

**IN THE MATTER OF THE CCAA ADMINISTRATION OF
VALLE FOAM INDUSTRIES (1995) INC., DOMFOAM INTERNATIONAL INC. AND A-Z SPONGE & FOAM PRODUCTS LTD. (THE "APPLICANTS")**

List of Creditors pursuant to s.23(1) of the CCAA as at January 11, 2012

Notice to Reader:

The following creditor listing is based on information provided by Management of the Applicants as at January 11, 2012. The Monitor has not performed an audit or review of this information, and accordingly, we express no opinion or assurance thereon. Readers are cautioned that this listing may not be appropriate for their purposes.

Valle Foam Industries (1995) Inc.

Creditor	Address1	Address2	City	Province or State	Postal Code	Country (if other than Canada)	Claim Amount (CAD)
GOVERNMENT OF CANADA	Public Prosecution Service of Canada, Competition Law Section	50 Victoria Street, 22nd Floor, Place du Portage, Phase 1	Gatineau	QC	K1A 0C9		6,000,000
BAYER INC		BOX 1000, STATION B	ETOBICOKE	ON	M9W 7A5		1,496,164
170 GLIDDEN RD. CO-TENANCY		4 WEST DRIVE	BRAMPTON	ON	L6T 2H7		283,229
FINLEY RD. INVESTMENTS		4 WEST DRIVE	BRAMPTON	ON	L6T 2H7		270,995
BALCAN PLASTICS ONTARIO		6665 TOMKEN RD.	MISSISSAUGA,	ON	L5T 2C4		113,857
EVONIK GOLDSCHMIDT CHEMICAL	P.O. Box 5057	3380 South Service Rd.,	BURLINGTON	ON	L7N 3J5		107,809
MARCHEM CORPORATION		2500 ADIE ROAD	MARYLAND HEIGHTS	MI	63043-3525	USA	107,218
HYDRO ONE BRAMPTON		175 Sandlewood Parkway W.	BRAMPTON	ON	L7A 1E8		95,693
631400 ONTARIO LTD.		4 WEST DRIVE	BRAMPTON	ON	L6T 2H7		84,707
ICL-IP AMERICAN INC.		P.O. BOX 3247	CAROL STREAM	IL	60132-3247	USA	80,731
ENBRIDGE CONSUMERS GAS		P.O. BOX 644	SCARBOROUGH	ON	M1K 5E3		71,327
FLEXIBLE FOAM PRODUCTS INC	Attn: R Whitting	200 E. North St., PO Box 124	SPENCERVILLE	OH	45887	USA	50,047
FYBON INDUSTRIES LIMITED		202 FAIRBANK AVENUE	TORONTO	ON	M6B 4C5		48,394
CAPITAL BUSINESS CREDIT		P.O. BOX 100895	ATLANTA	GA	30384-4174	USA	47,381
CARGILL INCORPORATED		P.O. BOX 640283	PITTSBURGH	PA	15264-0283	USA	46,897
QUALITY RUGS LTD.		20 EAST BEAVER CREEK ROAD	RICHMOND HILL	ON	L4G 1B6		46,805
GESCO INDUSTRIES		50 KENVIEW BLVD.	BRAMPTON	ON	L6T 5S8		46,270
PENSKE TRUCK LEASING CANADA		P.O. BOX 7476, Postal Station A	TORONTO	ON	M5W 3C1		42,475
SUPERSTYLE CHESTERFIELD CO.LTD		123 ASHBRIDGE CIRCLE	WOODBRIIDGE	ON	L4L 3R5		31,664
LES ADHESIFS ADHPRO INC.		1650, BOUL. INDUSTRIEL	MAGOG	QC	J1X 4V9		30,785
CUSTOM FOAM SYSTEMS LTD.	Attn: BETTY GERMAN	360 TRILLIUM DRIVE	KITCHENER	ON	N2E 2K6		29,714
UNIVERSAL STAFFING INC.		75 ROSEDALE AVE W., Unit 5	BRAMPTON	ON	L6X 4H4		29,082
