In re Met-Coil Systems Corporation
Debtor

Case No. 03-12676 (MFW)
Reporting Period: 10/1/03 – 10/31/03

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING – SEE EXHIBIT G ATTACHED HERETO

Accounts Receivable Reconciliation	Amount
Total Accounts Receivable at the beginning of the reporting period	
+ Amounts billed during the period	
- Amounts collected during the period	
Total Accounts Receivable at the end of the reporting period	

Accounts Receivable Aging	Amount
0 – 30 days old	
31 – 60 days old	
61 – 90 days old	
91+ days old	
Total Accounts Receivable	
Amount considered uncollectible (Bad Debt)	
Accounts Receivable (Net)	

DEBTOR QUESTIONNAIRE

Must be completed each month	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		X
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		X
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	X	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	X	

```
 11/04/03                                    AGED ACCOUNTS RECEIVABLE                                    PAGE     1
 18:35:02                                    FOR DIVISION M1    MET-COIL - LOCKFORMER                    ARM09B
                                             AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- ------------- ------------- ------------- ------------- ------------- -------------

   040606  ABA MACHINERY INC               CLEVELAND          OH  44105         216 341 6103
IN N86728  103103 113003                          184.19
IN N86739  103103 113003                          304.72

              TOTALS                              488.91
             A/R BALANCE           488.91     ON-ACCOUNT              .00

   012357  ACCO                             SAN CARLOS         CA  94070
IN N86099  100303 110203                        1,120.13

              TOTALS                            1,120.13
             A/R BALANCE            79.87-    ON-ACCOUNT         1,200.00

   043909  ACME STEEL PARTITION             BROOKLYN           NY  11222         718 384 7800
IN N84261  071403 081303                                                                          308.13

              TOTALS                                                                              308.13
             A/R BALANCE           308.13     ON-ACCOUNT              .00

   004680  ADVANCE MECHANICAL               RACINE             WI  53408-130
IN N86461  102003 111903                        3,474.99

              TOTALS                            3,474.99
             A/R BALANCE         3,474.99     ON-ACCOUNT              .00

   000067  AERO DUCT INCORPORATED           MINEOLA            NY  11501
BC 76468   091902 000000 06                                                                                                    41.36

              TOTALS                                                                                                           41.36
             A/R BALANCE            41.36     ON-ACCOUNT              .00

   040126  AL MUSAIREY TRADING & INDUSTR   RIYADH SAUDI ARABI     11511
IN N77282  081902 091802 15                                                                                                 1,130.00

              TOTALS                                                                                                        1,130.00
             A/R BALANCE         1,130.00     ON-ACCOUNT              .00

   040815  ALAKAI (DON'T USE USE#021188)   HONOLULU           HI  96819         808 834 1085
IN N83107  052103 062003                                                                                                    1,282.50

              TOTALS                                                                                                        1,282.50
             A/R BALANCE         1,282.50     ON-ACCOUNT              .00

   039927  AMERICAN BUILDINGS CHAPTER 11   LA CROSSE          VA  23950         334-688-2238
IN N82390  041703 051703                                                                                                      753.77

              TOTALS                                                                                                          753.77
             A/R BALANCE           378.77     ON-ACCOUNT          375.00
```

021324 AMERICAN VENTILATION CO ROWLEY MA 01969 978 388 1919

11/04/03 AGED ACCOUNTS RECEIVABLE PAGE 2
18:35:02 FOR DIVISION M1 MET-COIL - LOCKFORMER ARM09B
AGING AS OF 10/31/03

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN N84030	070203	080103							873.65	
	TOTALS								873.65	
	A/R BALANCE			873.65	ON-ACCOUNT	.00				
024072	AMWELD BUILDING PRODUCTS				GARRETTSVILLE	OH 44231	800-248-6116			
IN N85795	092303	102303				1,943.23				
IN N86451	102003	111903			1,223.08					
CM N86523	102203	112103			405.32-					
	TOTALS				817.76	1,943.23				
	A/R BALANCE			2,760.99	ON-ACCOUNT	.00				
041587	ARCO SUPPLY COMPANY				NORTH AURORA	IL 60542				
IN N86726	103103	113003			159.46					
	TOTALS				159.46					
	A/R BALANCE			159.46	ON-ACCOUNT	.00				
042499	ATRIUM DOOR & WINDOW COMPANY				DENVER	CO 80239				
IN N86116	100603	110503			3,438.98					
BC 72555	030402	000000 06							563.35	
	TOTALS				3,438.98				563.35	
	A/R BALANCE			4,002.33	ON-ACCOUNT	.00				
046398	ATRIUM DOOR & WINDOW COMPANY				CLINTON	MA 01510				
IN N86561	102403	112303			74.90					
IN N86606	102803	112703			1,552.53					
IN N86652	102903	112803			393.05					
	TOTALS				2,020.48					
	A/R BALANCE			2,020.48	ON-ACCOUNT	.00				
042290	BATAVIA MACHINERY				OAKLAND	CA 94602				
CM N77983	092002	102002							141.78-	
	TOTALS								141.78-	
	A/R BALANCE			141.78-	ON-ACCOUNT	.00				

```
   046629  BCI MECHANICAL                    MELBOURNE          FL  32904
IN N86070  100303 110203                         42,500.00

             TOTALS                              42,500.00
            A/R BALANCE          42,500.00      ON-ACCOUNT               .00

   000409  BEHLER-YOUNG CO                    GRAND RAPIDS       MI  49503         616-531-3400
IN N86708  103003 112903                             159.12

             TOTALS                                  159.12
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                    PAGE     3
 18:35:02                                   FOR DIVISION M1    MET-COIL - LOCKFORMER                    ARM09B
                                            AGING AS OF 10/31/03
```

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
	A/R BALANCE			159.12	ON-ACCOUNT	.00				
039876	BENOIT S/M EQUIPMENT CO				WOODINVILLE	WA 98072	425-481-4797			
IN N84586	072803	082703						437.19		
IN N84734	080403	090303					4,710.00			
IN N84746	080403	090303					458.91			
IN N85097	081903	091803					731.88			
IN N85130	082103	092003					3,600.00			
IN N85131	082103	092003					3,325.00			
IN N85365	090203	100203				151.37				
IN N85623	091503	101503				146.57				
IN N85705	091903	101903				301.09				
IN N85788	092303	102303				146.43				
IN N85903	092503	102503				269.95				
IN N85905	092503	102503				228.53				
IN N86066	100203	110103			134.97					
IN N86103	100603	110503			204.45					
IN N86173	100803	110703			660.00					
IN N86237	100903	110803			129.04					
IN N86255	101003	110903			196.36					
IN N86280	101303	111203			4,650.40					
IN N86283	101303	111203			504.25					
IN N86394	101603	111503			680.01					
IN N86425	101703	111603			1,838.07					
IN N86432	101703	111603			205.39					
IN N86554	102303	112203			62.01					
IN N86673	102903	112803			158.75					
IN N86675	102903	112803			160.29					
IN N86720	103103	113003			750.35					
IN N86723	103103	113003			657.80					
IN N86732	103103	113003			78.93					

```
            TOTALS                          11,071.07       1,243.94      12,825.79         437.19
           A/R BALANCE        18,053.99     ON-ACCOUNT        7,524.00

   039916  BETA INDUSTRILA LLC             DUBAI UNITED ARAB                  9 714 333 1486
IN N83420  060403 070403                                                                          182.16
IN N83621  061203 071203                                                                          132.16
IN N84987  081503 091403                                                        90.40
IN N85432  090503 100503                                        1,008.84
IN N85523  091103 101103                                        1,028.93
IN N86144  100703 110603                          291.41

            TOTALS                            291.41       2,037.77          90.40                314.32
           A/R BALANCE         2,733.90     ON-ACCOUNT             .00

   016757  BEVERAGE AIR                    SPARTANBURG        SC  29304
IN N85802  092303 102303                                       173.86
IN N85888  092503 102503                                       391.12
IN N86044  100203 110103                          151.07
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                  PAGE     4
 18:35:02                                   FOR DIVISION M1    MET-COIL - LOCKFORMER                  ARM09B
                                            AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- ------------- -------------- -------------- -------------- -------------

            TOTALS                            151.07         564.98
           A/R BALANCE           716.05     ON-ACCOUNT             .00

   039877  BRENNAN WILLIAM M CO            LONDON ONTARIO     ON  N5V 4H7       519-455-7100
IN N85625  091603 101603                                     32,625.00
IN N85626  091603 101603                                        656.00
IN N85627  091603 101603 15                                  31,936.00
IN N85628  091603 101603                                      1,335.00
IN N85629  091603 101603                                      1,220.00
IN N85630  091603 101603                                        179.03
IN N85632  091603 101603                                      7,717.50
IN N85633  091603 101603                                     10,822.00
IN N85635  091603 101603                                      2,904.48
IN N85636  091603 101603                                      1,922.14
IN N85637  091603 101603                                      2,324.66
IN N85638  091603 101603                                        878.21
IN N85710  091903 101903                                         22.06
IN N85820  092403 102403                                        474.74
IN N86308  101403 111303 15                   35,352.00
IN N86309  101403 111303                      12,687.50
IN N86310  101403 111303                       8,127.00
IN N86314  101403 111303                         782.50
IN N86315  101403 111303                       1,344.13
```

```
IN N86501  102203 112103                      9,612.40
IN N86502  102203 112103                     27,947.50
IN N86503  102203 112103 15                  31,936.00
IN N86504  102203 112103 15                  30,336.00
IN N86506  102203 112103                      8,820.00
IN N86507  102203 112103                      2,614.30
IN N86512  102203 112103                      1,156.24
IN N86592  102703 112603                        248.43
IN N86670  102903 112803                        133.28

             TOTALS                         171,097.28      95,016.82
            A/R BALANCE       228,767.60    ON-ACCOUNT        37,346.50

   042319  BRITTINGHAM H COMPANY           AUGUSTA            GA  30906
CM N705630 101001 110901                                                                          150.00-

             TOTALS                                                                               150.00-
            A/R BALANCE           150.00-   ON-ACCOUNT              .00

   039929  BROWARD-HURRICAN PANEL          FT LAUDERDALE      FL  33309         954-974-3300
IN N85210  082503 092403                                                         619.08

             TOTALS                                                              619.08
            A/R BALANCE           619.08    ON-ACCOUNT              .00

   000623  C-CAM MECHANICAL CORP            CLARKSTON          MI  48347         810-627-5506
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                  PAGE     5
 18:35:02                                   FOR DIVISION M1    MET-COIL - LOCKFORMER                  ARM09B
                                            AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

             TOTALS
            A/R BALANCE         1,043.54-   ON-ACCOUNT         1,043.54

   046737  CENTRAL IOWA FASTENERS           KNOWVILLE          IA  50138
IN N86727  103103 113003                          202.48

             TOTALS                                202.48
            A/R BALANCE           202.48    ON-ACCOUNT              .00

   039888  CLAR JOE & SONS INC              OAKLAND            CA  94623         510-832-8665

             TOTALS
            A/R BALANCE        11,294.38-   ON-ACCOUNT        11,294.38

   017675  CLIMATEMP AIR CONDITIONING       FORTY FORT         PA  18704         717-283-2880
```

```
IN N86714  103003 112903                        1,200.00

             TOTALS                             1,200.00
            A/R BALANCE          1,200.00      ON-ACCOUNT              .00

   039932  CLINCH-ON CORNERBEAD COMPANY    ORANGE             CA  92665         714-637-4642
IN N86653  102903 112803                       11,061.60

             TOTALS                            11,061.60
            A/R BALANCE          8,026.60      ON-ACCOUNT         3,035.00

   046426  COLEMAN CHEMICAL INC             CHANNAHON          IL  60410

             TOTALS
            A/R BALANCE            392.04-     ON-ACCOUNT           392.04

   039951  COMECO                           BAYAMON            PR  959
CM N1091   090799 100799                                                                          164.41-

             TOTALS                                                                               164.41-
            A/R BALANCE            164.41-     ON-ACCOUNT              .00

   045284  COMMERCIAL AIR                   BROKEN ARROW       OK  74012

             TOTALS
            A/R BALANCE            411.50-     ON-ACCOUNT           411.50

   040091  CONDUMET CONDUCTOS METALICAS     SAN JOSE COSTA RIC

             TOTALS
            A/R BALANCE            171.67-     ON-ACCOUNT           171.67

   040098  CONKLIN METAL INDUSTRIES         ATLANTA            GA  30312
IN N86521  102203 112103                            332.72
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                  PAGE     6
 18:35:02                                   FOR DIVISION M1    MET-COIL - LOCKFORMER                  ARM09B
                                            AGING AS OF 10/31/03
```

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN N86557	102303	112203			88.26					
IN N86585	102403	112303			208.22					
IN N86625	102803	112703			195.48					
IN N86699	103003	112903			199.61					
CM N86706	103003	112903			755.89-					
BC 83640	063003	000000	01						38.00	38.00
BC 85766	101403	000000	01		130.85					130.85
BC 85845	101703	000000	01		60.83					60.83

```
BC 86344   103103 000000 01                    255.84                                                          255.84
BC 86352   102803 000000 01                    122.39                                                          122.39

             TOTALS                            838.31                                          38.00           607.91
            A/R BALANCE          876.31     ON-ACCOUNT              .00

   039881  CONNER MFG COMPANY              LOUISVILLE        KY  40201        502-587-1387
CM N4802   020100 030100                                                                   25,137.00-
CM N82809  050503 060403                                                                       21.16-
IN N85806  092303 102303                                         143.73
IN N86495  102103 112003                       228.75
IN N86520  102203 112103                       155.03
IN N86527  102203 112103                       213.52
IN N86671  102903 112803                       213.52
CM N86704  103003 112903                        32.25-
BC 6713DM  103103 000000 07                  2,029.09
BC 8732    101503 000000 01                     32.25                                                           32.25

             TOTALS                          2,839.91         143.73                                25,158.16-       32.25
            A/R BALANCE      111,827.22-   ON-ACCOUNT       89,652.70

   041682  COOL WIND VENTILATION            LONG ISLAND CITY  NY  11101
IN N86206  100903 110803                        158.00

             TOTALS                            158.00
            A/R BALANCE          158.00     ON-ACCOUNT              .00

   041266  CORONET WINDOW COMPANY           NORTH KANSAS CITY  MO  64116 3727
IN N86385  101603 111503                         55.02

             TOTALS                             55.02
            A/R BALANCE           55.02     ON-ACCOUNT              .00

   000886  CRANBURY SHEET METAL             MONROE TOWNSHIP    NJ  08831
IN N86737  103103 113003                      1,200.00

             TOTALS                          1,200.00
            A/R BALANCE        1,200.00     ON-ACCOUNT              .00

   010032  CUSTOM AIR SYSTEMS               DECATUR            AL  35602
IN N86328  101403 111303                        375.59

             TOTALS                            375.59
```

11/04/03
18:35:02

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M1 MET-COIL - LOCKFORMER
AGING AS OF 10/31/03

PAGE 7
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED

```
            A/R BALANCE          375.59     ON-ACCOUNT              .00

   037039  DAVIS M & SONS INC              WILMINGTON        DE  19804
IN N86736  103103 113003                        1,200.00

             TOTALS                             1,200.00
            A/R BALANCE        1,200.00     ON-ACCOUNT              .00

   031683  DEHAN MACHINERY                   BENTON            AR  72015        501-316-5005
CM N7494   051000 061000                                                                          9.50-
IN N85085  081903 091803 15                                                   3,636.00
IN N85479  090903 100903                                          3,550.00
IN N86542  102303 112203                            652.08

             TOTALS                                 652.08       3,550.00      3,636.00           9.50-
            A/R BALANCE        6,708.58     ON-ACCOUNT          1,120.00

   039906  DEMMLER MACHINERY INC             CUDDY             PA  15031
IN N86165  100703 110603                            123.00
CM N86213  100903 110803                            123.00-
IN N86552  102303 112203                            117.09
IN N86566  102403 112303                            989.62
IN N86612  102803 112703                          6,304.00
IN N86656  102903 112803                          1,192.00
IN N86691  103003 112903                          6,568.00
IN N86715  103003 112903                          3,046.42

             TOTALS                              18,217.13
            A/R BALANCE          719.63     ON-ACCOUNT         17,497.50

   039969  DMG                              SOUTH AFRICA          1620

             TOTALS
            A/R BALANCE        2,591.25-    ON-ACCOUNT          2,591.25

   046485  DOMINION BUILDING PRODUCTS       HOUSTON           TX  77040
IN N86269  101003 110903                            976.54

             TOTALS                                 976.54
            A/R BALANCE          976.54     ON-ACCOUNT              .00

   015970  EASTERN AIRE INC                 POMPANO BEACH     FL  33064        919-735-4933
IN N85437  090503 100503                                          2,893.78

             TOTALS                                              2,893.78
            A/R BALANCE        2,893.78     ON-ACCOUNT              .00

   045973  ELECTROLUX HOME PRODUCTS PTY    SAUDI ARABIA          5008

             TOTALS
```

