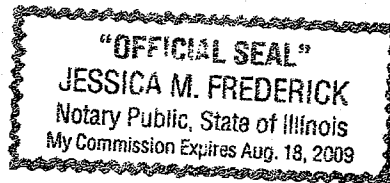


THIS IS EXHIBIT "14" REFERRED
TO IN THE AFFIDAVIT OF
STANLEY H. MEADOWS, SWORN
BEFORE ME THIS 29TH DAY OF
SEPTEMBER, 2006.


A NOTARY PUBLIC



1 didn't seem to have any balance sheets on the forecast on
2 a go-forward basis.

3 A. Yeah, I think that's right. First of
4 all, the UBS model may or may not have had full balance
5 sheet information, I don't recall that, but managing the
6 balance sheet or understanding all the components of the
7 balance sheet really wasn't a priority in a CCAA.

8 The focus is very much on improving the
9 business, understanding the operating issues,
10 understanding how to improve the operating issues, so that
11 you can identify how this business can best be approved --
12 improved, excuse me. And that's usually defined on
13 EBITDA. That's how buyers look at a business, that's how
14 buyers value the business, and that's how creditors value
15 the business when they look at the recovery.

16 5. Q. Right.

17 A. So most of the focus of my efforts in
18 going in there and UBS's and others was really
19 understanding what this business was, where are the points
20 of leverage where you can try and improve the business
21 and, therefore, how you can drive EBITDA.

22 6. Q. Okay.

23 A. And in the course of doing that, you're
24 also trying to identify what resources you need to do
25 that, whether they be capital, right, or whether they be

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