

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

<p>In re: MAAX Corporation, <i>f/k/a</i> 3087229 Nova Scotia Company, <u>Foreign Applicant in Foreign Proceeding.</u></p>	<p>Chapter 15 Case No. 08-11443 (CSS)</p>
<p>In re: MAAX Canada, Inc., <i>f/k/a</i> 4200209 Canada Inc., EIN 98-0353816 <u>Foreign Applicant in Foreign Proceeding.</u></p>	<p>Chapter 15 Case No. 08-11444 (CSS)</p>
<p>In re: 4200217 Canada, Inc., <u>Foreign Applicant in Foreign Proceeding.</u></p>	<p>Chapter 15 Case No. 08-11446 (CSS)</p>
<p>In re: MAAX Spas (Ontario), Inc., EIN 98-0228678 <u>Foreign Applicant in Foreign Proceeding.</u></p>	<p>Chapter 15 Case No. 08-11447 (CSS)</p>
<p>In re: MAAX Cabinets, Inc., <i>f/k/a</i> 9022-3751 Quebec, Inc., EIN 98-0200215 <u>Foreign Applicant in Foreign Proceeding.</u></p>	<p>Chapter 15 Case No. 08-11448 (CSS)</p>

In re:

MAAX KSD LLC,

f/k/a MAAX Holding Co.,

Tax ID No. XX-XXX5598

Foreign Applicant in Foreign Proceeding.

Chapter 15

Case No. 08-11449 (CSS)

In re:

MAAX Midwest, Inc.,

Tax ID No. XX-XXX2750

Foreign Applicant in Foreign Proceeding.

Chapter 15

Case No. 08-11450 (CSS)

In re:

Pearl Baths LLC,

f/k/a Pearl Baths, Inc.

Tax ID No. XX-XXX7304

Foreign Applicant in Foreign Proceeding.

Chapter 15

Case No. 08-11453 (CSS)

In re:

MAAX-Hydro Swirl Manufacturing Corp.,

Tax ID No. XX-XXX9988

Foreign Applicant in Foreign Proceeding.

Chapter 15

Case No. 08-08-11445 (CSS)

In re:

Aker Plastics Company, Inc.,

f/k/a Maax-Aker Acquisition, Inc.,

f/k/a Maax-Cedar Rapids, Inc.,

f/k/a Maax Southeast, Inc.,

Tax ID No. XX-XXX9106

Foreign Applicant in Foreign Proceeding.

Chapter 15

Case No. 08-11452 (CSS)

In re:

MAAX Spas (Arizona), Inc.,

Tax ID No. XX-XXX6078

Foreign Applicant in Foreign Proceeding.

Chapter 15

Case No. 08-11451 (CSS)

(Joint Administration Requested)

**ORDER DIRECTING JOINT ADMINISTRATION OF
CHAPTER 15 CASES PURSUANT TO FED. R. BANKR. P. 1015(b)**

Upon 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 "**Foreign Applicants**"),¹ in proceedings (the "**Canadian Proceedings**") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, pending before the Quebec Superior Court (Commercial Division) (the "**Quebec Court**") in the above-captioned chapter 15 cases (collectively, the "**Chapter 15 Cases**") ancillary to the Canadian Proceedings pursuant to chapter 15 of title 11 of the United States Code (as amended, the "**Bankruptcy Code**"), seeking

the entry of an order pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") directing the joint administration of the Chapter 15 Cases for procedural purposes only; and upon consideration of the Motion and the arguments contained therein; and the Court having reviewed and considered the Motion and having heard the statements of counsel with respect to the relief requested therein at a hearing before the Court; and the Court having determined that no other or further notice need be given; and sufficient cause appearing therefor, it is hereby

ORDERED, that the Chapter 15 Cases be, and they hereby are, consolidated pursuant to Federal Rule of Bankruptcy Procedure 1015(b), for procedural purposes only and shall be jointly administered by the Court; and it is further

ORDERED, that nothing contained in this Order shall be deemed or construed as directing or otherwise effecting the substantive consolidation of any of the above-captioned cases; and it is further

ORDERED, that the caption of the jointly administered cases should read as follows:

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	Chapter 15
MAAX Corporation, <i>et al.</i> ,	Case No. 08-11443 (CSS)
<u>Foreign Applicants in Foreign Proceedings.</u>	Jointly Administered

¹ The Foreign Applicants are 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.

and it is further

ORDERED, that a docket entry shall be made in each of the above captioned

Chapter 15 Cases substantially as follows:

An Order has been entered in this case directing the procedural consolidation and joint administration of the chapter 15 cases of MAAX Corporation; MAAX Canada Inc.; 4200217 Canada Inc.; MAAX Spas (Ontario), Inc.; MAAX Cabinets Inc.; MAAX KSD LLC; MAAX Midwest, Inc.; Pearl Baths LLC; MAAX-Hydro Swirl Manufacturing Corp.; Aker Plastics Company, Inc.; and MAAX Spas (Arizona), Inc. the docket in Case No. 08-11443 (CSS) should be consulted for all matters affecting this case.

and it is further

ORDERED, that the Motion is granted without notice to creditors; and it is further

ORDERED, that service of the Order as provided in the Motion shall constitute

adequate and sufficient service and notice.

Dated: Wilmington, Delaware
July 14, 2008


UNITED STATES BANKRUPTCY JUDGE