18:35:02 FOR DIVISION M1 MET-COIL - LOCKFORMER ARM09B
AGING AS OF 10/31/03

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
	A/R BALANCE			245.00-	ON-ACCOUNT	245.00				
022809	EXCEL AIR SYSTEMS INC				MAPLEWOOD	MN 55109	612-779-9725			
	TOTALS									
	A/R BALANCE			.00	ON-ACCOUNT	.00				
039882	FABRICATING MACHINE				CLEVELAND	OH 44130	216-898-7007			
IN N85361	090203	100203				279.15				
IN N85616	091503	101503				411.20				
IN N85648	091603	101603				242.28				
IN N85706	091903	101903				109.14				
IN N85771	092303	102303				239.78				
IN N85901	092503	102503				40.10				
IN N86101	100603	110503			37,920.00					
IN N86211	100903	110803			111.67					
IN N86291	101303	111203			157.22					
IN N86532	102203	112103			377.64					
IN N86623	102803	112703			184.12					
IN N86680	102903	112803			191.63					
	TOTALS				38,942.28	1,321.65				
	A/R BALANCE			32,358.18	ON-ACCOUNT	7,905.75				
039934	FAST TEMP GLASS				NEWPORT	KY 41071				
CM N627380	120100	123100	15						33.80-	
									33.80-	
	TOTALS									
	A/R BALANCE			33.80-	ON-ACCOUNT	.00				
045472	FAYETTEVILLE MECHANICAL				FAYETTVILLE	AR 72702				
	TOTALS									
	A/R BALANCE			.00	ON-ACCOUNT	.00				
045220	FEDERAL EXPRESS CORP				PITTSBURGH	PA 15230				
IN N83765	061903	071903							257.61	
									257.61	
	TOTALS									
	A/R BALANCE			257.61	ON-ACCOUNT	.00				
039883	FORMCO MACHINERY INC				AURORA	OR 97002	503-982-2509			
CM N81508	030703	040603							91.78-	
IN N83227	052703	062603							379.23	
IN N83457	060503	070503							149.48	
IN N83519	060603	070603							184.89	
IN N83618	061203	071203							36.85	
IN N83622	061203	071203							154.93	
IN N84244	071103	081003						111.30		
IN N84342	071603	081503						379.23		

11/04/03
18:35:02

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M1 MET-COIL - LOCKFORMER
AGING AS OF 10/31/03

PAGE 9
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN N84583	072803	082703						455.50		
IN N84617	072903	082803						122.83		
IN N84636	073003	082903						596.07		
IN N84838	080703	090603					260.24			
IN N84881	081103	091003					920.86			
IN N84907	081203	091103					1,032.62			
IN N85006	081503	091403					1,072.44			
IN N85052	081803	091703					825.23			
CM N85091	081903	091803					72.00-			
IN N85145	082103	092003					113.55			
IN N85299	090103	100103				199.59				
IN N85332	090103	100103				185.74				
IN N85451	090803	100803				995.92				
CM N85581	091203	101203				93.49-				
IN N85612	091503	101503				208.38				
IN N85958	092903	102903				2,454.98				
IN N86027	100103	103103			244.86					
IN N86074	100303	110203			1,283.46					
IN N86120	100603	110503			406.46					
IN N86131	100703	110603			230.04					
IN N86157	100703	110603			699.04					
IN N86546	102303	112203			191.08					
IN N86597	102703	112603			258.39					
IN N86719	103103	113003			126.73					
	TOTALS				3,440.06	3,951.12	4,152.94	1,664.93	813.60	
	A/R BALANCE			13,892.65	ON-ACCOUNT	130.00				
045549	FORMTEK ITASCA				ITASCA	IL 60143				
IN N82298	041403	051403							7,491.00	
IN N82847	050703	060603							1,282.50	
IN N83753	061803	071803							1,321.87	
	TOTALS								10,095.37	
	A/R BALANCE			10,095.37	ON-ACCOUNT	.00				
039884	G & S ENGINEERING				NATIONAL CITY	CA 92050				
IN N86279	101303	111203			1,216.55					
IN N86323	101403	111303			270.34					
	TOTALS				1,486.89					
	A/R BALANCE			433.80	ON-ACCOUNT	1,053.09				

```
   032924  GENERAL DYNAMICS LS              EYNON              PA  18403
IN N86598  102703 112603                            75.00

              TOTALS                                75.00
             A/R BALANCE            75.00     ON-ACCOUNT               .00

   045743  GENTEK BUILDING PRODUCTS LTD    LONDON             ON  N6P 1J1
```

```
 11/04/03                                    AGED ACCOUNTS RECEIVABLE                                    PAGE    10
 18:35:02                                    FOR DIVISION M1    MET-COIL - LOCKFORMER                    ARM09B
                                             AGING AS OF 10/31/03
```

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN N85691	091903	101903	15			9,700.00				
TOTALS						9,700.00				
A/R BALANCE				9,700.00	ON-ACCOUNT	.00				
039885	GLADWIN MACH & SUPPLY CO				MINNEAPOLIS	MN 55421	763-574-9000			
IN N82471	042303	052303	15						2,500.00	
IN N83021	051503	061403							530.43	
IN N84525	072503	082403	15					7,584.00		
IN N85087	081903	091803					36,088.50			
IN N85247	082603	092503					16,575.00			
IN N85283	090103	100103				17,596.00				
IN N85740	092203	102203				404.14				
IN N85742	092203	102203				111.76				
IN N85765	092203	102203				269.44				
IN N85772	092303	102303				191.10				
IN N85775	092303	102303				912.00				
IN N85794	092303	102303				609.32				
IN N85834	092403	102403				389.39				
IN N85851	092503	102503				592.45				
IN N85879	092503	102503				213.76				
IN N85909	092503	102503				133.68				
IN N85921	092603	102603				171.17				
IN N85939	092903	102903				263.79				
IN N85940	092903	102903				376.88				
IN N86071	100303	110203			38,260.00					
IN N86072	100303	110203			7,717.50					
IN N86113	100603	110503			698.27					
IN N86147	100703	110603			1,520.00					
IN N86148	100703	110603			68.09					
IN N86188	100803	110703			319.87					
IN N86197	100803	110703			369.46					
IN N86200	100803	110703			322.09					
IN N86258	101003	110903			157.71					

IN N86286	101303	111203	196.47
IN N86322	101403	111303	457.25
IN N86357	101503	111403	149.63
IN N86361	101503	111403	1,618.96
IN N86381	101603	111503	1,835.19
IN N86407	101703	111603	7,818.75
IN N86417	101703	111603	258.99
IN N86457	102003	111903	106.94
IN N86472	102103	112003	104.75
IN N86530	102203	112103	109.24
IN N86601	102703	112603	16,575.00
IN N86607	102803	112703	16,575.00
IN N86608	102803	112703	16,575.00
IN N86609	102803	112703	22,376.25
IN N86622	102803	112703	221.12
IN N86632	102803	112703	191.23

11/04/03
18:35:02

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M1 MET-COIL - LOCKFORMER
AGING AS OF 10/31/03

PAGE 11
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
CM N86642	102803	112703			243.44-					
CM N86645	102803	112703			343.80-					
IN N86698	103003	112903			253.30					
	TOTALS				134,268.82	22,234.88	52,663.50	7,584.00	3,030.43	
	A/R BALANCE			181,861.63	ON-ACCOUNT	37,920.00				
039889	GLADWIN MACHINERY & SUPPLY				ELK GROVE	IL 60007	847-437-7727			
CM N76514	071002	080902							448.00-	
IN N84947	081403	091303	15				7,888.02			
IN N85284	090103	100103				17,781.60				
IN N85872	092503	102503				2,105.51				
IN N85873	092503	102503				840.81				
IN N85897	092503	102503				299.30				
IN N85914	092603	102603				132.99				
IN N85938	092903	102903				222.08				
IN N86023	100103	103103			240.51					
IN N86085	100303	110203			252.92					
IN N86086	100303	110203			24.99					
IN N86097	100303	110203			155.76					
IN N86112	100603	110503			65.08					
IN N86122	100603	110503			102.01					
IN N86130	100703	110603			228.37					
IN N86139	100703	110603			258.05					
IN N86141	100703	110603			230.04					
IN N86203	100903	110803			10,020.00					

IN N86250	101003	110903	672.60				
IN N86260	101003	110903	247.22				
IN N86336	101403	111303	129.90				
IN N86341	101403	111303	130.21				
IN N86367	101503	111403	810.97				
IN N86388	101603	111503	2,355.00				
IN N86400	101603	111503	116.75				
IN N86450	102003	111903	1,901.37				
IN N86453	102003	111903	235.79				
IN N86518	102203	112103	265.82				
IN N86524	102203	112103	212.09				
IN N86525	102203	112103	198.81				
IN N86528	102203	112103	473.14				
IN N86535	102203	112103	35.97				
IN N86569	102403	112303	132.36				
IN N86593	102703	112603	101.14				
IN N86619	102803	112703	292.18				
IN N86630	102803	112703	432.12				
IN N86649	102803	112703	56.53				
IN N86674	102903	112803	100.57				
IN N86688	103003	112903	3,967.50				
IN N86722	103103	113003	88.31				
	TOTALS		24,534.08	21,382.29	7,888.02		448.00-

11/04/03
18:35:02

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M1 MET-COIL - LOCKFORMER
AGING AS OF 10/31/03

PAGE 12
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
	A/R BALANCE			3,152.33-	ON-ACCOUNT	56,508.72				
039886	GLADWIN MACHINERY & SUPPLY CO				MENOMONEE FALLS	WI 53051	262-703-0400			
IN N695030	083001	092901	04						30,000.00	
CM N77980	092002	102002	15						4.58-	
IN N85176	082203	092103	15				49.09			
IN N85599	091503	101503	15			15,168.00				
IN N85657	091603	101603	15			773.10				
IN N85703	091903	101903				124.92				
IN N85718	091903	101903				136.94				
IN N85735	091903	101903				171.40				
IN N85762	092203	102203				4,396.00				
IN N85801	092303	102303				841.82				
IN N85817	092403	102403				236.93				
IN N85819	092403	102403				203.84				
IN N86012	100103	103103			982.49					
IN N86024	100103	103103			228.17					
IN N86106	100603	110503			545.24					

```
CM N86114  100603 110503                        823.55-
IN N86119  100603 110503                        123.34
IN N86193  100803 110703                        209.55
IN N86194  100803 110703                        116.87
IN N86198  100803 110703                        132.82
IN N86249  101003 110903                        199.12
IN N86253  101003 110903                        171.08
IN N86292  101303 111203                         51.62
IN N86320  101403 111303                        279.97
IN N86372  101503 111403                         46.23
IN N86375  101503 111403                        190.96
IN N86420  101703 111603                        193.20
IN N86435  101703 111603                        377.37
IN N86442  102003 111903                        573.94
IN N86455  102003 111903                        215.80
IN N86470  102103 112003                        345.38
IN N86531  102203 112103                        104.46
IN N86547  102303 112203                        434.29
IN N86553  102303 112203                        156.78
IN N86563  102403 112303                        186.18
IN N86599  102703 112603                        104.46
IN N86604  102703 112603                         89.51
IN N86618  102803 112703                        592.12
IN N86681  103003 112903                     37,920.00
IN N86729  103103 113003                        115.46

             TOTALS                          43,862.86      22,052.95          49.09                    29,995.42
            A/R BALANCE        65,624.32     ON-ACCOUNT        30,336.00

   006178  GMS AIR CONDITIONING INC        STONE MOUNTAIN     GA  30085         770-938-4692
BC 165748  061803 000000 01                                                                                470.96         470.96

             TOTALS                                                                                        470.96         470.96
```

```
  11/04/03                                    AGED ACCOUNTS RECEIVABLE                                    PAGE    13
  18:35:02                                    FOR DIVISION M1    MET-COIL - LOCKFORMER                    ARM09B
                                              AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- ------------- ------------- ------------- ------------- ------------- ------------- -------------

            A/R BALANCE           470.96     ON-ACCOUNT              .00

   045383  GREAT LAKES WINDOW               TOLEDO             OH  43603         419 666 5555
IN N83483  060603 070603 15                                                                              4,475.00
IN N83485  060603 070603 15                                                                              5,400.00

             TOTALS                                                                                      9,875.00
            A/R BALANCE         9,875.00     ON-ACCOUNT              .00

   046140  GUNNAY INTERNATIONAL             TURKEY             TU
```

```
              TOTALS
             A/R BALANCE       107,967.20-    ON-ACCOUNT       107,967.20

   039887  HADO MACHINERY INC              SOUTH PLAINFIELD   NJ  07080         908-561-7272
IN N84872  081103 091003                                                        1,461.54
IN N86128  100703 110603                        1,468.97
IN N86246  101003 110903                          399.52
IN N86365  101503 111403                          162.01
IN N86366  101503 111403                          589.54

              TOTALS                            2,620.04                        1,461.54
             A/R BALANCE         4,081.58     ON-ACCOUNT              .00

   012396  HANDY N B COMPANY                   LYNCHBURG          VA  24506         434-847-4495
CM N708060 101901 111801                                                                                45.60-
CM N81788  032003 041903                                                                                 3.23-
IN N82717  050103 053103 15                                                                             66.82
CM N82812  050503 060403 15                                                                             25.50-
IN N83243  052803 062703                                                                                54.07
CM N83512  060603 070603                                                                                76.00-
IN N83688  061603 071603 15                                                                            330.00
IN N84770  080503 090403                                                        1,090.44
IN N85105  082003 091903 15                                                        75.84
IN N85179  082203 092103                                                          379.23
IN N85258  090103 100103 15                                    7,584.00
IN N85601  091503 101503 15                                    4,591.13
CM N85866  092503 102503                                          40.55-
CM N85869  092503 102503                                       1,031.94-
IN N86273  101303 111203                       17,596.00
CM N86339  101403 111303                        4,537.50-
IN N86440  102003 111903                          185.72
IN N86447  102003 111903                          182.74
IN N86452  102003 111903                          156.17
IN N86465  102003 111903                          300.22
IN N86468  102103 112003                          663.25
IN N86474  102103 112003                          458.31
IN N86514  102203 112103                          132.83
IN N86515  102203 112103                          706.74
IN N86526  102203 112103                          250.12
```

```
11/04/03                                   AGED ACCOUNTS RECEIVABLE                                   PAGE    14
18:35:02                                   FOR DIVISION M1    MET-COIL - LOCKFORMER                   ARM09B
                                           AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- ------------- ------------- ------------- ------------- -------------

IN N86536  102203 112103                          170.68
IN N86541  102303 112203                        1,424.88
```

