

**ONTARIO SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS*  
*ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR  
ARRANGEMENT WITH RESPECT TO  
BRAKE PRO, LTD.**

**MONITOR'S SUPPLEMENT TO THE THIRD REPORT TO THE COURT**

**A. SUBSEQUENT EVENT**

Subsequent to the filing of its Third Report, the Monitor has been informed that the Company has negotiated a sale of a substantial quantity of inventory to a significant customer, BRF Precision Inc., a division of United Auto Parts Inc. ('BRF'). BRF has offered to purchase finished goods inventory with a list price of \$595,082 and an estimated book value of approximately \$430,000 for \$528,433, before any applicable taxes. BRF will pay in advance of shipment and will simultaneously pay its outstanding payable to Brake Pro of \$324,944.

This Report is filed in order to recommend in favour of Brake Pro's request for an order approving the sale of inventory to BRF.

**B. DISCUSSION**

As part of its winding-up plan, the Company has been circulating lists of its inventory to customers to solicit offers. BRF has responded and is eager to close the transaction as early as possible. Attached as Appendix I is a copy of BRF's Purchase Order and as Appendix II is the Company's listing of the inventory being purchased.

The purchase price is based on list price, not on inventory carrying value, and, even with the discounts described below, has a positive contribution margin of approximately 20%. The purchase price has been adjusted from list price by:

- 10% discount for possible defective goods, wrong product shipped;
- 1.2% sales volume discount that BRF has earned as a volume customer;
- A \$3,600 shipping discount. While operating, Brake Pro paid for shipping costs. Since BRF will be paying for shipping, it has negotiated this discount.

The Monitor recommends that this Honourable Court approve this sale of inventory. This sale is very close to list price and is approximately 20% greater than book value, it represents a sale of about 15% of the Company's total finished goods, it is for cash, it ensures and accelerates the collection of a receivable representing nearly 10% of total outstanding receivables. Further, the Company has advised the Monitor that the marketability of inventory will decrease over time as customers source product from competitors of Brake Pro.

The Monitor is aware that Wachovia sought three liquidation proposals. The BRF offer is greater than the independent liquidation values obtained.

Under the provisions of the paragraph 18(e) (ii) of the Initial Order, the Company requires the specific approval of the Court, the Monitor and Wachovia to any sale out of the ordinary course of business exceeding \$250,000 in the aggregate. The Company has advised the Monitor that on the return of the motion that will be heard on or about October 25, 2007 that it will be seeking to raise this limit to \$500,000, with the concurrence of Wachovia.

**C. RECOMMENDATION**

The Monitor is of the view that Brake Pro is acting in good faith and with due diligence.

The Monitor therefore makes this Report in support of an Order:

(a) Approving the sale of inventory to BRF.

All of which is respectfully submitted this 11<sup>th</sup> day of October, 2007.

BDO DUNWOODY LIMITED

Monitor

Per:

A handwritten signature in black ink, appearing to read 'C. J. Porter', with a stylized flourish at the end.

Christopher J. Porter, MBA, CA-CIRP  
Vice President

IN THE MATTER OF THE COMPANIES CREDITORS ARRANGEMENT ACT, R.S.C., 1985 c. C-36  
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
BRAKE PRO, LTD.

Court File No. 07-CL-7106

Applicant

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

Proceeding commenced at Toronto

**MONITOR'S SUPPLEMENT TO THE THIRD REPOI  
COURT**

**BLAKE, CASSELS & GRAYDON LLP**  
Box 25, Commerce Court West  
Toronto, Ontario M5L 1A9

**Susan Grundy** LSUC#19898J  
Tel: (416) 863-2572

**Katherine McEachern** LSUC#: 38345M  
Tel: (416) 863-2566  
Fax: (416) 863-2653

Solicitors for Brake Pro, Ltd.

Brake Pro, Ltd  
Monitor's Supplement to the Third Report  
to the Court

# Appendix I

AP PENDING I  
178622

Il est interdit d'écrire ci-dessus sur nos prix, lettres et lettres. This cannot be used on all our prices and letters.

À TO  
**Brake-Pro**

EXPÉDIER  
SHIP TO  
**BRF Friction Div of UAP Inc**  
**1701 Lavoisier**

AS  
AFTER  
**Sainte-Julie QC, J3E 1Y6**

TRANSPORT  
EN PORT PAYÉ À PERCEVOIR  
PREPAIE COLLECT

FAB  
FOB  
**Tel: (450) 922-5016 FAX (450) 922-5017**

Veuillez fournir les articles suivants aux conditions indiquées ci-dessous.  
Please supply the following goods subject to the conditions specified below.

