

Exhibit 5.3

[MCINNES COOPER LETTERHEAD]

File: BH-1284  
September 14, 2004

**MAAX CORPORATION**  
1010 Sherbrooke Street West  
Montreal, Quebec H3A 2R7  
Canada

Att: Denis Aubin

**KAYE SCHOLER LLP**  
425 Park Avenue  
New York, NY 10022-3598  
USA

Ladies and Gentlemen:

**RE: MAAX CORPORATION**

In connection with the registration of US\$150,000,000 aggregate principal amount of 9.75% Senior Subordinated Notes due 2012 (the "Exchange Notes") by MAAX CORPORATION (the "Company") under the Securities Act of 1933 (United States of America), as amended (the "Act"), on Form F-4 being filed with the Securities and Exchange Commission (the "SEC") on the date hereof (the "Registration Statement") and the concurrent registration under the Act of a guarantee (the "Guarantee") of the Exchange Notes by BEAUCELAND CORPORATION ("Holdings"), you have requested our opinion with respect to the matters set forth below. The Exchange Notes will be issued and the Guarantee was issued pursuant to an indenture (the "Indenture") dated as of June 4, 2004 among the Company, Holdings and certain other guarantors specified therein (the "Issuers") and U.S. Bank Trust National Association ("Trustee"). The Exchange Notes are proposed to be issued in exchange for up to US\$150,000,000 principal amount of issued and outstanding US\$ 150,000,000 9.75% Senior Subordinated Notes due 2012 (the "Original Notes") previously sold by the Company and guaranteed by, inter alia, Holdings.

Exchange Notes, Indenture and Guarantee are herein sometimes referred to

collectively as the "Transaction Documents".

In rendering the opinions hereinafter set forth, we have reviewed final forms of the Transaction Documents and:

- a. the Memorandum and Articles of Association of each of the Company and Holdings;
- b. a resolution of the board of directors of each of the Company and Holdings, authorizing, among other things, the execution, delivery and performance of the Transaction Documents to which they are parties;
- c. certificates of status dated September 10, 2004 issued in respect of each of the Company and Holdings pursuant to the Companies Act (Nova Scotia); and
- d. a certificate of an officer of each of the Company and Holdings with respect to certain factual matters, a copy of each of which has been delivered to you.

In addition to the Transaction Documents and the other items listed above, we have examined such other documents and corporate records and questions of law as we deem necessary for the purposes of this opinion.

As to matters of fact, we have also examined such certificates of public officials as we have deemed relevant and appropriate as a basis for the opinions expressed herein and the certificates of corporate officers identified above and we have made no effort to independently verify the facts set forth in such certificates.

Further, in making the foregoing examinations, we have assumed

- A. the genuineness of all signatures;
- B. the legal capacity of each person signatory to any of the documents reviewed by us;
- C. the authenticity of all documents submitted to us as originals and the conformity to authentic original documents of all documents

submitted to us as copies;

to the extent we deem appropriate, that, as to factual matters, all representations and warranties made in the aforesaid documents were and are, correct and complete;

E. that the certificates of status issued in respect of each of the Company and Holdings referred to above continue to be accurate as of the date of this opinion as if issued on that date;

F. each of the parties to each of the Transaction Documents (other than the Company and Holdings) has been duly incorporated and is validly existing as a corporation or limited liability company under its laws of incorporation and has all requisite corporate or company power and capacity to execute and deliver each of the Transaction Documents to which it is a party and to exercise its rights and perform its obligations thereunder, and has taken all necessary corporate action to authorize the execution and delivery of each of the Transaction Documents to which it is a party and the exercise of its rights and the performance of its obligations thereunder; and

G. each of the Transaction Documents has been duly executed and delivered by each party thereto (other than the Company and Holdings), are legal, valid and binding obligations of each of the parties thereto (other than the Company and Holdings) under the laws of New York enforceable against each such party in accordance with their respective terms, and have been physically delivered by the Company and Holdings free from escrow or similar restrictions.

