

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")



Plan Implementation Certificate

All capitalized terms not otherwise defined herein shall have the meanings ascribed thereto in the Plan of Compromise and Arrangement concerning, affecting and involving 4362063 Canada Ltd., formerly known as Domfoam International Inc. ("**Domfoam**") dated August 23, 2016 (as amended, varied or supplemented from time to time in accordance with the terms thereof, and together with all schedules thereto, the "**Plan**"), which Plan is attached as Schedule "A" to the Order of the Honourable Justice Hailey made in these proceedings on January 24, 2017 (the "**Sanction Order**").

Pursuant to section 7.1 of the Plan and paragraph 8 of the Sanction Order, Deloitte Restructuring Inc., in its capacity as the Court-appointed monitor of the Applicants (the "**Monitor**") delivers this certificate and hereby certifies that:

1. The conditions precedent set out in section 7.1 of the Plan have been satisfied or waived, as applicable.

2. Pursuant to the terms of the Plan, upon the filing of this Plan Implementation Certificate with the Court, the Plan Implementation Date shall occur and the Plan shall become effective.
3. This Plan Implementation Certificate will be filed with the Court.

DATED at the City of Toronto, in the Province of Ontario, this 23rd day of June, 2017.

DELOITTE RESTRUCTURING INC., in its capacity as the Court-appointed Monitor of the Applicants, and not in its personal capacity

Per: 

Name: Catherine Hristow

Title: Vice President - Financial Advisory -
Reorganization Services

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

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Proceedings commenced at **Toronto**

Plan Implementation Certificate

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