

EXHIBIT "D"

FORM OF OFFER

To: **Valle Foam Industries (1995) Inc.**
 Domfoam International Inc.
 A-Z Sponge & Foam Products Ltd.
[check applicable box]

1. _____
(Name of Offeror)

2. _____
(Address of Offeror)

3. _____
(Telephone Number) (Facsimile Number) (email address)

4. I/We hereby submit this offer for the purchase of the parcels indicated below for the total purchase price of \$ _____, excluding applicable taxes:

Parcel 1 Valle Foam Industries (1995) Inc.
\$ _____ (CDN)

Parcel 2 Domfoam International Inc.
\$ _____ (CDN)

Parcel 3 A-Z Sponge & Foam Products Ltd.
\$ _____ (CDN)

4. This Offer is an "en bloc" offer to purchase the following listed parcels (i.e. Vendor can accept all, but not less than all, of the offer for the following parcels):

5. We/I agree, that in the event this offer is accepted, to be bound by the Conditions of Sale dated January 13, 2012 which shall form part of this offer.
6. This Offer is irrevocable and shall remain open for the consideration of the Vendor until 12:00 o'clock noon Eastern Time on March 6, 2012.
7. Warranty - We/I represent and warrant to the Vendor that we/I am/are not a non-eligible person as defined by the *Investment Canada Act*.
8. Enclosed is our/my certified cheque payable to Deloitte & Touche Inc., as a deposit in the amount of \$ _____ , representing 10% of the total amount of our/my Offer submitted herein.

DATED at _____ this _____ day of _____, 2012.

By: _____

Name: ●

Title: ●

By: _____

Name: ●

Title: ●

I/We have authority to bind the Corporation.