

TAB 3

**THIS IS EXHIBIT "3" REFERRED
TO IN THE AFFIDAVIT OF
E. BRUCE LEONARD, SWORN
BEFORE ME THIS 13TH DAY OF
OCTOBER, 2006.**



A COMMISSIONER, ETC.

1 MR. DENEGA: We'll compile that.

2 MR. BUSCHHAUSEN: From anybody who took
3 notes who was present in those meetings.

4 MR. HOWARD: Sure.

5 MR. BUSCHHAUSEN: And if Hugh has a file,
6 we'd still be interested in Hugh's file.

7 MR. BENSON: He's Hugh.

8 MR. LEONARD: Have we established where the
9 CRO's files went when the CRO left?

10 MR. HOWARD: We have some, but certainly
11 not all and we're reviewing --

12 MR. LEONARD: Go. Hey, the CRO's files,
13 don't look at me.

14 MR. HOWARD: Sorry, I'm not sure we need to
15 debate this on the record. They're the company's files
16 and Randy wouldn't have taken with him things that
17 belonged to the company. He has his own files that he
18 took with him which aren't complete. We can and will
19 produce for you the complete files that he has that he
20 took with him, but that's all we can do, and then we cast
21 our gaze back over to you.

22 MR. LEONARD: I think we've undertaken to
23 look for e-mail traffic on some items from yesterday. So
24 we will do that, but it's up to KPMG on -- to the extent
25 they wish to have documentation from the CRO file.

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1 MR. HOWARD: Sure, and we have -- I've
2 asked for it and we have the boxes. There are two or
3 three boxes that Randy has. You can have them all, but
4 it's -- we know it's not complete, right?

5 MR. BENSON: Right. I had -- they were
6 left in the office beside -- I got turfed out of the
7 office I had and I left them in the office that -- beside
8 where Michelle was working.

9 MR. LEONARD: Turfed unceremoniously by the
10 buyer. I can't believe that. The CRO turfed. I can't
11 believe that, but anyway, I'm digressing. It's your
12 examination.

13 BY MR. ROCKX:

14 197. Q. Can I just -- can I ask a question in
15 respect of this working capital Ifastgroupe actuals?

16 A. Me? Which page are you on?

17 198. Q. Page 4, Ifastgroupe, actual to actual.

18 A. Yes.

19 199. Q. Comparison of September 30th.

20 A. Yeah.

21 200. Q. Working capital. Just want to make
22 sure I understand the columns correctly. The first one
23 would be the actuals for that division, the second column
24 is the actuals adjusted to remove items that were excluded
25 in the asset purchase agreement, and then the final column

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