Momentive Performance Materials Canada		POSTAL ST A PO BOX 7865	TORONTO	ON	M5W 2R2		27,541
EVERSOFT FIBRE & FOAM LTD.		173 BARTLEY DRIVE	TORONTO	ON	M4A 1E6		26,964
KRAUS USA INC.	MARK MYERS	160 AMSLER AVENUE	SHIPPENVILLE	PA	16254		26,942
LEIGH TEXTILE		280 AVENUE MARIEN	MONTREAL	QC	H1B 4V3		24,822
LES TEXTILES		7964 ALFRED	ANJOU	QC	H1J 1J1		23,124
THOMSON RESEARCH ASSOCIATES		49 GERVAIS DRIVE	TORONTO	ON	M3C 1Y9		21,854
INTERNATIONAL TRUCKLOAD		BOX 1450, 107 Bellevue Dr.	BELLEVILLE	ON	K8N 5J1		15,762
VTL V-TRANS		1221 32ND AVE., Ste 201	LACHINE	QC	H8T 3H2		15,153
M FIBRES INC.		500 KEELE STREET, UNIT 401	TORONTO	ON	M6N 3C9		14,276
KRAUS CANADA INC		1551 CHURCH AVENUE	WINNIPEG	MB	R2X 1G7		13,483
AIR PRODUCTS	Attn: DIANE ALBERT	P.O. BOX 360597	PITTSBURG	PA	15251-6597	USA	13,257
VIPOND AUTOMATIC SPRINKLER COM		6380 VIPOND DRIVE	MISSISSAUGA	ON	L5T 1A1		10,653
MILLIKEN & COMPANY	Attn: JIM STAVRAKAS	P.O. BOX 7247-8959	PHILADELPHIA	PA	19170	USA	10,491
TRANSX LTD.		P.O. BOX 36 GROUP 200, RR #2	WINNIPEG	MN	R3C 2E6		10,373
POLY EXPERT INC.		850, AV. MUNCK	LAVAL	QC	H7S 1B1		10,013
SUNCOR ENERGY PRODUCTS		P.O. BOX 8500	DON MILLS	ON	M3C 3B2		9,625
LENROD INDUSTRIES LTD.		5675 ROYALMOUNT AVE.	TOWN OF MOUNT ROYAL	QC	H4P 1K3		9,545
UNIVAR CANADA LTD.		64 ARROW RD	TORONTO	ON	M9M 2L9		9,412
INDUSTRIAL BANDSAW SERVICES LTD	Attn: JOHN SWEETMAN	2479 CAMILLA ROAD	MISSISSAUGA	ON	L5A 2K4		9,195
RESIDUE	P.O Box 784	551 Port Washington Blvd.,	PORT WASHINGTON	NY	11050	USA	9,075
L.P.J. MOBILE SERVICE INC.		1664 CHESTER DRIVE	CALEDON	ON	L7K 0W5		9,061
PEATSON'S HEATING		46B WEST DRIVE, UNIT 1	BRAMPTON	ON	L6T 3T6		8,486
MJ'S PALLET TRUCK SERVICE		1060 BRITANNIA RD E., Unit # 7	MISSISSAUGA	ON	L4W 4T1		8,278
RECEIVER GENERAL	C/O Schenker	6555 Northwest Dr.	Mississauga	ON	L4V 1K2		8,132
STAMATT GRAPHICS LTD		266 MALICK STREET	MILTON	ON	L9T 5X1		8,043
CENTURA LONDON	SCOTT MC EWEN	993 ADELAIDE STREET SOUTH	LONDON	ON	N6E 1R5		7,473

**IN THE MATTER OF THE CCAA ADMINISTRATION OF
VALLE FOAM INDUSTRIES (1995) INC., DOMFOAM INTERNATIONAL INC. AND A-Z SPONGE & FOAM PRODUCTS LTD. (THE "APPLICANTS")**

List of Creditors pursuant to s.23(1) of the CCAA as at January 11, 2012

Notice to Reader:

The following creditor listing is based on information provided by Management of the Applicants as at January 11, 2012. The Monitor has not performed an audit or review of this information, and accordingly, we express no opinion or assurance thereon. Readers are cautioned that this listing may not be appropriate for their purposes.

