

TAMMY KLIMEK
 Notary Public, State of Michigan
 County of Oakland
 My Commission Expires Oct. 06, 2012
 Acting in the County of OAKLAND

This is Exhibit 5J referred to in the
 affidavit of Dan Leininger
 sworn before me, this 15th
 day of November 2006.

Tammy Klimek
 COMMISSIONER FOR TAKING AFFIDAVITS

Greening, Donald Co., Ltd.
 5-Week CCAA Cash Flow
 Prepared in support of CCAA Application materials
 (CAD\$000's)

	Notes	Week Beginning				
		20-Nov-06	27-Nov-06	4-Dec-06	11-Dec-06	18-Dec-06
Receipts						
Collections of Accounts Receivable	2	500	500	500	500	500
GST Refund	3		60			
		<u>500</u>	<u>560</u>	<u>500</u>	<u>500</u>	<u>500</u>
Disbursements						
Payroll - Salaried	4	85		85		85
Payroll - Hourly	5	115	115	115	115	115
Payroll - Benefits	4			100		
Canadian Operations	6	200	200	200	200	200
Mexico Operating Costs Including Payroll	7	80	80	80	80	80
Pension	8		230			
Professional Fees	9	80	80	70	70	70
Contingency	10	25	25	25	25	25
		<u>585</u>	<u>730</u>	<u>675</u>	<u>490</u>	<u>575</u>
Excess (Deficiency) of Receipts over Disbursements		<u>(85)</u>	<u>(170)</u>	<u>(175)</u>	<u>10</u>	<u>(75)</u>
Cumulative Excess (Deficiency)		<u>(85)</u>	<u>(255)</u>	<u>(430)</u>	<u>(420)</u>	<u>(485)</u>

The Assumptions to these projected cash flows form an integral part of this document.

Greening Donald Co. Ltd.

5-Week CCAA Cash Flow

Prepared in support of CCAA Application materials
(CAD\$000's)

Assumptions:

- 1 These cashflow projections were prepared with limited assistance from Greening Donald Co. Ltd. ("Greening, or the "Company"). Accordingly, events may unfold or information may come to light which will require adjustment to these figures. Actual results may differ considerably from those projected.
- 2 Collections of accounts receivable have been projected to continue at the turnover experienced by the Company in early November. Accordingly, Autoliv (90% of revenue) is assumed to pay within approximately 20 days and the balance of the customers (10 % of revenue) are assumed to pay within 60 days. Sales are estimated at \$500K/week. These projections do not consider the impact of any increased production (bank-build) or the loss of any customers.
- 3 The Company has indicated that it is expecting a GST refund near the end of November. We have not audited or reviewed the Company's calculations or eligibility for this refund amount.
- 4 Salaried payroll was estimated based on the Company's vacation pay worksheet. We understand that the Company had been using positive balances in its corporate income tax account to pay for payroll deductions in the past. For purposes of these cash flow projections, we have assumed that the Company's corporate income tax balances have been exhausted. Benefits were based on Company figures. Salaried payroll is assumed to be paid as earned.
- 5 Hourly payroll was estimated based on Company materials. We understand that these materials are based on the assumption that all employees would be working on a standard work week (i.e. no overtime, no part-time). There are assumed to be no new hires, nor terminations. Hourly payroll is assumed to be paid one week in arrears.
- 6 This expense category includes disbursements for materials, freight, routine repairs & maintenance, sales, administration and related expenses. Disbursements are assumed to take place on a cash-on-delivery basis. These costs were estimated to occur evenly throughout the month at a rate approximating 1/4 of accounts payable subledger activity over a 30 day period plus an allowance of \$25K/week for items that would not normally pass through the subledger.
- 7 This expense category includes disbursements for the Company's Mexican operations, which are arranged by The Offshore Group LLC and are based on the Company's experience during the month of October 2006. These exclude costs for materials, which are included in the Canadian operations line item.
- 8 This amount is based on the Watson Wyatt Pension Valuation Report dated September 28, 2006.
- 9 Professional fees are projected for Monitor, Monitor's counsel and Applicant's counsel. These amounts are subject to change depending on the complexity of the CCAA process, complications encountered and the nature of a sales process, if any.
- 10 The contingency amount has been established to cover modest variations from the projections. This contingency may be insufficient in the event that the Company determines to pay unsecured creditor arrears, employee retention bonuses, or similar items.

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

Court File No.: 06-CL-

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
GREENING DONALD CO. LTD. AND 1548735 ONTARIO LIMITED

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at Toronto

AFFIDAVIT OF DAN LEININGER
(Sworn November 15, 2006)

GOODMANS LLP
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