October 11, 2007 DATE REQUISE  
DATE REQUIRED

ARTICLE ITEM	QUANTITÉ QUANTITY	DESCRIPTION							PRIX PRICE
type	formula	unit	ITEM NBR	ONTARIO	BRF	SHOE	WANTED PARTS		
B 08	pcs		FB0084515C0A	23	4515CD BP23/A	051B73	23 Anc only		
B 08	pcs		FB0084515E0A	16	4515ED BP23/A	051B73-1R	16 Anc only		
B 16	pcs		VB0164311J	864	4311J T20	003	864		
B 16	pcs		VB0164515C0A	1124	4515CD T20	051	1124		
B 16	pcs		VB0164515C0C	1124	4516CD T20	051	1124		
B 16	pcs		VB0164524B0A	216	4524BD T20	022	216		
B 16	pcs		VB0164524B0C	420	4524BD T20	022	216		
B 16	pcs		VB0164707D0A	864	4707D T20	046	864		
B 16	pcs		VB0164707D0C	864	4707D T20	046	864		
B 16	pcs		VB0164709D	360	4709D T20	048	360		
B 18	pcs		FB0184311J	1740	4311JD CM18	003B55	1740		
B 18	pcs		FB0184514Q0C	39	4514GD CM18	018B55	39 Cam Only		
B 18	pcs		FB0184515C0A	9	4515CD CM18	051B55	9		
B 18	pcs		FB0184515C0C	25	4515CD CM18	051B55	25		
B 18	pcs		FB0184515E0A	1596	4515ED CM18/C	051B55	200 Cam Only		
B 18	pcs		FB0184524B0A	48	4524BD CM18/A	022B55	48 Anc only		
B 18	pcs		FB0184692D0A	18	4692D CM18/A	044-088B55	18 Anc only		
B 18	pcs		FB0184707D0A	62	4707D CM18	046B55	62		
B 18	pcs		FB0184707D0C	15	4707D CM18	046B55	15		
B 18	pcs		FB0184709D	25	4709D CM18	048B55	25		
B 18	pcs		FB0184710D0A	13	4710D CM18	072B55	13 Anc Only		
B 18	pcs		FB0184719D	46	4719D CM18	078B55	46		
B 18	sets		FB1184514G	20	4514GD CM18	018B55	20 8		
B 18	sets		FB1184524B	57	4524BD CM18	022B55	57 8		
B 18	sets		FB1184692D	97	4692D CM18	044-088	97 8		
B 18	sets		FB1184715D	90	4715D CM18	084B55	90 8		
B 18	sets		FB2184311J	66	4311J CM18	003	66 8		
B 18	sets		FB2184514G	17	4514GD CM18	018B55	17 8		
B 18	sets		FB2184515C	733	4515CD CM18	051	733 8		
B 18	sets		FB2184591D	54	4591D CM18	036B55	54 8		
B 18	sets		FB2184692D	45	4692D CM18	044-088	45 8		
B 18	sets		FB2184702D	149	4702D CM18	059	149 8		
B 18	sets		FB2184707D	738	4707D CM18	046	738 8		
B 18	sets		FB2184709D	237	4709D CM18	048-077	237 8		
B 18	pcs		HB0184692D0A	96	4692D CM18	044-088	96		
B 18	pcs		HB0184692D0C	80	4692D CM18	044-088	80		
B 18	pcs		HB0184707D0A	1296	4707D CM18	046	1296		
B 18	pcs		HB0184707D0C	1296	4707D CM18	046	1296		
B 18	pcs		VB0184311J	657	4311J T23	003	657		
B 18	pcs		VB0184515C0A	6048	4515CD T23	051	4952		
B 18	pcs		VB0184515C0C	4752	4515CD T23	051	4752		

Directiva 00855

Termes et conditions de la présente commande  
Terms and conditions of this order

**COMMANDE D'ACHAT  
PURCHASE ORDER**

- Aucune marchandise ne doit être livrée sans bon de commande.  
Do not deliver goods without a purchase order.
- Veuillez recevoir réception de la présente en indiquant les prix et une date déterminée de la livraison.  
Please acknowledge receipt of this order specifying prices and a definite shipping date.
- Ne faites ni substitution ni changement sans notre autorisation.  
Make no substitutions or changes without our authorization.
- Nous nous réservons le droit d'annuler la présente commande si l'expédition n'a pas lieu à la date promise.  
We reserve the right to cancel this order if shipment is not delivered on time.
- Votre facture ne doit pas dépasser les prix déjà fixés.  
This order must not be billed at higher prices than quoted.

SIGNE  
SIGNED

*Benoit Jean*

178622

1. Les articles et leurs quantités sur base des factures et des ordres. Les numéros d'articles et des quantités.

TO  
**Brake-Pro**

EXPÉDIT  
SHIP TO

**BRF Friction Div of UAP Inc**  
**1701 Lavoisier**

**Sainte-Julie QC, J3E 1Y6**

**Tel: (450) 922-5016 FAX (450) 922-5017**

October 11, 2007 DATE REQUISE  
DATE REQUIRED

TRANSPORT EN PORT PAYÉ À PERCEVOIR  
VPP PREPAID COLLECT

AS ATT CONDITIONS  
FAB FOB

Veuillez fournir les articles suivants aux conditions indiquées ci-dessous.  
Please supply the following goods subject to the conditions specified below.

