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

Jessica M Frederick

A NOTARY PUBLIC

"OFFICIAL SEAL"
JESSICA M. FREDERICK
Notary Public, State of Illinois
My Commission Expires Aug. 18, 2009

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

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

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

5. Q. Right.

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

6. Q. Okay.

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