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ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities were as follows as at January 31:

	2004	2003
Bombardier		
Accounts payable	\$2,849	\$3,233
Sales incentives and related provisions	1,575	1,127
Warranty provision	1,236	1,269
Accrued liabilities	1,178	1,243
Payroll related liabilities	477	481
Severance and other involuntary termination obligations	237	148
Interest payable	153	177
Other	963	816
	8,668	8,494
BC		
Accounts payable and accrued liabilities	111	130
Interest payable	57	88
Income taxes payable	25	4
Other	139	190
	332	412
	\$9,000	\$8,906

Product warranties

Product warranties in the aerospace segment typically range from one to five years, except for structural warranties which extend up to 20 years, and from one to five years in the transportation segment.

The following table summarizes product warranty activity during the year ended January 31, 2004:

	AEROSPACE	TRANSPORTATION	TOTAL
Balance as at January 31, 2003	\$ 312	\$ 957	\$1,269
Current expense	171	556	727
Changes in estimates	106	(24)	82
Cash paid	(235)	(574)	(809)
Effect of foreign currency exchange rate changes	(9)	(24)	(33)
Balance as at January 31, 2004	\$ 345	\$ 891	\$1,236