ARTICLE ITEM	QUANTITE QUANTITY			DESCRIPTION					PRIX PRICE
	type	formula	unit	ITEM NBP	ONTARIO	BRF	SHOE	WANTED PARTS	
B 18	pcs	VB0184524B0A	108	4524BD T23	022	30	Anc Only		
B 18	pcs	VB0184707D0A	432	4707D T23	046	432			
B 18	pcs	VB0184707D0C	432	4707D T23	046	432			
B 18	pcs	VB0184709D	2592	4709D T23	048	2592			
B 20	pcs	FB0204515C0C	21	4515CD CM20/C	051B56-1R	12	Cam only		
B 20	pcs	FB0204515E0A	12	4515ED CM20/A	051B56-1RA	12			
B 20	pcs	FB0204515E0C	18	4515ED CM20/C	051B56-1RA	18			
B 20	pcs	FB0204707D0A	68	4707D CM20/A	046B56-1R	68	Anc only		
B 20	sets	FB1204515C	7	4516CD CM20	051	7	8		
B 20	sets	FB1204591D	83	4691D CM20	036B56	83	8		
B 20	sets	FB1204707D	12	4707D CM20	046	12	8		
B 20	sets	FB1204709D	24	4709D CM20	048 - 077	24	8		
B 20	sets	FB2204311J	72	4311J CM20	003B56	72	8		
B 20	sets	FB2204515C	166	4515CD CM20	051B56	166	8		
B 20	sets	FB2204515E	39	4515ED CM20	051B56-1RA	39	8		
B 20	sets	FB2204707D	84	4707D CM20	046B56	84	8		
B 20	sets	FB2204709D	94	4709D CM20	077 - 048B56	94	8		
B 20	pcs	VB0204515E0A	432	4515ED T24	051	432			
B 20	pcs	VB0204515E0C	432	4515ED T24	051	432			
B 23	pcs	FB0234515C0A	418	4515CD CM22/A	051B57-1R	224	Anc only		
B 23	pcs	FB0234707D0A	4405	4707D CM22/A	046B57	4405	ANC		
B 23	pcs	FB0234707D0C	8156	4707D CM22/C	046B57	4324	CAM		
B 23	sets	FB2234515C	1830	4515CD CM22	051	1830	8		
B 23	sets	FB2234707D	573	4707D CM22	046	573	8		
B 23	sets	FB2234709D	402	4709D CM22	048 - 077	402	8		
B 29	sets	FB2294515C	327	4515CD CM29	051	327	8		
B 29	sets	FB2294707D	62	4707D CM29	046	62	8		
B 29	pcs	HB0294707D0A	296	4707D CM29	046	296			
B 29	pcs	HB0294707D0C	296	4707D CM29	046	296			
B 29	pcs	VB0294515C0A	864	4515ED T25	051	864			
B 29	pcs	VB0294515C0C	864	4515ED T25	051	864			
G 23	sets	FG1234228F	78	INT 4228	801	78	8		
G 23	sets	FG1234398D	4	INT 4398D	802	4	8		
G 23	sets	FG1234398DP	27	INT 4398 PT	802	27	8		
G 23	sets	FG1234592AP	30	INT 4592PT	805	30	8		
G 23	pcs	HG0234228F	24	INT4228	801	24			
G 23	pcs	HG0234592AP	3	INT4592 PT	805	3			
H 23	pcs	FH0231308T	1375	1308TD CM22	009-010B57	1375			
H 23	sets	FH1231308T	96	1308TD CM22	009-010B57	96	4		
H 23	sets	FH1231443T	2	1443TT CM22	057	2	4		
H 23	pcs	VH0231308T	65	1308T T23	009 - 010	65	4		

Signature: JDB55

Termes et conditions de la présente commande  
Terms and conditions of this order

**COMMANDE D'ACHAT  
PURCHASE ORDER**

- Aucune marchandise ne doit être livrée sans bon de commande.  
Do not deliver goods without a purchase order.
- Veuillez accepter réception de la présente en indiquant les prix et une date déterminée de la livraison.  
Acknowledge receipt of this order, specifying prices and a definite shipping date.
- Ne faites ni substitution ni changement sans notre autorisation.  
Make no substitutions or changes without our authorization.
- Nous nous réservons le droit d'annuler la présente commande à l'expéditeur si à ce lieu à la date promise.  
We reserve the right to cancel this order if shipment is not delivered on time.
- Votre facture ne doit pas dépasser les prix des factures.  
This order must not be billed at higher prices than quoted.

SIGNÉ  
SIGNED

*Renoit Jean*

178622

1 last number in number of order  
for this order, factors in notes.  
This number will appear on all  
invoices, packing slips and  
other documents.

