

(in millions of Canadian dollars)	Three months ended Jan. 31, 2004	Three months ended Jan. 31, 2003	Twelve months ended Jan. 31, 2004	Twelve months ended Jan. 31, 2003
Gain on sale of Military Aviation Services	\$ -	\$ -	\$ (98)	\$ -
Gain on sale of Belfast City Airport	-	-	(3)	-
Severance and other involuntary termination costs	17	67	73	67
Revisions of program estimates	-	615	-	615
Write-downs of inventories and other related provisions	-	418	-	588
Claim settlements	-	-	-	41
	\$ 17	\$ 1,100	\$ (28)	\$ 1,311