

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

MAAX Corporation, *et al.*,

Foreign Applicants in Foreign Proceedings.

Chapter 15

Case No. 08-11443 (CCS)

Re: 43

Jointly Administered

**ORDER ENFORCING THE CCAA TERMINATION ORDER
AND CLOSING THESE CHAPTER 15 CASES**

This matter was brought before the Court upon the motion (the "**Motion**") of Alvarez & Marsal Canada ULC, the court-appointed monitor (the "**Monitor**") and authorized foreign representative of MAAX Corporation ("**MAAX Corp.**") and certain of its direct and indirect wholly owned subsidiaries (together, the "**MAAX Group**"),¹ in proceedings (the "**Canadian Proceedings**") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, that were pending before the Quebec Superior Court (Commercial Division) (the "**Quebec Court**") seeking the entry of an order pursuant to sections 350, 1507, 1521 and 105 of title 11 of the United States Code (the "**Bankruptcy Code**") (i) giving effect to the order of the Quebec Court dated September 30, 2008 terminating the Canadian Proceeding (the "**CCAA Termination Order**") and (ii) closing the above-referenced chapter 15 cases (the "**Chapter 15 Cases**"). Due and timely notice of the Motion was given in accordance with Local Rule 5009-1 to the MAAX Group, the United States Trustee and all creditors who have filed a request for notice under Rule 2002 of the Federal Rules of Bankruptcy Procedure. The Court has

¹ The MAAX Group is comprised of MAAX Corp., MAAX Canada Inc., 4200217 Canada Inc., MAAX Spas (Ontario), Inc., MAAX Cabinets Inc., MAAX KSD LLC, Pearl Baths LLC, MAAX-Hydro Swirl Manufacturing Corp., MAAX Midwest, Inc., MAAX Spas (Arizona), Inc. and Aker Plastics Company, Inc.

considered and reviewed the Motion, including the CCAA Termination Order annexed hereto as Exhibit 1. Any objections to the Motion that have not been withdrawn or resolved have been overruled. Therefore, after due deliberation and sufficient cause appearing therefore, it is hereby:

1. ORDERED that the Motion is granted.
2. ORDERED that the CCAA Termination Order is hereby given full force and effect in the United States.
3. ORDERED that the following jointly administered Chapter 15 Cases are hereby closed: : *In re MAAx Canada, Inc.*, 08-11444; *In re MAAx-Hydro Swirl Manufacturing Corp.*, 08-11445; *In re 4200217 Canada, Inc.*, 08-11446; *In re MAAx Spas (Ontario), Inc.*, 08-11447; *In re MAAx Cabinets, Inc.*, 08-11448; *In re MAAx KSD LLC*, 08-11449; *In re MAAx Midwest, Inc.*, 08-11450; *In re MAAx Spas (Arizona), Inc.*, 08-11451; *In re Aker Plastics Company, Inc.*, 08-11452; and *In re Pearl Baths LLC*, 08-11453.
4. ORDERED that this Court shall retain jurisdiction with respect to the enforcement, amendment or modification of this Order, and requests for any additional relief in the Chapter 15 Cases.

Dated: Wilmington, Delaware
November 18, 2008



UNITED STATES BANKRUPTCY JUDGE