

**United States Bankruptcy Court
District of Delaware**

In re: Masonite Corporation et al
Debtor

Case No. 09-10844 (PJW)
Chapter 11 (Jointly Administered)

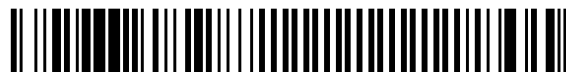
**PERIODIC REPORT REGARDING VALUE, OPERATIONS AND
PROFITABILITY OF ENTITIES IN WHICH THE ESTATE OF MASONITE
CORPORATION HOLDS A SUBSTANTIAL OR CONTROLLING INTEREST**

This is the report as of December 31, 2008 on the value, operations and profitability of those entities in which the estate holds a substantial or controlling interest, as required by Bankruptcy Rule 2015.3. To the extent that the interest of the estate includes multiple downstream subsidiaries, the financial information is presented on a consolidated basis for those downstream subsidiaries. The downstream entity names and revenues are included in the Notes to the Financial Information.

A summary of the Significant Accounting Policies for all entities included in this Form 26 package is contained in Tab 1.

The estate of Masonite Corporation holds a substantial or controlling interest in the following entities:

Name of Entity	Interest of the Estate	Tab #
Masonite Magyarorszag Kft.	100%	2
Inversiones Premdor SA	100%	3
Masonite Mexico SA de CV	100%	4
Kronospan Door Holding SARL	100%	5
Premdor Ltd.	100%	6
Masonite Europe Shared Services Limited	100%	7
Premdor UK Holdings Limited	100%	8
Masonite (Shanghai) Trading Company Limited	100%	9
Masonite (Hungary) Szolgatato Reszvenytarsasag	100%	10
Premdor International Inc.	100%	11
Europa Door Ltd.	100%	12



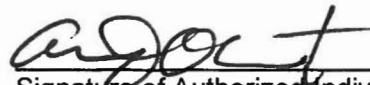
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Liora Enterprises Limited	100%	13
Sacopan Inc.	75%	14
Premdor (Jersey) Limited	100%	15
Masonite Chile Holdings SA	100%	16
Castlegate Entry Systems Inc.	100%	17
Premdor S.A.S.	100%	18
Masonite (Africa) Limited	80%	19
Crown Door Corp.	100%	20
Rochman Universal Door Inc.	100%	21
Masonite Ireland	100%	22
Magna Foremost SDN BHD	50%	23
Foremost Crest SDN BHD	50%	24
Dominance Industries, Inc.	45%	25
Echelon Laser Systems LP	50%	26

This periodic report (the "Periodic Report") contains separate reports ("Entity Reports") on the value, operations, and profitability of each entity listed above.

The undersigned, having reviewed the above listing of entities in which the estate of Masonite Corporation holds a substantial or controlling interest, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that the listing is complete, accurate and truthful to the best of his/her knowledge.

Dated: April 30, 2009



Signature of Authorized Individual

Anthony D. DiLucente

Name of Authorized Individual

Exec. Vice Pres. & CFO

Title of Authorized Individual

TAB 1

SIGNIFICANT ACCOUNTING POLICIES

For all of the entities included in this package

SIGNIFICANT ACCOUNTING POLICIES

The following Significant Accounting Policies relate to all of the enclosed entities financial information for the purpose of complying with this Form 26 and do not contain all of the detailed accounting policies required to present financial statements in conformity with U.S. Generally Accepted Accounting Principles.

(a) Cash and cash equivalents:

Cash includes cash equivalents which are short-term highly liquid investments with original maturities of three months or less.

(b) Inventories:

Raw materials are valued at the lower of cost or market value, where market value is determined using replacement cost. Finished goods are valued at the lower of cost or net realizable value. Cost is determined on a first-in, first-out basis. In determining the net realizable value, the Company considers factors such as yield, turnover, expected future demand and past experience.

The cost of inventories includes all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. The costs of conversion of inventories include costs directly related to the units of production, such as direct labour. They also include a systematic allocation of fixed and variable production overheads that are incurred in converting materials into finished goods. Fixed production overheads are those indirect costs of production that remain relatively constant regardless of the volume of production, such as depreciation and maintenance of factory buildings and equipment, and the cost of factory management and administration. Variable production overheads are those indirect costs of production that vary directly, or nearly directly, with the volume of production, such as indirect materials and indirect labour.

The allocation of fixed production overheads to the costs of conversion is based on the normal capacity of the production facilities. Normal capacity is the production expected to be achieved on average over a number of periods or seasons under normal circumstances, taking into account the loss of capacity resulting from planned maintenance. The amount of fixed overhead allocated to each unit of production is not increased as a consequence of low production or idle plant. Unallocated overheads are recognized as an expense in the period in which they are incurred. In periods of abnormally high production, the amount of fixed overhead allocated to each unit of production is decreased so that inventories are not measured above cost. Variable production overheads are allocated to each unit of production on the basis of the actual use of the production facilities.

(c) Property, plant and equipment:

Property, plant and equipment are stated at cost. Depreciation is provided on the carrying values of buildings and machinery and equipment by the straight-line method based on the estimated useful lives as follows:

Buildings	20 – 40 years
Machinery and equipment	
Tooling	12 years
Machinery and equipment	5 – 12 years
Molds and dies	20 – 25 years
Fixtures and fittings	10 – 12 years
Distribution and delivery equipment	5 years
Office and data processing equipment	3–10 years

Improvements and major maintenance that extend the life of an asset are capitalized; other repairs and maintenance are expensed. When assets are retired or otherwise disposed of, their carrying values and accumulated depreciation are removed from the accounts.

Property, plant and equipment are tested for impairment when events or changes in circumstances indicate that the carrying value of property, plant and equipment may exceed the sum of the undiscounted cash flows expected from their use and disposal. An impairment loss is recognized when the carrying amount of an asset being tested for recoverability exceeds the sum of the undiscounted cash flows expected from its use and

disposal. Impairments are measured as the amount by which the carrying amount of the asset exceeds its fair value, as determined using a discounted cash flow approach.

(d) Intangible assets:

Intangible assets with finite lives include customer relationships, non-compete agreements, order backlogs and patents. Intangible assets are amortized on a straight-line basis over their estimated useful lives, as follows:

Customer relationships	Over expected relationship period, not exceeding 15 years
Non-compete agreements	Over life of non-compete agreement
Order backlogs	Over expected completion period
Patents	Over expected useful life, not exceeding 17 years

Amortizable intangible assets are tested for impairment whenever events or changes in circumstances indicate that the carrying value may be greater than the fair value. An impairment loss is recognized when the estimate of undiscounted future cash flows generated by such assets is less than the carrying amount. Measurement of the impairment loss is based on the fair value of the asset. Fair value is measured using discounted cash flows when quoted market prices are not available.

Indefinite life intangibles are tested for impairment annually on December 31, or more frequently if events or circumstances indicate the carrying value exceeds the fair value.

(e) Future income taxes:

The Company uses the asset and liability method of accounting for income taxes. Under the asset and liability method, future tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Future tax assets and liabilities are measured using enacted or substantively enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on future tax assets and liabilities due to a change in tax rates is recognized in income in the period that includes the date of enactment or substantive enactment. A valuation allowance is recorded to reduce future tax assets to an amount that is anticipated to be realized on a more likely than not basis.

(f) Use of estimates:

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant areas requiring the use of management estimates include the collectibility of accounts receivable, the net realizable value of inventories, the determination of obligations under employee future benefit plans, the determination of stock based awards, the valuation of acquired assets and liabilities, the determination of fair value of financial instruments, the fair value of goodwill, intangible assets, the useful lives of long-lived assets, as well as the determination of impairment thereon and the recoverability of future income tax assets. Actual results could differ from those estimates.

(g) Financial instruments:

The estimated fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties, other than a forced or liquidation sale. These estimates, although based on the relevant market information about the financial instrument, are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

(i) Fair values:

The carrying values of cash and cash equivalents, accounts receivable, bank indebtedness (excluding the revolving credit facilities) and accounts payable and accrued expenses (excluding accrued interest) approximate fair values because of the near-term nature of these instruments. These assumptions implicitly incorporate the going concern assumption.

The carrying values of long-term debt are determined based on the principal balance outstanding less unamortized deferred financing costs. The fair value of the instruments is determined based on the quoted market prices for these instruments.

Other financial instruments held or issued by the Company include long-term receivables. The Company does not have plans to sell these financial instruments to third parties and will realize or settle them in the ordinary course of business. No quoted market prices exist for these instruments because they are not traded in an active and liquid market. The fair value of interest rate swaps is based on valuation models prepared by financial institutions and represents the estimated amounts the Company would pay or receive to terminate the contracts.

The fair value of the forward foreign currency contracts are estimated using period end market forward rates, and reflect the amount that the Company would receive or pay if the contracts were closed out at these dates.

(h) Revenue recognition:

Revenue from the sale of products is recognized when supported by an agreement with the customer in the form of a sales order, when collectibility is reasonably assured, and when the risks and benefits of ownership have been transferred to the customer. Revenue recognition occurs when title of ownership transfers to the customer.

Volume rebates to customers are considered as a reduction of the sales price of the Company's products. Accordingly, revenue is reported net of such rebates.

(i) Non-Monetary Transactions:

The Company measures all non-monetary transactions at fair value unless:

- a) the transaction lacks commercial substance;
- b) is an exchange of product or property held for sale in the ordinary course of business for a product or property to be sold in the same line of business;
- c) neither the fair value of the asset received nor the fair value of the asset given up is reliably measurable; or
- d) the transaction is a non-monetary non-reciprocal transfer to owners.

A transaction is considered to have commercial substance if it causes an identifiable and measurable change in the economic circumstances of an entity.

TAB 2

Masonite Magyarország Kft.

1185 Budapest
Baross u 104
Hungary

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Masonite Magyarország Kft.

Entity's value

Total assets	9,725
Total liabilities	<u>(1,258)</u>
Book value	<u><u>8,467</u></u>

Value 8,467

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Masonite Magyarország Kft.

Exhibit B-1

Balance sheet for Masonite Magyarország Kft.

