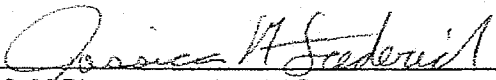
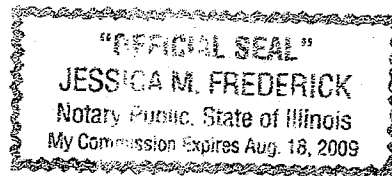
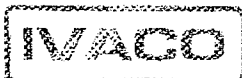


THIS IS EXHIBIT "19" REFERRED
TO IN THE AFFIDAVIT OF
STANLEY H. MEADOWS, SWORN
BEFORE ME THIS 29TH DAY OF
SEPTEMBER, 2006.


A NOTARY PUBLIC



Working Capital Summary (C\$ 000'S)	APA Target Forecast Revised Aug 6 9/30/04	APA Target Forecast 9/30/04	Variance
IRM	103,809	85,007	18,802
Ifastgroupe	163,198	149,160	14,038
Sivaco Ontario	9,174	8,428	746
Sivaco Quebec	54,529	50,379	4,150
	<u>330,710</u>	<u>292,974</u>	<u>37,736</u>



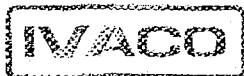
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**Working Capital
IRM
(C\$ 000'S)**

	APA Target Forecast Revised Aug 6 9/30/04	APA Target Forecast 9/30/04
A/R - Third Party, Gross (2)	52,545	40,645
Bad Debt Allowance	(2,745)	(3,742)
A/R - Third Party, Net	49,800	36,903
Inventory		
Raw Materials	28,500	19,352
Finished Goods	22,500	25,083
Other (1)	24,200	24,570
Total Inventories	75,200	69,005
Prepaid	7	1,109
Total Current Assets	125,007	107,017
Post-Petition Trade A/P (Excl. QIT)	10,140	11,927
Post-Petition Trade A/P (QIT)	4,602	5,765
Accrued vacation pay	-	-
Taxes	-	-
Freight & Duties	1,700	1,062
Utilities	2,000	1,202
Others	2,756	2,054
Total Current Liabilities	21,198	22,010
Working capital	103,809	85,007

- (1) includes tools, dies, rolls, guides and supplies
(2) excludes any cash on deposits with suppliers



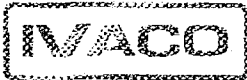
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270

Working Capital Ifastgroupe (C\$ 000's)	APA Target Forecast Revised Aug 6 9/30/04	APA Target Forecast 9/30/04
A/R - Third Party, Gross	48,160	44,137
Bad Debt Allowance	(1,000)	(1,000)
A/R - Third Party, Net	47,160	43,137
Inventory		
Raw Materials	24,450	17,716
Work-in-Progress	17,164	8,250
Finished Goods	43,616	48,274
Other (1)	32,315	36,315
Total inventories	117,545	110,555
Prepaid (2)	7,830	5,035
Total Current Assets	172,535	158,727
Post-Petition Trade A/P	8,241	8,471
Accrued vacation pay	-	-
Taxes	-	-
Freight & Duties	225	225
Utilities	750	750
Others	121	121
Total Current Liabilities	9,337	9,567
Working capital	163,198	149,160

(1) includes tools, dies, rolls, guides and supplies

(2) excludes any cash on deposits with suppliers



Draft

271

**Working Capital
Sivaco Ontario
(C\$ 000's)**

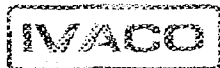
**APA
Target
Forecast
Revised Aug 6
9/30/04**

**APA
Target
Forecast
9/30/04**

A/R - Third Party, Gross	5,500	5,100
Bad Debt Allowance	(75)	(66)
A/R - Third Party, Net	5,425	5,034
Inventory		
Raw Materials	2,298	2,098
Work-in-Progress	1,010	885
Finished Goods	375	350
Other (1)	590	585
Total Inventories	4,273	3,918
Prepaid (2)	68	68
Total Current Assets	9,766	9,020
Post-Petition Trade A/P	592	592
Accrued vacation pay	-	-
Taxes	-	-
Others	-	-
Total Current Liabilities	592	592
Working capital	9,174	8,428

(1) includes tools, dies, rolls, guides and supplies

(2) excludes any cash on deposits with suppliers



Draft

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Working Capital
Sivaco Quebec
(C\$ 000's)

APA
Target
Forecast
Revised Aug 6
9/30/04

APA
Target
Forecast
30/09/2004

A/R - Third Party, Gross	23,700	24,853
Bad Debt Allowance	(340)	(323)
A/R - Third Party, Net	23,360	24,530
Inventory		
Raw Materials	10,500	8,800
Work-in-Progress	5,376	5,252
Finished Goods	7,158	7,214
Other (1)	7,494	6,486
Total Inventories	30,528	27,752
Prepaid (2)	2,755	145
Total Current Assets	56,643	52,427
Post-Petition Trade A/P	1,400	1,376
Accrued vacation pay	-	-
Taxes	-	-
Freight & Duties	461	461
Others	253	211
Total Current Liabilities	2,114	2,048
Working capital	54,529	50,379

(1) includes tools, dies, rolls, guides and supplies

(2) excludes any cash on deposits with suppliers