IN N86548	102303 112203	57.12						
IN N86558	102303 112203	53.50						
IN N86562	102403 112303	465.82						
IN N86564	102403 112303	520.21						
IN N86574	102403 112303	129.11						
IN N86576	102403 112303	211.18						
IN N86577	102403 112303	368.59						
IN N86587	102703 112603	44,190.00						
IN N86590	102703 112603	51.64						
IN N86615	102803 112703	122.38						
IN N86631	102803 112703	604.27						
IN N86633	102803 112703	107.23						
CM N86640	102803 112703	106.06-						
CM N86644	102803 112703	211.49-						
IN N86646	102803 112703	189.60						
IN N86660	102903 112803	188.16						
IN N86667	102903 112803	199.61						
IN N86682	103003 112903	3,667.50						
IN N86687	103003 112903	6,112.50						
IN N86690	103003 112903	468.41						
IN N86697	103003 112903	2,259.02						
IN N86724	103103 113003	62.31						
IN N86733	103103 113003	66.99						
IN N86735	103103 113003	638.98						
CM N9770	080700 090700					2,500.00-		
CM N9771	080700 090700					2,500.00-		
BC 14971	092203 000000 11		17.71					
BC 45065	080502 000000 01					282.01	282.01	
BC 5868	060903 000000 06					702.52		
BC 6372	100603 000000 01	70.48					70.48	
BC 6385	100603 000000 01	376.04					376.04	
BC 6390	100603 000000 01	383.65					383.65	
BC 7188	111802 000000 06					1,329.97		
BC 81933	042803 000000 01					955.00	955.00	
BC 82412	050503 000000 01					66.20	66.20	
BC 83516	072103 000000 01				70.01		70.01	
BC 84540	081803 000000 01			48.49			48.49	
BC 84983	090203 000000 01		136.27				136.27	
BC 85104	090803 000000 01		75.84				75.84	
TOTALS		78,936.91	11,332.46	1,594.00	70.01	1,363.74-	2,463.99	
A/R BALANCE	10,865.75-	ON-ACCOUNT	101,435.39					

041295 HEATING & COOLING TECH TERMICA SAO PAULO SP BR 02731-050

TOTALS			
A/R BALANCE	58.54-	ON-ACCOUNT	58.54

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
037290	HERCULES INDUSTRIES				DENVER	CO 80223	303-937-1000			
IN N83522	060603	070603							659.98	
IN N86140	100703	110603			114.64					
IN N86256	101003	110903			85.35					
IN N86454	102003	111903			105.46					
IN N86595	102703	112603			208.07					
IN N86669	102903	112803			197.99					
IN N86730	103103	113003			240.44					
IN N86734	103103	113003			168.52					
BC 82007	041803	000000	07						77.39	
	TOTALS				1,120.47				737.37	
	A/R BALANCE			23,928.63-	ON-ACCOUNT	25,786.47				
040780	HOTCHKISS DUCTWORK LTD				E SUSSEX ENGLAND	EN BN22 9AX				
CM N86705	103003	112903			45.00-					
BC 85730	100603	000000	01		45.00					45.00
	TOTALS									45.00
	A/R BALANCE			.00	ON-ACCOUNT	.00				
033060	I D GRIFFITH				WILMINGTON	DE 19899				
	TOTALS									
	A/R BALANCE			1,200.00-	ON-ACCOUNT	1,200.00				
039914	INDURAMA				CUENCA ECUADOR					
CM N9125	071200	081200							17.80-	
	TOTALS								17.80-	
	A/R BALANCE			17.80-	ON-ACCOUNT	.00				
040266	INDUSTRIAL DISTRIBUTION GROUP				WEST CHESTER	OH 45069	513-942-9120			
BC 85467	100603	000000	01		25.93					25.93
	TOTALS				25.93					25.93
	A/R BALANCE			25.93	ON-ACCOUNT	.00				
046617	INDUSTRIAL DISTRIBUTION GROUP				YORK	PA 17402				
IN N86060	100203	110103			98.73					
	TOTALS				98.73					
	A/R BALANCE			98.73	ON-ACCOUNT	.00				
046492	INDUSTRIAL FIRST INC				CLEVELAND	OH 44128	216 991 8600			
IN N85330	090103	100103				4,476.65				
	TOTALS					4,476.65				
	A/R BALANCE			4,476.65	ON-ACCOUNT	.00				

11/04/03
18:35:02

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M1 MET-COIL - LOCKFORMER
AGING AS OF 10/31/03

PAGE 16
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
039909	INDUSTRIAS RIGO ARGENTINA				BUENES AIRES					
CM N2138	101899 111899								24,515.00-	
	TOTALS								24,515.00-	
	A/R BALANCE			46,000.00-	ON-ACCOUNT	21,485.00				
046375	J & S SHEET METAL				CHARLOTTETOWN PEI	C1A 6AA5				
IN N84611	072903 082803 15							366.84		
	TOTALS							366.84		
	A/R BALANCE			366.84	ON-ACCOUNT	.00				
002223	JENSEN INDUSTRIES				LOS ANGELES CA	90058	323 235 6800			
IN N86318	101403 111303				5,854.00					
	TOTALS				5,854.00					
	A/R BALANCE			5,854.00	ON-ACCOUNT	.00				
046738	JINDAL IRON & STEEL CO LTD				MUMBAI-400 026 05	400 256				
IN N86685	103003 112903				11,134.38					
	TOTALS				11,134.38					
	A/R BALANCE			11,134.38	ON-ACCOUNT	.00				
040040	JORGENSON R COMPAMY				SALTLAKE CITY UT	84115				
IN N86738	103103 113003				277.93					
	TOTALS				277.93					
	A/R BALANCE			229.44	ON-ACCOUNT	48.49				
040536	JUFFALLI & BROS E A				JEDDAH SAUDI ARABI	21422				
	TOTALS									
	A/R BALANCE			6,358.50-	ON-ACCOUNT	6,358.50				
031040	KENCO INDUSTRIAL EQUIP (PARTS)				POMPANO BEACH FL	33069	954 978 5454			
IN N80735	020403 030603 15								61.46	
IN N80737	020403 030603								154.64	
IN N80757	020503 030703								276.36	
CM N80786	020503 030703								182.62-	
IN N80871	020703 030903								115.65	
IN N80883	021003 031203								225.60	
IN N80896	021003 031203								104.82	
IN N81001	021203 031403								563.56	

IN N81075	021703	031903	916.71
IN N81105	021903	032103	69.14
IN N81151	022003	032203	162.70
IN N81562	031003	040903	108.10
IN N82445	042203	052203	123.75
IN N82485	042303	052303	154.02

11/04/03 AGED ACCOUNTS RECEIVABLE PAGE 17
18:35:02 FOR DIVISION M1 MET-COIL - LOCKFORMER ARM09B
AGING AS OF 10/31/03

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN N82514	042303	052303							135.93	
CM N83012	051403	061303							41.00-	
IN N83698	061703	071703							364.32	
IN N85562	091103	101103				200.05				
IN N85605	091503	101503				2,034.41				
IN N85620	091503	101503				160.83				
IN N86174	100803	110703			153.53					
IN N86177	100803	110703			404.01					
IN N86179	100803	110703			203.15					
IN N86180	100803	110703			501.54					
IN N86589	102703	112603			256.70					
	TOTALS				1,518.93	2,395.29			3,313.14	
	A/R BALANCE			4,643.80	ON-ACCOUNT	2,583.56				

008627 KENCO INDUSTRIAL EQUIPMENT POMPANO BEACH FL 33069 954 978 5454

IN N702470	092601	102601	15	38.95
IN N733780	021802	032002		125.50
IN N78600	101802	111702	15	40.99
IN N78814	103002	112902		309.50
IN N78884	110102	120102		4,200.00
IN N78960	110502	120502		129.15
IN N78991	110602	120602		243.62
IN N79015	110702	120702		560.06
IN N79024	110702	120702		249.75
IN N79036	110802	120802		157.15
IN N79045	110802	120802		110.00
IN N79057	111102	121102		4,882.50
IN N79131	111302	121302		157.11
IN N79209	111802	121802		3,967.50
IN N79288	112102	122102		95.04
IN N79319	112102	122102		118.40
IN N79379	112502	122502		348.12
CM N79574	120902	010803		300.00-
IN N79654	121202	011103		85.09
IN N79664	121202	011103		237.75

```
IN N79717  121602 011503                                                    142.27
IN N79746  121702 011603                                                    481.55
CM N79771  121702 011603                                                  2,775.00-
IN N79853  121802 011703                                                    140.33
IN N80597  013003 030103                                                    572.16
IN N80605  013003 030103 15                                                  36.30
IN N80611  013003 030103                                                    192.01
IN N80650  013103 030203 15                                                 156.57
IN N80733  020403 030603                                                     59.58
IN N81694  031703 041603                                                  1,586.50
IN N85999  100103 103103 15                3,475.00
CM 360594X 032503 042403                                                    159.90-
BC 76312   092402 000000 06                                                  84.00

             TOTALS                        3,475.00                      16,272.55
```

```
 11/04/03                                  AGED ACCOUNTS RECEIVABLE                                  PAGE    18
 18:35:02                                  FOR DIVISION M1    MET-COIL - LOCKFORMER                  ARM09B
                                           AGING AS OF 10/31/03

            DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

            A/R BALANCE         7,225.87     ON-ACCOUNT        12,521.68

   046346  KING HEATING & A/C               OAK FOREST         IL  60452         708 687 6898
IN N84337  071603 081503                                                                    1,716.34

             TOTALS                                                                         1,716.34
            A/R BALANCE         1,716.34     ON-ACCOUNT               .00

   039938  KINRO INC                        ARLINGTON          TX  76016
IN N83279  052903 062803 15                                                                                  136.08
IN N86033  100103 103103                        1,770.65
IN N86718  103103 113003                        2,719.54

             TOTALS                             4,490.19                                                     136.08
            A/R BALANCE         4,568.15     ON-ACCOUNT            58.12

   019133  KLEEN SALES & SERVICE            SALISBURY BRISBANE     4107
IN N86505  102203 112103                          935.00
IN N86508  102203 112103                        2,100.00
IN N86511  102203 112103                           91.72
IN N86659  102903 112803                        8,075.37

             TOTALS                            11,202.09
            A/R BALANCE        11,202.09     ON-ACCOUNT               .00

   046727  KOHLER COMPANY                   UNION CITY         TN  38261
IN N86695  103003 112903                          958.71
```

```
            TOTALS                                  958.71
           A/R BALANCE            958.71     ON-ACCOUNT              .00

   045244  LAMBERT SOMEC INC                QUEBEC CITY        PQ  G1N 4S7
IN N79140  111302 121302 15                                                                          220.00

                                                                                                     220.00
            TOTALS
           A/R BALANCE            220.00     ON-ACCOUNT              .00

   045068  LANDMARK WINDOWS SYSTEMS INC     HARTFORD           CT  06120
IN N85688  091703 101703                                       6,341.77

            TOTALS                                             6,341.77
           A/R BALANCE          6,341.77     ON-ACCOUNT              .00

   021885  LEE MECHANICAL CONTRACTORS INC   PARK HILLS         MO  63601        314-431-6628
IN N86108  100603 110503                            74.81

            TOTALS                                  74.81
           A/R BALANCE             74.81     ON-ACCOUNT              .00

   023545  LENNOX INDUSTRIES INCORPORATED   STUTTGART          AR  72160        501-673-1531
```

```
  11/04/03                                   AGED ACCOUNTS RECEIVABLE                                    PAGE    19
  18:35:02                                   FOR DIVISION M1    MET-COIL - LOCKFORMER                    ARM09B
                                             AGING AS OF 10/31/03
```

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN N85460	090803	100803				646.38				
IN N86277	101303	111203			3,945.63					
TOTALS					3,945.63	646.38				
A/R BALANCE				1,792.01	ON-ACCOUNT	2,800.00				
039911	LOCKFORMER EUROPE				RIDDERKERK NETHERL		011441233628976			
IN N79240	111902	121902	15						25.00	
IN N86658	102903	112803			504.00					
IN N86661	102903	112803			1,641.50					
IN N86663	102903	112803			1,404.00					
IN N86664	102903	112803			7,800.00					
TOTALS					11,349.50				25.00	
A/R BALANCE				2,950.66	ON-ACCOUNT	8,423.84				
023267	LOZIER CORPORATION				OMAHA	NE 68119	402-457-8325			
IN N86204	100903	110803			2,250.37					
IN N86355	101503	111403			1,630.20					
IN N86584	102403	112303			707.15					

```
            TOTALS                          4,587.72
           A/R BALANCE          4,587.72    ON-ACCOUNT              .00

  017967  LYON CONKLIN & CO INC            ELKRIDGE          MD  21075        301-752-6800

            TOTALS
           A/R BALANCE             14.60-   ON-ACCOUNT            14.60

  029851  LYONS H T COMPANY INC            BETHLEHEM         PA  18002
IN N86183  100803 110703                        3,500.00

            TOTALS                          3,500.00
           A/R BALANCE          3,500.00    ON-ACCOUNT              .00

  041662  M & D MACHINERY & REPAIR INC     DESOTO            MO  63020
IN N82434  042203 052203 15                                                                  3,696.00
IN N83241  052803 062703                                                                       285.75
IN N86296  101303 111203                          269.90

            TOTALS                            269.90                                         3,981.75
           A/R BALANCE          4,251.65    ON-ACCOUNT              .00

  033605  MAC ARTHUR COMPANY               BILLINGS          MT  59102        406-652-8989

            TOTALS
           A/R BALANCE            304.56-   ON-ACCOUNT           304.56

  012284  MACHINERY TRADE CENTER           LOS ANGELES       CA  90058        800-675-6881
                                                                                     430.36
IN N84300  071503 081403
```

```
11/04/03                                                                                    PAGE    20
18:35:02                                  AGED ACCOUNTS RECEIVABLE                          ARM09B
                                          FOR DIVISION M1    MET-COIL - LOCKFORMER
                                          AGING AS OF 10/31/03
```