This opinion is limited to the laws of the Province of Nova Scotia and the federal laws of Canada applicable therein.

Based upon and subject to the foregoing and to the qualifications expressed below, we are of the opinion that:

1. Each of the Company and Holdings has been duly incorporated and is validly existing as an unlimited company in good standing under the laws of Nova Scotia, with power and authority to own its properties and conduct its business as described in the Registration Statement and to enter into

and carry out its obligations under the Transaction Documents.

The Exchange Notes have been duly authorized and, when issued, executed and authenticated in accordance with the provisions of the Indenture and delivered in exchange for the Original Notes, will have been duly executed and delivered by the Company.

3. The Indenture has been duly authorized, executed and delivered by the Company and Holdings.

4. The Guarantee has been duly authorized, executed and delivered by Holdings.

5. The execution, delivery and performance of the Exchange Notes, the Indenture and the Guarantee by the Company and Holdings will not violate:

(a) the provisions of the Memorandum of Association or Articles of Association of the Company or Holdings, respectively,

(b) the laws of Nova Scotia (the "Applicable Law"), or

(c) any order, judgment or decree, naming the Company or Holdings, of any court or governmental agency or body of Nova Scotia known to us to be applicable to Holdings, the Company and its subsidiaries.

6. No consent, approval, authorization, order, registration, filing, prospectus, exemption or qualification under any Applicable Law is required for the issue and sale of the Exchange Notes.

We understand that this opinion will be relied upon by Kaye Scholer LLP in delivering their opinion with respect to the Registration Statement and the Notes; otherwise, this opinion is solely for the benefit of the addressees and their respective successors and assigns and not for the benefit of any other person. We consent to the filing of this opinion with the SEC as an exhibit to the Registration Statement.

Yours very truly,

/s/ McInnes Cooper

Exhibit 5.4

September 14, 2004

AX Corporation  
10 Sherbrooke Street West  
Suite 1610  
Montreal, Quebec H3A 2R7  
Canada  
Attention: Denis Aubin

Ladies and Gentlemen:

We have acted as special counsel in the State of Minnesota (the "State") to MAAX Corporation, a Nova Scotia unlimited company (the "Company"), and Pearl Baths, Inc., a Minnesota corporation (the "Specified Guarantor"), in connection with the execution and delivery of and the consummation of the transactions contemplated by that certain Form F-4 Registration Statement under the Securities Act of 1933, prepared by the Company for filing with the United States Securities and Exchange Commission (the "SEC") on September 14, 2004 (the "Registration Statement"); capitalized terms used herein and not defined have the meanings assigned to such terms in the Registration Statement, relating to the offer to exchange the Company's \$150.0 million aggregate principal amount of 9.75% Senior Subordinated Notes for the Company's 9.75% Senior Subordinated Exchange Notes.

In rendering the opinions hereinafter set forth, we have reviewed what have been represented to us to be final forms of the following documents (collectively, the "Transaction Documents"):

(i) an indenture, dated as of June 4, 2004, among the Company, Beauceland Corporation, a Nova Scotia unlimited company (the "Parent Guarantor"); the Subsidiary Guarantor; other Guarantors (as defined therein) and U.S. Bank Trust National Association, as Trustee (the "Indenture") (for the purposes hereof the Company, the Parent Guarantor and the Specified Guarantor are herein collectively called the "Issuers"); and

(ii) a note guarantee, dated as of June 4, 2004, by the Parent Guarantor, Specified Guarantor and other Guarantors (the "Guarantee");

as well as the following documents relating to the Specified Guarantor (collectively the "Organizational Documents"):

1. Copy of the Articles of Incorporation of the Specified Guarantor, dated May \_\_ [sic], 1978, filed May 23, 1978, in the office of the Secretary of State of Minnesota, as amended by Certificate of Change of Registered Office, dated May 11, 1981, filed May 18, 1981, in said office, as amended by Restated Articles of Incorporation, dated November 8, 1984, filed January 25, 1985, in said office, as amended by Certificate of Change of Registered Office, dated April 28, 1987, filed April 29, 1987, as amended by Amendment of Articles, dated April 25, 1988, filed May 11, 1988, in said office, and as amended by Amendment of Articles of Incorporation, filed January 26, 1990, in said office, certified on September 7, 2004, by the office of the Secretary of State of Minnesota;