Valle Foam Industries (1995) Inc.

Creditor	Address1	Address2	City	Province or State	Postal Code	Country (if other than Canada)	Claim Amount (CAD)
MASTERCO SUPPLIES		111 GRANTON DR. Unit # 410	RICHMOND HILL	ON	L4B 1L5		7,274
BELL CANADA		P.O BOX 1550	NORTH YORK	ON	M3C 3N5		7,002
ETR - 407 EXPRESS TOLL ROUTE		P.O. BOX 407, STATION D	SCARBOROUGH	ON	M1R 5J8		6,788
QUINN DISTRIBUTORS		P.O. Box 18248, 5777 W. Douglas Ave.	MILWAUKEE	WI	53218		6,633
KINECOR		P.O. BOX 8862, Postal Station A	TORONTO	ON	M5W 1P8		6,573
SINGH FOAM & FABRICATORS		20 MELANIE DR., Unit 10-14	BRAMPTON	ON	L6T 4K9		6,300
R & W HOIST REPAIRS LTD.		790 Redwood Square, Units 5, 6 & 7	OAKVILLE	ON	L6L 6N3		6,258
ACURA 2000		2250 QUEEN ST. E.	BRAMPTON	ON	L6T 3S1		6,164
CANADIAN AUTOMATION & TOOL IN		6811 EDWARDS BLVD.	MISSISSAUGA	ON	L5T 2S2		5,919
BEAULIEU		P.O. BOX 600	ACTON VALE	QC	J0H 1A0		5,875
ROY TURK/CARDINAL		24 VULCAN STREET	REXDALE	ON	M9W 4M9		5,815
R & A NETWORKS INC.		60 BRISTOL RD. E. SUITE #407	MISSISSAUGA	ON	L4Z 3K8		5,678
K & R ENTERPRISES		9 PURPLE FINCH CRT	BRAMPTON	ON	L6X 5A3		5,471
CONQUEST CARPET CORP.		4965 STEELES AVENUE WEST	WESTON	ON	M9L 1R4		5,346
MIELE ENTERPRISES		87 WENTWORTH COURT	BRAMPTON	ON	L6T 5L4		5,330
BROLAIN DISTRIBUTORS LTD		1731 BISHOP STREET NORTH	CAMBRIDGE	ON	N1T 1N5		5,013
LYRECO (CANADA) INC.		7303 Warden Ave., Suite 200	MARKHAM	ON	L3R 5Y6		4,830
SAMUEL- ACME STRAPPING SYSTEMS		2370 DIXIE ROAD	MISSISSAUGA	ON	L4Y 1Z7		4,822
RELIABLE BEARING		955 MEYERSIDE DRIVE	MISSISSAUGA	ON	L5T 1P9		4,777
LINDEN		170 MONTE CARLO DRIVE	WOODBIDGE	ON	L4H 1R7		4,752
SUBURBAN CARPETS INC.		1515 NORTH SERVICE ROAD	BURLINGTON	ON	L7P 1X7		4,558
CDC DISTRIBUTORS INC.		10511 MEDALLION DRIVE	CINCINNATI	OH	45241		4,371
NEW MECHANICAL LTD.		458 HARROP DRIVE	MILTON	ON	L9T 3H2		4,316
MONDI PACKAGING		1140 Arbor Drive	Romeoville	IL	60446-1188	USA	4,159