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN N85514	091003	101003				218.46				
IN N85895	092503	102503				194.98				
IN N86220	100903	110803			795.92					
IN N86241	101003	110903			21,915.00					
IN N86248	101003	110903			167.03					
IN N86288	101303	111203			273.87					
IN N86319	101403	111303			166.17					
IN N86370	101503	111403			255.16					
IN N86378	101603	111503			5,790.00					
IN N86383	101603	111503			6,625.00					
IN N86403	101603	111503			137.53					
IN N86545	102303	112203			39.42					

```
IN N86549  102303 112203                        342.40
IN N86571  102403 112303                        171.20
IN N86572  102403 112303                        185.60
IN N86624  102803 112703                        144.11
CM N86637  102803 112703                        178.13-
CM N86639  102803 112703                        218.46-
IN N86647  102803 112703                        267.00
IN N86657  102903 112803                     15,945.00
IN N86707  103003 112903                        630.74
IN N86716  103003 112903                        674.17

             TOTALS                          54,128.73        413.44                        430.36
            A/R BALANCE         2,372.03     ON-ACCOUNT      52,600.50

   023464  MADIX STORE FIXTURES            TERRELL          TX  75160        972-563-5744
IN N85263  090103 100103                                     1,138.45

             TOTALS                                         1,138.45
            A/R BALANCE         1,138.45     ON-ACCOUNT            .00

   038561  MARTIN T H DUCT SYSTEMS INC     CLEVELAND        OH  44129

             TOTALS
            A/R BALANCE         3,500.00-    ON-ACCOUNT      3,500.00

   040976  MASON WINDOWS LIMITED           PICKERING        ON  L1W 2X9      905 839 1171
IN N85669  091703 101703                                       156.32

             TOTALS                                           156.32
            A/R BALANCE           156.32     ON-ACCOUNT            .00

   002143  MCMASTER CARR SUPPLY COMPANY    CHICAGO          IL  60680
IN N86462  102003 111903                          101.01

             TOTALS                                           101.01
            A/R BALANCE           101.01     ON-ACCOUNT            .00

   009154  MECHANICAL SYS OF DAYTON INC    DAYTON           OH  45431        513-254-3235
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                  PAGE    21
 18:35:02                                   FOR DIVISION M1    MET-COIL - LOCKFORMER                  ARM09B
                                            AGING AS OF 10/31/03

             DOC     DUE  EX
 DOCUMENT   DATE    DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

IN N85698  091903 101903                                        77.00
IN N85720  091903 101903                                       348.63

             TOTALS                                            425.63
```

```
            A/R BALANCE          425.63     ON-ACCOUNT              .00

   043107  MET COIL SHANGHAI               SHANGHAI 200001    CH
IN N86235  100903 110803                          737.50

             TOTALS                               737.50
            A/R BALANCE          737.50     ON-ACCOUNT              .00

   020334  METAL MASTERS INC               DOVER              OH  44622
IN N86189  100803 110703                          715.00
IN N86469  102103 112003                        1,259.70

             TOTALS                             1,974.70
            A/R BALANCE        1,974.70     ON-ACCOUNT              .00

   002207  METALWORKS OF MONTANA           MISSOULA           MT  59806
IN N86076  100303 110203                        1,547.50

             TOTALS                             1,547.50
            A/R BALANCE        1,547.50     ON-ACCOUNT              .00

   039890  METROPOLITAN MACHINERY          ALLEN PARK         MI  48101        313-382-7200
IN N86016  100103 103103                          148.87
IN N86176  100803 110703                        1,276.00
IN N86214  100903 110803                          354.35
IN N86243  101003 110903                          262.24
IN N86377  101503 111403                          263.05
IN N86386  101603 111503                          243.20
IN N86458  102003 111903                          253.74
IN N86519  102203 112103                          104.67
IN N86537  102303 112203                        7,404.00
IN N86692  103003 112903                          102.44

             TOTALS                            10,412.56
            A/R BALANCE       10,342.46     ON-ACCOUNT            70.10

   040022  MIDWEST DUCTS INC               PRAIRIE FARM       WI  54762                                    709.86        709.86
IN N80942  021203 031403 01

                                                                                                          709.86        709.86
             TOTALS
            A/R BALANCE          709.86     ON-ACCOUNT              .00

   040386  MII FIXTURE GROUP               HARRISON           OH  45030        513 202 5690
                                                                                           8,700.00
IN N84654  073003 082903                                          511.06
IN N85328  090103 100103                                           60.17
IN N85759  092203 102203
```

```
              DOC    DUE  EX
 DOCUMENT    DATE   DATE  CD      FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- ------------- ------------- ------------- ------------- -------------

              TOTALS                                            571.23                      8,700.00
             A/R BALANCE         9,271.23     ON-ACCOUNT            .00

   042198  MILLER ELECTRIC                  TUSCALOOSA         AL  35403
IN N86713  103003 112903                         1,200.00

              TOTALS                             1,200.00
             A/R BALANCE         1,200.00     ON-ACCOUNT            .00

   039942  MOSS SUPPLY COMPANY              CHARLOTTE          NC  28269         704-596-8717
IN N86677  102903 112803                         1,200.00

              TOTALS                             1,200.00
             A/R BALANCE         1,200.00     ON-ACCOUNT            .00

   040689  MOTOR CITY VENTILATION INC       DETROIT            MI  48209
IN N86712  103003 112903                         2,250.00

              TOTALS                             2,250.00
             A/R BALANCE         2,250.00     ON-ACCOUNT            .00

   041125  MW MANUFACTURERS INC             ROCKY MOUNT        VA  24151         540 483 0211
IN N86020  100103 103103                           209.09

              TOTALS                               209.09
             A/R BALANCE           209.09     ON-ACCOUNT            .00

   041500  NAM FOONG (M) SDN BHD            MALAYSIA           MA

              TOTALS
             A/R BALANCE         4,869.03-    ON-ACCOUNT        4,869.03

   046212  NASHVILLE SHEET METAL            NASHVILLE          TN  37204
CM N84548  072503 082403 15                                                                1,000.00-

              TOTALS                                                                       1,000.00-
             A/R BALANCE         1,000.00-    ON-ACCOUNT            .00

   045332  NEW TOWN MFG                     WIKES BARRE        PA  18702         800 348 6233

              TOTALS
             A/R BALANCE         1,913.78-    ON-ACCOUNT        1,913.78

   041645  NIAGRA FRONTIER SHEETMETAL       ORCHARD PARK       NY  14127
IN N85380  090303 100303                                        1,579.50

              TOTALS                                            1,579.50
             A/R BALANCE         1,579.50     ON-ACCOUNT            .00
```

11/04/03
18:35:02

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M1 MET-COIL - LOCKFORMER
AGING AS OF 10/31/03

PAGE 23
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
040597	OSCAR MARCOS VILLALOBOS A				CHIHUAHUA, CHIC	CP 39050				
	TOTALS									
	A/R BALANCE			34,375.00-	ON-ACCOUNT	34,375.00				
039891	OXFORD MACHINERY SALES				WORCESTER	MA 01610 0456	508-755-4423			
IN N81013	021303	031503							222.93	
IN N81740	031803	041703	06						5,000.00	
IN N83936	062703	072703	15						17,227.80	
IN N85285	090103	100103	15			30,336.00				
IN N85498	091003	101003				17,596.00				
IN N85566	091203	101203	15			30,336.00				
IN N85642	091603	101603				9,877.50				
IN N85892	092503	102503				59.38				
IN N86104	100603	110503			78.77					
IN N86135	100703	110603			1,423.81					
IN N86138	100703	110603			1,072.55					
IN N86270	101003	110903			525.49					
IN N86276	101303	111203			498.55					
IN N86335	101403	111303			215.99					
IN N86411	101703	111603			556.33					
IN N86412	101703	111603			380.26					
IN N86418	101703	111603			133.83					
CM N86460	102003	111903			24.75-					
IN N86463	102003	111903			137.17					
BC 12575	120301	000000	06						720.00	
BC 13773	120301	000000	06						157.75	
BC 14087	120301	000000	06						295.75	
BC 68338	010702	000000	01						1,100.00	1,100.00
	TOTALS				4,998.00	88,204.88			24,724.23	1,100.00
	A/R BALANCE			74,482.25	ON-ACCOUNT	43,444.86				
042461	P G T INDUSTRIES				NOKOMIS	FL 34274				
IN N86294	101303	111203			90.33					
	TOTALS				90.33					
	A/R BALANCE			90.33	ON-ACCOUNT	.00				
040030	PAC-PLAATBEWERKINGS DIVISION				HOLLAND NETHERLAND					
	TOTALS									
	A/R BALANCE			3,651.98-	ON-ACCOUNT	3,651.98				
043081	PEACHTREE COMPANIES INC				MOSINEE	WI 54455				
IN N85847	092503	102503	15			14,000.00				

```
            TOTALS                                          14,000.00
           A/R BALANCE        14,000.00     ON-ACCOUNT          .00
```

```
 11/04/03                                  AGED ACCOUNTS RECEIVABLE                                    PAGE    24
 18:35:02                                  FOR DIVISION M1    MET-COIL - LOCKFORMER                    ARM09B
                                           AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

   046700  PEARSON'S SIGNS                 PHOENIX           AZ  85009
 IN N86544 102303 112203                         223.54

             TOTALS                                223.54
            A/R BALANCE           223.54     ON-ACCOUNT          .00

   043068  PEERLESS SUPPLY COMPANY (07)    N SCITUATE        RI  02857        401 647 7455
                                                                                                  1,427.50-
 CM N78932 110402 120402 15

                                                                                                  1,427.50-
             TOTALS
            A/R BALANCE         1,427.50-    ON-ACCOUNT          .00

   040391  PETERSON ALUMINUM               KENNESHAW         GA  30144        800-323-1960
 IN N86596 102703 112603                         118.72
 IN N86731 103103 113003                         303.25

             TOTALS                                421.97
            A/R BALANCE           421.97     ON-ACCOUNT          .00

   041722  PIEDMONT MECHANICAL INC          SPARTANBURG       SC  29305
 IN N86711 103003 112903                       1,200.00

             TOTALS                              1,200.00
            A/R BALANCE         1,200.00     ON-ACCOUNT          .00

   011894  PIERCE ASSOCIATES INC            ALEXANDRIA        VA  22304        703-751-2400

             TOTALS
            A/R BALANCE        38,960.00-    ON-ACCOUNT       38,960.00

   012143  POLY-TEX INCORPORATED            CASTLE ROCK       MN  55010
 IN N86057 100203 110103                         541.70

             TOTALS                                541.70
            A/R BALANCE           541.70     ON-ACCOUNT          .00

   046643  PORTAL INC                       AVON              MA  02322
 IN N86702 103003 112903                       1,774.50
```

```
            TOTALS                          1,774.50
           A/R BALANCE        1,774.50     ON-ACCOUNT              .00

   009029  PRAWL ENGINEERING              OMAHA              NE  68106        402-556-8600
IN N86676  102903 112803                       1,200.00

            TOTALS                          1,200.00
           A/R BALANCE        1,200.00     ON-ACCOUNT              .00

   032760  PRECISION FABRICATION SYSTEMS   RANCHO CUCAMONGA   CA  91730        925-426-9906
IN N85525  091103 101103                                           76.15
```

```
  11/04/03                                   AGED ACCOUNTS RECEIVABLE                                          PAGE    25
  18:35:02                                   FOR DIVISION M1    MET-COIL - LOCKFORMER                          ARM09B
                                             AGING AS OF 10/31/03
```

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN N85796	092303	102303				951.91				
IN N86032	100103	103103			221.62					
IN N86199	100803	110703			326.70					
IN N86533	102203	112103			106.86					
	TOTALS				655.18	1,028.06				
	A/R BALANCE			1,683.24	ON-ACCOUNT	.00				
045217	PREMIUM MECHANICAL				JACKSON	MO 63755				
IN N86710	103003	112903			1,200.00					
	TOTALS				1,200.00					
	A/R BALANCE			1,200.00	ON-ACCOUNT	.00				
039892	PRODUCTION PRODS INC				CHARLOTTE HALL	MD 20622	301-472-4200		145.19	
IN N79840	121802	011703					141.31			
IN N84986	081503	091403				411.35				
IN N85271	090103	100103				11,025.00				
IN N85356	090203	100203				1,369.80				
IN N85716	091903	101903				189.72				
IN N85743	092203	102203				132.81				
IN N85764	092203	102203				169.04				
IN N85808	092303	102303				2,038.71				
IN N85825	092403	102403				2,262.39				
IN N85831	092403	102403				199.39				
IN N85893	092503	102503				153.34				
IN N85896	092503	102503				644.60				
IN N85920	092603	102603			696.38					
IN N86005	100103	103103			199.61					
IN N86015	100103	103103								

IN N86053	100203	110103	234.33
IN N86059	100203	110103	604.93
IN N86064	100203	110103	147.95
IN N86160	100703	110603	367.25
IN N86205	100903	110803	329.83
IN N86210	100903	110803	115.51
IN N86218	100903	110803	1,357.32
IN N86278	101303	111203	11,321.25
IN N86289	101303	111203	764.53
IN N86331	101403	111303	223.38
IN N86340	101403	111303	203.74
IN N86358	101503	111403	530.74
IN N86364	101503	111403	276.50
IN N86392	101603	111503	109.08
IN N86401	101603	111503	185.67
IN N86441	102003	111903	362.74
IN N86446	102003	111903	172.33
IN N86473	102103	112003	124.36
IN N86493	102103	112003	747.03
IN N86560	102403	112303	17,596.00

11/04/03
18:35:02

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M1 MET-COIL - LOCKFORMER
AGING AS OF 10/31/03

PAGE 26
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN N86588	102703	112603			39,920.00					
IN N86605	102703	112603			139.25					
IN N86614	102803	112703			765.25					
CM N86636	102803	112703			403.38-					
IN N86668	102903	112803			333.70					
IN N86703	103003	112903			437.05					
	TOTALS				77,862.33	18,596.15	141.31		145.19	
	A/R BALANCE			72,792.98	ON-ACCOUNT	23,952.00				
042433	PUROLATOR AIR FILTRATION				SACRAMENTO	CA 95838				
CM N724410	010902	020802							663.76-	
	TOTALS								663.76-	
	A/R BALANCE			663.76-	ON-ACCOUNT	.00				
041037	RCM SHEET METAL				GUAYNABO	PR 00970				
	TOTALS									
	A/R BALANCE			249.32-	ON-ACCOUNT	249.32				
044550	REACH SERVICE & SUPPLY				MILTON	FL 32570				

```
CM N78227  100202 110102                                                                                  56.27-

             TOTALS                                                                                       56.27-
            A/R BALANCE            56.27-    ON-ACCOUNT              .00

   033590  RED RIVER MACHINERY              ENNIS              TX  75119         972-878-6181
IN N85088  081903 091803                                                        6,112.50
IN N85724  091903 101903                                      39,920.00
IN N85848  092503 102503                                      10,125.00
IN N85849  092503 102503                                       6,015.00
IN N86500  102203 112103                          17,775.00
IN N86686  103003 112903                          11,025.00

             TOTALS                               28,800.00   56,060.00       6,112.50
            A/R BALANCE        73,609.34      ON-ACCOUNT        17,363.16

   014836  RED RIVER MACHINERY (PARTS)      ENNIS              TX  75119
IN N83061  051903 061803                                                                                  126.93
IN N83102  052003 061903                                                                                  144.05
IN N83108  052103 062003                                                                                1,137.70
IN N83153  052203 062103                                                                                  137.17
IN N83160  052203 062103                                                                                  249.54
IN N83254  052803 062703 15                                                                               222.36
IN N83255  052803 062703                                                                                  449.01
IN N83285  052903 062803                                                                                  814.30
IN N83288  052903 062803                                                                                  339.31
IN N83298  052903 062803                                                                                  743.94
IN N83302  052903 062803                                                                                  122.31
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                    PAGE    27
 18:35:02                                   FOR DIVISION M1    MET-COIL - LOCKFORMER                    ARM09B
                                            AGING AS OF 10/31/03

              DOC    DUE  EX
 DOCUMENT    DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
----------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

                                                                                                                 559.38
IN N83322  052903 062803
IN N84768  080503 090403                                                          437.97
IN N84773  080503 090403                                                          306.84
IN N84782  080503 090403                                                          188.13
IN N84783  080503 090403                                                          124.75
IN N84791  080603 090503                                                          133.12
IN N84805  080603 090503                                                          180.19
IN N84819  080603 090503                                                          137.09
IN N84827  080703 090603                                                          178.53
IN N84841  080703 090603                                                          131.16
IN N84877  081103 091003                                                          120.80
IN N84878  081103 091003                                                          871.75
IN N84885  081203 091103                                                          149.80
IN N84886  081203 091103                                                          296.61
```

IN N84920	081303	091203					140.11		
IN N84922	081303	091203					187.32		
IN N84924	081303	091203					134.44		
IN N84925	081303	091203					94.75		
IN N84989	081503	091403					128.30		
IN N85029	081803	091703					241.96		
IN N85082	081903	091803					116.77		
IN N85121	082003	091903					237.00		
IN N85174	082203	092103					552.72		
IN N85181	082203	092103					247.98		
IN N85190	082203	092103					152.08		
IN N85195	082203	092103					110.03		
IN N85209	082503	092403					139.24		
IN N85211	082503	092403					163.25		
IN N85270	090103	100103				183.50			
IN N85306	090103	100103				381.48			
IN N85333	090103	100103				62.63			
IN N85334	090103	100103				142.68			
IN N85335	090103	100103				141.43			
IN N85345	090103	100103				1,033.85			
IN N85349	090103	100103				191.45			
IN N85350	090103	100103				158.59			
IN N85371	090203	100203				293.69			
CM N85385	090303	100303				6.46-			
IN N85391	090303	100303				275.43			
IN N85445	090803	100803				198.87			
IN N85462	090803	100803				139.11			
IN N85481	090903	100903				62.38			
IN N85483	090903	100903				105.02			
IN N85484	090903	100903				137.09			
IN N85512	091003	101003				65.95			
IN N85524	091103	101103				816.48			
IN N85527	091103	101103				203.55			
IN N85529	091103	101103				198.62			
IN N85617	091503	101503				190.64			
IN N85692	091903	101903				137.17			

11/04/03
18:35:02

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M1 MET-COIL - LOCKFORMER
AGING AS OF 10/31/03

PAGE 28
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN N85717	091903	101903				428.70				
IN N85745	092203	102203				144.05				
IN N85755	092203	102203				128.28				
IN N85770	092303	102303				111.07				
IN N85790	092303	102303				199.22				
IN N85805	092303	102303				141.67				