2. Restated By-Laws of the Specified Guarantor;

3. Unanimous Written Consent in Lieu of a Meeting of the Board of Directors of the Specified Guarantor, dated September 14, 2004;

Secretary's Certificate for the Specified Guarantor, dated September 14, 2004; and

5. Certificate of Good Standing for the Specified Guarantor, dated September 7, 2004, from the office of the Secretary of State of Minnesota.

We have reviewed the Transaction Documents, the Organizational Documents, such other instruments, documents and agreements and such questions of law as we have deemed necessary or appropriate to enable us to render the opinions hereinafter set forth.

In rendering the opinions hereinafter set forth, we have assumed and relied upon, without independent investigation, the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified, photostatic or other copies and the authenticity of the originals of such latter documents.

In addition, in rendering said opinions, we have also assumed that:

1. All agreements or instruments relevant hereto, including but not limited to the Transaction Documents, the Organizational Documents and all documentation in connection therewith, have been duly authorized by all requisite action (partnership, corporate, company or otherwise), and executed and delivered by each of the parties thereto (other than the Specified Guarantor), and, except as herein expressly stated, that such agreements or instruments are the valid and binding obligations of such parties and are enforceable in accordance with their terms;

2. The Company, the Parent Guarantor and the other parties to the Transaction Documents (except for the Specified Guarantor) are duly organized, legally formed and validly existing entities, and are in good standing, under the laws of the respective states (or provinces) in which they are formed, and have all requisite power, authority and legal right (partnership, corporate, company or otherwise) to execute and deliver the Transaction Documents and all documents executed or delivered in connection therewith, to which they are a party, and to perform their respective obligations thereunder, and have taken all necessary actions to authorize and have duly authorized the execution and delivery of said documents;

3. The Transaction Documents have been executed and delivered by signatories authorized to execute the same and to bind the parties thereto (other than the Specified Guarantor); neither the execution and delivery of the Transaction Documents, nor the performance of the provisions of the agreements therein contained on the part of the Company, of the Parent Guarantor or of any other party thereto (except the Specified Guarantor) will contravene, violate or cause a default under any of said parties' organizational documents or, except as hereinafter expressly provided, any law, ordinance, governmental regulation, order of a court or other public authority, agreement or indenture to which any such party is a party or by which any such party or its properties are bound; and no consent or approval of any regulatory authority with respect to any such party is required by law as a prerequisite to the execution and delivery of the Transaction Documents;

4. There has been no mutual mistake of material fact, and there exists no fraud, duress, undue influence or criminal activity, with respect to the transactions described in and contemplated by the Transaction Documents (the "Transactions");

5. There is no understanding or agreement among the parties to the Transactions not embodied in the Transaction Documents which would modify the terms of a Transaction Document or any rights or obligations of a party thereto. (We have not reviewed, and express no opinion respect to the contents or effect of, any document referred to or incorporated by reference in the Transaction Documents.);
6. All schedules and exhibits have been properly and correctly completed and attached to the Transaction Documents, and all blanks therein have been properly and correctly filled;
7. The final Transaction Documents have not been changed from the copies of the Transaction Documents which we have received for review in any respect material to the opinions set forth herein;
8. The Transaction Documents are valid and enforceable under the law which governs them; and
9. The Issuers have received adequate consideration to support their agreements under the Transaction Documents.

As to all questions of fact material to this opinion, we have relied solely upon the representations and warranties of the Issuers contained in the Transaction Documents. As used herein, "to our knowledge" means the conscious awareness of facts or other information, without any independent investigation, by Robert A. Heiberg, the lawyer in our firm actively involved in preparing this opinion.

