

Exhibit B

(consisting of the following 4 pages)

Proposed Order Directing Joint Administration

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

<hr/>)	
In re:	)	Case No. 12-30214
)	
VALLE FOAM INDUSTRIES (1995) INC.	)	Chapter 15
)	
Foreign Applicant in Foreign Proceedings	)	Judge Mary Ann Whipple
)	
<hr/>)	
In re:	)	Case No. 12-30215
)	
DOMFOAM INTERNATIONAL INC.	)	Chapter 15
)	
Foreign Applicant in Foreign Proceedings	)	Judge Mary Ann Whipple
)	
<hr/>)	
In re:	)	Case No. 12-30218
)	
A-Z SPONGE & FOAM PRODUCTS LTD.	)	Chapter 15
)	
Foreign Applicant in Foreign Proceedings	)	Judge Mary Ann Whipple
)	
<hr/>)	

ORDER DIRECTING JOINT ADMINISTRATION OF CHAPTER 15 CASES

This matter is before the Court on the Motion of the Foreign Representative for an Order Directing Joint Administration of Chapter 15 Cases and related relief (the “**Motion**”)¹ filed on January 23, 2012. The Court, having reviewed the Motion and the Verified Petitions filed by each of the above-named Foreign Applicants and the entire record in these Chapter 15 Cases, and having heard the statements of counsel regarding the relief requested in the Motion at a hearing before the Court; the Court finding that (i) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (ii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P), (iii) the Debtors are “affiliates” within the meaning of 11 U.S.C. § 101(2), and (iv) the joint administration of the Foreign Applicants’ cases is appropriate pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure; and the Court having determined that the factual and legal bases set forth in the Motion establish just cause for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED.
2. The above-captioned chapter 15 cases are consolidated for procedural purposes only and shall be jointly administered under Case No. 12-30214.
3. Pleadings and other documents filed in these cases are authorized and required to bear a consolidated caption in the form set forth on Exhibit 1 attached

¹ Capitalized terms used but not otherwise defined in this Order shall have the meanings given to them in the Motion.

hereto and incorporated herein by reference, which caption is approved in all respects.

4. The Clerk is directed to make the following entry upon the docket of each of the above-captioned chapter 15 cases other than Case No. 12-30214:

An order has been entered in this case directing the procedural consolidation and joint administration of this Chapter 15 foreign ancillary proceeding with that of Valle Foam Industries (1995) Inc. The docket in case no. 12-30214 should be consulted for all matters affecting this case.

###

Prepared and Submitted by:

KOHRMAN JACKSON & KRANTZ P.L.L.

/s/ James W. Ehrman
Mary K. Whitmer (0018213)
James W. Ehrman (0011006)
One Cleveland Center, 20th Floor
1375 East 9th Street
Cleveland, OH 44114-1793
Telephone: (216) 696-8700
Facsimile: (216) 621-6536
Email: mkw@kjk.com
jwe@kjk.com

*Counsel for Deloitte & Touche Inc.,
the Foreign Representative of Valle
Foam Industries (1995) Inc.,
Domfoam International Inc., and A-Z
Sponge & Foam Products Ltd.*

Exhibit 1

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

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

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