IN N85816	092403	102403		181.34
IN N85843	092403	102403		112.76
IN N85853	092503	102503		437.07
IN N85894	092503	102503		154.75
IN N85924	092603	102603		149.29
IN N85930	092903	102903		800.43
IN N85945	092903	102903		246.42
IN N85950	092903	102903		163.75
IN N85953	092903	102903		904.01
IN N85955	092903	102903		117.17
IN N86002	100103	103103	4,770.00	
IN N86008	100103	103103	253.43	
IN N86009	100103	103103	199.84	
IN N86037	100203	110103	377.63	
IN N86039	100203	110103	148.64	
IN N86055	100203	110103	155.57	
IN N86087	100303	110203	168.26	
IN N86109	100603	110503	144.05	
IN N86159	100703	110603	494.17	
IN N86195	100803	110703	167.42	
IN N86208	100903	110803	189.93	
IN N86209	100903	110803	395.54	
IN N86225	100903	110803	134.94	
IN N86230	100903	110803	109.33	
IN N86238	100903	110803	132.65	
IN N86254	101003	110903	157.83	
IN N86281	101303	111203	465.90	
IN N86333	101403	111303	132.58	
IN N86356	101503	111403	437.07	
IN N86371	101503	111403	117.26	
IN N86374	101503	111403	213.84	
IN N86380	101603	111503	257.09	
IN N86387	101603	111503	144.05	
IN N86419	101703	111603	446.67	
IN N86434	101703	111603	495.70	
IN N86438	102003	111903	229.45	
IN N86444	102003	111903	576.17	
IN N86494	102103	112003	158.11	
IN N86496	102103	112003	729.76	
IN N86529	102203	112103	465.00	
IN N86534	102203	112103	283.68	
IN N86575	102403	112303	218.45	
IN N86594	102703	112603	153.37	
IN N86617	102803	112703	86.68	

11/04/03
18:35:02

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M1 MET-COIL - LOCKFORMER
AGING AS OF 10/31/03

PAGE 29
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED

```
---------- ------ ------ -- ------------- ------------- ------------- ------------- ------------- ------------- -------------

IN N86621  102803 112703                        335.42
IN N86678  102903 112803                        200.34

             TOTALS                           14,145.82       9,533.13       5,902.69                     5,046.00
            A/R BALANCE        34,627.64     ON-ACCOUNT              .00

   039910  RMT GABRO LTD                    KENT  ENGLAND                        44-1233-622214

             TOTALS
            A/R BALANCE        50,000.00-    ON-ACCOUNT        50,000.00

   014349  ROBERTSON MORRISON               ANN ARBOR          MI  48108
IN N86626  102803 112703                       1,653.58

             TOTALS                           1,653.58
            A/R BALANCE         1,653.58     ON-ACCOUNT              .00

   041692  ROCK BRANCH MECHANICAL           POCA               WV  25159
IN N698120 091301 101301 06                                                                                  1,545.15

             TOTALS                                                                                          1,545.15
            A/R BALANCE         1,545.15     ON-ACCOUNT              .00

   046682  ROLLFAB                          PHOENIZ            AZ  85034

             TOTALS
            A/R BALANCE               .21-   ON-ACCOUNT              .21

   040385  ROLLFORM ENGINEERING ENT         SINGAPORE          SI  179098        65 333 9772
IN N80465  012403 022303                                                                                       277.00
IN N82373  041603 051603                                                                                     1,822.85

             TOTALS                                                                                          2,099.85
            A/R BALANCE         2,099.85     ON-ACCOUNT              .00

   039943  RP MACHINE                       STILLWATER         NJ  7875          973-383-8994
IN N86360  101503 111403                         783.67
IN N86543  102303 112203                         350.57
IN N86568  102403 112303                       1,020.42

             TOTALS                           2,154.66
            A/R BALANCE         2,154.66     ON-ACCOUNT              .00

   039913  RST EXPORT-IMPORT                  SAO PAULO BRAZIL
IN N84151  070903 080803                                                                   2,774.50
IN N84188  071003 080903 15                                                                  174.75
IN N85199  082503 092403                                                      30,000.00
IN N85977  093003 103003                                          1,701.00
CM 352892X 022503 032703                                                                                     262.99-

             TOTALS                                               1,701.00    30,000.00    2,949.25          262.99-
```

11/04/03
18:35:02

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M1 MET-COIL - LOCKFORMER
AGING AS OF 10/31/03

PAGE 30
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
	A/R BALANCE			3,333.48	ON-ACCOUNT	31,053.78				
030123	RUSSELL AIR COND				PHOENIX	AZ 85027				
	TOTALS									
	A/R BALANCE			600.00-	ON-ACCOUNT	600.00				
046739	RWKS CONSTRUCTION				UPPER MARLBORO	MD 20772				
	TOTALS									
	A/R BALANCE			5,700.00-	ON-ACCOUNT	5,700.00				
040823	S N E ENTERPRISES				MOSINEE	WI 54455	715 693 7000			
IN N83939	062703	072703	15						14,000.00	
IN N85810	092303	102303				935.55				
IN N86252	101003	110903			585.07					
IN N86717	103103	113003			1,437.48					
	TOTALS				2,022.55	935.55			14,000.00	
	A/R BALANCE			16,958.10	ON-ACCOUNT	.00				
042062	SCHWARTZ & SON INC				MACON	GA 31208				
IN N86700	103003	112903			2,304.20					
	TOTALS				2,304.20					
	A/R BALANCE			2,304.20	ON-ACCOUNT	.00				
040692	SCOTT MACHINERY				RANCHO CORDOVA	CA 95742	916 638 7718			
IN N86068	100203	110103			262.34					
IN N86284	101303	111203			962.61					
	TOTALS				1,224.95					
	A/R BALANCE			1,224.95	ON-ACCOUNT	.00				
045098	SEGOVIA ALEJANDRO L				MONTERREY NL CP	MX 64930	011528183573253			
IN N86408	101703	111603			1,628.85					
IN N86437	102003	111903			47.67					
	TOTALS				1,676.52					
	A/R BALANCE			1,676.42	ON-ACCOUNT	.10				
045896	SERRATOS MARIO A LOPEZ				SAN FELILPE	MX				
	TOTALS									
	A/R BALANCE			825.00-	ON-ACCOUNT	825.00				
042493	SFA SUGUTMA A S				SILIVRI ISTANBUL	TU				
IN N85054	081903	091803					285.00			

```
CM N85877  092503 102503                                    633.15-

             TOTALS                                         633.15-        285.00


  11/04/03                                  AGED ACCOUNTS RECEIVABLE                                    PAGE    31
  18:35:02                                  FOR DIVISION M1    MET-COIL - LOCKFORMER                    ARM09B
                                            AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

             A/R BALANCE          348.15-    ON-ACCOUNT              .00

   040064  SHARQAWI DUCTING FACTORY        JEDDAH SAUDI ARABI     21421
IN N76357  070102 073102 15                                                                                  235.00
IN N84939  081303 091203                                                          523.30

             TOTALS                                                               523.30                      235.00
            A/R BALANCE        5,512.54-    ON-ACCOUNT         6,270.84

   002989  SIGLER & REEVES                 PHOENIX            AZ  85017-6630    602-272-5541
CM N85882  092503 102503                                        567.00-

             TOTALS                                             567.00-
            A/R BALANCE          567.00-    ON-ACCOUNT              .00

   040982  SILVERLINE BUILDING PROD        NO. BRUNSWICK      NJ  08902         732 435 1000
IN N86001  100103 103103                          281.16
IN N86272  101303 111203                       73,000.00
IN N86379  101603 111503                          470.62
IN N86424  101703 111603                        3,520.76
IN N86466  102103 112003 15                     7,300.00
CM N86643  102803 112703                          515.06-
BC 24574   060203 000000 01                                                                                  204.80         204.80

             TOTALS                            84,057.48                                                     204.80         204.80
            A/R BALANCE       10,637.72-    ON-ACCOUNT        94,900.00

   039958  SIMONTON WINDOWS                 PARIS              IL  61944         217-466-2851
CM N85862  092503 102503                                         78.70-

             TOTALS                                              78.70-
            A/R BALANCE           78.70-    ON-ACCOUNT              .00

   039979  SIMONTON WINDOWS                 PENNSBORO          WV  26415         800 426 2249
IN N84281  071503 081403                                                                          131.97
IN N85995  093003 103003                                        727.73
IN N86567  102403 112303                           90.49

             TOTALS                                 90.49       727.73                            131.97
            A/R BALANCE          950.19     ON-ACCOUNT              .00
```

```
   007390  SOUTHEASTERN AIR CONDITIONING   GARDEN CITY        GA  31418
IN N86694  103003 112903                          304.13

              TOTALS                              304.13
             A/R BALANCE           304.13     ON-ACCOUNT              .00

   039894  SOUTHWESTERN INSULATION          GARDEN GROVE       CA  92640         714-530-2980
CM N666080 050201 060101                                                                          22.00-
BC 75210   052802 000000 06                                                                      283.77
```

```
  11/04/03                                        AGED ACCOUNTS RECEIVABLE                                    PAGE    32
  18:35:02                                        FOR DIVISION M1    MET-COIL - LOCKFORMER                    ARM09B
                                                  AGING AS OF 10/31/03

              DOC    DUE  EX
 DOCUMENT    DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

              TOTALS                                                                                          261.77
             A/R BALANCE           261.77     ON-ACCOUNT              .00

   039896  SOUTHWESTERN INSULATION & S/M   PHOENIX            AZ  85043         602-272-6806
IN N84857  080803 090703 15                                                        30.50
BC 83086   063003 000000 01                                                                           3,812.34       3,812.34

              TOTALS                                                               30.50                3,812.34       3,812.34
             A/R BALANCE         3,842.84     ON-ACCOUNT              .00

   023207  STANEK WINDOWS INCORPORATED     CUYAHOGA HEIGHTS   OH  44125
IN N86421  101703 111603                          222.79

              TOTALS                              222.79
             A/R BALANCE           222.79     ON-ACCOUNT              .00

   008386  STREATER INC                     ALBERT LEA         MN  56007

              TOTALS
             A/R BALANCE        76,560.00-    ON-ACCOUNT        76,560.00

   036178  STROMBERG METAL WORKS INC       RALEIGH            NC  27613         919 781 2515
IN N85110  082003 091903                                                        1,450.26
IN N85237  082603 092503                                                        5,006.66

              TOTALS                                                            6,456.92
             A/R BALANCE         6,456.92     ON-ACCOUNT              .00

   042918  SUPERIOR DISTRIBUTION INC       INDIANAPOLIS       IN  46219
IN N86456  102003 111903                          211.92
IN N86498  102103 112003                          113.80
```

```
IN N86517  102203 112103                          175.31

             TOTALS                               501.03
            A/R BALANCE            501.03      ON-ACCOUNT              .00

   021155  SURKIN JAY J CO                   HUNTINGDON VALLEY  PA  19006         215-322-2118
IN N86242  101003 110903 15                      32,736.00

             TOTALS                            32,736.00
            A/R BALANCE         32,736.00      ON-ACCOUNT              .00

   046635  TAJ ENGINEERING CO                 DOHA, QATAR        83  CR 24358

             TOTALS
            A/R BALANCE          1,337.00-     ON-ACCOUNT         1,337.00

   039921  TERMOSISTEMA                       SANTIAGO CHILE

             TOTALS
```

```
 11/04/03                                    AGED ACCOUNTS RECEIVABLE                                    PAGE    33
 18:35:02                                    FOR DIVISION M1    MET-COIL - LOCKFORMER                    ARM09B
                                             AGING AS OF 10/31/03
```

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
	A/R BALANCE			185.00-	ON-ACCOUNT	185.00				
041475	THARRINGTON INDUSTRIES				ROCKY MOUNT	NC 27802				
IN N86166	100703 110603				2,176.79					
	TOTALS				2,176.79					
	A/R BALANCE			2,176.79	ON-ACCOUNT	.00				
016493	THREE STATES SUPPLY CO INC				MEMPHIS	TN 38101	901-948-8651			
IN N2048	101399 111399 01								2,125.00	2,125.00
CM N77604	090302 100302								785.92-	
IN N86293	101303 111203				169.61					
IN N86445	102003 111903				35.86					
IN N86464	102003 111903				199.12					
IN N86471	102103 112003				205.94					
IN N86497	102103 112003				159.74					
IN N86559	102303 112203				157.32					
IN N86570	102403 112303				287.21					
IN N86583	102403 112303				1,100.65					
IN N86591	102703 112603				241.90					
IN N86600	102703 112603				288.61					
IN N86613	102803 112703				2,775.00					
IN N86616	102803 112703				873.28					
IN N86648	102803 112703				331.55					

```
IN N86651  102803 112703                    14,130.00
IN N86672  102903 112803                       710.62
IN N86696  103003 112903                       209.79
IN N86701  103003 112903                        85.90
IN N86721  103103 113003                       200.45

             TOTALS                         22,162.55                                                  1,339.08       2,125.00
            A/R BALANCE         6,771.37-   ON-ACCOUNT        30,273.00

   041892  TORNADO MACHINERY               HOUSTON            TX  77039
IN N85496  090903 100903                                          65.49
CM N85861  092503 102503                                         378.21-
IN N86191  100803 110703                       930.76
IN N86192  100803 110703                       331.53
IN N86290  101303 111203                       117.33
IN N86359  101503 111403                     1,157.66
IN N86382  101603 111503                       387.06
IN N86516  102203 112103                       237.00
IN N86556  102303 112203                       565.61

             TOTALS                          3,726.95         312.72-
            A/R BALANCE         3,414.23    ON-ACCOUNT             .00

   046654  TRELLIDOR FOLDING BARS          ROSH HA'AYIN ISAEL 33

             TOTALS
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                    PAGE    34
 18:35:02                                   FOR DIVISION M1    MET-COIL - LOCKFORMER                    ARM09B
                                            AGING AS OF 10/31/03
```

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
	A/R BALANCE			5,250.00-	ON-ACCOUNT	5,250.00				
040547	TRUSEAL TECHNOLOGIES INC				BEACHWOOD	OH 44122				
	TOTALS									
	A/R BALANCE			51,520.00-	ON-ACCOUNT	51,520.00				
042472	UPCHURCH PLUMBING INC				GREENWOOD	MS 38935				
IN N86709	103003	112903			1,200.00					
	TOTALS				1,200.00					
	A/R BALANCE			1,200.00	ON-ACCOUNT	.00				
041442	VIWINCO INC				MORGANTOWN	PA 19543				
IN N86264	101003	110903			153.87					

```
              TOTALS                                153.87
             A/R BALANCE          153.87      ON-ACCOUNT              .00

   039899  VORYS BROTHERS INC              COLUMBUS          OH  43212        614-294-4701
IN N82710  050103 053103                                                                                154.94
IN N84422  072103 082003                                                                   177.10
IN N84501  072403 082303                                                                   194.66
IN N84523  072403 082303                                                                    77.09
IN N84657  073003 082903 15                                                                714.00
IN N85844  092403 102403                                          448.64
CM N85856  092503 102503                                          389.76-
CM N85858  092503 102503                                          381.16-
IN N85889  092503 102503                                          191.04
IN N85936  092903 102903                                          273.84
IN N85970  092903 102903                                          182.24
IN N85980  093003 103003                                          509.79
IN N86077  100303 110203                          374.82
IN N86152  100703 110603                          177.22
IN N86263  101003 110903                           99.52
IN N86295  101303 111203                          267.18
IN N86429  101703 111603                          154.17
IN N86430  101703 111603                          284.74
IN N86431  101703 111603                           49.66
IN N86439  102003 111903                        1,372.85

              TOTALS                            2,780.16          834.63                    1,162.85         154.94
             A/R BALANCE       5,110.81-      ON-ACCOUNT       10,043.39

   039878  WARD M P INC                     MILLBURY          MA  01527        508-756-8788
IN N85146  082103 092003                                                          53.19
IN N85187  082203 092103                                                         274.29
IN N86725  103103 113003                          159.31

              TOTALS                            159.31                           327.48
```

```
 11/04/03                                    AGED ACCOUNTS RECEIVABLE                                    PAGE    35
 18:35:02                                    FOR DIVISION M1    MET-COIL - LOCKFORMER                    ARM09B
                                             AGING AS OF 10/31/03

             DOC     DUE  EX
 DOCUMENT   DATE    DATE  CD      FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- --------------- --------------

             A/R BALANCE          486.79      ON-ACCOUNT              .00

   039900  WEISS H COMPANY                  BRONX             NY  10474        718-842-2130
IN N84359  071703 081603                                                                   2,211.32
IN N84572  072803 082703                                                                     168.26
IN N84575  072803 082703                                                                     109.33
IN N84631  073003 082903                                                                     811.98
IN N84875  081103 091003                                                          122.91
```