EDGE SWEETS (PTI) COMPANY	Attn: JIM SYMS	2887 THREE MILE RD. NW.	GRAND RAPIDS	MI	49544	USA	4,133
BSC SOLUTIONS GROUP LTD		321 DEERHURST DR.	BRAMPTON	ON	L6T 5K3		3,918
BELL MOBILITY		P.O. BOX 5102	BURLINGTON	ON	L7R 4R7		3,874
QUALITY CARRIERS, INC.		4910 PAYSPPHERE CIRCLE	CHICAGO	IL	60674	USA	3,865
REGION OF PEEL		P.O. BOX 458	BRAMPTON	ON	L6V 2L4		3,634
RUNNALLS INDUSTRIES		234 WILKINSON RD.	BRAMPTON	ON	L6T 4M6		3,599
ATLAS PLACEMENT (2011) INC		197 WILKINSON RD, Unit 3	BRAMPTON	ON	L6T 4M2		3,320
TRIDEN DISTRIBUTORS LIMITED		922 DILLINGHAM RD	PICKERING	ON	L1W 1Z6		3,239
CARDINAL FLOOR COVERINGS	Attn: R. Burro	47 RACINE RD., Unit #2	REXDALE	ON	M9W 6B2		3,199
ORTECH ENVIRONMENTAL		804 SOUTHDOWN RD	MISSISSAUGA	ON	L5J 2Y4		3,164
YOUNG'S TIRE SERVICE LTD		55 RUTHERFORD ROAD S.	BRAMPTON	ON	L6W 3J3		3,090
JUST WASH IT MOBILE WASH INC		46 ASTORVILLE SQUARE	BRAMPTON	ON	L6Z 1H4		3,047
PREMIER MARKINGS		2780 BUCKLEPOST CRESCENT	MISSISSAUGA	ON	L5N 1X5		2,987
EDPRO ENERGY GROUP INC.		520 SOVEREIGN ROAD	LONDON	ON	N5V 4K4		2,869
LINDE CANADA		P.O. BOX 4070, Station A	TORONTO	ON	M5W 1M3		2,851
FLOOR ACC SUPPLY	394855 ONTARIO LTD.	125 BESSENER ROAD #11	LONDON	ON	N6E 1Y9		2,848
AQA CANADA INC.		2289 FAIRVIEW ST., Ste 106	BURLINGTON	ON	L7R 2E3		2,806
MONTREAL FABRICS CORP. LTD.		84 Notre Dame St. W., 4th Floor	MONTREAL	QC	H2Y 1S6		2,768
CANADAWIDE SAFETY INC.		20 A COURTLAND AVE	CONCORD	ON	L4K 5B3		2,765
SLH TRANSPORT INC.		1585 CENTENNIAL DR.	KINGSTON	ON	K7L 4V2		2,651
TREBOR PERSONNEL INC.		1090 DUNDAS ST. E., Ste 203	MISSISSAUGA	ON	L4Y 2B8		2,563
LIFTOW LTD.		3150 AMERICAN DRIVE	MISSISSAUGA	ON	L4V 1B4		2,543
GARDA CANADA SECURITY		P.O. Box 2800, Station Don Mills	DON MILLS	ON	M3C 0B4		2,534
METRIC SHIPPING SUPPLIES		217 STATESMAN DRIVE	MISSISSAUGA	ON	L5S 1X4		2,481
CORPORATE EXPRESS ONTARIO	Attn: Accounts Receivable	550 PENDANT DRIVE	MISSISSAUGA	ON	L5T 2W6		2,393