	<u>12/31/2008</u>
Cash	2,147
Accounts receivable	1,844
I/C receivable	98
Total inventory	2,637
Prepaid	21
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>6,747</u>
Net fixed assets	2,978
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>9,725</u></u>
Bank debt	-
Accounts payable	934
Intercompany payable	324
Taxes payable	-
Current future tax liability	-
Current portion of LTD	5
Current liabilities	<u>1,263</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	221
Contributed surplus	-
Retained earnings	8,241
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>8,462</u>
Liabilities & equity	<u><u>9,725</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Masonite Magyarország Kft.

Net sales	17,446
Total cost of goods sold	<u>14,409</u>
	3,037
Selling, general & administrative	1,982
Shared Services	(161)
Depreciation	318
Amortization	-
Interest	(65)
Asset impairment	9
Other expense	<u>(31)</u>
	985
Income taxes	270
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>715</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Masonite Magyarország Kft.

Net income	715
Depreciation	318
Asset impairment	9
Intangibles impairment	-
Deferred taxes	-
Changes in non-cash working capital	994
Operating cash flow	<u>2,036</u>
Additions to fixed assets, net	(99)
Other investing activities	-
Investing cash flow	<u>(99)</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	-
Dividends	-
Repayment of debt	(5)
Financing cash flow	<u>(5)</u>
Net cash flow	1,932
Opening cash	215
Closing cash	<u><u>2,147</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Masonite Magyarország Kft.

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	221	-	7,526	-	-	7,747
Net income for the year	-	-	715	-	-	715
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>221</u>	<u>-</u>	<u>8,241</u>	<u>-</u>	<u>-</u>	<u>8,462</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

The accompanying financial statements have been prepared for the sole purpose of complying with this Form 26 and do not reflect all of the adjustments and footnotes necessary to present financial statements in conformity with U.S. Generally Accepted Accounting Principles.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	942
WIP & FG inventory	<u>1,695</u>
	<u><u>2,637</u></u>

Exhibit C - Description of Operations for Masonite Magyarország Kft.

Masonite Magyarország Kft. is a door manufacturing operation located in Hungary that distributes doors in local markets.

TAB 3

Inversiones Premdor SA

400 mts Norte
Jardines Del Recuerdo
Detras de Autos Xiri
La Valencia de Heredia
San Jose, Costa Rica

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Inversiones Premdor SA

Entity's value

Total assets	5,119
Total liabilities	<u>(2,824)</u>
Book value	<u><u>2,295</u></u>

Value 2,295

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Inversiones Premdor SA

Exhibit B-1

Balance sheet for Inversiones Premdor SA

	<u>12/31/2008</u>
Cash	69
Accounts receivable	102
I/C receivable	-
Total inventory	1,036
Prepaid	327
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>1,534</u>
Net fixed assets	3,585
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>5,119</u></u>
Bank debt	-
Accounts payable	545
Intercompany payable	2,279
Taxes payable	-
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>2,824</u>
Long term debt	-
Long term intercompany	899
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	25,752
Contributed surplus	(19,348)
Retained earnings	(2,870)
Accumulated Other Comprehensive Inc	-
Foreign currency	(2,138)
Total equity	<u>1,396</u>
Liabilities & equity	<u><u>5,119</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Inversiones Premdor SA

Net sales	4,359
Total cost of goods sold	<u>6,016</u>
	(1,657)
Selling, general & administrative	692
Shared Services	-
Depreciation	(61)
Amortization	-
Interest	4
Asset impairment	-
Other expense	<u>979</u>
	(3,271)
Income taxes	-
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>(3,271)</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Inversiones Premdor SA

Net income	(3,271)
Depreciation	(61)
Asset impairment	-
Intangibles impairment	-
Deferred taxes	-
Changes in non-cash working capital	2,832
Operating cash flow	<u>(500)</u>
Additions to fixed assets, net	7
Other investing activities	<u>(111)</u>
Investing cash flow	<u>(104)</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	541
Dividends	-
Repayment of debt	<u>-</u>
Financing cash flow	<u>541</u>
Net cash flow	(63)
Opening cash	132
Closing cash	<u><u>69</u></u>

Exhibit B-4

Statement of changes in Shareholders Equity for Inversiones Premdor SA

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	25,752	(19,348)	401	-	(2,027)	4,778
Net income for the year	-	-	(3,271)	-	-	(3,271)
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	(111)	(111)
Balance at end of current year	<u>25,752</u>	<u>(19,348)</u>	<u>(2,870)</u>	<u>-</u>	<u>(2,138)</u>	<u>1,396</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

The accompanying financial statements have been prepared for the sole purpose of complying with this Form 26 and do not reflect all of the adjustments and footnotes necessary to present financial statements in conformity with U.S. Generally Accepted Accounting Principles.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	1,060
WIP & FG inventory	<u>(24)</u>
	<u><u>1,036</u></u>

5. CONSOLIDATED ENTITIES

The following legal entities have been included in these financial statements, shown with their respective revenues:

Inversiones Premdor S.A.	-	0%
Masonite Costa Rica S.A.	4,359	100%
Technoforest Del norte S.A.	666	15%
Less: Intra-company sales with legal entity	<u>(666)</u>	-15%
	<u><u>4,359</u></u>	

Exhibit C - Description of Operations for Inversiones Premdor SA

Inversiones Premdor SA is the holding company of Masonite Costa Rica SA. Masonite Costa Rica formerly manufactured mahogany and oak doors for export to the US. Masonite Costa Rica also has a subsidiary, Technoforest Dell Norte S.A., which is a sawmill operation providing lumber to Masonite Costa Rica. Masonite Costa Rica was closed in November 2008.

TAB 4

Masonite Mexico SA de CV

Carretera Mty-Laredo Km 23
Cienega de Flores N.L. CP 65550
Mexico

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Masonite Mexico SA de CV

Entity's value

Total assets	22,932
Total liabilities	<u>(8,686)</u>
Book value	<u><u>14,246</u></u>

Value 14,246

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Masonite Mexico SA de CV

Exhibit B-1

Balance sheet for Masonite Mexico SA de CV

	<u>12/31/2008</u>
Cash	701
Accounts receivable	7,976
I/C receivable	578
Total inventory	3,174
Prepaid	630
Current Assets for Sale	-
Income tax recoverable	199
Current future tax asset	-
Current assets	<u>13,258</u>
Net fixed assets	3,527
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	6,147
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>22,932</u></u>
Bank debt	-
Accounts payable	4,901
Intercompany payable	3,785
Taxes payable	-
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>8,686</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	8,706
Contributed surplus	-
Retained earnings	2,232
Accumulated Other Comprehensive Inc	-
Foreign currency	3,308
Total equity	<u>14,246</u>
Liabilities & equity	<u><u>22,932</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Masonite Mexico SA de CV

Net sales	41,944
Total cost of goods sold	<u>38,108</u>
	3,836
Selling, general & administrative	2,095
Shared Services	362
Depreciation	1,121
Amortization	-
Interest	(313)
Asset impairment	3,811
Other expense	<u>154</u>
	(3,394)
Income taxes	657
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>(4,051)</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Masonite Mexico SA de CV

Net income	(4,051)
Depreciation	1,121
Asset impairment	3,811
Intangibles impairment	-
Deferred taxes	373
Changes in non-cash working capital	2,197
Operating cash flow	<u>3,451</u>
Additions to fixed assets, net	(394)
Other investing activities	-
Investing cash flow	<u>(394)</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	(2,371)
Dividends	-
Repayment of debt	-
Financing cash flow	<u>(2,371)</u>
Net cash flow	686
Opening cash	15
Closing cash	<u><u>701</u></u>

Exhibit B-4

Statement of changes in Shareholders Equity for Masonite Mexico SA de CV

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	8,706	-	6,283	-	3,308	18,297
Net income for the year	-	-	(4,051)	-	-	(4,051)
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>8,706</u>	<u>-</u>	<u>2,232</u>	<u>-</u>	<u>3,308</u>	<u>14,246</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

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4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	2,918
WIP & FG inventory	<u>256</u>
	<u><u>3,174</u></u>

Exhibit C - Description of Operations for Masonite Mexico SA de CV

Masonite Mexico SA de CV is a manufacturer of interior and exterior doors located in Monterrey, Mexico. Masonite Mexico manufactures doors for the domestic market and US market and for sale to affiliates in the US.

TAB 5

Kronospan Door Holding SARL

c/o Maite Alex Weber
Attorney at Law
122 rue Adolphe Fischer
L-1521 Luxembourg

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Kronospan Door Holding SARL - consolidated

Entity's value

Total assets	45,199
Total liabilities	<u>(10,070)</u>
Book value	<u><u>35,129</u></u>

Value 35,129

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Kronospan Door Holding SARL - consolidated

Exhibit B-1

Balance sheet for Kronospan Door Holding SARL - consolidated

	<u>12/31/2008</u>
Cash	7,136
Accounts receivable	12,976
I/C receivable	975
Total inventory	7,531
Prepaid	1,188
Current Assets for Sale	-
Income tax recoverable	(375)
Current future tax asset	130
Current assets	<u>29,561</u>
Net fixed assets	14,902
Intangibles	-
Intangibles - Definite life	-
Investment	0
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	736
Total assets	<u><u>45,199</u></u>
Bank debt	6,891
Accounts payable	6,964
Intercompany payable	1,800
Taxes payable	(152)
Current future tax liability	1,147
Current portion of LTD	791
Current liabilities	<u>17,441</u>
Long term debt	820
Long term intercompany	18,019
Long term future tax liability	311
Long term non-controlling interest	-
Long term liability	-
Common stock	9,914
Contributed surplus	(1,077)
Retained earnings	(1,785)
Accumulated Other Comprehensive Inc	-
Foreign currency	1,555
Total equity	<u>8,608</u>
Liabilities & equity	<u><u>45,199</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Kronospan Door Holding SARL - consolidated

Net sales	78,568
Total cost of goods sold	<u>61,359</u>
	17,209
Selling, general & administrative	5,131
Shared Services	462
Depreciation	1,645
Amortization	1,443
Interest	1,809
Asset impairment	17,955
Other expense	<u>1,196</u>
	(12,432)
Income taxes	1,680
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>(14,112)</u></u>

