

This is **Exhibit "J"** referred to in
Affidavit of Russell L. Armer
sworn the ~~1st~~^{3rd} day of July, 2007



A COMMISSIONER, ETC.

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	20-Jul-07	27-Jul-07	3-Aug-07	10-Aug-07	17-Aug-07	24-Aug-07	31-Aug-07	7-Sep-07
Availability Base:								
Term Loan	2,333	2,333	2,333	2,266	2,266	2,266	2,266	2,266
Less amortization	-	-	(67)	-	-	-	-	(67)
Net Term Availability	2,333	2,333	2,266	2,266	2,266	2,266	2,266	2,199
Opening A/R Assignment	4,175	3,552	3,934	4,121	3,997	3,754	3,701	3,821
Net New A/R Assigned	(624)	382	167	(124)	(242)	(53)	120	165
Current Week Assignment	3,552	3,934	4,121	3,997	3,754	3,701	3,821	3,985
50% Rule	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Ineligible A/R	(370)	(370)	(370)	(370)	(370)	(370)	(370)	(370)
	3,179	3,561	3,748	3,624	3,361	3,328	3,448	3,612
Net A/R @ 85%	2,702	3,026	3,185	3,080	2,874	2,829	2,931	3,070
Inventory								
Raw	319	323	270	270	307	304	301	298
Semi FG	496	502	508	489	470	466	461	456
FG	1,998	2,022	2,046	1,923	1,782	1,764	1,746	1,729
Total Inventory Margining	2,813	2,847	2,824	2,682	2,559	2,534	2,508	2,483
InterCompany	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)
Dilution	(88)	(88)	(88)	(88)	(88)	(88)	(88)	(88)
Other	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)
Priority Payables	(419)	(419)	(419)	(342)	(282)	(282)	(282)	(231)
Availability Block	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)
Over-advance	250	250	250	250	250	250	250	250
Net Revolver Availability	6,368	6,977	7,046	6,875	6,606	6,535	6,611	6,710
Total Availability @ Max \$8.0M	6,368	6,977	7,046	6,875	6,606	6,535	6,611	6,710
Opening Loan (Term + Revolver)	6,909	6,368	6,796	7,046	6,875	6,606	6,535	6,612
Add outflows:								
Change in Cash Float	(32)	125	(114)	(117)	56	144	(102)	70
Salaries and Wages								
Benefits & Contracts	57	44	30	13	53	44	30	13
Accrued Retention Bonus	-	20	20	20	24	24	24	20
Hourly	105	105	95	95	90	90	90	90
Salaries	139	65	82	-	147	-	147	-
Total Payroll	301	234	227	128	315	154	292	123
Purchases								
Outstanding Cheques	-	-	-	-	-	-	-	-
Materials	93	93	47	136	136	124	124	135
Overhead	45	45	45	51	51	51	51	57
Other	(0)	65	(0)	0	(0)	0	(0)	0
	138	203	91	188	187	175	175	191
SG&A								
Insurance	30	-	-	-	17	-	-	-
Rent	-	-	45	-	-	-	60	-
Utilities	-	-	54	-	-	-	54	-
Sales Expenses	15	15	15	15	15	15	15	15
Professional Fees	40	40	40	40	40	25	25	25
Lease Payments	-	0	-	-	3	-	0	-
	85	55	154	55	75	40	154	40
Financing								
Interest - Cdn	-	-	110	-	-	-	-	110
Interest - US	-	-	(55)	-	-	-	-	(55)
Interest - Term	-	-	19	-	-	-	-	19
Fees	-	-	7	-	-	-	-	7
	-	-	81	-	-	-	-	81
Total Borrowings	492	618	440	253	633	513	519	505
Deduct collections:	(1,032)	(190)	(190)	(424)	(902)	(583)	(442)	(406)
Closing Loan Balance	6,368	6,796	7,046	6,875	6,606	6,535	6,612	6,711
Net Availability	(0)	180	0	(0)	0	(0)	(0)	(0)
Cash Float	125	250	136	19	75	219	117	187
Total Funds Available	125	430	136	19	75	219	117	187
Sales								
Cdn	90	237	157	115	255	195	209	210
US	328	345	230	195	415	345	363	361
Rebate	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(10)
	398	562	367	290	650	520	552	561
Collections								
Cdn	550	90	90	155	334	214	162	147
US	472	90	90	259	559	359	271	250
	1,022	180	180	414	892	573	432	396
Non A/R Collections	10	10	10	10	10	10	10	10
Total Collections	1,032	190	190	424	902	583	442	406
Net New A/R Assigned (1-2)	(624)	382	167	(124)	(242)	(53)	120	165
Inventory	1,012	1,012			0,990	0,990	0,990	0,990
Raw	674	564	564	641	635	628	622	616
Disallowed WIP	544	551	531	511	505	501	495	491
Semi Finished	401	405	391	375	372	368	364	361
Finished Goods	4,786	4,843	4,551	4,217	4,175	4,133	4,092	4,051
	6,405	6,364	6,037	5,745	5,687	5,630	5,574	5,518
FIFO less Reserves	281	281	281	281	281	281	281	281
	6,686	6,645	6,318	6,026	5,968	5,911	5,855	5,799