**IN THE MATTER OF THE CCAA ADMINISTRATION OF
VALLE FOAM INDUSTRIES (1995) INC., DOMFOAM INTERNATIONAL INC. AND A-Z SPONGE & FOAM PRODUCTS LTD. (THE "APPLICANTS")**

List of Creditors pursuant to s.23(1) of the CCAA as at January 11, 2012

Notice to Reader:

The following creditor listing is based on information provided by Management of the Applicants as at January 11, 2012. The Monitor has not performed an audit or review of this information, and accordingly, we express no opinion or assurance thereon. Readers are cautioned that this listing may not be appropriate for their purposes.

Valle Foam Industries (1995) Inc.

Creditor	Address1	Address2	City	Province or State	Postal Code	Country (if other than Canada)	Claim Amount (CAD)
DIANA PITSOLIS	C/O Sponguez Inc.	79 St. Regis Crescent	North York	ON	M3J 1V9		2,259
CBSC CAPITAL INC.		1235 North Service Rd. W., Ste 100	Oakville	ON	L6M 2W2		2,019
QUALITY FOAM & SERVICES INC.		585 Middlefield Rd., Unit 31	SCARBOROUGH	ON	M1V 4Y5		1,978
HARWELL ELECTRIC SUPPLY CO.		2 WILKINSON ROAD	BRAMPTON	ON	L6T 4M3		1,874
HOME DEPOT		P.O. BOX 675, Station D	SCARBOROUGH	ON	M1R 5T4		1,865
MARTIN MILDREN		80 BROOKSIDE DRIVE	ROSELLE	IL	60172	USA	1,835
MIDWEST CARPET BROKERS II INC.		325 WRIGHT IND.PKWY	POTTERVILLE	MI	48876		1,782
OXYFIL INC.		5863 LESLIE ST., Ste 410	TORONTO	ON	M2H 1J8		1,695
PERSISTA		6225 KENNEDY ROAD	MISSISSAUGA	ON	L5T 2S8		1,666
CF BURNER SERVICE		1218 FAWNDALE RD.	PICKERING	ON	L1V 4M3		1,631
GROUPE CANTREX INC.		3075 BOUL THIMENS	SAINT-LAURENT	QC	H4R 1Y4		1,624
MAC-AIR COMPRESSOR		18 MELANIE DR. UNIT 1	BRAMPTON	ON	L6T 4K9		1,568
VALLEY NATIONAL GASES, INC.		P.O. BOX 6378	WHEELING	WV	26003-0615	USA	1,477
THE BRAMPTON BOARD OF TRADE		33 QUEEN ST. W., 2nd Floor	BRAMPTON	ON	L6Y 1L9		1,456
Canadian Home Furnishings Alliance	Attn: Murray Vaughan	6900 Airport Road, P.O. Box 85, Suite 239C	Mississauga	ON	L4V 1E8		1,446
SUPERIOR PROPANE		P.O. BOX 2875 STATION M	CALGARY	AB	T2P 5G1		1,408
SMITS TANK MAINTENANCE INC.		2329 ROYAL WINDSOR DRIVE	OAKVILLE	ON	L6J 7X7		1,356
CAMPO ELECTRIC CO. LTD.		6 CARSON COURT,	BRAMALEA	ON	L6T 4P8		1,349
CANON CANADA INC	RPO COURTNEY PARK	P.O. BOX 77271	MISSISSAUGA	ON	L5T 0A9		1,264
P.J. HEENAN LTD.		95 SHERIN COURT	BOLTON	ON	L7E 3T6		1,248
SUNGLO PRODUCTS INC.		6681 EXCELSIOR COURT	MISSISSAUGA	ON	L5T 2J2		1,243
NORTHWEST LEXUS		2280 QUEEN ST EAST	BRAMPTON	ON	L6S 5X9		1,197
SCHENKER OF CANADA LTD.	Attn: CINDY WYATT	P.O. Box 33, Toronto AMF	TORONTO	ON	L5P 1A2		1,194
WILLIAMS HR LAW		11 ALLSTATE PARKWAY, Ste 100	MARKHAM	ON	L3R 9T8		1,183
RIC-SHAW CARPET MILLS INC.		71 HOSFORD AVE.	LEONARDO	NJ	07737	USA	1,082
HUNDAL FOAM INC.		14 Stratheran Ave.,, Unit 23-28	BRAMPTON	ON	L6T 4L8		1,057
VIKING PUMP OF CANADA INC.	P.O. Box 398, 661 Grove Ave.,	A UNIT OF IDEX CORP.	WINDSOR	ON	N9A 6M3		1,051
DCG FIRST AID & SAFETY SUPPLY		2526 SPEERS RD. UNIT 17	OAKVILLE	ON	L6L 5M2		1,042
TRADE PAYABLES AND OTHER LIABILITIES UNDER \$1,000							25,559
Total - Valle Foam Industries (1995) Inc.							9,800,849