Exhibit B-3

Statement of cash flow for Kronospan Door Holding SARL - consolidated

Net income	(14,112)
Depreciation	3,088
Asset impairment	-
Intangibles impairment	17,955
Deferred taxes	(740)
Changes in non-cash working capital	(4,473)
Operating cash flow	<u>1,718</u>
Additions to fixed assets, net	(879)
Other investing activities	-
Investing cash flow	<u>(879)</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	6,212
Dividends	-
Repayment of debt	(4,114)
Financing cash flow	<u>2,098</u>
Net cash flow	2,937
Opening cash	4,199
Closing cash	<u><u>7,136</u></u>

Exhibit B-4

Statement of changes in Shareholders Equity for Kronospan Door Holding SARL - consolidated

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	9,914	(1,077)	12,327	-	1,555	22,720
Net income for the year	-	-	(14,112)	-	-	(14,112)
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>9,914</u>	<u>(1,077)</u>	<u>(1,785)</u>	<u>-</u>	<u>1,555</u>	<u>8,607</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

The accompanying financial statements have been prepared for the sole purpose of complying with this Form 26 and do not reflect all of the adjustments and footnotes necessary to present financial statements in conformity with U.S. Generally Accepted Accounting Principles.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	3,112
WIP & FG inventory	4,419
	<u>7,531</u>

5. CONSOLIDATED ENTITIES

The following legal entities have been included in these financial statements, shown with their respective revenues:

Kronospan Door Holding SARL	-	0%
Masonite CZ spol. S.r.o.	50,572	64%
Masonite PL SP. Z.o.o.	27,996	36%
Less: Intra-company sales with legal entity	-	0%
	<u>78,568</u>	

Exhibit C - Description of Operations for Kronospan Door Holding SARL

Kronospan Door Holdings SARL has two wholly owned subsidiaries, Masonite CZ and Masonite PL, which manufacture interior doors for the Eastern European market. Principal products are molded doors, veneer doors and laminate doors.

TAB 6

Premdor Ltd.

Karmiel Industrial Zone
20100
Israel

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Premdor Ltd.

Entity's value

Total assets	11,274
Total liabilities	<u>(4,011)</u>
Book value	<u><u>7,263</u></u>

Value 7,263

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Premdor Ltd.

Exhibit B-1

Balance sheet for Premdor Ltd.

12/31/2008

Cash	2,309
Accounts receivable	3,838
I/C receivable	155
Total inventory	2,659
Prepaid	51
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	134
Current assets	<u>9,146</u>
Net fixed assets	1,866
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	165
Long term pension	-
Deferred costs	-
Long term future tax asset	97
Total assets	<u><u>11,274</u></u>
Bank debt	1,024
Accounts payable	3,169
Intercompany payable	585
Taxes payable	(237)
Current future tax liability	-
Current portion of LTD	116
Current liabilities	<u>4,657</u>
Long term debt	-
Long term intercompany	3,073
Long term future tax liability	77
Long term non-controlling interest	-
Long term liability	417
Common stock	653
Contributed surplus	7,467
Retained earnings	(4,989)
Accumulated Other Comprehensive Inc	-
Foreign currency	(81)
Total equity	<u>3,050</u>
Liabilities & equity	<u><u>11,274</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Premdor Ltd.

Net sales	19,870
Total cost of goods sold	<u>13,497</u>
	6,373
Selling, general & administrative	3,770
Shared Services	52
Depreciation	517
Amortization	-
Interest	294
Asset impairment	5,539
Other expense	<u>118</u>
	(3,917)
Income taxes	118
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>(4,035)</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Premdor Ltd.

Net income	(4,035)
Depreciation	517
Asset impairment	5,539
Intangibles impairment	-
Deferred taxes	(7)
Changes in non-cash working capital	1,901
Operating cash flow	<u>3,915</u>
Additions to fixed assets, net	(95)
Other investing activities	13
Investing cash flow	<u>(82)</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	10
Dividends	-
Repayment of debt	<u>(1,788)</u>
Financing cash flow	<u>(1,778)</u>
Net cash flow	2,055
Opening cash	254
Closing cash	<u><u>2,309</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Premdor Ltd.

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	653	7,467	(954)	-	(81)	7,085
Net income for the year	-	-	(4,035)	-	-	(4,035)
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>653</u>	<u>7,467</u>	<u>(4,989)</u>	<u>-</u>	<u>(81)</u>	<u>3,050</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

The accompanying financial statements have been prepared for the sole purpose of complying with this Form 26 and do not reflect all of the adjustments and footnotes necessary to present financial statements in conformity with U.S. Generally Accepted Accounting Principles.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	1,239
WIP & FG inventory	1,420
	<u>2,659</u>

5. CONSOLIDATED ENTITIES

The following legal entities have been included in these financial statements, shown with their respective revenues:

Premdor Ltd	-	0%
Mifalay ETZ Carmiel Ltd	19,870	100%
Open Gallery 1999 LTD	-	0%
Less: Intra-company sales with legal entity	-	0%
	<u>19,870</u>	

Exhibit C - Description of Operations for Premdor Ltd.

Premdor Ltd. is a holding company located in Israel that owns 49.9% of MifAlay etz Carmiel Ltd., a door manufacturer located in Israel (remaining 50.1% owned by Masonite International Inc.). Carmiel manufactures interior doors for the local market and also provides supply and install services.

TAB 7

Masonite Europe Shared Services Limited

Drumsna
Carrick-on-Shannon County Leitrim
Republic of Ireland

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Masonite Europe Shared Services Limited

Entity's value

Total assets	6,817
Total liabilities	<u>(4,981)</u>
Book value	<u><u>1,836</u></u>

Value 1,836

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Masonite Europe Shared Services Limited

Exhibit B-1

Balance sheet for Masonite Europe Shared Services Limited

	<u>12/31/2008</u>
Cash	292
Accounts receivable	-
I/C receivable	4,336
Total inventory	-
Prepaid	-
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>4,628</u>
Net fixed assets	-
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	2,189
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>6,817</u></u>
Bank debt	-
Accounts payable	(31)
Intercompany payable	4,738
Taxes payable	274
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>4,981</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	409
Contributed surplus	-
Retained earnings	1,427
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>1,836</u>
Liabilities & equity	<u><u>6,817</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Masonite Europe Shared Services Limited

Net sales	-
Total cost of goods sold	<u>-</u>
	-
Selling, general & administrative	(1,335)
Shared Services	152
Depreciation	-
Amortization	-
Interest	1
Asset impairment	-
Other expense	<u>13</u>
	1,169
Income taxes	350
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>819</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Masonite Europe Shared Services Limited

Net income	819
Depreciation	-
Asset impairment	-
Intangibles impairment	-
Deferred taxes	-
Changes in non-cash working capital	(52)
Operating cash flow	<u>767</u>
Additions to fixed assets, net	-
Other investing activities	-
Investing cash flow	<u>-</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	(571)
Dividends	-
Repayment of debt	-
Financing cash flow	<u>(571)</u>
Net cash flow	196
Opening cash	96
Closing cash	<u><u>292</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Masonite Europe Shared Services Limited

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	409	-	608	-	-	1,017
Net income for the year	-	-	819	-	-	819
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>409</u>	<u>-</u>	<u>1,427</u>	<u>-</u>	<u>-</u>	<u>1,836</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

The accompanying financial statements have been prepared for the sole purpose of complying with this Form 26 and do not reflect all of the adjustments and footnotes necessary to present financial statements in conformity with U.S. Generally Accepted Accounting Principles.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	-
WIP & FG inventory	-
	<hr/>
	-
	<hr/> <hr/>

Exhibit C - Description of Operations for Masonite Europe Shared Services Limited

Masonite Europe Shared Services Limited provides services to Masonite's European affiliates such as HR, EHS and Finance on a cost recovery basis.

TAB 8

Premdor UK Holdings Limited

Birthwaite Business Park
Darton, Barnsley
South Yorkshire
England

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Premdor UK Holdings Limited

Entity's value

Total assets	83,964
Total liabilities	<u>(22,480)</u>
Book value	<u><u>61,484</u></u>

Value 61,484

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Premdor UK Holdings Limited

Exhibit B-1

Balance sheet for Premdor UK Holdings Limited

	<u>12/31/2008</u>
Cash	9,492
Accounts receivable	22,055
I/C receivable	4,013
Total inventory	12,734
Prepaid	2,207
Current Assets for Sale	-
Income tax recoverable	354
Current future tax asset	267
Current assets	<u>51,122</u>
Net fixed assets	30,007
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	163
Long term future tax asset	2,672
Total assets	<u><u>83,964</u></u>
Bank debt	-
Accounts payable	12,429
Intercompany payable	5,480
Taxes payable	(1,295)
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>16,614</u>
Long term debt	-
Long term intercompany	32,741
Long term future tax liability	12
Long term non-controlling interest	-
Long term liability	5,854
Common stock	40,470
Contributed surplus	(1,639)
Retained earnings	(10,088)
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>28,743</u>
Liabilities & equity	<u><u>83,964</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Premdor UK Holdings Limited

Net sales	122,369
Total cost of goods sold	<u>120,908</u>
	1,461
Selling, general & administrative	5,430
Shared Services	584
Depreciation	2,672
Amortization	63
Interest	3,235
Asset impairment	8,046
Other expense	<u>1,762</u>
	(20,331)
Income taxes	(2,886)
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>(17,445)</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Premdor UK Holdings Limited

Net income	(17,445)
Depreciation	2,735
Asset impairment	-
Intangibles impairment	8,046
Deferred taxes	(1,714)
Changes in non-cash working capital	11,252
Operating cash flow	<u>2,874</u>
Additions to fixed assets, net	1,687
Other investing activities	21
Investing cash flow	<u>1,708</u>
Common stock issued	9,662
Other	-
Net change in due to / from affiliates	(6,482)
Dividends	-
Repayment of debt	-
Financing cash flow	<u>3,180</u>
Net cash flow	7,762
Opening cash	1,730
Closing cash	<u><u>9,492</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Premdor UK Holdings Limited

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	30,808	(1,639)	7,357	-	-	36,526
Net income for the year	-	-	(17,445)	-	-	(17,445)
Issuance of stock	9,662	-	-	-	-	9,662
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>40,470</u>	<u>(1,639)</u>	<u>(10,088)</u>	<u>-</u>	<u>-</u>	<u>28,743</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	5,309
WIP & FG inventory	7,425
	<u>12,734</u>

5. CONSOLIDATED ENTITIES

The following legal entities have been included in these financial statements, shown with their respective revenues:

Premdor UK Holdings Limited	-	0%
Premdor Crosby Limited	117,328	96%
Bonlea Limited	5,081	4%
Less: Intra-company sales with legal entity	(40)	0%
	<u>122,369</u>	

Exhibit C - Description of Operations for Premdor UK Holdings Limited

Premdor UK Holdings Limited is a holding company located in the UK that owns the UK manufacturing operations. The UK operations manufacture interior and exterior doors and windows for the local market.