A TO  
Brake-Pro

EXPÉDIT  
SHIP TO  
**BRF Friction Div of UAP Inc**  
**1701 Lavoisier**

AS ATT  
**Sainte-Julie QC, J3E 1Y6**

FAB FOR  
**Tel: (450) 922-5016 FAX (450) 922-5017**

TRANSPORT VIA  
EN PORT PAYÉ A PERCEVOIR  
PREPAID COLLECT

Veuillez fournir les articles suivants aux conditions indiquées ci-dessous.  
Please supply the following goods subject to the conditions specified below.

October 11, 2007 DATE REQUISE  
DATE REQUIRED

ARTICLE ITEM	QUANTITÉ QUANTITY		DESCRIPTION						PRIX PRICE
	type	formula	unit	ITEM NBR	ONTARIO	BRF	SHOE	WANTED PARTS	
PP	48	sets	FH1481303D	17	1303D CML48	992	17	4	
PP	48	sets	FH1482079D	29	2079D CML48	993	29	2	
PP	48	sets	FH1482085D	54	2085D CML48	994	54	2	
PP	48	sets	FH1482086D	48	2086D CML48	990-991	48	4	
T	23	sets	FT1234398D	76	4398D 22	802	76	8	
T	23	sets	FT1234592A	77	4592AD 22	805	77	8	
T	23	sets	FT123NEO6DU	14	NEO6D 22 U	809	14	8	
T	24	sets	FT124NEO6DU	8	NEO6D U CCM2429	809	8	8	
<b>Total</b>								<b>44878</b>	
									<b>\$528,432.91</b>

Blueline 00960

Termes et conditions de la présente commande  
Terms and conditions of this order

**COMMANDE D'ACHAT  
PURCHASE ORDER**

- Aucune marchandise ne doit être livrée sans bon de commande.  
Do not deliver goods without a purchase order.
- Veuillez nous en informer (ception de la présente) en indiquant les prix et une date déterminée de la livraison.  
Acknowledge receipt of this order specifying prices and a definite shipping date.
- Ne faites ni substitution ni changement sans notre autorisation.  
Make no substitutions or changes without our authorization.
- Nous nous réservons le droit d'annuler la présente commande si l'expédition n'a pas lieu à la date promise.  
We reserve the right to cancel this order if shipment is not delivered on time.
- Votre facture ne doit pas dépasser les prix ci-dessus.  
This order must not be billed at higher prices than quoted.

SIGNÉ  
SIGNED *Benoit Jean*

Brake Pro, Ltd  
Monitor's Supplement to the Third Report  
to the Court

# Appendix II



APPENDIX II

**ACKNOWLEDGEMENT I**

ake Pro LTD.  
Doney Crescent

Phone: 416-213-7169  
Fax: 416-213-7164

ncord, Ontario, Canada L4K 3A8

SALES ORDER NO. <b>44824</b>		DATE ORDERED <b>10/11/07</b>	
CUSTOMER PURCHASE ORDER NO. <b>INVENTORY</b>			
CONTACT <b>JEAN-PIERRE DU BOIS</b>			CODE <b>06</b>
SHIPPED VIA		FOB POINT	
PAYMENT TERMS <b>2% 10, Net 25 EOM</b>			TAX <b>X</b>
			TAX CODE <b>GST</b>

OLD TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA	SHIP TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA
--------	--	---------	--

EM	Total QTY	ITEM NUMBER DESCRIPTION	QTY	DUE	REQUESTED DELIVERY	SCHEDULED DELIVERY	UNIT PRICE	TOTAL PRICE
01	39	FB0084515C0A BRAKEPRO 23STD 4515 CD FF ANC	39		10/18/07	10/18/07	3.22	125.58
02	864	VB0164311J HD PLUS T20 4311J	864		10/18/07	10/18/07	4.04	3492.72
03	1124	VB0164515C0A HDPLUST20 4515CD ANC	1124		10/18/07	10/18/07	3.35	3764.84
04	1124	VB0164515C0C HD PLUS T20 4515C CAM	1124		10/18/07	10/18/07	3.35	3764.84
05	216	VB0164524B0A HD PLUS T20 4524B ANC	216		10/18/07	10/18/07	4.13	891.32
06	216	VB0164524B0C HD PLUS T20 4524B CAM	216		10/18/07	10/18/07	4.13	891.32
07	864	VB0164707D0A HD PLUS T20 4707D ANC	864		10/18/07	10/18/07	4.17	3601.58
08	864	VB0164707D0C HD PLUS T20 4707D CAM	864		10/18/07	10/18/07	4.17	3601.58
09	360	VB0164709D HD PLUS T20 4709D	360		10/18/07	10/18/07	4.17	1500.66