Subject to the foregoing assumptions and to the exceptions and qualifications hereinafter set forth, we are of the opinion that:

1. Based solely upon our review of the Organizational Documents, the Specified Guarantor has been duly incorporated and is validly existing as a corporation in good standing under the laws of the State, with power and authority to own its properties and conduct its business as described in the Registration Statement and to enter into and carry out its obligations under the Transaction Documents.
2. Each of the Indenture and the Guarantee has been duly authorized, executed and delivered by the Specified Guarantor.
3. The execution and the compliance with all of the provisions of the Transaction Documents by the Specified Guarantor will not result in any violation of the provisions of (a) any Organizational Document, (b) the laws of the State (the "Applicable Laws"), except that we express no opinion with respect to the blue sky or securities laws or regulations of the State, or (c) to our knowledge, any order, judgment or decree of the Specified Guarantor of any court or governmental agency or body of the State applicable to the Specified Guarantor.

We are admitted to practice in the State. We express no opinion as to matters under or involving the laws of any jurisdiction other than the laws of the State.

The opinions set forth above are subject to the following qualifications and exceptions:

- (a) We express no opinion as to the enforceability of the Transaction Documents.

(b) The opinions set forth herein are limited to the specific issues addressed and are limited in all respects to the laws and statutes of the State of Minnesota in effect as of the date of this letter.

We assume no responsibility for the accuracy or completeness of any representations or warranties contained in the Transaction Documents.

The foregoing opinions are being furnished to you solely for your benefit and may not be relied upon by, nor may copies be delivered to, any other person without our prior written consent, except that said opinions may be relied upon by Kaye Scholer LLP for the purpose of the delivery of its opinion in connection with the registration of the Notes (as that term is defined in the Indenture) with the SEC, and we consent to the filing of a copy of this opinion with the SEC as an exhibit to the registration statement concerning the Notes. The opinions expressed in this letter are rendered as of the date hereof; we express no opinion as to circumstances or events that may occur subsequent to such date; and we assume no obligation to inform you of the occurrence thereof.

Very truly yours,

*/s/ DORSEY & WHITNEY LLP*

Exhibit 5.5

[SAUL EWING LETTERHEAD]

September 14, 2004

MAAX Corporation  
1010 Sherbrooke Street West  
Suite 1610  
Montreal, Quebec H3A 2R7  
Canada  
Attention: Mr. Denis Aubin

**RE: MAAX CORPORATION \$150,000,000 9.75% SENIOR SUBORDINATED NOTES**

Dear Mr. Aubin:

We have acted as special counsel in the Commonwealth of Pennsylvania (the "State") to MAAX Corporation, a Nova Scotia unlimited company (the "Company") and MAAX-KSD Corporation, a Pennsylvania corporation ("MAAX-KSD") in connection with the filing of the Exchange and Registration Rights Agreement dated as of June 4, 2004 by and among the Company, the Guarantors and the Initial Purchasers (as defined therein) (the "Registration Rights Agreement"). Unless otherwise defined herein, capitalized term used in this opinion shall have the meanings assigned to such terms in the Registration Rights Agreement. In rendering the opinions hereinafter set forth, we have reviewed final forms of the following documents (collectively, the "Documents"):

1. the Registration Rights Agreement;
2. the Indenture dated as of June 4, 2004 by and among the Company, MAAX-KSD, certain other guarantors and U.S. Bank Trust National Association, as trustee (the "Indenture"); and
3. the Note Guarantee dated as of June 4, 2004 by MAAX-KSD and certain other guarantors (the "Note Guarantee").

We have also examined the following:

1. Articles of Incorporation of MAAX-KSD;

Bylaws of MAAX-KSD;

3. Certified Resolutions of the Board of Directors of MAAX-KSD dated September 14, 2004;

4. Subsistence certificate dated May 26, 2004 issued by the Department of State of the State with respect to MAAX-KSD (as supplemented by telephonic confirmation of good standing with the Department of State of the State on September 13, 2004); and

5. such other documents and matters as we have deemed necessary and appropriate to render the opinions set forth in this letter, subject to the assumptions, qualifications, limitations, exceptions and restrictions noted below.