TAB 9

Masonite (Shanghai) Trading Company Limited

2005 Yanggao North Road
Pudong, Shanghai
China

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Masonite (Shanghai) Trading Company Limited

Entity's value

Total assets	1,606
Total liabilities	<u>(276)</u>
Book value	<u><u>1,330</u></u>

Value 1,330

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Masonite (Shanghai) Trading Company Limited

Exhibit B-1

Balance sheet for Masonite (Shanghai) Trading Company Limited

	<u>12/31/2008</u>
Cash	1,212
Accounts receivable	-
I/C receivable	-
Total inventory	388
Prepaid	5
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>1,605</u>
Net fixed assets	1
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>1,606</u></u>
Bank debt	-
Accounts payable	155
Intercompany payable	101
Taxes payable	20
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>276</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	424
Contributed surplus	-
Retained earnings	906
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>1,330</u>
Liabilities & equity	<u><u>1,606</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Masonite (Shanghai) Trading Company Limited

Net sales	1,483
Total cost of goods sold	<u>987</u>
	496
Selling, general & administrative	301
Shared Services	-
Depreciation	1
Amortization	-
Interest	(14)
Asset impairment	-
Other expense	<u>-</u>
	208
Income taxes	40
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>168</u></u>

Exhibit B-3

Statement of cash flow for Masonite (Shanghai) Trading Company Limited

Net income	168
Depreciation	1
Asset impairment	-
Intangibles impairment	-
Deferred taxes	-
Changes in non-cash working capital	96
Operating cash flow	<u>265</u>
Additions to fixed assets, net	-
Other investing activities	-
Investing cash flow	<u>-</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	-
Dividends	-
Repayment of debt	-
Financing cash flow	<u>-</u>
Net cash flow	265
Opening cash	947
Closing cash	<u><u>1,212</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Masonite (Shanghai) Trading Company Limited

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	424	-	738	-	-	1,162
Net income for the year	-	-	168	-	-	168
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>424</u>	<u>-</u>	<u>906</u>	<u>-</u>	<u>-</u>	<u>1,330</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	-
WIP & FG inventory	388
	<u>388</u>

Exhibit C - Description of Operations for Masonite (Shanghai) Trading Company Limited

Masonite (Shanghai) Trading Company Limited is a sales office located in Shanghai that arranges local market sales for products produced by Masonite affiliates.

TAB 10

Masonite (Hungary) Szolgáltató Reszvénytársaság

2200 Vecses, Ulloi út 833
Budapest,
Hungary

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Masonite (Hungary) Szolgatato Reszvenytarsasag

Entity's value

Total assets	268,419
Total liabilities	<u>(182)</u>
Book value	<u><u>268,237</u></u>

Value 268,237

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Masonite (Hungary) Szolgatato Reszvenytarsasag

Exhibit B-1

Balance sheet for Masonite (Hungary) Szolgatato Reszvenytarsasag

	<u>12/31/2008</u>
Cash	8,436
Accounts receivable	29
I/C receivable	98
Total inventory	-
Prepaid	-
Current Assets for Sale	-
Income tax recoverable	350
Current future tax asset	-
Current assets	<u>8,913</u>
Net fixed assets	-
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	259,506
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>268,419</u></u>
Bank debt	-
Accounts payable	27
Intercompany payable	-
Taxes payable	155
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>182</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	255,819
Contributed surplus	-
Retained earnings	12,418
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>268,237</u>
Liabilities & equity	<u><u>268,419</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Masonite (Hungary) Szolgatato Reszvenytarsasag

Net sales	-
Total cost of goods sold	<u>-</u>
	-
Selling, general & administrative	351
Shared Services	-
Depreciation	1
Amortization	-
Interest	(22,520)
Asset impairment	-
Other expense	<u>15,148</u>
	7,020
Income taxes	515
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>6,505</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Masonite (Hungary) Szolgatato Reszvenytarsasag

Net income	6,505
Depreciation	1
Asset impairment	-
Intangibles impairment	-
Deferred taxes	-
Changes in non-cash working capital	2,451
Operating cash flow	<u>8,957</u>
Additions to fixed assets, net	-
Other investing activities	-
Investing cash flow	<u>-</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	74,085
Dividends	(75,000)
Repayment of debt	-
Financing cash flow	<u>(915)</u>
Net cash flow	8,042
Opening cash	394
Closing cash	<u><u>8,436</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Masonite (Hungary) Szolgatato Reszvenytarsasag

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	255,819	-	80,913	-	-	336,732
Net income for the year	-	-	6,505	-	-	6,505
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	(75,000)	-	-	(75,000)
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>255,819</u>	<u>-</u>	<u>12,418</u>	<u>-</u>	<u>-</u>	<u>268,237</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

The accompanying financial statements have been prepared for the sole purpose of complying with this Form 26 and do not reflect all of the adjustments and footnotes necessary to present financial statements in conformity with U.S. Generally Accepted Accounting Principles.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	-
WIP & FG inventory	-
	<hr/>
	-
	<hr/> <hr/>

Exhibit C - Description of Operations for Masonite (Hungary) Szolgatato Reszvenytarsasag

Masonite (Hungary) Szolgatato Reszvenytarsasag is a financing company that holds a loan portfolio providing financing to various Masonite affiliates.

TAB 11

Premdor International Inc.

c/o Clarke, Gittens and Farmer,
Parker House
Willey Business Park
St. Michael
Barbados

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Premdor International Inc.

Entity's value

Total assets	4
Total liabilities	-
Book value	<u>4</u>

Value 4

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Premdor International Inc.

Exhibit B-1

Balance sheet for Premdor International Inc.

	<u>12/31/2008</u>
Cash	4
Accounts receivable	-
I/C receivable	-
Total inventory	-
Prepaid	-
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>4</u>
Net fixed assets	-
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>4</u></u>
Bank debt	-
Accounts payable	-
Intercompany payable	-
Taxes payable	-
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>-</u>
Long term debt	-
Long term intercompany	803
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	1,500
Contributed surplus	(2,468)
Retained earnings	720
Accumulated Other Comprehensive Inc	-
Foreign currency	(551)
Total equity	<u>(799)</u>
Liabilities & equity	<u><u>4</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Premdor International Inc.

Net sales	-
Total cost of goods sold	<u>-</u>
	-
Selling, general & administrative	-
Shared Services	-
Depreciation	-
Amortization	-
Interest	-
Asset impairment	-
Other expense	<u>-</u>
	-
Income taxes	-
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>-</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Premdor International Inc.

Net income	-
Depreciation	-
Asset impairment	-
Intangibles impairment	-
Deferred taxes	-
Changes in non-cash working capital	-
Operating cash flow	<u>-</u>
Additions to fixed assets, net	-
Other investing activities	-
Investing cash flow	<u>-</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	-
Dividends	-
Repayment of debt	-
Financing cash flow	<u>-</u>
Net cash flow	-
Opening cash	4
Closing cash	<u><u>4</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Premdor International Inc.

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	1,500	(2,468)	720	-	(551)	(799)
Net income for the year	-	-	-	-	-	-
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>1,500</u>	<u>(2,468)</u>	<u>720</u>	<u>-</u>	<u>(551)</u>	<u>(799)</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	-
WIP & FG inventory	-
	<hr/>
	-
	<hr/> <hr/>

Exhibit C - Description of Operations for Premdor International Inc.

Premdor International Inc. is a holding company located in Barbados that holds the rights to certain intellectual property acquired in 2004.

TAB 12

Europa Door Ltd.

Baarerstrasse 2
c/o Reinova Wirtschaftsprüfung
AG CH-6301
Switzerland

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Europa Door Ltd. - consolidated

Entity's value

Total assets	8,689
Total liabilities	<u>(3,347)</u>
Book value	<u><u>5,342</u></u>

Value 5,342

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Europa Door Ltd. - consolidated

Exhibit B-1

Balance sheet for Europa Door Ltd. - consolidated

	<u>12/31/2008</u>
Cash	195
Accounts receivable	3,105
I/C receivable	96
Total inventory	2,383
Prepaid	163
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>5,942</u>
Net fixed assets	2,731
Intangibles	-
Intangibles - Definite life	-
Investment	0
Long-term receivables	16
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>8,689</u></u>
Bank debt	525
Accounts payable	1,215
Intercompany payable	2,132
Taxes payable	-
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>3,872</u>
Long term debt	25
Long term intercompany	15,053
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	40
Contributed surplus	(1,787)
Retained earnings	(8,291)
Accumulated Other Comprehensive Inc	-
Foreign currency	(223)
Total equity	<u>(10,261)</u>
Liabilities & equity	<u><u>8,689</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Europa Door Ltd. - consolidated

Net sales	8,911
Total cost of goods sold	<u>8,365</u>
	546
Selling, general & administrative	1,894
Shared Services	-
Depreciation	178
Amortization	3
Interest	120
Asset impairment	2,474
Other expense	<u>421</u>
	(4,544)
Income taxes	31
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>(4,575)</u></u>

Exhibit B-3

Statement of cash flow for Europa Door Ltd. - consolidated

Net income	(4,575)
Depreciation	181
Asset impairment	-
Intangibles impairment	2,474
Deferred taxes	-
Changes in non-cash working capital	1,598
Operating cash flow	<u>(322)</u>
Additions to fixed assets, net	(13)
Other investing activities	-
Investing cash flow	<u>(13)</u>
Common stock issued	-
Other	26
Net change in due to / from affiliates	282
Dividends	-
Repayment of debt	47
Financing cash flow	<u>355</u>
Net cash flow	20
Opening cash	175
Closing cash	<u><u>195</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Europa Door Ltd. - consolidated

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	40	(1,787)	(3,716)	-	(223)	(5,686)
Net income for the year	-	-	(4,575)	-	-	(4,575)
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>40</u>	<u>(1,787)</u>	<u>(8,291)</u>	<u>-</u>	<u>(223)</u>	<u>(10,261)</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	1,117
WIP & FG inventory	1,266
	<u>2,383</u>

5. CONSOLIDATED ENTITIES

The following legal entities have been included in these financial statements, shown with their respective revenues:

Europa Door Ltd	-	0%
Premdor Karmiel Holdings B.V.	-	0%
Premdor Kapi Sanayi Ve ticaret, A.S.	4,592	52%
SC Premdor Marketing s.a.r.l	4,319	48%
Less: Intra-company sales with legal entity	-	0%
	<u>8,911</u>	

Exhibit C - Description of Operations for Europa Door Ltd.

