

**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)
Foreign Applicants in Foreign Proceedings.	Jointly Administered

ORDER GRANTING PROVISIONAL RELIEF

This *ex parte* motion (the "**Motion**") was brought by 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, pending before the Quebec Superior Court (Commercial Division) (the "**Quebec Court**") in above-captioned chapter 15 cases (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**"), for the entry of an order granting the Monitor provisional relief under sections 1519(a)(3), 1521(a)(7) and 105(a) of the Bankruptcy Code making section 365(e) of the Bankruptcy Code applicable to the MAAX Group's real property leases pending disposition of the Chapter 15 Petitions (defined below). The Court has considered and reviewed the Motion, the petitions filed by the Monitor in the Chapter 15 Cases (the "**Chapter 15 Petitions**"), and the Memorandum of Law in support thereof filed contemporaneously therewith. Based on the foregoing, the Court finds and concludes as follows:

¹ The MAAX Group includes 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.

a) The Monitor has demonstrated a reasonable probability that the MAAX Group is subject to pending foreign main proceedings or pending foreign non-main proceedings in Canada and that the Monitor is the foreign representative of the MAAX Group;

b) The Monitor has demonstrated that without the protection of section 365(e) of the Bankruptcy Code, there is a material risk that counterparties to the MAAX Group's real property leases may take the position that the commencement of the Canadian Proceedings or these proceedings authorizes them to terminate their leases. Such termination may cause the MAAX Group to be unable to perform under the Purchase Agreement (as defined in the Chapter 15 Petitions) for the sale of their assets which has been approved by the Quebec Court and result in irreparable damage to the value of the MAAX Group's estates;

c) The Monitor has demonstrated that no harm will result to any party that is greater than the harm to the MAAX Group's estates in the absence of the requested relief and the interest of the public will be served by this Court's granting of the relief requested by the Monitor;

e) This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and section 1501 of the Bankruptcy Code;

f) This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P); and

g) Venue is proper in this District pursuant to 28 U.S.C. §§ 1410 (1) and (3).

NOW THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:

1. Pursuant to sections 1519 and 1521(a)(7) of the Bankruptcy Code, Section 365(e) of the Bankruptcy Code is applicable to the MAAX Group's real property leases in these Chapter 15 Cases.

~~Any provision of the type described in section 365(c)(1) in a real property lease is unenforceable against the MAAX Group until such time as an order disposing of the Chapter 15 Petitions is entered.~~

2. Notice of the entry of this Order shall be served in accordance with the procedures in the Order Specifying Form and Manner of Service dated July 14, 2008 entered in these Chapter 15 Cases (the "Service Order").

3. Service in accordance with the Service Order shall constitute adequate and sufficient service and notice.

4. The Motion and all other filings in this case shall be made publicly available by the Monitor on its website at <http://www.alvarezandmarsal.com/maax> or upon request at the offices of Allen & Overy LLP, 1221 Avenue of the Americas, New York, New York 10020 to the attention of Tania Ingman, (212) 756-1199, Chapter15.MAAX@allenoverly.com.

5. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: Wilmington, Delaware
July 14, 2008


UNITED STATES BANKRUPTCY JUDGE