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	14-Sep-07	21-Sep-07	28-Sep-07	5-Oct-07	12-Oct-07	19-Oct-07	26-Oct-07	2-Nov-07
Availability Base:								
Term Loan	2,199	2,199	2,199	2,199	2,199	2,132	2,132	2,132
Less amortization	-	-	-	-	(67)	-	-	-
Net Term Availability	2,199	2,199	2,199	2,199	2,132	2,132	2,132	2,132
Opening A/R Assignment	3,985	3,632	3,583	3,730	4,006	4,008	3,836	4,030
Net New A/R Assigned	(354)	(48)	147	275	2	(172)	194	171
Current Week Assignment	3,632	3,583	3,730	4,006	4,008	3,836	4,030	4,201
50% Rule	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Ineligible A/R	(370)	(370)	(370)	(370)	(370)	(370)	(370)	(370)
	3,259	3,210	3,357	3,633	3,635	3,463	3,657	3,828
Net A/R @ 85%	2,770	2,729	2,854	3,088	3,090	2,944	3,109	3,254
Inventory								
Raw	295	292	289	286	283	280	278	275
Semi FG	452	447	443	438	434	430	425	421
FG	1,712	1,694	1,677	1,661	1,644	1,628	1,611	1,595
Total Inventory Margining	2,458	2,434	2,409	2,385	2,361	2,338	2,314	2,291
InterCompany	(199)	(199)	(199)	(199)	(199)	(199)	(199)	(199)
Dilution	(88)	(88)	(88)	(88)	(88)	(88)	(88)	(88)
Other	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)
Priority Payables	(231)	(231)	(231)	(247)	(247)	(247)	(247)	(247)
Availability Block	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)
Over-advance	250	250	250	250	250	250	250	250
Net Revolver Availability	6,385	6,319	6,420	6,614	6,525	6,356	6,497	6,619
Total Availability @ Max \$8.0M	6,385	6,319	6,420	6,614	6,525	6,356	6,497	6,619
Opening Loan (Term + Revolver)	6,711	6,385	6,298	6,420	6,614	6,525	6,356	6,497
Add outflows:								
Change in Cash Float	(24)	87	(94)	51	(131)	154	(99)	55
Salaries and Wages								
Benefits & Contracts	51	44	32	13	55	44	30	-
Accrued Retention Bonus	24	20	24	20	24	-	-	-
Hourly	90	90	90	90	90	90	90	90
Salaries	147	-	147	-	147	-	147	-
Total Payroll	312	154	294	123	316	134	267	90
Purchases								
Outstanding Cheques	-	-	-	-	-	-	-	-
Materials	135	135	135	136	136	136	136	136
Overhead	57	57	57	53	53	53	53	53
Other	0	(0)	0	-	-	-	-	-
	192	191	192	189	189	189	189	189
SG&A								
Insurance	17	-	-	-	-	17	-	-
Rent	-	-	60	-	-	-	-	60
Utilities	-	-	54	-	-	-	54	-
Sales Expenses	15	15	15	15	15	15	15	15
Professional Fees	25	25	25	20	20	20	20	20
Lease Payments	3	-	0	-	-	3	-	0
	60	40	154	35	35	55	89	95
Financing								
Interest - Cdn	-	-	-	110	-	-	-	110
Interest - US	-	-	-	(55)	-	-	-	(55)
Interest - Term	-	-	-	19	-	-	-	19
Fees	-	-	-	7	-	-	-	7
	-	-	-	81	-	-	-	81
Total Borrowings	540	472	546	479	409	532	447	511
Deduct collections	(885)	(559)	(424)	(285)	(499)	(702)	(306)	(389)
Closing Loan Balance	6,385	6,298	6,420	6,614	6,525	6,356	6,497	6,619
Net Availability	(0)	21	0	(0)	(0)	(0)	0	0
Cash Float	163	250	156	207	76	230	131	187
Total Funds Available	163	271	156	207	76	230	131	187
Sales								
Cdn	190	190	210	206	186	196	186	206
US	321	321	361	354	314	334	314	354
Rebate	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)
	501	501	561	550	490	520	490	550
Collections								
Cdn	316	203	153	102	180	256	109	140
US	538	346	261	173	307	436	186	239
	855	549	414	275	488	692	296	379
Non A/R Collections	10	10	10	10	10	10	10	10
Total Collections	865	559	424	285	498	702	306	389
Net New A/R Assigned (1-2)	(354)	(48)	147	275	2	(172)	194	171
Inventory	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990
Raw	610 #	603 #	597 #	591 #	586 #	580 #	574 #	568
Disallowed WIP	486	481	476	472	467	462	458	453
Semi Finished	357 #	354 #	350 #	347 #	343 #	340 #	336 #	333
Finished Goods	4,010 #	3,970 #	3,931 #	3,891 #	3,852 #	3,814 #	3,776 #	3,738
	5,463	5,409	5,354	5,301	5,248	5,195	5,143	5,092
FIFO less Reserves	281	281	281	-	-	-	-	-
	5,744	5,690	5,635	5,301	5,248	5,195	5,143	5,092

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.
AND IN THE MATTER OF THE APPLICATION OF BRAKE PRO, LTD.

Court File No. 07-CL-7106

Applicant

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

APPLICATION RECORD

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