Europa Door Ltd. is the owner of Premdor Karmiel Holdings B.V. which in turn is the holder of Premdor Kapi Sanayi Ve Ticaret and SC Premdor Marketing s.a.r.l. Premdor Kapi Sanayi Ve Ticaret is a door manufacturing facility located in Istanbul, Turkey and is a manufacturer of interior doors for the local market. SC Premdor Marketing s.a.r.l. distributes product manufactured at other Masonite affiliates in the Romanian market.

TAB 13

Liora Enterprises Limited

1 Deligiorgi Street
Cosmo Building 3rd Floor
Nicosia,
Cyprus

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Liora Enterprises Limited - consolidated

Entity's value

Total assets	5,591
Total liabilities	<u>(2,264)</u>
Book value	<u><u>3,327</u></u>

Value 3,327

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Liora Enterprises Limited - consolidated

Exhibit B-1

Balance sheet for Liora Enterprises Limited - consolidated

	<u>12/31/2008</u>
Cash	34
Accounts receivable	1,208
I/C receivable	147
Total inventory	220
Prepaid	1
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>1,610</u>
Net fixed assets	3,981
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>5,591</u></u>
Bank debt	-
Accounts payable	161
Intercompany payable	1,865
Taxes payable	238
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>2,264</u>
Long term debt	-
Long term intercompany	14,551
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	2
Contributed surplus	2,700
Retained earnings	(13,187)
Accumulated Other Comprehensive Inc	-
Foreign currency	(739)
Total equity	<u>(11,224)</u>
Liabilities & equity	<u><u>5,591</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Liora Enterprises Limited - consolidated

Net sales	2,792
Total cost of goods sold	<u>2,783</u>
	9
Selling, general & administrative	201
Shared Services	-
Depreciation	551
Amortization	-
Interest	(233)
Asset impairment	3,248
Other expense	<u>5,420</u>
	(9,178)
Income taxes	81
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>(9,259)</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Liora Enterprises Limited - consolidated

Net income	(9,259)
Depreciation	551
Asset impairment	-
Intangibles impairment	3,248
Deferred taxes	-
Changes in non-cash working capital	1,026
Operating cash flow	<u>(4,434)</u>
Additions to fixed assets, net	(11)
Other investing activities	-
Investing cash flow	<u>(11)</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	4,377
Dividends	-
Repayment of debt	-
Financing cash flow	<u>4,377</u>
Net cash flow	(68)
Opening cash	102
Closing cash	<u><u>34</u></u>

Exhibit B-4

Statement of changes in Shareholders Equity for Liora Enterprises Limited - consolidated

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	2	2,700	(3,928)	-	(739)	(1,965)
Net income for the year	-	-	(9,259)	-	-	(9,259)
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>2</u>	<u>2,700</u>	<u>(13,187)</u>	<u>-</u>	<u>(739)</u>	<u>(11,224)</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

The accompanying financial statements have been prepared for the sole purpose of complying with this Form 26 and do not reflect all of the adjustments and footnotes necessary to present financial statements in conformity with U.S. Generally Accepted Accounting Principles.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	152
WIP & FG inventory	68
	<u>220</u>

5. CONSOLIDATED ENTITIES

The following legal entities have been included in these financial statements, shown with their respective revenues:

Liora Enterprises Limited	-	0%
DP Premdor Ukraine	2,792	100%
	-	0%
Less: Intra-company sales with legal entity	-	0%
	<u>2,792</u>	

Exhibit C - Description of Operations for Liora Enterprises Limited

Liora Enterprises Limited is the holder of the company's operations in the Ukraine that manufactures cutstock for Masonite affiliates.

TAB 14

Sacopan Inc.

652 Chemin du Moulin
Sacre-Coeur, Quebec, G0T 1Y0
Canada

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Sacopan Inc.

Entity's value

Total assets	40,904
Total liabilities	<u>(1,898)</u>
Book value	<u><u>39,006</u></u>

Value 39,006

Interest of the estate 75%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Sacopan Inc.

Exhibit B-1

Balance sheet for Sacopan Inc.

	<u>12/31/2008</u>
Cash	4,411
Accounts receivable	713
I/C receivable	1,601
Total inventory	1,522
Prepaid	118
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>8,365</u>
Net fixed assets	32,539
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>40,904</u></u>
Bank debt	-
Accounts payable	1,237
Intercompany payable	104
Taxes payable	-
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>1,341</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	557
Long term non-controlling interest	-
Long term liability	-
Common stock	28,040
Contributed surplus	3,299
Retained earnings	7,667
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>39,006</u>
Liabilities & equity	<u><u>40,904</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Sacopan Inc.

Net sales	15,268
Total cost of goods sold	<u>8,266</u>
	7,002
Selling, general & administrative	656
Shared Services	-
Depreciation	1,706
Amortization	-
Interest	(58)
Asset impairment	-
Other expense	<u>48</u>
	4,650
Income taxes	1,451
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>3,199</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Sacopan Inc.

Net income	3,199
Depreciation	1,706
Asset impairment	-
Intangibles impairment	-
Deferred taxes	1,402
Changes in non-cash working capital	247
Operating cash flow	<u>6,554</u>
Additions to fixed assets, net	(21)
Other investing activities	-
Investing cash flow	<u>(21)</u>
Common stock issued	-
Other	(4,124)
Net change in due to / from affiliates	-
Dividends	-
Repayment of debt	(1,732)
Financing cash flow	<u>(5,856)</u>
Net cash flow	677
Opening cash	3,734
Closing cash	<u><u>4,411</u></u>

Exhibit B-4

Statement of changes in Shareholders Equity for Sacopan Inc.

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	28,040	3,299	4,470	-	-	35,809
Net income for the year	-	-	3,199	-	-	3,199
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>28,040</u>	<u>3,299</u>	<u>7,667</u>	<u>-</u>	<u>-</u>	<u>39,006</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

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4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	203
WIP & FG inventory	<u>1,319</u>
	<u><u>1,522</u></u>

Exhibit C - Description of Operations for Sacopan Inc.

Sacopan Inc. is a molded door facing production facility similar to Masonite Chile SA and Magna Foremost. Virtually all output is purchased by other Masonite locations.

TAB 15

Premdor (Jersey) Limited

c/o Appleby Trust (Jersey) Limited
PO Box 207
13-14 Helier, Jersey, JE1 1Bd
Channel Islands

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Premdor (Jersey) Limited

Entity's value

Total assets	-
Total liabilities	-
Book value	-

Value -

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Premdor (Jersey) Limited

Exhibit B-1

Balance sheet for Premdor (Jersey) Limited

12/31/2008

Cash	-
Accounts receivable	-
I/C receivable	-
Total inventory	-
Prepaid	-
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>-</u>
Net fixed assets	-
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>-</u></u>
Bank debt	-
Accounts payable	-
Intercompany payable	-
Taxes payable	-
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>-</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	-
Contributed surplus	-
Retained earnings	-
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>-</u>
Liabilities & equity	<u><u>-</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Premdor (Jersey) Limited

Net sales	-
Total cost of goods sold	<u>-</u>
	-
Selling, general & administrative	-
Shared Services	-
Depreciation	-
Amortization	-
Interest	-
Asset impairment	-
Other expense	<u>-</u>
	-
Income taxes	-
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>-</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Premdor (Jersey) Limited

Net income	-
Depreciation	-
Asset impairment	-
Intangibles impairment	-
Deferred taxes	-
Changes in non-cash working capital	(5)
Operating cash flow	<u>(5)</u>
Additions to fixed assets, net	-
Other investing activities	-
Investing cash flow	<u>-</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	-
Dividends	-
Repayment of debt	-
Financing cash flow	<u>-</u>
Net cash flow	(5)
Opening cash	5
Closing cash	<u><u>-</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Premdor (Jersey) Limited

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	-	-	-	-	-	-
Net income for the year	-	-	-	-	-	-
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	-	-	-	-	-	-

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

The accompanying financial statements have been prepared for the sole purpose of complying with this Form 26 and do not reflect all of the adjustments and footnotes necessary to present financial statements in conformity with U.S. Generally Accepted Accounting Principles.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	-
WIP & FG inventory	-
	<hr/>
	-
	<hr/> <hr/>

Exhibit C - Description of Operations for Premdor (Jersey) Limited

Dormant entity with no operations or assets.