Based solely upon the foregoing, and subject to the assumptions, qualifications, limitations, exceptions and restrictions hereinafter set forth, we are of the opinion that:

1. MAAX-KSD is duly organized and validly existing and subsisting under the laws of the State, with the requisite power and authority to own its properties and conduct its business as described in the Registration Statement and to enter into and carry out its obligations under the Documents.

2. The Indenture and the Note Guarantee have each been duly authorized, executed and delivered by MAAX-KSD.

3. The execution and compliance with all of the provisions of the Documents by MAAX-KSD will not result in a violation of (a) MAAX-KSD's Articles of Incorporation (as amended) or By-Laws (as amended), (b) the laws of the State in effect (in each case) as of the date of this opinion, or (c) to our knowledge, any order, judgment or decree naming MAAX-KSD of any court or governmental agency or body of the State known to us to be applicable to MAAX-KSD. As used in this paragraph the term "to our knowledge" shall mean the conscious awareness of facts by the lawyers presently with this firm who have given substantive attention to the legal representation of MAAX-KSD in connection with the Documents. We have undertaken no independent investigation or verification of such matters.

#### QUALIFICATIONS AND LIMITATIONS

The opinions set forth in this letter are subject to the following assumptions, qualifications, limitations, exceptions and restrictions:

1. We have made the following assumptions:

a. Each document submitted to us for review is accurate and complete; each such document submitted to us as an original is authentic; each such document submitted to us as a copy conforms to the original document.

b. All signatures of the parties on any of the Documents are genuine.

September 14, 2004

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The opinions set forth in this letter:

a. are limited to the law of the State and the federal law of the United States of America, each to the extent applicable. We express no opinion as to the laws of any other jurisdiction or the effect thereof;

b. are limited to those matters which are expressly set forth in this letter, and no opinion may be inferred or implied beyond the matters expressly set forth in this letter;

c. must be read in conjunction with the assumptions, qualifications, limitations, exceptions and restrictions set forth in this letter; and

d. are rendered as of the date of this letter, and we assume no obligation to update or supplement this opinion at any time or for any reason, including, without limitation, any changes in applicable law or changes of any facts or circumstances of which we become aware.

We understand that this opinion will be relied upon by Kaye Scholer LLP in delivering their opinion with respect to the registration of the Notes (as that term is defined in the Indenture) with the Securities and Exchange Commission (the "SEC"); otherwise, this opinion is solely for the benefit of the addressees and their respective successors and assigns and not for the benefit of any other person. We consent to the filing of this opinion with the SEC as an exhibit to the Registration Statement.

Very truly yours,

*/s/ Saul Ewing LLP*

Exhibit 5.6  
G. WILLIAM FISHERING  
e-mail: gwfishering@beersmallers.com

BEERS  
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BACKS &  
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September 14, 2004

MAAX Corporation  
ATTN: Denis Aubin  
1010 Sherbrooke Street W., Suite 1610  
Montreal, Quebec H3A 2R7

have acted as special counsel in the State of Indiana (the "State") to Maax Corporation, a Nova Scotia unlimited company (the "Company") and Aker Plastics Company, Inc. ("Aker") and MAAX Midwest, Inc., (the "Subsidiaries" or the "Guarantors"), in connection with the execution and delivery today of filings with the Securities and Exchange Commission (the "SEC") of certain documents contemplated in an Exchange and Registration Rights Agreement dated June 4, 2004, among the Company, the Guarantors, certain other guarantors and Goldman Sachs & Co., Merrill Lynch & Co., Merrill Lynch, Pierce, Fenner & Smith Incorporated as representatives of the several Purchasers (the "Exchange and Registration Rights Agreement"); capitalized terms used herein and not defined have the meanings assigned to such terms in the Exchange and Registration Rights Agreement.

In rendering the opinions hereinafter set forth, we have reviewed final forms of the following documents (collectively, the "Documents"):

- a. the Indenture;
- b. the Exchange and Registration Rights Agreement;
- c. the Guarantee; and
- d. the Articles of Incorporation and By-Laws of the Subsidiaries as amended (the "Organizational Documents")

We have reviewed the Documents and such other instruments, documents and agreements as we have deemed necessary or appropriate to enable us to render the opinions hereinafter set forth.

