FORM 52-109F2

CERTIFICATION OF INTERIM FILINGS

I, John B. Dekker, Vice President Finance and Corporate Secretary of Magellan Aerospace Corporation, certify that:

- I have reviewed the interim filings (as this term is defined in Multilateral Instrument 52- 109
 Certification of Disclosure in Issuers' Annual and Interim Filings) of Magellan Aerospace
 Corporation (the issuer) for the interim period ending September 30, 2006;
- Based on my knowledge, the interim filings do not contain any untrue statement of a material fact
 or omit to state a material fact required to be stated or that is necessary to make a statement not
 misleading in light of the circumstances under which it was made, with respect to the period
 covered by the interim filings;
- 3. Based on my knowledge, the interim financial statements together with the other financial information included in the interim filings fairly present in all material respects the financial condition, results of operations and cash flows of the issuer, as of the date and for the periods presented in the interim filings;
- 4. The issuer's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures for the issuer, and we have:
 - (a) designed such disclosure controls and procedures, or caused them to be designed under our supervision, to provide reasonable assurance that material information relating to the issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which the interim filings are being prepared.

Date: November 13th, 2006

John B. Dekker

Vice President Finance and Corporate Secretary

< The certifying officer is providing the certificate in the capacity of a chief financial officer>