TAB 16

Masonite Chile Holdings SA

Ruta Q-50 kilometro 1.5
Cabrero
Región del BíoBío
Chile

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Masonite Chile Holdings SA

Entity's value

Total assets	71,030
Total liabilities	<u>(15,073)</u>
Book value	<u><u>55,957</u></u>

Value 55,957

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Masonite Chile Holdings SA

Exhibit B-1

Balance sheet for Masonite Chile Holdings SA

	<u>12/31/2008</u>
Cash	2,608
Accounts receivable	2,529
I/C receivable	2,859
Total inventory	6,102
Prepaid	380
Current Assets for Sale	-
Income tax recoverable	177
Current future tax asset	7,249
Current assets	<u>21,904</u>
Net fixed assets	50,226
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	29
Long term pension	-
Deferred costs	-
Long term future tax asset	(1,129)
Total assets	<u><u>71,030</u></u>
Bank debt	5,000
Accounts payable	2,810
Intercompany payable	420
Taxes payable	177
Current future tax liability	(2,000)
Current portion of LTD	7,500
Current liabilities	<u>13,907</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	13,666
Long term non-controlling interest	-
Long term liability	-
Common stock	24,237
Contributed surplus	5,203
Retained earnings	14,017
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>43,457</u>
Liabilities & equity	<u><u>71,030</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Masonite Chile Holdings SA

Net sales	25,496
Total cost of goods sold	<u>20,820</u>
	4,676
Selling, general & administrative	2,696
Shared Services	-
Depreciation	3,938
Amortization	105
Interest	579
Asset impairment	949
Other expense	<u>(3)</u>
	(3,588)
Income taxes	(1,177)
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>(2,411)</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Masonite Chile Holdings SA

Net income	(2,411)
Depreciation	4,043
Asset impairment	894
Intangibles impairment	55
Deferred taxes	(1,058)
Changes in non-cash working capital	5,182
Operating cash flow	<u>6,705</u>
Additions to fixed assets, net	(1,659)
Other investing activities	<u>7</u>
Investing cash flow	<u>(1,652)</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	-
Dividends	-
Repayment of debt	<u>(2,500)</u>
Financing cash flow	<u>(2,500)</u>
Net cash flow	2,553
Opening cash	55
Closing cash	<u><u>2,608</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Masonite Chile Holdings SA

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	24,237	5,203	16,428	-	-	45,868
Net income for the year	-	-	(2,411)	-	-	(2,411)
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>24,237</u>	<u>5,203</u>	<u>14,017</u>	<u>-</u>	<u>-</u>	<u>43,457</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	542
WIP & FG inventory	<u>5,560</u>
	<u><u>6,102</u></u>

5. CONSOLIDATED ENTITIES

The following legal entities have been included in these financial statements, shown with their respective revenues:

Masonite Chile Holdings S.A.	-	0%
Masonite Chile S.A.	25,496	100%
	-	0%
Less: Intra-company sales with legal entity	-	0%
	<u><u>25,496</u></u>	

Exhibit C - Description of Operations for Masonite Chile Holdings SA

Masonite Chile Holdings SA is the holding company of Masonite Chile SA. Masonite Chile produces molded door facings that are used in Masonite's door manufacturing facilities worldwide. Masonite Chile also has local market sales.

TAB 17

Castlegate Entry Systems Inc.

1820 Matheson Blvd.
Unit B4
Mississauga, Ontario, L4W 0B3
Canada

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Castlegate Entry Systems Inc.

Entity's value

Total assets	16,496
Total liabilities	-
Book value	<u>16,496</u>

Value 16,496

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Castlegate Entry Systems Inc.

Exhibit B-1

Balance sheet for Castlegate Entry Systems Inc.

	<u>12/31/2008</u>
Cash	1
Accounts receivable	-
I/C receivable	-
Total inventory	-
Prepaid	-
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>1</u>
Net fixed assets	-
Intangibles	-
Intangibles - Definite life	-
Investment	16,495
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>16,496</u></u>
Bank debt	-
Accounts payable	-
Intercompany payable	-
Taxes payable	-
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>-</u>
Long term debt	-
Long term intercompany	1,389
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	15,952
Contributed surplus	(1,416)
Retained earnings	571
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>15,107</u>
Liabilities & equity	<u><u>16,496</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Castlegate Entry Systems Inc.

Net sales	-
Total cost of goods sold	<u>79</u>
	(79)
Selling, general & administrative	-
Shared Services	-
Depreciation	-
Amortization	-
Interest	(12)
Asset impairment	-
Other expense	<u>-</u>
	(67)
Income taxes	-
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>(67)</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Castlegate Entry Systems Inc.

Net income	(67)
Depreciation	-
Asset impairment	-
Intangibles impairment	-
Deferred taxes	-
Changes in non-cash working capital	431
Operating cash flow	<u>364</u>
Additions to fixed assets, net	-
Other investing activities	<u>-</u>
Investing cash flow	<u>-</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	(619)
Dividends	-
Repayment of debt	<u>-</u>
Financing cash flow	<u>(619)</u>
Net cash flow	(255)
Opening cash	256
Closing cash	<u><u>1</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Castlegate Entry Systems Inc.

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	15,952	(1,416)	638	-	-	15,174
Net income for the year	-	-	(67)	-	-	(67)
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>15,952</u>	<u>(1,416)</u>	<u>571</u>	<u>-</u>	<u>-</u>	<u>15,107</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	-
WIP & FG inventory	-
	<u>-</u>
	<u><u>-</u></u>

5. CONSOLIDATED ENTITIES

The following legal entities have been included in these financial statements, shown with their respective revenues:

Castlegate Entry Systems	-
3061275 Nova Scotia Company	-
	-
Less: Intra-company sales with legal entity	-
	<u>-</u>
	<u><u>-</u></u>

Exhibit C - Description of Operations for Castlegate Entry Systems Inc.

Castlegate Entry Systems Inc. is a holding company incorporated in Canada that holds Masonite's investments in its Irish manufacturing and distribution business and a portion of Masonite's investment in Masonite Africa. Castlegate owns Masonite Ireland which in turn owns Masonite Components and Masonite Europe which in turn owns Masonite Europe Limited. Masonite Ireland is a molded door skin manufacturing facility which manufactures molded door facings for use in Masonite's European operations. Masonite Components procures door facings and other raw materials from worldwide sources for Masonite's international operations. Masonite Europe and Masonite Europe Limited are the distributors of Masonite Ireland's products in the rest of Europe to third party customers.

TAB 18

Premdor SAS

10, Quai de la Souys
Bordeaux, 33100
France

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Premdor S.A.S.

Entity's value

Total assets	82,322
Total liabilities	<u>(30,435)</u>
Book value	<u><u>51,887</u></u>

Value 51,887

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Premdor S.A.S.

Exhibit B-1

Balance sheet for Premdor S.A.S.

12/31/2008

Cash	3,471
Accounts receivable	43,915
I/C receivable	38
Total inventory	19,682
Prepaid	420
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	1,060
Current assets	<u>68,586</u>
Net fixed assets	13,173
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	17
Long term future tax asset	546
Total assets	<u><u>82,322</u></u>
Bank debt	-
Accounts payable	24,359
Intercompany payable	3,348
Taxes payable	1,142
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>28,849</u>
Long term debt	-
Long term intercompany	54,456
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	1,586
Common stock	7,810
Contributed surplus	(23,956)
Retained earnings	20,660
Accumulated Other Comprehensive Inc	-
Foreign currency	(7,083)
Total equity	<u>(2,569)</u>
Liabilities & equity	<u><u>82,322</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Premdor S.A.S.

Net sales	183,248
Total cost of goods sold	<u>146,251</u>
	36,997
Selling, general & administrative	18,164
Shared Services	882
Depreciation	3,080
Amortization	-
Interest	4,897
Asset impairment	7,252
Other expense	<u>972</u>
	1,750
Income taxes	3,010
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>(1,260)</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Premdor S.A.S.

Net income	(1,260)
Depreciation	3,080
Asset impairment	-
Intangibles impairment	7,252
Deferred taxes	-
Changes in non-cash working capital	(37)
Operating cash flow	<u>9,035</u>
Additions to fixed assets, net	(666)
Other investing activities	<u>(1)</u>
Investing cash flow	<u>(667)</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	(3,491)
Dividends	-
Repayment of debt	<u>(1,414)</u>
Financing cash flow	<u>(4,905)</u>
Net cash flow	3,463
Opening cash	8
Closing cash	<u><u>3,471</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Premdor S.A.S.

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	7,810	(23,956)	21,920	-	(7,082)	(1,308)
Net income for the year	-	-	(1,260)	-	-	(1,260)
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	(1)	(1)
Balance at end of current year	<u>7,810</u>	<u>(23,956)</u>	<u>20,660</u>	<u>-</u>	<u>(7,083)</u>	<u>(2,569)</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

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For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	12,636
WIP & FG inventory	7,046
	<u>19,682</u>

5. CONSOLIDATED ENTITIES

The following legal entities have been included in these financial statements, shown with their respective revenues:

Premdor S.A.S.	-	0%
Ekem S.A.S.	29,804	16%
Fonmarty & Fils Techni-Bois S.A.S.	63,451	35%
Magri S.A.S.	29,923	16%
Monnerie S.A.S.	25,984	14%
Batimetal S.A.S.	38,707	21%
Etablissements Rabillion et Cie S.A.	14,369	8%
Reseau Bois S.A.R.L.	4,651	3%
Less: Intra-company sales with legal entity	(23,640)	-13%
	<u>183,248</u>	

Exhibit C - Description of Operations for Premdor S.A.S.

Premdor S.A.S. is a holding company located in France that owns the seven manufacturing locations in France. The French operations manufacture interior and exterior doors for the local market.

TAB 19

Masonite (Africa) Limited

14th Floor
Nedbank Centre
Durban Club Place
P.O. Box 671, Durban 4001
KwaZulu, Natal
South Africa

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Masonite (Africa) Limited

Entity's value

Total assets	36,879
Total liabilities	<u>(14,637)</u>
Book value	<u><u>22,242</u></u>

Value 22,242

Interest of the estate 80%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Masonite (Africa) Limited

Exhibit B-1

Balance sheet for Masonite (Africa) Limited

	<u>12/31/2008</u>
Cash	7,337
Accounts receivable	11,409
I/C receivable	58
Total inventory	6,404
Prepaid	434
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>25,642</u>
Net fixed assets	11,237
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>36,879</u></u>
Bank debt	37
Accounts payable	13,065
Intercompany payable	149
Taxes payable	401
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>13,652</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	1,022
Long term non-controlling interest	-
Long term liability	-
Common stock	763
Contributed surplus	-
Retained earnings	21,442
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>22,205</u>
Liabilities & equity	<u><u>36,879</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Masonite (Africa) Limited

Net sales	61,700
Total cost of goods sold	<u>50,944</u>
	10,756
Selling, general & administrative	2,940
Shared Services	-
Depreciation	1,328
Amortization	-
Interest	(506)
Asset impairment	-
Other expense	<u>-</u>
	6,994
Income taxes	1,828
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>5,166</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Masonite (Africa) Limited

Net income	5,166
Depreciation	1,328
Asset impairment	-
Intangibles impairment	-
Deferred taxes	(147)
Changes in non-cash working capital	(3,421)
Operating cash flow	<u>2,926</u>
Additions to fixed assets, net	(1,533)
Other investing activities	-
Investing cash flow	<u>(1,533)</u>
Common stock issued	5
Other	-
Net change in due to / from affiliates	-
Dividends	-
Repayment of debt	37
Financing cash flow	<u>42</u>
Net cash flow	1,435
Opening cash	5,902
Closing cash	<u><u>7,337</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Masonite (Africa) Limited

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	758	-	16,276	-	-	17,034
Net income for the year	-	-	5,166	-	-	5,166
Issuance of stock	5	-	-	-	-	5
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>763</u>	<u>-</u>	<u>21,442</u>	<u>-</u>	<u>-</u>	<u>22,205</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

The accompanying financial statements have been prepared for the sole purpose of complying with this Form 26 and do not reflect all of the adjustments and footnotes necessary to present financial statements in conformity with U.S. Generally Accepted Accounting Principles.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	2,788
WIP & FG inventory	3,616
	<u>6,404</u>

5. CONSOLIDATED ENTITIES

The following legal entities have been included in these financial statements, shown with their respective revenues:

Masonite (Africa) Limited	61,700	100%
Masonite Investment Company (Proprietary) Limited	-	0%
Less: Intra-company sales with legal entity	-	0%
	<u>61,700</u>	

Exhibit C - Description of Operations for Masonite (Africa) Limited

Masonite (Africa) Limited is a manufacturer of hardboard and softboard for local markets plus export.