IN	N84883	081203	091103					202.52
IN	N84953	081403	091303					124.38
IN	N85080	081903	091803					164.85
IN	N85096	081903	091803					164.86
IN	N85098	081903	091803					610.05
IN	N85164	082203	092103					19,556.25
IN	N85169	082203	092103	15				30,920.00
IN	N85170	082203	092103					18,970.00
IN	N85321	090103	100103				124.61	
IN	N85400	090303	100303				940.60	
IN	N85420	090403	100403				438.70	
IN	N85424	090503	100503	15			30,920.00	
IN	N85452	090803	100803				241.35	
IN	N85486	090903	100903				271.45	
IN	N85491	090903	100903				242.13	
IN	N85515	091003	101003				132.71	
IN	N85564	091103	101103				226.85	
IN	N85609	091503	101503				1,398.62	
IN	N85615	091503	101503				392.03	
IN	N85647	091603	101603				547.69	
IN	N85750	092203	102203				107.01	
IN	N85751	092203	102203				104.81	
IN	N85752	092203	102203				147.85	
IN	N85838	092403	102403				219.05	
IN	N85839	092403	102403				97.93	
CM	N85867	092503	102503				89.62-	
IN	N85906	092503	102503				337.19	
IN	N85907	092503	102503				272.30	
IN	N85922	092603	102603				97.93	
IN	N85954	092903	102903				164.88	
IN	N85997	093003	103003				144.05	
IN	N86041	100203	110103			9,903.75		
IN	N86061	100203	110103			158.40		
IN	N86065	100203	110103			592.69		
IN	N86100	100603	110503			21,262.50		
IN	N86132	100703	110603			852.83		
IN	N86207	100903	110803			113.55		
IN	N86228	100903	110803			575.81		
IN	N86303	101303	111203			120.66		
IN	N86316	101403	111303			17,596.00		
IN	N86654	102903	112803			1,335.00		
IN	N86655	102903	112803			4,998.75		

11/04/03
18:35:02

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M1 MET-COIL - LOCKFORMER
AGING AS OF 10/31/03

PAGE 36
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED

```
IN N86665  102903 112803                    2,295.00
IN N86666  102903 112803                      912.00

             TOTALS                        60,716.94     37,480.12     70,835.82      3,300.89
            A/R BALANCE       153,333.76   ON-ACCOUNT     19,000.01

   016526  WEST COAST MFG INC             LYNNWOOD        WA  98036

             TOTALS
            A/R BALANCE              .00   ON-ACCOUNT          .00

   039901  WESTERN MACARTHUR COMPANY      OAKLAND         CA  94608        510 251 2102
CM N1361   100900 110900                                                                          320.00-
CM N708080 101901 111801                                                                          120.00-
IN N741710 032602 042502                                                                          213.82
IN N85695  091903 101903                                     310.48
IN N86415  101703 111603                      2,018.77
IN N86422  101703 111603                         55.07
IN N86443  102003 111903                        509.14

             TOTALS                         2,582.98        310.48                                226.18-
            A/R BALANCE        2,667.28   ON-ACCOUNT          .00

   039902  WESTERN MACARTHUR COMPANY      SACRAMENTO      CA  95834 0699
CM N84559  072503 082403                                                                 118.86-
IN N84842  080803 090703                                                        425.90
IN N86679  102903 112803                        152.34
CM N9109   071200 081200                                                                            8.80-

             TOTALS                         152.34                425.90        118.86-          8.80-
            A/R BALANCE          450.58   ON-ACCOUNT          .00

   039903  WESTERN MACARTHUR COMPANY      SAN JOSE        CA  95133
CM N86638  102803 112703                         39.06-

             TOTALS                          39.06-
            A/R BALANCE           39.06-   ON-ACCOUNT          .00

   014013  WESTERN SHEET METAL            SALT LAKE CITY  UT  84104        801-973-7072

             TOTALS
            A/R BALANCE           79.20-   ON-ACCOUNT        79.20

   003561  WESTSIDE MECHANICAL            NAPERVILLE      IL  605639647
IN N85177  082203 092103                                                      1,277.12

             TOTALS                                                           1,277.12
            A/R BALANCE        1,277.12   ON-ACCOUNT          .00

   042178  WILLIAMS DONNIE HTG & COOLING  NASHVILLE       TN  38210        615 781 8009
```

18:35:02 FOR DIVISION M1 MET-COIL - LOCKFORMER ARM09B
AGING AS OF 10/31/03

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN N84960	081403	091303					98.34			
	TOTALS						98.34			
	A/R BALANCE			98.34	ON-ACCOUNT	.00				
044421	WINDGATE PRODUCTS COMPANY				SUNVALLEY	CA 91352				
IN N76332	070102	073102	05						13,332.50	
IN N77457	082702	092602	05						43.75	
IN N86436	102003	111903			742.96					
	TOTALS				742.96				13,376.25	
	A/R BALANCE			11,692.55	ON-ACCOUNT	2,426.66				
040548	WINDSOR DOOR (11)				LITTLE ROCK	AR 72219				
	TOTALS									
	A/R BALANCE			4,113.85-	ON-ACCOUNT	4,113.85				
039880	WOOSLEY CHUCK & ASSOCIATES				EXCELSIOR	MN 55331	952-474-9633			
CM N81442	030503	040403	15						78.74-	
	TOTALS								78.74-	
	A/R BALANCE			78.74-	ON-ACCOUNT	.00				
CO/DIV TOTALS					1,100,156.81	445,334.42	207,397.24	27,703.90	97,149.26	11,598.04
	A/R BALANCE			663,854.27	ON-ACCOUN	1,213,887.36				

11/04/03
18:35:02

AGED DISPUTED ITEMS
FOR DIVISION M1 MET-COIL - LOCKFORMER
AGING AS OF 10/31/03

PAGE 38
ARM09B

ON-ACCOUNT	A/R BALANCE	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
CO/DIV TOTALS								
	1,213,887.36			445,334.42		27,703.90		11,598.04
		663,854.27	1,100,156.81		207,397.24		97,149.26	
01 DEDUCTION - BCN								
	11,598.04		1,503.26	212.11	48.49	70.01	9,764.17	
02 SALES TAX								
03 RETENTION								
04 PRODUCT PROBLEM								
	30,000.00						30,000.00	
05 PLACED FOR COLLECTION								
	11,619.99						11,619.99	
06 DISALLOWED BCN								
	10,723.62						10,723.62	
07 UNEXPLAINED DEDUCTION								
	2,106.48		2,029.09				77.39	
08 FILED ON PAYMENT BOND								
09 RESEARCHING DEDUCTION								
10 DISALLOWED CASH DISCOUNT								
11 CASH DISCOUNT								
		4.37-	7.48-	3.11				
12 CONSIGNMENT INVOICE								
13 TAX C/M BEING ISSUED								

14	SALES POLICY WRITE-OFF						
15	PARTIAL PAYMENT	325,231.34	141,135.00	175,344.23	37,001.92	5,069.28	33,319.09-
16	SERVICE CONTRACT DISPUTE						
CO/DIV DISPUTED TOTALS		391,275.10	144,659.87	175,559.45	37,050.41	5,139.29	28,866.08

11/04/03
18:35:02

AGED ACCOUNTS RECEIVABLE
REPORT GRAND TOTAL
AGING AS OF 10/31/03

PAGE 39
ARM09B

	ON-ACCOUNT	A/R BALANCE	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
REPORT GRAND TOTAL		1,213,887.36	663,854.27	1,100,156.81	445,334.42	207,397.24	27,703.90	97,149.26	11,598.04
01	DEDUCTION - BCN	11,598.04		1,503.26	212.11	48.49	70.01	9,764.17	
02	SALES TAX								
03	RETENTION								
04	PRODUCT PROBLEM	30,000.00						30,000.00	
05	PLACED FOR COLLECTION	11,619.99						11,619.99	
06	DISALLOWED BCN	10,723.62						10,723.62	
07	UNEXPLAINED DEDUCTION	2,106.48		2,029.09				77.39	
08	FILED ON PAYMENT BOND								
09	RESEARCHING DEDUCTION								
10	DISALLOWED CASH DISCOUNT								
11	CASH DISCOUNT								

	4.37-	7.48-	3.11			
12	CONSIGNMENT INVOICE					
13	TAX C/M BEING ISSUED					
14	SALES POLICY WRITE-OFF					
15	PARTIAL PAYMENT					
	325,231.34	141,135.00	175,344.23	37,001.92	5,069.28	33,319.09-
16	SERVICE CONTRACT DISPUTE					
DISPUTED GRAND TOTAL						
	391,275.10	144,659.87	175,559.45	37,050.41	5,139.29	28,866.08

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                   PAGE     1
 18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION               ARM09B
                                            AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- ------------- ------------- ------------- -------------- -------------

   045416  A-1 SHEET METAL                 EXETER             RI  02822         401 392 1138
IN V085477 052203 062103 15                                                                                          34.55
IN V086098 072803 082703                                                                          268.00

             TOTALS                                                                               268.00          34.55
            A/R BALANCE           302.55     ON-ACCOUNT              .00

   044098  ABLE SHEET METAL                 LOS ANGELES        CA  90022
IN V086721 101403 111303                         1,089.99

             TOTALS                              1,089.99
            A/R BALANCE         1,089.99     ON-ACCOUNT              .00

   040418  ACCO                             COMMERCE           CA  90040         818-244-6571
CM V083893 110602 120602                                                                                            515.18-

             TOTALS                                                                                                 515.18-
            A/R BALANCE           835.69-    ON-ACCOUNT           320.51

   031977  ACME MANUFACTURING COMPANY       BARTONVILLE        IL  61607-0170    800-899-2850
IN V086275 090803 100803                                            298.52
IN V086479 091203 101203                                            463.61
IN V086577 092203 102203                                            108.56
IN V086733 101403 111303                           232.37
IN V086799 101703 111603                           181.74
IN V086918 102803 112703                         1,188.20
IN V086930 102803 112703                         1,477.37

             TOTALS                              3,079.68          870.69
            A/R BALANCE         3,950.37     ON-ACCOUNT              .00

   040075  ACME MFG CO                      PHILADELPHIA       PA  19136         215 338 2850
IN V086222 091203 101203                                            823.14
IN V086331 082603 092503                                                          231.18
IN V086449 091203 101203                                            274.07
IN V086594 092203 102203                                            198.70
IN V086964 103103 113003                         4,366.35

             TOTALS                              4,366.35        1,295.91          231.18
            A/R BALANCE         5,893.44     ON-ACCOUNT              .00

   040076  ACME MFG COMPANY                  MEDINA             NY  141031293     716 798 0300
IN V086299 082603 092503                                                          186.70
IN V086359 092603 102603                                          1,793.66

             TOTALS                                              1,793.66          186.70
            A/R BALANCE         1,980.36     ON-ACCOUNT              .00

   040077  ACTION MACHINERY INT'L            DENVER             CO  80217
IN V086794 101703 111603                           116.90
```

```
 11/04/03                                    AGED ACCOUNTS RECEIVABLE                                    PAGE     2
 18:35:12                                    FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                             AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- ------------- ------------- ------------- ------------- -------------

IN V086916 102803 112703                          264.00

             TOTALS                               380.90
            A/R BALANCE           380.90     ON-ACCOUNT              .00

   046507  AIR DUCT PRODUCTS                CORONA             CA  92882
IN V086409 090303 100303                                       3,819.84
IN V086761 101403 111303                          384.15

             TOTALS                               384.15       3,819.84
            A/R BALANCE         4,203.99     ON-ACCOUNT              .00

   042362  AIR SYSTEM COMPONENTS            TERRELL            TX  75160         972-680-9126
IN V086522 091703 101703                                          140.53

             TOTALS                                               140.53
            A/R BALANCE           140.53     ON-ACCOUNT              .00

   044922  AIR TECH                        COEUR D'ALENE      ID  83814
IN V086791 101703 111603                        2,709.82
IN V086856 102403 112303                          296.19

             TOTALS                              3,006.01
            A/R BALANCE         3,006.01     ON-ACCOUNT              .00

   014162  AIRCO MECHANICAL                 AUSTIN             TX  78766
IN V085587 061103 071103                                                                                              266.95
IN V086427 090803 100803                                          412.04
IN V086576 092203 102203                                           61.58

             TOTALS                                               473.62                                           266.95
            A/R BALANCE           740.57     ON-ACCOUNT              .00

   009016  AIRE SHEET METAL                 REDWOOD CITY       CA  94063         415-364-8081
IN V086966 103103 113003                          166.11

             TOTALS                               166.11
            A/R BALANCE           166.11     ON-ACCOUNT              .00

   013613  AIRE SYSTEMS                     FORT SMITH         AR  72916         501-648-7400
IN V086732 101403 111303                          435.19

             TOTALS                               435.19
            A/R BALANCE           435.19     ON-ACCOUNT              .00

   040080  ALCO MFG CO                      POWER SPRINGS      GA  30127
IN V086920 102803 112703                          108.69