CONTINUED

ORIGINAL



**ACKNOWLEDGEMENT**

ake Pro LTD.  
0 Doney Crescent

Phone: 416-213-7169  
Fax: 416-213-7164

ncord, Ontario, Canada L4K 3A8

SALES ORDER NO. <b>44824</b>		DATE ORDERED <b>10/11/07</b>	
CUSTOMER PURCHASE ORDER NO. <b>INVENTORY</b>			
CONTACT <b>JEAN-PIERRE DU BOIS</b>			CODE <b>06</b>
SHIPPED VIA		FOB POINT	
PAYMENT TERMS <b>2% 10, Net 25 EOM</b>			TAX <b>X</b>
			TAX CODE <b>GST</b>

OLD TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA	SHIP TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA
--------	--	---------	--

EM	Total QTY	ITEM NUMBER DESCRIPTION	QTY	DUE	REQUESTED DELIVERY	SCHEDULED DELIVERY	UNIT PRICE	TOTAL PRICE
10	1740	FB0184311J CM18 4311 JD EDGE CODE	1740		10/18/07	10/18/07	5.71	9935.40
11	39	FB0184514G0C CM18 4514 GD CAM EDGE CODE	39		10/18/07	10/18/07	6.82	265.98
12	9	FB0184515C0A CM18 4515 CD ANC EDGE CODE	9		10/18/07	10/18/07	5.17	46.53
13	25	FB0184515C0C CM18 4515 CD CAM EDGE CODE	25		10/18/07	10/18/07	5.17	129.25
14	200	FB0184515E0A CM18 4515 ED ANC EDGE CODE	200		10/18/07	10/18/07	5.17	1034.00
15	48	FB0184524B0A CM18 4524 BD ANC EDGE CODE	48		10/18/07	10/18/07	6.10	292.80
16	18	FB0184692D0A CM18 4692 D ANC EDGE CODE	18		10/18/07	10/18/07	7.19	129.42

CONTINUED

ORIGINAL



**ACKNOWLEDGEMENT**

ake Pro LTD.  
Doney Crescent

Phone: 416-213-7169  
Fax: 416-213-7164

ncord, Ontario, Canada L4K 3A8

SALES ORDER NO. <b>44824</b>		DATE ORDERED <b>10/11/07</b>	
CUSTOMER PURCHASE ORDER NO. <b>INVENTORY</b>			
CONTACT <b>JEAN-PIERRE DU BOIS</b>			CODE <b>06</b>
SHIPPED VIA		FOB POINT	
PAYMENT TERMS <b>2% 10, Net 25 EOM</b>			TAX <b>X</b>
			TAX CODE <b>GST</b>

OLD	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA	SHIP	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA
TO		TO	

EM	Total QTY	ITEM NUMBER DESCRIPTION	QTY	DUE	REQUESTED DELIVERY	SCHEDULED DELIVERY	UNIT PRICE	TOTAL PRICE
17	62	FB0184707D0A CM18 4707 D ANC EDGE CODE	62		10/18/07	10/18/07	5.63	349.06
18	15	FB0184707D0C CM18 4707 D CAM EDGE CODE	15		10/18/07	10/18/07	5.63	84.45
19	25	FB0184709D CM18 4709 D EDGE CODE	25		10/18/07	10/18/07	6.27	156.75
20	13	FB0184710D0A CM18 4710 D ANC EDGE CODE	13		10/18/07	10/18/07	7.83	101.79
21	46	FB0184719D CM18 4719 D EDGE CODE	46		10/18/07	10/18/07	7.90	363.40
22	20	FB1184514G CM18 4514 GD	20		10/18/07	10/18/07	54.57	1091.48
23	57	FB1184524B CM18 4524 BD	57		10/18/07	10/18/07	48.79	2780.93

CONTINUED

ORIGINAL



**ACKNOWLEDGEMENT**

ike Pro LTD.  
Doney Crescent

Phone: 416-213-7169  
Fax: 416-213-7164

ncord, Ontario, Canada L4K 3A8

SALES ORDER NO. <b>44824</b>		DATE ORDERED <b>10/11/07</b>	
CUSTOMER PURCHASE ORDER NO. <b>INVENTORY</b>			
CONTACT <b>JEAN-PIERRE DU BOIS</b>			CODE <b>06</b>
SHIPPED VIA		FOB POINT	
PAYMENT TERMS <b>2% 10, Net 25 EOM</b>			TAX <b>X</b>
			TAX CODE <b>GST</b>

OLD	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA	SHIP TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA
-----	--	---------	--