TAB 20

Crown Door Corp.

1820 Matheson Blvd.
Unit B4
Mississauga, Ontario, L4W 0B3
Canada

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Crown Door Corp.

Entity's value

Total assets	-
Total liabilities	-
Book value	-

Value -

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Crown Door Corp.

Exhibit B-1

Balance sheet for Crown Door Corp.

12/31/2008

Cash	-
Accounts receivable	-
I/C receivable	-
Total inventory	-
Prepaid	-
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>-</u>
Net fixed assets	-
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>-</u></u>
Bank debt	-
Accounts payable	-
Intercompany payable	-
Taxes payable	-
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>-</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	-
Contributed surplus	-
Retained earnings	-
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>-</u>
Liabilities & equity	<u><u>-</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Crown Door Corp.

Net sales	-
Total cost of goods sold	<u>-</u>
	-
Selling, general & administrative	-
Shared Services	-
Depreciation	-
Amortization	-
Interest	-
Asset impairment	-
Other expense	<u>-</u>
	-
Income taxes	-
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>-</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Crown Door Corp.

Net income	-
Depreciation	-
Asset impairment	-
Intangibles impairment	-
Deferred taxes	-
Changes in non-cash working capital	-
Operating cash flow	<u>-</u>
Additions to fixed assets, net	-
Other investing activities	-
Investing cash flow	<u>-</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	-
Dividends	-
Repayment of debt	-
Financing cash flow	<u>-</u>
Net cash flow	-
Opening cash	-
Closing cash	<u><u>-</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Crown Door Corp.

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	-	-	-	-	-	-
Net income for the year	-	-	-	-	-	-
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	-	-	-	-	-	-

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

The accompanying financial statements have been prepared for the sole purpose of complying with this Form 26 and do not reflect all of the adjustments and footnotes necessary to present financial statements in conformity with U.S. Generally Accepted Accounting Principles.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	-
WIP & FG inventory	-
	<hr/>
	-
	<hr/> <hr/>

Exhibit C - Description of Operations for Crown Door Corp.

Crown Door Corp. is an investment holding company that owns a fractional interest in a number of Masonite entities.

TAB 21

Rochman Universal Door Inc.

1820 Matheson Blvd.
Unit B4
Mississauga, Ontario, L4W 0B3
Canada

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Rochman Universal Door Inc.

Entity's value

Total assets	326
Total liabilities	-
Book value	<u>326</u>

Value 326

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Rochman Universal Door Inc.

Exhibit B-1

Balance sheet for Rochman Universal Door Inc.

	<u>12/31/2008</u>
Cash	-
Accounts receivable	-
I/C receivable	-
Total inventory	-
Prepaid	-
Current Assets for Sale	-
Income tax recoverable	326
Current future tax asset	-
Current assets	<u>326</u>
Net fixed assets	-
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>326</u></u>
Bank debt	-
Accounts payable	-
Intercompany payable	-
Taxes payable	-
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>-</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	-
Contributed surplus	-
Retained earnings	326
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>326</u>
Liabilities & equity	<u><u>326</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Rochman Universal Door Inc.

Net sales	-
Total cost of goods sold	<u>-</u>
	-
Selling, general & administrative	-
Shared Services	-
Depreciation	-
Amortization	-
Interest	-
Asset impairment	-
Other expense	<u>-</u>
	-
Income taxes	-
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>-</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Rochman Universal Door Inc.

Net income	-
Depreciation	-
Asset impairment	-
Intangibles impairment	-
Deferred taxes	-
Changes in non-cash working capital	-
Operating cash flow	<u>-</u>
Additions to fixed assets, net	-
Other investing activities	-
Investing cash flow	<u>-</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	-
Dividends	-
Repayment of debt	-
Financing cash flow	<u>-</u>
Net cash flow	-
Opening cash	-
Closing cash	<u><u>-</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Rochman Universal Door Inc.

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	-	-	326	-	-	326
Net income for the year	-	-	-	-	-	-
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	-	-	326	-	-	326

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	-
WIP & FG inventory	-
	<hr/>
	-
	<hr/> <hr/>

Exhibit C - Description of Operations for Rochman Universal Door Inc.

Dormant entity with no operations or assets.

TAB 22

Masonite Ireland

Drumsna
Carrick-on-Shannon
Ireland

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Masonite Ireland

Entity's value

Total assets	245,771
Total liabilities	<u>(26,905)</u>
Book value	<u><u>218,866</u></u>

Value 218,866

Interest of the estate 100%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Masonite Ireland

Exhibit B-1

Balance sheet for Masonite Ireland

	<u>12/31/2008</u>
Cash	14,766
Accounts receivable	9,368
I/C receivable	18,220
Total inventory	15,308
Prepaid	64
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	36
Current assets	<u>57,762</u>
Net fixed assets	90,468
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	97,523
Long term pension	-
Deferred costs	-
Long term future tax asset	18
Total assets	<u><u>245,771</u></u>
Bank debt	-
Accounts payable	5,787
Intercompany payable	14,084
Taxes payable	(47)
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>19,824</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	7,081
Long term non-controlling interest	-
Long term liability	-
Common stock	159,661
Contributed surplus	-
Retained earnings	58,882
Accumulated Other Comprehensive Inc	-
Foreign currency	323
Total equity	<u>218,866</u>
Liabilities & equity	<u><u>245,771</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Masonite Ireland

Net sales	114,065
Total cost of goods sold	<u>97,557</u>
	16,508
Selling, general & administrative	7,065
Shared Services	335
Depreciation	5,296
Amortization	-
Interest	64
Asset impairment	-
Other expense	<u>1,966</u>
	1,782
Income taxes	1,624
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>158</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Masonite Ireland

Net income	158
Depreciation	5,296
Asset impairment	-
Intangibles impairment	-
Deferred taxes	1,044
Changes in non-cash working capital	(2,559)
Operating cash flow	<u>3,939</u>
Additions to fixed assets, net	(758)
Other investing activities	814
Investing cash flow	<u>56</u>
Common stock issued	-
Other	(239)
Net change in due to / from affiliates	9,695
Dividends	-
Repayment of debt	-
Financing cash flow	<u>9,456</u>
Net cash flow	13,451
Opening cash	1,315
Closing cash	<u><u>14,766</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Masonite Ireland

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	159,661	-	58,724	-	(491)	217,894
Net income for the year	-	-	158	-	-	158
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	814	814
Balance at end of current year	<u>159,661</u>	<u>-</u>	<u>58,882</u>	<u>-</u>	<u>323</u>	<u>218,866</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	725
WIP & FG inventory	14,583
	<u>15,308</u>

5. CONSOLIDATED ENTITIES

The following legal entities have been included in these financial statements, shown with their respective revenues:

Masonite Ireland	56,279	49%
Masonite Europe	65,850	58%
Masonite Europe Limited	-	0%
Masonite Components	51,417	45%
Less: Intra-company sales with legal entity	(59,481)	-52%
	<u>114,065</u>	

Exhibit C - Description of Operations for Masonite Ireland

Masonite Ireland owns Masonite Components and Masonite Europe which in turn own Masonite Europe Limited. Masonite Ireland is a molded door skin manufacturing facility which manufactures molded door facings for use in Masonite's European operations. Masonite Components procures door facings and other raw materials from worldwide sources for Masonite's International operations. Masonite Europe and Masonite Europe Limited are the distributors of Masonite Ireland's products in the rest of Europe to third party customers.

TAB 23

Magna Foremost SDN BHD

Level 42, Menara Maxis
Kuala Lumpur City Centre
50088 Kuala Lumpur
Malaysia

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Magna Foremost SDN BHD

Entity's value

Total assets	51,513
Total liabilities	<u>(11,850)</u>
Book value	<u><u>39,663</u></u>

Value 39,663

Interest of the estate 50%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Magna Foremost SDN BHD

Exhibit B-1

Balance sheet for Magna Foremost SDN BHD

	<u>12/31/2008</u>
Cash	2,492
Accounts receivable	47
I/C receivable	5,451
Total inventory	5,534
Prepaid	188
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>13,712</u>
Net fixed assets	37,801
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>51,513</u></u>
Bank debt	-
Accounts payable	3,321
Intercompany payable	294
Taxes payable	44
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>3,659</u>
Long term debt	-
Long term intercompany	2,500
Long term future tax liability	5,461
Long term non-controlling interest	-
Long term liability	2,730
Common stock	21,974
Contributed surplus	-
Retained earnings	15,189
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>37,163</u>
Liabilities & equity	<u><u>51,513</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Magna Foremost SDN BHD

Net sales	22,032
Total cost of goods sold	<u>15,275</u>
	6,757
Selling, general & administrative	687
Shared Services	-
Depreciation	3,668
Amortization	-
Interest	283
Asset impairment	546
Other expense	<u>-</u>
	1,573
Income taxes	556
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>1,017</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Magna Foremost SDN BHD

Net income	1,017
Depreciation	3,668
Asset impairment	10
Intangibles impairment	536
Deferred taxes	546
Changes in non-cash working capital	(5,000)
Operating cash flow	<u>777</u>
Additions to fixed assets, net	(369)
Other investing activities	-
Investing cash flow	<u>(369)</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	(1,831)
Dividends	-
Repayment of debt	-
Financing cash flow	<u>(1,831)</u>
Net cash flow	(1,423)
Opening cash	3,915
Closing cash	<u><u>2,492</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Magna Foremost SDN BHD

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	21,974	-	14,172	-	-	36,146
Net income for the year	-	-	1,017	-	-	1,017
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>21,974</u>	<u>-</u>	<u>15,189</u>	<u>-</u>	<u>-</u>	<u>37,163</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

1. BASIS OF PRESENTATION

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	453
WIP & FG inventory	<u>5,081</u>
	<u><u>5,534</u></u>

Exhibit C - Description of Operations of Magna Foremost SDN BHD

Magna Foremost SDN BHD is a molded door facing production facility similar to Masonite Chile SA and Sacopan Inc. Virtually all output is purchased by other Masonite locations.

