

33. **THIS COURT ORDERS** that the Monitor is authorized and directed to allocate to each of the Applicants in accordance with the Final Fee Allocation the amount, if any, of the Remaining Matters Fee Amount in excess of the actual Remaining Matters Fees and Disbursements and, as agent for and on behalf of the Applicants, to distribute such amount, if any, to the Creditors holding the three largest Proven Claims against each Applicant that have deposited the Cheque delivered to each such Creditor pursuant to the applicable Final Distribution.

CHAPTER 15 PROCEEDINGS

34. **THIS COURT ORDERS** that the Monitor, in its capacity as foreign representative of the Applicants, is hereby authorized and empowered to take all steps necessary to conclude or otherwise terminate any proceedings recognizing the CCAA Proceeding in a jurisdiction outside of Canada, including the proceeding bearing Case Nos. 12-30214 commenced in the United

States Bankruptcy Court, Northern District of Ohio (Western Division) pursuant to Chapter 15 of Title 11 of the United States Code.

GENERAL

35. **THIS COURT ORDERS** that notwithstanding the discharge of the CRO and the Monitor and the termination of the CCAA Proceeding, this Court shall remain seized of any matter arising from the CCAA Proceeding, and each of the Applicants, the Monitor, the CRO and any other interested party shall have the authority from and after the date of this Order to apply to this Court to address matters ancillary or incidental to the CCAA Proceeding notwithstanding the termination thereof. The Monitor and CRO are duly authorized to take such steps and actions as the Monitor and/or CRO determine are necessary to give effect to this Order following the date of this Order.

36. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, or in any other foreign jurisdiction, to give effect of this Order to assist the Monitor and its 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 Monitor and its agents as may be necessary or desirable to give effect to this Order, or to assist the Monitor and its agents in carrying out the terms of this Order.

37. **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

of the Applicants in respect of the CCAA Proceeding for the purpose of having this Order recognized in a jurisdiction outside Canada.

EFFECTIVENESS OF THIS ORDER

38. **THIS COURT ORDERS** that, due to the COVID-19 pandemic, this Order is immediately effective and enforceable without the need for entry and filing until further direction from the Court.

Schedule “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**”)**CCAA TERMINATION CERTIFICATE****RECITALS**

- A. The Applicants obtained protection under the *Companies’ Creditors Arrangement Act* (Canada) (the “**CCAA**”) pursuant to the Initial Order of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated January 12, 2012, wherein Deloitte Restructuring Inc. (formerly Deloitte & Touche Inc.) was appointed as the Monitor of the Applicants in the within CCAA Proceeding.
- B. Pursuant to the order of the Court dated January 18, 2022 (the “**CCAA Termination Order**”), the Court approved, among other things, the termination of the CCAA Proceeding effective as at the date on which the Monitor files the Monitor’s Termination Certificate with the Court.
- C. Unless otherwise indicated herein, capitalized terms not otherwise defined shall have the same meanings as set out in the CCAA Termination Order.

THE MONITOR CERTIFIES that:

1. The Final Distributions and the other Remaining Matters have been completed to the satisfaction of the Monitor.
2. Accordingly, the CCAA Termination Date has occurred at the date and time set forth below.

DATED at Toronto, Ontario this _____ day of _____, 2022 at _____

a.m./p.m.

**Deloitte Restructuring Inc. (formerly
Deloitte & Touche Inc.), solely in its
capacity as Monitor of the Applicants
and not in its personal capacity**

Per:

Name:

Title:

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)**

Proceedings commenced at Toronto

**CCAA TERMINATION ORDER
(JANUARY 18, 2022)**

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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

Email addresses of recipients: See Service List

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

Proceeding commenced at **Toronto**

**MOTION RECORD OF THE APPLICANTS
(Re: Terminate CCAA Proceeding - Returnable
January 18, 2022)**

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