ITEM	Total QTY	ITEM NUMBER DESCRIPTION	QTY	DUE	REQUESTED DELIVERY	SCHEDULED DELIVERY	UNIT PRICE	TOTAL PRICE
24	97	FB1184692D CM18 4692 D	97		10/18/07	10/18/07	57.52	5579.44
25	90	FB1184715D CM18 4715 D	90		10/18/07	10/18/07	58.25	5242.64
26	66	FB2184311J CM18 4311 JD	66		10/18/07	10/18/07	45.67	3013.90
27	17	FB2184514G CM18 4514 GD	17		10/18/07	10/18/07	54.56	927.52
28	733	FB2184515C CM18 4515 CD	733		10/18/07	10/18/07	41.37	30321.85
29	54	FB2184591D CM18 4591 D	54		10/18/07	10/18/07	47.45	2562.26
30	45	FB2184692D CM18 4692D	45		10/18/07	10/18/07	57.51	2587.94
31	149	FB2184702D CM18 4702 D	149		10/18/07	10/18/07	49.44	7366.02
32	738	FB2184707D CM18 4707 D	738		10/18/07	10/18/07	45.05	33248.49

CONTINUED

ORIGINAL



**ACKNOWLEDGEMENT**

ike Pro LTD.  
Doney Crescent

Phone: 416-213-7169  
Fax: 416-213-7164

acord, Ontario, Canada L4K 3A8

SALES ORDER NO. <b>44824</b>		DATE ORDERED <b>10/11/07</b>	
CUSTOMER PURCHASE ORDER NO. <b>INVENTORY</b>			
CONTACT <b>JEAN-PIERRE DU BOIS</b>			CODE <b>06</b>
SHIPPED VIA		FOB POINT	
PAYMENT TERMS <b>2% 10, Net 25 EOM</b>			TAX <b>X</b>
			TAX CODE <b>GST</b>

OLD TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA	SHIP TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA
--------	--	---------	--

ITEM	Total QTY	ITEM NUMBER DESCRIPTION	QTY	DUE	REQUESTED DELIVERY	SCHEDULED DELIVERY	UNIT PRICE	TOTAL PRICE
33	237	FB2184709D CM18 4709 D	237		10/18/07	10/18/07	50.17	11889.44
34	96	HB0184692D0A CM18 4692D ANC	96		10/18/07	10/18/07	7.22	692.98
35	80	HB0184692D0C CM18 4692D CAM	80		10/18/07	10/18/07	7.22	577.48
36	1296	HB0184707D0A CM18 4707D ANC	1296		10/18/07	10/18/07	5.63	7300.98
37	1296	HB0184707D0C CM18 4707D CAM	1296		10/18/07	10/18/07	5.63	7300.98
38	657	VB0184311J HD PLUS T23 4311J	657		10/18/07	10/18/07	5.01	3290.58
39	4952	VB0184515C0A HDPLUST23 4515CD ANC	4952		10/18/07	10/18/07	4.33	21422.35
40	4752	VB0184515C0C HD PLUS T23 4515C CAM	4752		10/18/07	10/18/07	4.33	20557.15
41	30	VB0184524B0A HD PLUS T23 4524B ANC	30		10/18/07	10/18/07	4.23	126.95

CONTINUED

ORIGINAL



**ACKNOWLEDGEMENT**

ike Pro LTD.  
Doney Crescent

Phone: 416-213-7169  
Fax: 416-213-7164

ncord, Ontario, Canada L4K 3A8

SALES ORDER NO. <b>44824</b>		DATE ORDERED <b>10/11/07</b>	
CUSTOMER PURCHASE ORDER NO. <b>INVENTORY</b>			
CONTACT <b>JEAN-PIERRE DU BOIS</b>			CODE <b>06</b>
SHIPPED VIA		FOB POINT	
PAYMENT TERMS <b>2% 10, Net 25 EOM</b>			TAX <b>X</b>
			TAX CODE <b>GST</b>

OLD TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA	SHIP TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA
--------	--	---------	--

EM	Total QTY	ITEM NUMBER DESCRIPTION	QTY	DUE	REQUESTED DELIVERY	SCHEDULED DELIVERY	UNIT PRICE	TOTAL PRICE
42	432	VB0184707DOA HDPLUST23 4707D ANC	432		10/18/07	10/18/07	5.11	2209.03
43	432	VB0184707DOC HD PLUS T23 4707D CAM	432		10/18/07	10/18/07	5.11	2209.03
44	2592	VB0184709D HD PLUS T23 4709D	2592		10/18/07	10/18/07	5.11	13254.19
45	12	FB0204515COC CM20 4515 CD CAM EDGE CODE	12		10/18/07	10/18/07	5.44	65.28
46	12	FB0204515E0A CM20 4515 ED ANC EDGE CODE	12		10/18/07	10/18/07	5.44	65.28
47	18	FB0204515E0C CM20 4515 ED CAM EDGE CODE	18		10/18/07	10/18/07	5.44	97.92
48	68	FB0204707DOA CM20 4707 D ANC EDGE CODE	68		10/18/07	10/18/07	5.98	406.64
49	7	FB1204515C CM20 4515 CD	7		10/18/07	10/18/07	43.52	304.64

