

**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

**AFFIDAVIT OF KEN COLEMAN IN SUPPORT OF PETITIONS  
FOR RECOGNITION OF FOREIGN PROCEEDINGS**

STATE OF DELAWARE            )  
  )  
COUNTY OF NEW CASTLE    )            SS.:

KEN COLEMAN, being duly sworn, deposes and says that:

1. I am a member of the firm of Allen & Overy LLP, counsel to Alvarez & Marsal Canada ULC, the court-appointed monitor (the "**Monitor**") and authorized foreign representative of MAAX Corporation ("**MAAX Corp.**") and certain of its wholly owned subsidiaries (together, the "**MAAX Group**")<sup>1</sup>, in proceedings under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended pending before the Ontario Superior Court of Justice (Commercial List).
2. I respectfully submit this affidavit in support of the Monitor's Verified Petition for Recognition of Foreign Proceedings and Memorandum of Law.
3. Attached is a true and correct copy of each of the following documents:

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<sup>1</sup> 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. Affidavit of Mark Belanger sworn to June 11, 2008 in support of the Motion for Initial Order and the Motion for Approval of the Sale of Assets and Vesting Order;
  - B. Affidavit of Denis Aubin sworn to June 11, 2008 verifying Motion for an Initial Order and Motion for Approval of the Sale of Assets and Vesting Order;
  - C. Affidavit of Denis Aubin sworn to June 25, 2008 verifying Motion for an Order Extending the Stay Period;
  - D. First Report of the Monitor dated June 25, 2008;
  - E. Second Report of the Monitor dated July 9, 2008;
  - F. Asset Purchase Agreement entered into June 11, 2008;
  - G. (1) Initial Order of the Quebec Court dated June 12, 2008;  
(2) Order dated June 26, 2008 extending Initial Order;  
(3) Order dated July 10, 2008 extending Initial Order; and
  - H. Sale and Vesting Order of the Quebec Court dated July 10, 2008.
4. Attached is a copy of each of the following proposed orders:
- I. Order Granting Recognition and Related Relief; and
  - J. Order Granting Provisional Relief.
5. Attached is a true and correct copy of each of the unpublished decisions and orders cited in the accompanying Memorandum of Law:
- K. (1a) *In re Destinator Technologies Inc.*, No. 08-11003 (Bankr. D. Del. May 23, 2008) (without exhibits);  
  
(1b) *In re Destinator Technologies, Inc.*, No. 08-11003 (Bankr. D. Del. June 6, 2008);  
  
(1c) *In re Destinator Technologies, Inc.*, No. 08-11003 (Bankr. D. Del. July 8, 2008) (without exhibits);  
  
(2) *In re ROL Manufacturing (Canada) Ltd., et al.*, No. 08-31022 (Bankr. S.D. Ohio Apr. 17, 2008);

- (3) *In re Baronet U.S.A. Inc. et al.*, No. 07-13821 (Bankr. S.D.N.Y. Jan. 10, 2008);
- (4) *In re G.T.T. - Stats International, Inc.*, No. 07-11886 (Bankr. N.D.N.Y. Sept. 21, 2007);
- (5) *In re Hollinger Inc., et al.*, No. 07-11029 (Bankr. D. Del. Aug. 28, 2007);
- (6) *In re Creative Building Maintenance, Inc. et al.*, No. 06-03586 (Bankr. W.D.N.Y. Dec. 29, 2006);
- (7) *In re Muscletech Research and Development Inc. et al.*, Nos. 06 CIV 538 and 539 (S.D.N.Y. March 2, 2006);
- (8) *Smith v. Dominion Bridge Corp.*, No. 96-7580, 1999 WL 111465 (E.D. Pa. March 2, 1999);
- (9) *In re Air Canada*, No. 03-11971 (Bankr. S.D.N.Y. Sept. 28, 2004) without exhibits;
- (10) *In re Madill Equipment Canada*, No. 08-41426 (Bankr. W.D. Wa. April 3, 2008);
- (11) *In re Pro-Fit Holdings Limited*, No. 08-17043 (Bankr. C.D. Cal. June 30, 2008); and
- (12) *In re Madill Equipment Canada*, No. 08-41426 (Bankr. W.D. Wa. June 30, 2008).

/s/ Ken Coleman  
Ken Coleman

Sworn to before me this  
14th day of July 2008

  
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Notary Public

**MARY F. CALOWAY**  
Attorney-At-Law  
Notarial Officer, State of Delaware  
Pursuant to 29 Del. C. § 4323(a)(3)  
My Commission Has No Expiration Date