TAB A

This is Exhibit "A"
referred to in the Affidavit of
Brian M. Denega
sworn before me this 13^{th}
day of October, 2006

A Commissioner for Taking Affidavits

Table of Concordance

Allegation	January 11, 2005 Notice of Objection	Heico Initial Submission	Statement of Claim
Exhibit B and Exhibit C not prepared on a consistent basis in accordance with GAAP	$13.8 million (Page 2), broken down as follows:	Pages 6 and 8 to 10	Paragraphs 1(d), 7, 13 to 16, 21(e), 41, 48, and 54 to 57
	$8.4 million (IRM Exhibit B, Adjustments, Footnote Nos. 2 to 8)	IRM B-2 to B-9, Annex II	
	$2.2 million (Ifastgroupe Exhibit B, Adjustments, Footnote Nos. 1-5 and 7)	IFST B-1 to B-5 and B-7, Annex II	
	$3.2 million (Ivaco Exhibit B, Adjustments, Footnote Nos. 1 and 2-5)	IVA B-1 and B-3 to B-5, Annex II	
IRM Inventory Purchase from QIT	$10.4 million (IRM Exhibit B, Adjustments, Footnote No. 1; and Pages 2 and 3)	Pages 12 and 13, IRM B-1, Annex II	Paragraphs 34 to 40
Improper adjustments to Ivaco's financial position / Estimated September 30 working capital greater than that included in Exhibit B	$14.5 million (related to the "top side" adjustments discussed on Pages 2 and 3), broken down as follows:	Pages 13 and 14	Paragraphs 41 to 48
	$3 million, decrease to inventory	IFST B-6, Annex II	Paragraph 45
	$5 million, increase to trade payables (Ifastgroupe Exhibit B, Adjustments, Footnote No. 6; and Page 3)	IFST B-6, Annex II	Paragraph 45
	$3.5 million, decrease to accounts receivable	IVA B-2, Annex II	Paragraph 46
	$3 million, decrease to inventory (Ivaco Exhibit B, Adjustments Footnote No. 2; and Page 3)	IVA B-2, Annex II	Paragraph 46
Actual September 30 working capital greater than that included in Exhibit B	Approximately $45-46 million (Page 3)	Page 9	Paragraphs 32 and 47