CONTINUED

ORIGINAL



ce Pro LTD.  
Doney Crescent

Phone: 416-213-7169  
Fax: 416-213-7164

cord, Ontario, Canada L4K 3A8

**ACKNOWLEDGEMENT**

SALES ORDER NO. <b>44824</b>		DATE ORDERED <b>10/11/07</b>	
CUSTOMER PURCHASE ORDER NO. <b>INVENTORY</b>			
CONTACT <b>JEAN-PIERRE DU BOIS</b>			CODE <b>06</b>
SHIPPED VIA		FOB POINT	
PAYMENT TERMS <b>2% 10, Net 25 EOM</b>			TAX <b>X</b>
			TAX CODE <b>GST</b>

LD	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA	SHIP TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA
----	--	---------	--

MI	Total QTY	ITEM NUMBER DESCRIPTION	QTY	DUE	REQUESTED DELIVERY	SCHEDULED DELIVERY	UNIT PRICE	TOTAL PRICE
0	83	FB1204591D CM20 4591 D	83		10/18/07	10/18/07	47.28	3924.24
1	12	FB1204707D CM20 4707 D	12		10/18/07	10/18/07	47.84	574.08
2	24	FB1204709D CM20 4709 D	24		10/18/07	10/18/07	52.00	1248.00
3	72	FB2204311J CM20 4311 JD	72		10/18/07	10/18/07	47.52	3421.44
4	166	FB2204515C CM20 4515 CD	166		10/18/07	10/18/07	43.52	7224.32
5	39	FB2204515E CM20 4515 ED	39		10/18/07	10/18/07	43.52	1697.28
6	84	FB2204707D CM20 4707 D	84		10/18/07	10/18/07	47.84	4018.56
7	94	FB2204709D CM20 4709 D	94		10/18/07	10/18/07	52.00	4888.00
8	432	VB0204515EOA HD PLUS T24 4515E ANC	432		10/18/07	10/18/07	5.83	2517.48

CONTINUED

ORIGINAL



**ACKNOWLEDGEMENT**

SALES ORDER NO. <b>44824</b>		DATE ORDERED <b>10/11/07</b>	
CUSTOMER PURCHASE ORDER NO. <b>INVENTORY</b>			
CONTACT <b>JEAN-PIERRE DU BOIS</b>			CODE <b>06</b>
SHIPPED VIA		FOB POINT	
PAYMENT TERMS <b>2% 10, Net 25 EOM</b>			TAX <b>X</b>
			TAX CODE <b>GST</b>

ke Pro LTD.  
Doney Crescent

Phone: 416-213-7169  
Fax: 416-213-7164

Record, Ontario, Canada L4K 3A8

FROM	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA	SHIP TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA
------	--	---------	--

ITEM	Total QTY	ITEM NUMBER DESCRIPTION	QTY	DUE	REQUESTED DELIVERY	SCHEDULED DELIVERY	UNIT PRICE	TOTAL PRICE
59	432	VB0204515E0C HD PLUS T24 4515E CAM	432		10/18/07	10/18/07	5.83	2517.48
60	224	FB0234515COA CM22A1 4515 CD ANC EDGE CODE	224		10/18/07	10/18/07	7.61	1704.64
61	4405	FB0234707D0A CM23 4707 D ANC EDGE CODE	4405		10/18/07	10/18/07	8.15	35900.75
62	4324	FB0234707D0C CM23 4707 D CAM EDGE CODE	4324		10/18/07	10/18/07	8.15	35240.60
63	1830	FB2234515C CM22 A1 4515 CD	1830		10/18/07	10/18/07	60.86	111365.66
64	573	FB2234707D CM22 A1 4707 D	573		10/18/07	10/18/07	65.22	37371.19
65	402	FB2234709D CM22 A1 4709 D	402		10/18/07	10/18/07	72.08	28974.41
66	327	FB2294515C CM29 4515 CD	327		10/18/07	10/18/07	62.98	20592.96

CONTINUED

ORIGINAL



ACKNOWLEDGEMENT

SALES ORDER NO. <b>44824</b>		DATE ORDERED <b>10/11/07</b>	
CUSTOMER PURCHASE ORDER NO. <b>INVENTORY</b>			
CONTACT <b>JEAN-PIERRE DU BOIS</b>			CODE <b>06</b>
SHIPPED VIA		FOB POINT	
PAYMENT TERMS <b>2% 10, Net 25 EOM</b>			TAX <b>X</b>
			TAX CODE <b>GST</b>

ke Pro LTD.  
Doney Crescent

Phone: 416-213-7169  
Fax: 416-213-7164

cord, Ontario, Canada L4K 3A8

LD	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA	SHIP TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA
----	--	------------	--