In rendering the opinions hereinafter set forth, we have assumed that there has occurred due authorization, execution and delivery of the Documents and all documentation in connection therewith.

We have assumed and relied upon, without independent investigation, the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as photostatic copies and the authenticity of the originals of such latter documents.

As to all questions of fact material to this opinion that have not been independently established, we have relied upon certificates or comparable documents of officers and representatives of the Subsidiaries. As used herein, "to our knowledge" means the conscious awareness of facts or other information by any lawyer in our firm actively involved in negotiating the transactions contemplated in connection herewith.

Subject to the foregoing assumptions and qualifications, we are of the opinion that:

Each of the Subsidiaries has been duly incorporated and is validly existing as a corporation in good standing under the laws of Indiana, with requisite power and authority to own its properties and conduct its business as described in the Registration Statement and to enter into and carry out its obligations under the Documents.

The Indenture has been duly authorized, executed and delivered by the Subsidiaries.

The Guarantee has been duly authorized, executed and delivered by the Subsidiaries.

The execution and the compliance with all of the provisions of the Documents by the Subsidiaries will not result in any violation of the provisions of (a) any Organizational Document, (b) the laws of the State (the "Applicable Laws"), or (c) to our knowledge, any order, judgment or decree naming the Subsidiaries of any court or governmental agency or body of the State of applicable to the Subsidiaries.

We understand that this opinion will be relied upon by Kaye Scholer LLP in delivering their opinions with respect to the registration of the Notes (as that term is defined in the Indenture) with the SEC; otherwise, this opinion is solely for the benefit of the addressees and their respective successors and assigns and not for the benefit of any other person. We consent to the filing of this opinion with the SEC as an exhibit to the Registration Statement.

We are admitted to practice in the State. We express no opinion as to matters under or involving the laws of any jurisdiction other than the laws of the United States and the State and its political subdivisions. The opinions rendered herein are based on the laws of the State as they exist on the date of the opinion.

Very truly yours,

**BEERS MALLERS BACKS & SALIN, LLP**

**Exhibit 5.7**

**DIRECT PHONE**  
(206) 447-8899

**DIRECT FACSIMILE**  
(206) 749-1963

**E-MAIL**  
**KEEFR@FOSTER.COM**

September 14, 2004

MAAX Corporation  
1010 Sherbrooke Street West  
Suite 1610  
Montreal, Quebec, H3A 2R7  
Canada

Attention: Denis Aubin

Ladies and Gentlemen:

We have acted as special counsel in the State of Washington (the "State") to Maax-Hydro Swirl Manufacturing Corp., a Washington corporation ("Subsidiary"), a subsidiary of Maax Corporation, a Nova Scotia unlimited company (the "Company"), in connection with the execution and delivery of and the consummation of the transactions contemplated by: (i) Maax Corporation US \$150,000,000 Senior Subordinated Notes ("Notes") dated June 4, 2004; (ii) Indenture for the Notes dated June 4, 2004, among U.S. Bank Trust National Association, as trustee, the Company, Subsidiary and the guarantors named therein; and (iii) Guaranty for the Notes dated June 4, 2004, of the Subsidiary and the guarantors named therein; (the documents described in (i) through (iii) are called collectively the "Transaction Documents").

alized terms used herein and not otherwise defined shall have the meanings ascribed to them in the Transaction Documents.

In rendering the opinions hereinafter set forth, we have reviewed final forms of the following documents (collectively, the "Documents"):

(i) the Transaction Documents; and

(ii) a certificate of existence/authorization for Subsidiary from the Washington Secretary of State and copies of the corporate minutes of Subsidiary furnished by counsel for the Company.

We have reviewed the Documents and such other instruments, documents and agreements as we have deemed necessary or appropriate to enable us to render the opinions hereinafter set forth. We have reviewed such certificates and other

