TO ALL SECURITIES COMMISSIONS OF CANADA

SUBJECT: SHOSTAL LTD. (the "Company")

in the matter of the prospectus of Maax Inc.

Dear Sirs:

We refer to the preliminary short form prospectus dated June 17, 1998 relating to the sale and issue of common shares of Maax Inc.

We have reported to the shareholders of the Company on the following financial statements in the preliminary short form prospectus:

Consolidated statements of Earnings, Retained Earnings and Changes in Financial Position for the year ended December 31, 1995.

Our report on the consolidated financial statements for December 31, 1995 was dated May 16, 1996.

We are withholding our signature from the draft report in the preliminary short form prospectus pending:

a) reviewing events between the dates of the preliminary and final prospectuses;

b) reviewing comments which may be issued by the securities regulatory authority(ies); and

c) reading the final prospectus.

Based on the results of our audit of the consolidated financial statements referred to above, we have no reason to believe that the consolidated financial statements do not present fairly, in all material respects, the results of the Company's operations and changes in its financial position for the year ended December 31, 1995 in accordance with generally accepted accounting principles.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be relied on for any other purpose.

Yours truly,

"*WASSERMAN STOTLAND BRATT GROSSBAUM*"

WASSERMAN STOTLAND BRATT GROSSBAUM

Montreal,

June 17, 1998