ITEM	Total QTY	ITEM NUMBER DESCRIPTION	QTY	DUE	REQUESTED DELIVERY	SCHEDULED DELIVERY	UNIT PRICE	TOTAL PRICE
67	62	FB2294707D CM29 4707 D	62		10/18/07	10/18/07	69.36	4300.32
68	296	HB0294707DOA CM29 4707 D ANC	296		10/18/07	10/18/07	8.67	2567.71
69	296	HB0294707D0C CM29 4707 D CAM	296		10/18/07	10/18/07	8.67	2567.71
70	864	VB0294515C0A HD PLUS T25 4515C ANC	864		10/18/07	10/18/07	7.01	6056.64
71	864	VB0294515C0C HD PLUS T25 4515C CAM	864		10/18/07	10/18/07	7.01	6056.64
72	78	FG1234228F INT CMT22 A1 4228 FD	78		10/18/07	10/18/07	96.00	7488.00
73	4	FG1234398D INT CMT22 A1 4398 D	4		10/18/07	10/18/07	86.24	344.96
74	27	FG1234398DP INT CMT22 A1 4398 D PT	27		10/18/07	10/18/07	99.20	2678.40
75	30	FG1234592AP INT CMT22A1 4592 AD PT	30		10/18/07	10/18/07	155.20	4656.00

CONTINUED

ORIGINAL



ACKNOWLEDGEMENT

ce Pro LTD.  
Doney Crescent

Phone: 416-213-7169  
Fax: 416-213-7164

cord, Ontario, Canada L4K 3A8

SALES ORDER NO. <b>44824</b>		DATE ORDERED <b>10/11/07</b>	
CUSTOMER PURCHASE ORDER NO. <b>INVENTORY</b>			
CONTACT <b>JEAN-PIERRE DU BOIS</b>			CODE <b>06</b>
SHIPPED VIA		FOB POINT	
PAYMENT TERMS <b>2% 10, Net 25 EOM</b>			TAX <b>X</b>
			TAX CODE <b>GST</b>

LD O	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA	SHIP TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA
---------	--	------------	--

ITEM	Total QTY	ITEM NUMBER DESCRIPTION	QTY	DUE	REQUESTED DELIVERY	SCHEDULED DELIVERY	UNIT PRICE	TOTAL PRICE
76	24	HG0234228F INT CMT22A1 4228 FD	24		10/18/07	10/18/07	11.86	284.57
77	3	HG0234592AP CM23 4592AD PT	3		10/18/07	10/18/07	19.18	57.53
78	1375	FH0231308T CM22A 1308TT - EDGE CODED	1375		10/18/07	10/18/07	7.23	9941.25
79	96	FH1231308T CM22 A1 1308 TT	96		10/18/07	10/18/07	28.92	2776.78
80	2	FH1231443T CM22A1 1443 TT	2		10/18/07	10/18/07	32.29	64.59
81	65	VH0231308T HD PLUS T23 1308TT	65		10/18/07	10/18/07	6.28	408.14
82	17	FH1481303D CML48 1303 D PURCHASED FINISHED SET	17		10/18/07	10/18/07	7.69	130.73
83	29	FH1482079D CML48 2079 D PURCHASED FINISHED SET	29		10/18/07	10/18/07	12.51	362.74

CONTINUED

ORIGINAL



Pro LTD.  
Money Crescent

Phone: 416-213-7169  
Fax: 416-213-7164

ord, Ontario, Canada L4K 3A8

SALES ORDER NO. <b>44824</b>		DATE ORDERED <b>10/11/07</b>	
CUSTOMER PURCHASE ORDER NO. <b>INVENTORY</b>			
CONTACT <b>JEAN-PIERRE DU BOIS</b>			CODE <b>06</b>
SHIPPED VIA		FOB POINT	
PAYMENT TERMS <b>2% 10, Net 25 EOM</b>			TAX <b>X</b>
			TAX CODE <b>GST</b>

121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA	SHIP  TO	121 B.R.F.FRICTION 1701 LAVOISIER STE JULIE, QC J3E 1Y6 CANADA
--	----------------	--

ITEM	Total QTY	ITEM NUMBER DESCRIPTION	QTY	DUE	REQUFSTED DELIVERY	SCHEDULED DELIVERY	UNIT PRICE	TOTAL PRICE
4	54	FH1482085D CML48 2085 D PURCHASED FINISHED SET	54		10/18/07	10/18/07	27.04	1460.16
5	48	FH1482086D CML48 2086 D PURCHASED FINISHED SET	48		10/18/07	10/18/07	13.53	649.50
6	76	FT1234398D CMT22 A1 4398 D	76		10/18/07	10/18/07	78.40	5958.40
7	77	FT1234592A CMT22 A1 4592 AD	77		10/18/07	10/18/07	122.72	9449.44
8	14	FT123NEO6DU CMT22A1 NEO6D(SPL.GRIND)	14		10/18/07	10/18/07	104.24	1459.36
9	8	FT124NEO6DU CMT24 NEO6D (SPL.GRIND)	8		10/18/07	10/18/07	145.60	1164.80

**SUBTOTAL** 595082.10  
**LESS DISCOUNT** 0.00  
**GST** 35704.93

**TOTAL** 630787.03