             TOTALS                               108.69
            A/R BALANCE           108.69     ON-ACCOUNT              .00
```

11/04/03
18:35:12

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M2 MET-COIL - IOWA PRECISION
AGING AS OF 10/31/03

PAGE 3
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
040079	ALCO MFG COMPANY				HATTIESBURG	MS 39401	601 584 6461			
IN V086709	101403	111303			205.07					
IN V086825	101703	111603			254.91					
	TOTALS				459.98					
	A/R BALANCE			459.98	ON-ACCOUNT	.00				
042645	AMERITECH STEEL SERVICE CO				STREETSBORO	OH 44241				
IN V086681	101403	111303			117.80					
	TOTALS				117.80					
	A/R BALANCE			117.80	ON-ACCOUNT	.00				
040945	ATLANTA METAL PRODUCTS				MABLETON	GA 30059				
IN V086833	102103	112003			411.68					
	TOTALS				411.68					
	A/R BALANCE			411.68	ON-ACCOUNT	.00				
045891	AUSTIN LIGHTING PRODUCTS				AUSTIN	TX 78758				
IN V086482	091203	101203				45.09				
IN V086497	091203	101203				85.55				
	TOTALS					130.64				
	A/R BALANCE			86.96-	ON-ACCOUNT	217.60				
046474	AUTOSTEEL INC				FRASER	MI 48026-1611				
	TOTALS									
	A/R BALANCE			7,285.00-	ON-ACCOUNT	7,285.00				
023078	BAKER MECHANICAL INCORPORATED				DES MOINES	IA 50317				
IN V085574	053003	062903	15						41,727.00	
	TOTALS								41,727.00	
	A/R BALANCE			41,727.00	ON-ACCOUNT	.00				
000381	BARNES M NELSON & SONS INC				COCKEYSVILLE	MD 21030				
IN V086719	101403	111303			54.66					
	TOTALS				54.66					
	A/R BALANCE			54.66	ON-ACCOUNT	.00				
040087	BARRINGTON MFG				ELDORADO SPRGS	MO 64744	417 876 5885			
IN V086696	101403	111303			878.96					
IN V086734	103103	113003			378.79					
IN V086884	102403	112303			221.35					
	TOTALS				1,479.10					
	A/R BALANCE			1,479.10	ON-ACCOUNT	.00				

11/04/03
18:35:12

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M2 MET-COIL - IOWA PRECISION
AGING AS OF 10/31/03

PAGE 4
ARM09B

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
046741	BAY CITIES METAL PRODUCTS				GARDENA	CA 90248				
IN V086889	103103	113003			519.88					
	TOTALS				519.88					
	A/R BALANCE			519.88	ON-ACCOUNT	.00				
040439	BCH MECHANICAL				LARGO	FL 34643	727-545-2547			
IN V085479	052203	062103	01						1,028.21	1,028.21
IN V086471	091203	101203				2,707.85				
IN V086606	092603	102603				313.87				
IN V086617	092603	102603				141.01				
CM V086778	101403	111303			313.87-					
IN V086855	102103	112003			2,679.44					
	TOTALS				2,365.57	3,162.73			1,028.21	1,028.21
	A/R BALANCE			6,556.51	ON-ACCOUNT	.00				
040577	BEAVER STEEL SERVICES				CARNEGIE	PA 15106	412-429-8860			
IN V086751	101403	111303			143.24					
	TOTALS				143.24					
	A/R BALANCE			143.24	ON-ACCOUNT	.00				
040426	BEIJING EQUIPMENT INST ENG COR				BEIJING	CH 100039				
CM V201207	120800	010701							16.91-	
	TOTALS								16.91-	
	A/R BALANCE			16.91-	ON-ACCOUNT	.00				
040088	BELLINGHAM SHEET METAL				BLACKSTONE	MA 01504	781-932-9520			
IN V086391	090303	100303				175.22				
IN V086426	090803	100803				696.28				
	TOTALS					871.50				
	A/R BALANCE			871.50	ON-ACCOUNT	.00				
039876	BENOIT S/M EQUIPMENT CO				WOODINVILLE	WA 98072				
IN V086566	092203	102203				3,600.00				
IN V086645	100303	110203			900.00					
IN V086869	102103	112003			803.71					
	TOTALS				1,703.71	3,600.00				
	A/R BALANCE			5,303.71	ON-ACCOUNT	.00				
039916	BETA INDUSTRILA LLC				DUBAI UNITED ARAB		9 714 333 1486			
IN V203206	082003	091903					230.41			
	TOTALS						230.41			

A/R BALANCE 230.41 ON-ACCOUNT .00

11/04/03
18:35:12

AGED ACCOUNTS RECEIVABLE
FOR DIVISION M2 MET-COIL - IOWA PRECISION
AGING AS OF 10/31/03

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
020277	BETA LTD				RYADH SAUDI ARABIA		9 714 333 1486			
IN V203151	061803	071803							874.31	
	TOTALS								874.31	
	A/R BALANCE			874.31	ON-ACCOUNT	.00				
045034	BETCO INC				STATESVILLE	NC 28625				
	TOTALS									
	A/R BALANCE			23,300.00-	ON-ACCOUNT	23,300.00				
042190	BLUE DIAMOND SHEET METAL				MEDFORD	NY 11763				
IN V086926	102803	112703			178.26					
	TOTALS				178.26					
	A/R BALANCE			178.26	ON-ACCOUNT	.00				
040885	BOESER SHEET METAL				MINNEAPOLIS	MN 55414	612-378-1803			
IN V086459	091203	101203				3,759.72				
IN V086507	091203	101203				489.32				
	TOTALS					4,249.04				
	A/R BALANCE			4,249.04	ON-ACCOUNT	.00				
000493	BONLAND INDUSTRIES INC				WAYNE	NJ 07474	973-694-3211			
IN V086618	092603	102603				345.87				
	TOTALS					345.87				
	A/R BALANCE			345.87	ON-ACCOUNT	.00				
000564	BUCKEYE HEATING & AC				BEDFORD HEIGHTS	OH 44146	216-831-0066			
IN V086361	090803	100803				479.23				
IN V086722	101403	111303			599.43					
IN V086747	101403	111303			172.90					
IN V086768	101403	111303			384.11					
IN V086932	102803	112703			181.39					
	TOTALS				1,337.83	479.23				
	A/R BALANCE			1,817.06	ON-ACCOUNT	.00				
032268	BUILDERS BEST INC				JACKSONVILLE	TX 75766	903-585-8283			
IN V086727	101403	111303			554.97					
IN V086729	102103	112003			209.57					
	TOTALS				764.54					
	A/R BALANCE			764.54	ON-ACCOUNT	.00				

```
   040744  BUNKER SHEET METAL              JAMAICA QUEENS     NY  11429
IN V085634 061103 071103                                                                545.69

              TOTALS                                                                    545.69
```

```
 11/04/03                                        AGED ACCOUNTS RECEIVABLE                                    PAGE     6
 18:35:12                                        FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                                 AGING AS OF 10/31/03

              DOC    DUE  EX
 DOCUMENT    DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

             A/R BALANCE            85.23     ON-ACCOUNT           460.46

   040834  CAPITOL HARDWARE SUPPLY          EAST RUTHERFORD    NJ  07073         800-503-9805
IN V086464 092203 102203                                        20,875.00

              TOTALS                                            20,875.00
             A/R BALANCE        20,802.49     ON-ACCOUNT            72.51

   040096  CHAMPION FURNACE PIPE CO         PEORIA             IL  61614
IN V086578 092203 102203                                           205.62
IN V086654 100303 110203                            164.81
IN V086669 100303 110203                            184.48

              TOTALS                            349.29            205.62
             A/R BALANCE           554.91     ON-ACCOUNT              .00

   040097  CHEROKEE METALWORKS LLC          MARYVILLE          TN  37802         865 379 1552
IN V085933 071103 081003                                                                                  119.25

              TOTALS                                                                                      119.25
             A/R BALANCE           119.25     ON-ACCOUNT              .00

   046717  CHINA METALLURGICAL EQUIP CORP   BEIJING P R, CHINA 39  10016
IN V203264 102803 112703                        110,000.00

              TOTALS                          110,000.00
             A/R BALANCE       110,000.00     ON-ACCOUNT              .00

   040531  CLIFCO METAL MFG INC             OGDEN              UT  84404         801 737 0425
IN V086628 092603 102603                                           499.62
IN V086897 103103 113003                            294.53

              TOTALS                            294.53            499.62
             A/R BALANCE           794.15     ON-ACCOUNT              .00

   013716  CLIMATE ENGINEERS                CEDAR RAPIDS       IA  52406
IN V086823 101703 111603                            400.00

              TOTALS                            400.00
             A/R BALANCE           400.00     ON-ACCOUNT              .00

   000798  COMFORT CONTROL                  NASHVILLE          TN  37204         615-256-8131
IN V086698 101403 111303                             97.78
```

```
            TOTALS                              97.78
           A/R BALANCE            97.78     ON-ACCOUNT              .00

  040098  CONKLIN METAL INDUSTRIES        ATLANTA            GA  30312

            TOTALS
```

```
 11/04/03                                    AGED ACCOUNTS RECEIVABLE                                    PAGE     7
 18:35:12                                    FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                             AGING AS OF 10/31/03

            DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

           A/R BALANCE       220,500.00-    ON-ACCOUNT       220,500.00

  040432  CONSTRUCTION METALS              FONTANNA           CA  92337         770-963-6226
CM V083053 082002 091902                                                                                      590.80-

            TOTALS                                                                                            590.80-
           A/R BALANCE           590.80-    ON-ACCOUNT              .00

  006625  CONTRACTORS HEATING USE 000825  COLORADO SPRINGS   CO  80907         303-893-1120
IN V086700 101403 111303                          68.94
IN V086705 102103 112003                         148.90

            TOTALS                               217.84
           A/R BALANCE           217.84     ON-ACCOUNT              .00

  040779  CSM MECHANICAL INC               MELROSE PARK       IL  60160
IN V083524 100402 110302                                                                                      430.99

            TOTALS                                                                                            430.99
           A/R BALANCE           430.99     ON-ACCOUNT              .00

  046280  CUSTOM DUCT                      HOUSTON            TX  77008         713-868-5557
IN V086557 091703 101703                                         228.13
IN V086662 100303 110203                         500.00
IN V086731 101403 111303                         200.00
IN V086816 101703 111603                         200.00
IN V086851 102103 112003                         226.16

            TOTALS                             1,126.16         228.13
           A/R BALANCE         1,354.29     ON-ACCOUNT              .00

  019792  DDS INDUSTRIES                   SOMERSET           MA  02726         508-678-3698
IN V081622 032602 042502 06                                                                                   112.55

            TOTALS                                                                                            112.55
           A/R BALANCE         5,062.45-    ON-ACCOUNT         5,175.00

  031683  DEHAN MACHINERY                  BENTON             AR  72015         501-316-5005

            TOTALS
           A/R BALANCE       544,382.07-    ON-ACCOUNT       544,382.07
```

```
   039906  DEMMLER MACHINERY INC          CUDDY              PA  15031        412-220-3140
IN V086375 090303 100303 15                                    7,284.00

             TOTALS                                            7,284.00
            A/R BALANCE          7,284.00     ON-ACCOUNT              .00

   040809  DENIER MFG                      CINCINNATI         OH  45227
IN V086708 101403 111303                          839.77
```



```
             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
 ---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

             TOTALS                                 839.77
            A/R BALANCE            839.77     ON-ACCOUNT              .00

   046175  DEPENDABLE HEATING & A/C          DIXON              CA  95620
IN V086682 101403 111303                          553.92
CM V086813 101703 111603                        1,257.50-

             TOTALS                               703.58-
            A/R BALANCE            703.58-    ON-ACCOUNT              .00

   036837  DESETA E J CO INC                  NEW CASTLE         DE  19720        302-324-1144
CM V081566 031902 041802                                                                                                  204.75-

             TOTALS                                                                                                       204.75-
            A/R BALANCE            321.63-    ON-ACCOUNT           116.88

   039735  DUC-PAC                           EAST LONGMEADOW    MA  01028
IN V086934 102803 112703                        1,503.53

             TOTALS                            1,503.53
            A/R BALANCE          1,503.53     ON-ACCOUNT              .00

   040105  DUCTFORM VENTILATION               GLENROTHES, FIFE                    44-1592-75555

             TOTALS
            A/R BALANCE            916.69-    ON-ACCOUNT           916.69

   010345  DUCTMATE INDUSTRIES INC            E MONONGAHELA      PA  15063        011902327811072
IN V086881 102403 112303                          295.01
IN V086965 103103 113003                          147.46

             TOTALS                               442.47
            A/R BALANCE            442.47     ON-ACCOUNT              .00

   040538  E & D MANUFACTURERS INC            CAROLINA           PR  00984
CM V201635 030602 040502                                                                                                  814.92-

             TOTALS                                                                                                       814.92-
            A/R BALANCE            814.92-    ON-ACCOUNT              .00
```

```
  018367  E & S SHEET METAL              ROSELLE PARK       NJ  07204         973 694-2895

            TOTALS
           A/R BALANCE          100.00-    ON-ACCOUNT          100.00

  040436  EAGLE MECH                      CHATTANOOGA        TN  37407
IN V086847 102103 112003                         337.74

            TOTALS                               337.74
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                    PAGE     9
 18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                            AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- ------------- ------------- ------------- ------------- ------------- ------------- -------------

           A/R BALANCE          337.74     ON-ACCOUNT              .00

  040380  EL JER MEXICO                    NAMPO              ID  83687
IN V203208 092203 102203                                        751.13
IN V203218 092603 102603                                        842.79
IN V203231 092203 102203                                      1,598.63
IN V203234 092603 102603                                      1,178.19
IN V203237 100303 110203                         891.78
IN V203239 101403 111303                         751.26
IN V203258 102403 112303                         902.47

            TOTALS                             2,545.51      4,370.74
           A/R BALANCE        6,916.25     ON-ACCOUNT              .00

  001173  EXCELSIOR MFG & SUPPLY           ITASCA             IL  60143         660-258-7276
IN V086917 102803 112703                         139.78

            TOTALS                               139.78
           A/R BALANCE          139.78     ON-ACCOUNT              .00

  041707  EXELON SERVICE                   BEMSONVILLE        IL  60106
IN V086587 093003 103003                                        152.02

            TOTALS                                              152.02
           A/R BALANCE          152.02     ON-ACCOUNT              .00

  039882  FABRICATING MACHINE              CLEVELAND          OH  44130         216-898-7007

            TOTALS
           A/R BALANCE        6,152.75-    ON-ACCOUNT         6,152.75

  018438  FEDCO STEEL                      HARRISON           NJ  07029         973-481-1424
IN V085373 051203 061103                                                                                139.75

            TOTALS                                                                                      139.75
           A/R BALANCE          139.75     ON-ACCOUNT              .00

  039883  FORMCO MACHINERY INC             AURORA             OR  97002         503-982-2509
```

```
IN V086110 073103 083003                                                                  3,842.54
IN V086302 082603 092503                                                     1,375.18
IN V086370 090303 100303                                        884.04

             TOTALS                                             884.04       1,375.18       3,842.54
            A/R BALANCE        13,428.24-    ON-ACCOUNT       19,530.00

   046475  FORMTEK MACHY (BEIJING) CO LTD  PEOPLES REP CHINA  CH  102209
IN V203212 082603 092503                                                       288.21
IN V203228 092203 102203                                        322.00

             TOTALS                                             322.00         288.21
```

```
 11/04/03                                    AGED ACCOUNTS RECEIVABLE                                    PAGE    10
 18:35:12                                    FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                             AGING AS OF 10/31/03
```

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
A/R BALANCE				610.21	ON-ACCOUNT	.00				
040635	FORTACERO SA DE C V				APODACA NL MEXICO					
IN V203097	041103	051103	15						245.06	
TOTALS									245.06	
A/R BALANCE				215.75	ON-ACCOUNT	29.31				
044227	FRANCE MECHANICAL CORP				GLEN CARBON IL 62034					
IN V086763	102103	112003			202.57					
TOTALS					202.57					
A/R BALANCE				202.57	ON-ACCOUNT	.00				
042743	G & S METAL PRODUCTS INC				CLEVELAND OH 44127 216-441-0700					
IN V086568	092203	102203			63.63					
TOTALS					63.63					
A/R BALANCE				63.63	ON-ACCOUNT	.00				
040111	GARMCO S PTE LTD				SINGAPORE 638756					
IN V203252	103103	113003			6,205.73					
CM V203254	101703	111603			1,500.00-					
TOTALS					4,705.73					
A/R BALANCE				4,705.73	ON-ACCOUNT	.00				
006313	GENSCO INCORPORATED				TACOMA WA 984241815 800-729-3003					
IN V086549	101403	111303			749.95					
IN V086588	102403	112303			2,476.90					
IN V086730	101403	111303			532.01					
IN V086765	101703	111603			344.09					
IN V086863	103103	113003			77.32					
IN V086865	102403	112303			278.10					
IN V086940	103103	113003			686.01					

```
              TOTALS                          5,144.38
             A/R BALANCE          5,144.38    ON-ACCOUNT              .00

   020235  GILLETTE AIR CONDITIONING        SAN ANTONIO        TX  78201
IN V086969 103103 113003                      6,579.47

              TOTALS                          6,579.47
             A/R BALANCE          6,579.47    ON-ACCOUNT              .00

   039885  GLADWIN MACH & SUPPLY CO         MINNEAPOLIS        MN  55421         612-574-9000
IN V086138 073103 083003 15                                                                  51,522.00
IN V086506 091203 101203 15                                     20,025.00
IN V086548 091703 101703                                            16.42
IN V086648 093003 103003 15                                     44,473.00
```

```
  11/04/03                                    AGED ACCOUNTS RECEIVABLE                                    PAGE    11
  18:35:12                                    FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                              AGING AS OF 10/31/03

              DOC    DUE  EX
 DOCUMENT    DATE   DATE  CD     FUTURE        CURRENT      1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

IN V086663 100303 110203                        1,906.63
IN V086962 103103 113003                      424,370.00
IN V086963 103103 113003                       70,805.00

              TOTALS                          497,081.63     64,514.42                      51,522.00
             A/R BALANCE        501,550.05    ON-ACCOUNT      111,568.00

   039889  GLADWIN MACHINERY & SUPPLY        ELK GROVE          IL  60007         847-437-7727
IN V086504 091203 101203 15                                     15,546.52
IN V086505 091203 101203 15                                      6,740.50
IN V086820 101703 111603 15                     4,104.64
IN V086832 101703 111603                        6,715.00
IN V086880 102403 112303                           94.07