TAB 24

Foremost Crest SDN BHD

Jepak Industrial Estate
P.O. Box 3009, 97013
Bitulu, Sarawak
Malaysia

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Foremost Crest SDN BHD

Entity's value

Total assets	1,923
Total liabilities	<u>(2,155)</u>
Book value	<u><u>(232)</u></u>

Value (232)

Interest of the estate 50%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Foremost Crest SDN BHD

Exhibit B-1

Balance sheet for Foremost Crest SDN BHD

	<u>12/31/2008</u>
Cash	279
Accounts receivable	742
I/C receivable	-
Total inventory	737
Prepaid	(11)
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>1,747</u>
Net fixed assets	176
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>1,923</u></u>
Bank debt	-
Accounts payable	632
Intercompany payable	1,523
Taxes payable	-
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>2,155</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	6,499
Contributed surplus	-
Retained earnings	(6,731)
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>(232)</u>
Liabilities & equity	<u><u>1,923</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Foremost Crest SDN BHD

Net sales	1,615
Total cost of goods sold	<u>3,579</u>
	(1,964)
Selling, general & administrative	110
Shared Services	-
Depreciation	95
Amortization	-
Interest	1
Asset impairment	2,060
Other expense	<u>-</u>
	(4,230)
Income taxes	-
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>(4,230)</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Foremost Crest SDN BHD

Net income	(4,230)
Depreciation	95
Asset impairment	2,060
Intangibles impairment	-
Deferred taxes	1
Changes in non-cash working capital	1,948
Operating cash flow	<u>(126)</u>
Additions to fixed assets, net	221
Other investing activities	<u>-</u>
Investing cash flow	<u>221</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	-
Dividends	-
Repayment of debt	<u>-</u>
Financing cash flow	<u>-</u>
Net cash flow	95
Opening cash	184
Closing cash	<u><u>279</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-4

Statement of changes in Shareholders Equity for Foremost Crest SDN BHD

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	6,499	-	(2,501)	-	-	3,998
Net income for the year	-	-	(4,230)	-	-	(4,230)
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>6,499</u>	<u>-</u>	<u>(6,731)</u>	<u>-</u>	<u>-</u>	<u>(232)</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Company's significant accounting policies can be found under Tab 1 of this Form 26 package.

3. CONVERSION OF FOREIGN ENTITY FINANCIAL INFORMATION TO USD

For the purpose of this Form 26 presentation, the Company has restated its foreign operations into USD equivalents. The Company has converted all of the amounts in the Balance Sheet, Statement of Operations, Statement of Cash Flows and Statement of Changes in Shareholder's Equity using the period-end rate.

4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	130
WIP & FG inventory	607
	<u>737</u>

Exhibit C - Description of Operations of Foremost Crest SDN BHD

Foremost Crest SDN BHD sells molded and hardwood doors in the local market.

TAB 25

Dominance Industries, Inc.

Route 4, Box 371, Highway 3
Broken Arrow
Oklahoma
74728

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Dominance Industries, Inc

Entity's value

Total assets	30,127
Total liabilities	<u>(780)</u>
Book value	<u><u>29,347</u></u>

Value 29,347

Interest of the estate 45%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Dominance Industries, Inc

Exhibit B-1

Balance sheet for Dominance Industries, Inc

	<u>12/31/2008</u>
Cash	6,944
Accounts receivable	415
I/C receivable	626
Total inventory	3,766
Prepaid	591
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>12,342</u>
Net fixed assets	15,302
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	2,483
Total assets	<u><u>30,127</u></u>
Bank debt	-
Accounts payable	819
Intercompany payable	-
Taxes payable	-
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>819</u>
Long term debt	-
Long term intercompany	-
Long term future tax liability	(39)
Long term non-controlling interest	-
Long term liability	-
Common stock	42,333
Contributed surplus	1
Retained earnings	(12,987)
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>29,347</u>
Liabilities & equity	<u><u>30,127</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Dominance Industries, Inc

Net sales	26,772
Total cost of goods sold	<u>23,426</u>
	3,346
Selling, general & administrative	1,697
Shared Services	-
Depreciation	1,742
Amortization	-
Interest	(77)
Asset impairment	-
Other expense	<u>24</u>
	(40)
Income taxes	(49)
Extraordinary items	-
Non-controlling interest	-
Net income	<u><u>9</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Dominance Industries, Inc

Net income	9
Depreciation	1,742
Asset impairment	-
Intangibles impairment	-
Deferred taxes	(54)
Changes in non-cash working capital	918
Operating cash flow	<u>2,615</u>
Additions to fixed assets, net	(215)
Other investing activities	-
Investing cash flow	<u>(215)</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	-
Dividends	-
Repayment of debt	-
Financing cash flow	<u>-</u>
Net cash flow	2,400
Opening cash	4,544
Closing cash	<u><u>6,944</u></u>

Exhibit B-4

Statement of changes in Shareholders Equity for Dominance Industries, Inc

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	42,333	1	(12,996)	-	-	29,338
Net income for the year	-	-	9	-	-	9
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>42,333</u>	<u>1</u>	<u>(12,987)</u>	<u>-</u>	<u>-</u>	<u>29,347</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

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4. INVENTORIES

Inventories are carried according to the Accounting Policies as laid out in Tab 1 - Significant Accounting Policies of this Form 26. The breakdown of inventories at the balance sheet date is as follows:

Raw materials inventory	1,660
WIP & FG inventory	<u>2,106</u>
	<u><u>3,766</u></u>

Exhibit C - Description of Operations of Dominance Industries, Inc.

Dominance Industries Inc. manufactures MDF for use by Masonite affiliates and sale to third parties.

TAB 26

Echelon Laser Systems LP

Financial information as at and for the year ended December 31, 2008



In thousands of US Dollars

Exhibit A - Valuation Estimate - Echelon Laser Systems LP

Entity's value

Total assets	-
Total liabilities	<u>(5)</u>
Book value	<u><u>(5)</u></u>

Value (5)

Interest of the estate 50%

Basis for the valuation

Enterprise Book Value has been calculated as the book value of net assets, excluding Debt and excluding the net amount due to other Masonite affiliates. No provision has been recorded in respect of the collectibility of advances to Masonite affiliates.

Date of valuation 12/31/2008

Exhibit B - Financial Information for Echelon Laser Systems LP

Exhibit B-1

Balance sheet for Echelon Laser Systems LP

	<u>12/31/2008</u>
Cash	-
Accounts receivable	-
I/C receivable	-
Total inventory	-
Prepaid	-
Current Assets for Sale	-
Income tax recoverable	-
Current future tax asset	-
Current assets	<u>-</u>
Net fixed assets	-
Intangibles	-
Intangibles - Definite life	-
Investment	-
Long-term receivables	-
Long term pension	-
Deferred costs	-
Long term future tax asset	-
Total assets	<u><u>-</u></u>
Bank debt	-
Accounts payable	5
Intercompany payable	-
Taxes payable	-
Current future tax liability	-
Current portion of LTD	-
Current liabilities	<u>5</u>
Long term debt	-
Long term intercompany	523
Long term future tax liability	-
Long term non-controlling interest	-
Long term liability	-
Common stock	-
Contributed surplus	-
Retained earnings	(528)
Accumulated Other Comprehensive Inc	-
Foreign currency	-
Total equity	<u>(528)</u>
Liabilities & equity	<u><u>-</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-2

Statement of Operations for Echelon Laser Systems LP

Net sales	-
Total cost of goods sold	<u>98</u>
	(98)
Selling, general & administrative	403
Shared Services	27
Depreciation	-
Amortization	-
Interest	-
Asset impairment	-
Other expense	<u>-</u>
	(528)
Income taxes	-
Extraordinary items	-
Non-controlling interest	<u>-</u>
Net income	<u><u>(528)</u></u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

Exhibit B-3

Statement of cash flow for Echelon Laser Systems LP

Net income	(528)
Depreciation	-
Asset impairment	-
Intangibles impairment	-
Deferred taxes	-
Changes in non-cash working capital	5
Operating cash flow	<u>(523)</u>
Additions to fixed assets, net	-
Other investing activities	-
Investing cash flow	<u>-</u>
Common stock issued	-
Other	-
Net change in due to / from affiliates	523
Dividends	-
Repayment of debt	-
Financing cash flow	<u>523</u>
Net cash flow	-
Opening cash	-
Closing cash	<u><u>-</u></u>

Exhibit B-4

Statement of changes in Shareholders Equity for Echelon Laser Systems LP

	Common Stock	Contributed Surplus	Retained Earnings	AOCI	Foreign Currency	Total
Balance at end of prior year	-	-	-	-	-	-
Net income for the year	-	-	(528)	-	-	(528)
Issuance of stock	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Change in currency account	-	-	-	-	-	-
Balance at end of current year	<u>-</u>	<u>-</u>	<u>(528)</u>	<u>-</u>	<u>-</u>	<u>(528)</u>

Source of Information: Prior year unaudited financial results in local currency converted to USD for presentation purposes.

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4. INVENTORIES

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Raw materials inventory	-
WIP & FG inventory	-
	<hr/>
	-
	<hr/> <hr/>

Exhibit C - Description of Operations of Echelon Laser Systems LP

Echelon Laser Systems LP develops laser etching technology for the company's use and licensing applications.