

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

_____ Chapter 15
In re:
MAAX Corporation, *et al.*, Case No. 08-_____ (____)
Foreign Applicants in Foreign Proceedings. Jointly Administered

**CORPORATE OWNERSHIP STATEMENT PURSUANT TO
FEDERAL RULES OF BANKRUPTCY PROCEDURE 1007(a)(1) AND 7007.1**

Alvarez & Marsal Canada ULC is 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 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 Monitor hereby files this Corporate Ownership Statement pursuant to rules 1007(a)(1) and 7007.1 of the Federal Rule of Bankruptcy Procedure and states that the following entities own 10% or more of any class of the corporation's equity interests as set forth below:

MAAX Corp. is a wholly-owned subsidiary of Beauceland Corporation ("**Beauceland**") incorporated under the laws of Nova Scotia with its registered head office at 160 Boulevard St-Joseph, Lachine, Quebec, H8S 2L3.

Beauceland is a direct, wholly-owned subsidiary of MAAX Holdings Inc. ("**MAAX Holdings**").

The following are the entities owning 10% or more of MAAX Holdings:

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

Entity	Common	Series B Preferred
J.W. Childs Equity Partners III, L.P.	61.27%	53.2%
Ontario Municipal Employees Retirement Board	12.12%	21.4%
Perseis Private Equity Limited Partnership	19.03%	21.4%

Dated: Wilmington, Delaware
July 14, 2008

BUCHANAN INGERSOLL & ROONEY

By: /s/ Mary F. Caloway

Mary F. Caloway

The Brandywine Building

1000 West Street, Suite 1410

Wilmington, Delaware 19801

Telephone (302) 552-4209

Facsimile(302) 552-4295

mary.caloway@bipc.com

-and-

ALLEN & OVERY LLP

Ken Coleman

Lisa J.P. Kraidin

Tania Ingman

1221 Avenue of the Americas

New York, New York 10020

Telephone (212) 610-6300

Facsimile (212) 610-6399

ken.colemen@allenoverly.com

lisa.kraidin@allenoverly.com

tania.ingman@allenoverly.com

Attorneys for Alvarez & Marsal Canada ULC,
Foreign Representative of the MAAX Group