              TOTALS                           10,913.71     22,287.02
             A/R BALANCE         26,905.75    ON-ACCOUNT        6,294.98

   039886  GLADWIN MACHINERY & SUPPLY CO     MENOMONEE FALLS    WI  53051
IN V086971 103103 113003                        8,370.00

              TOTALS                          8,370.00
             A/R BALANCE          8,370.00    ON-ACCOUNT              .00

   016816  GRAY METAL PRODUCTS INC          AVON               NY  14414         716-473-8660
IN V086785 101403 111303                        4,283.30
IN V086953 103103 113003                          500.17

              TOTALS                          4,783.47
             A/R BALANCE          4,783.47    ON-ACCOUNT              .00

   046722  GUNN METAL                        CARROLLTON         GA  30117
IN V086927 102803 112703                        1,666.67

              TOTALS                          1,666.67
```

```
            A/R BALANCE         1,666.67     ON-ACCOUNT              .00

   042520  HAAKON INDUSTRIES LTD           KINGSTON           ON  K7P 2T3       613 634 6500
IN V203222 091203 101203                                          121.11

             TOTALS                                               121.11
            A/R BALANCE            74.75     ON-ACCOUNT            46.36

   039887  HADO MACHINERY INC              SOUTH PLAINFIELD   NJ  07080
IN V083987 112102 122102                                                                          42.54

             TOTALS                                                                               42.54
            A/R BALANCE            42.54     ON-ACCOUNT              .00

   046049  HALO MECHANICAL INC             COLUMBIA STATION   OH  44028         440 236 3729
IN V086612 092603 102603                                           5,325.86
```

```
  11/04/03                                        AGED ACCOUNTS RECEIVABLE                                          PAGE    12
  18:35:12                                        FOR DIVISION M2    MET-COIL - IOWA PRECISION                      ARM09B
                                                  AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- ------------- ------------- ------------- ------------- ------------- -------------

CM V086814 101703 111603                       5,225.00-

             TOTALS                            5,225.00-      5,325.86
            A/R BALANCE           100.86     ON-ACCOUNT              .00

   040118  HAMLIN SHEET METAL               GARNER             NC  27529
IN V086641 093003 103003                                          469.77

             TOTALS                                               469.77
            A/R BALANCE           469.77     ON-ACCOUNT              .00

   012396  HANDY N B COMPANY                LYNCHBURG          VA  24506         434-847-4495
IN V086649 100303 110203                          121.50
IN V086651 100303 110203                           84.09
IN V086690 101403 111303                        1,520.00
IN V086781 101403 111303                        1,252.87
IN V086849 102403 112303                          507.59
IN V086867 102803 112703                          332.27

             TOTALS                            3,818.32
            A/R BALANCE        36,181.68-     ON-ACCOUNT        40,000.00

   011626  HARPERS                           POST FALLS         ID  83854         812-482-8515
IN V085393 052203 062103 15                                                                       209.75

             TOTALS                                                                               209.75
            A/R BALANCE           209.75     ON-ACCOUNT              .00

   001534  HARRINGTON BROTHERS INC           STOUGHTON          MA  02072         781-341-1999
IN V086115 073103 083003                                                                   1,239.35

             TOTALS                                                                        1,239.35
```

```
            A/R BALANCE        1,239.35     ON-ACCOUNT              .00

   001541  HART & COOLEY                   HOLLAND            MI  49423         616-392-7855
IN V086579 092603 102603                                          266.70

             TOTALS                                               266.70
            A/R BALANCE          266.70     ON-ACCOUNT              .00

   041963  HASCALL STEEL                   GRANDVILLE         MI  49418
IN V086800 101703 111603                          766.35

             TOTALS                               766.35
            A/R BALANCE          766.35     ON-ACCOUNT              .00

   045208  HEATCRAFT INC                   TIFTON             GA  31794
IN V086766 101403 111303                          777.53

             TOTALS                               777.53
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                    PAGE    13
 18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                            AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

            A/R BALANCE          777.53     ON-ACCOUNT              .00

   037290  HERCULES INDUSTRIES             DENVER             CO  80223         303-937-1000
IN V086362 090303 100303                                          217.04
IN V086541 091703 101703                                          363.82
IN V086553 092203 102203                                        3,387.40
IN V086597 092203 102203                                        1,313.66
IN V086634 100303 110203                          785.91
IN V086728 101403 111303                          386.08
IN V086782 101703 111603                          580.39
IN V086803 102803 112703                          831.69
CM V086822 101703 111603                        3,039.40-

             TOTALS                               455.33-      5,281.92
            A/R BALANCE        4,826.59     ON-ACCOUNT              .00

   016723  HILL MECHANICAL GROUP            CHICAGO            IL  60613         773-929-6600

             TOTALS
            A/R BALANCE           66.89-    ON-ACCOUNT            66.89

   040846  HRANEC CORPORATION              UNIONTOWN          PA  15401
CM V086585 092203 102203                                          220.00-

             TOTALS                                               220.00-
            A/R BALANCE          220.00-    ON-ACCOUNT              .00

   032847  HUBBELL/WIEGMANN INC            FREEBURG           IL  62243         618-539-3193
IN V086632 092603 102603                                          596.46
```

```
             TOTALS                                          596.46
            A/R BALANCE          596.46     ON-ACCOUNT          .00

   040174  I M S % DALE FISH               RAINBOW CITY      AL  35906
IN V086896 102403 112303                         510.41
IN V086899 102403 112303                         183.03

             TOTALS                              693.44
            A/R BALANCE          593.44     ON-ACCOUNT       100.00

   039988  IMCOR                            PHOENIX           AZ  85034        602 257 1319
IN V086462 091203 101203                                      2,791.86

             TOTALS                                          2,791.86
            A/R BALANCE        2,791.86     ON-ACCOUNT          .00

   044830  IMGRUTH AG                       SWITZERLAND
IN V203032 013103 030203 15                                                                  20,025.00

             TOTALS                                                                          20,025.00
```

```
  11/04/03                                    AGED ACCOUNTS RECEIVABLE                                    PAGE    14
  18:35:12                                    FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                              AGING AS OF 10/31/03
```

```
             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

            A/R BALANCE       20,025.00     ON-ACCOUNT          .00

   001703  INDEPENDENT SHEET METAL INC     HAWTHORNE         NJ  07506
IN V086805 101703 111603                         110.94

             TOTALS                              110.94
            A/R BALANCE          110.94     ON-ACCOUNT          .00

   039991  INDUMILL S A INDUSTRIA E COM    MG/BRAZIL

             TOTALS
            A/R BALANCE           76.40-    ON-ACCOUNT        76.40

   046372  INDUSTRIAL CHIMNEY CO            ST JEROME         PQ  J7Y 4B7
IN V203238 100303 110203                         758.08
IN V203248 101403 111303                         758.08

             TOTALS                            1,516.16
            A/R BALANCE        1,516.16     ON-ACCOUNT          .00

   039992  INDUSTRIAL SUPPLIES              ROUGEMOUNT QUEBEC  PQ
IN V203259 102403 112303                         460.20

             TOTALS                              460.20
            A/R BALANCE          460.20     ON-ACCOUNT          .00

   041224  INTERSTATE MANUFACTURING         PORTLAND          OR  97266        425-641-8073
```

```
            TOTALS
           A/R BALANCE          484.45-    ON-ACCOUNT          484.45

  040905  JEWELL COMPANY INC              PHOENIX           AZ  85007

            TOTALS
           A/R BALANCE          362.03-    ON-ACCOUNT          362.03

  039996  JOHANSON MECH INC               WOODINVILLE       WA  98072        425-481-2266
IN V086458 091203 101203                                      1,798.44

            TOTALS                                            1,798.44
           A/R BALANCE        1,798.44     ON-ACCOUNT              .00

  045548  JOUANEL INDUSTRIES SA           DETOURAINE        FR
IN V203156 062303 072303                                                                   206.61

            TOTALS                                                                         206.61
           A/R BALANCE          206.61     ON-ACCOUNT              .00

  039998  KEMENY OVERSEAS PRODUCTS        WILLOWBROOK       IL  60514
IN V085557 053003 062903                                                                   125.00
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                  PAGE    15
 18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION              ARM09B
                                            AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

                                                                                                                125.00
            TOTALS
           A/R BALANCE          125.00     ON-ACCOUNT              .00

  008627  KENCO INDUSTRIAL EQUIPMENT       POMPANO BEACH     FL  33069        954 978 5454
                                                                                            5,000.00
IN V083156 082802 092702 15                                                                   305.24
IN V083677 101602 111502                                                                      182.69
IN V083858 110602 120602                                                                    8,072.00
IN V084088 112702 122702 15                                                                 2,282.30
IN V084273 122002 011903 15                                                                 1,900.00
IN V084274 122002 011903 15                                                                      .63-
CM V085507 052903 062803 11                                                                   297.50
IN V201890 121702 011603
                                                                                           18,039.10
            TOTALS
           A/R BALANCE       18,039.10     ON-ACCOUNT              .00

  012339  KNAACK MANUFACTURING COMPANY     CRYSTAL LAKE      IL  60014        815 459 6020
IN V086836 103103 113003                        1,242.79

            TOTALS                              1,242.79
           A/R BALANCE        1,242.79     ON-ACCOUNT              .00

  040001  KOFAR PROD METALURGICOS          06413-901 BARUERI                  011551172511000

            TOTALS
```

```
            A/R BALANCE          173.04-    ON-ACCOUNT          173.04

   040002  L & L BUILDING PROUDUCTS        BURGAW            NC  28425         910-259-6374
IN V086342 101403 111303                        1,213.29
IN V086524 101403 111303                           80.02
IN V086571 101403 111303                        1,114.55
IN V086637 093003 103003                                          549.82
IN V086677 100303 110203                          650.52
IN V086742 101403 111303                          779.91
IN V086769 101403 111303                          139.46
IN V086780 101703 111603                          336.60
IN V086795 101703 111603                        2,781.59
IN V086796 102103 112003                          141.87
IN V086858 103103 113003                          169.39
IN V086954 103103 113003                          231.56
IN V086956 103103 113003                           48.00

             TOTALS                             7,686.76         549.82
            A/R BALANCE        8,236.51     ON-ACCOUNT              .07

   040003  L B MT VERNON INC               MT VERNON         NY  14075         740-397-8842
IN V086683 101403 111303                          258.94
IN V086712 101403 111303                        1,557.50

             TOTALS                             1,816.44
```

```
  11/04/03                                    AGED ACCOUNTS RECEIVABLE                                    PAGE    16
  18:35:12                                    FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                              AGING AS OF 10/31/03
```

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
A/R BALANCE				1,816.44	ON-ACCOUNT	.00				
041830	LAMINATION SPECIALTIES				CHICAGO	IL 60612	312 243 2181			
IN V086472	091203	101203				944.25				
CM V086545	091703	101703				358.18-				
TOTALS						586.07				
A/R BALANCE				586.07	ON-ACCOUNT	.00				
018036	LAMM H INC				FORT LAUDERDALE	FL 33334				
CM V080589	113001	123001							313.33-	
TOTALS									313.33-	
A/R BALANCE				313.33-	ON-ACCOUNT	.00				
040007	LASALLE AIR SYSTEMS				SALISBURY	NC 28146				
IN V086802	101703	111603			374.47					
TOTALS					374.47					
A/R BALANCE				374.47	ON-ACCOUNT	.00				
023545	LENNOX INDUSTRIES INCORPORATED				STUTTGART	AR 72160	870-673-1531			
IN V086544	092203	102203				536.46				

```
            TOTALS                                          536.46
           A/R BALANCE          536.46     ON-ACCOUNT          .00

  017698  LESSARD J P CANADA INC          MONTREAL          PQ  H1Z-3C8       514-384-0660
IN V203230 092203 102203                                      124.72

            TOTALS                                          124.72
           A/R BALANCE          124.72     ON-ACCOUNT          .00

  006577  LIMBACH INCORPORATED            PONTIAC           MI  48058         248-335-4181
IN V086208 081503 091403                                                        173.84

            TOTALS                                                              173.84
           A/R BALANCE          173.84     ON-ACCOUNT          .00

  042140  LITTLE SHEET METAL              FAIRLESS HILLS    PA  19030
IN V086879 102403 112303                        783.32

            TOTALS                              783.32
           A/R BALANCE          783.32     ON-ACCOUNT          .00

  040161  LOCKFORMER UK                   ASHFORD KENT ENGLA    TN23 1EW
CM V201264 012501 022401                                                                14,026.00-

            TOTALS                                                                      14,026.00-
           A/R BALANCE       14,026.00-    ON-ACCOUNT          .00
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                    PAGE    17
 18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                            AGING AS OF 10/31/03

            DOC     DUE  EX
 DOCUMENT   DATE    DATE CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- ------------- ------------- ------------- ------------- ------------- ------------- -------------

  040448  LOHMEIER SHEET METAL            CAPITOL HEIGHTS   MD  20743         301-336-3811
IN V086159 080503 090403                                                        650.31
IN V086861 102103 112003                        400.19

            TOTALS                              400.19                          650.31
           A/R BALANCE        1,050.50     ON-ACCOUNT          .00

  007517  LOUDOUN SHEET METAL CO INC       CHANTILLY         VA  20151
IN V086684 100303 110203                        155.31

            TOTALS                              155.31
           A/R BALANCE          155.31     ON-ACCOUNT          .00

  040008  LUKJAN METAL PROD INC            CONNEAUT          OH  44030         440 599 8127
CM V086535 093003 103003                                     1,324.50-
IN V086691 101403 111303                        212.13
IN V086694 101403 111303                        257.78
IN V086783 101403 111303                        196.03

            TOTALS                              665.94       1,324.50-
           A/R BALANCE          658.56-    ON-ACCOUNT          .00
```

```
   029851  LYONS H T COMPANY INC           BETHLEHEM          PA  18002         610 837 1821
IN V086674 100303 110203                          160.14
IN V086735 101403 111303                          838.62

              TOTALS                              998.76
             A/R BALANCE           998.76     ON-ACCOUNT               .00

   040009  M & M MANUFACTURING CO           FORT WORTH         TX  76161 3409
IN V086607 093003 103003                                         184.69
IN V086957 103103 113003                          411.90

              TOTALS                              411.90         184.69
             A/R BALANCE           596.59     ON-ACCOUNT               .00

   040449  M & M MANUFACTURING COMPANY IN  DALLAS             TX  75355 0174
CM V086828 101703 111603                           97.50-

              TOTALS                               97.50-
             A/R BALANCE            97.50-    ON-ACCOUNT               .00

   041375  M & M MFG                        HOUSTON            TX  77040
IN V086723 101403 111303                          545.10

              TOTALS                              545.10
             A/R BALANCE           545.10     ON-ACCOUNT               .00

   040010  M J ALLEN HOLDINGS LTD           ASHFORD KENT       02  TN23 1EW      011441233622214
IN V203163 063003 073003 15                                                                                197.11
```

```
  11/04/03                                        AGED ACCOUNTS RECEIVABLE                                    PAGE    18
  18:35:12                                        FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                                  AGING AS OF 10/31/03

              DOC    DUE  EX
 DOCUMENT    DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- ------------- ------------- ------------- ------------- -------------

IN V203186 072803 082703                                                                      156.77
IN V203262 102803 112703                        4,189.50

              TOTALS                            4,189.50                                      156.77         197.11
             A/R BALANCE         4,543.38     ON-ACCOUNT               .00

   046252  M J ALLEN HOLDINGS ROYALTIES    ASHFORD KENT       02  TN23 1EW

              TOTALS
             A/R BALANCE         7,438.27-    ON-ACCOUNT         7,438.27

   041298  MABE ECUADOR                     GUAYAQUIL ECUADOR  EC

              TOTALS
             A/R BALANCE           673.40-    ON-ACCOUNT           673.40

   046497  MACHINERY ANALYST & REPAIR       DRAPER             UT  84020
CM V086872 102403 112303                          236.29-

              TOTALS                              236.29-
```

```
            A/R BALANCE          236.29-    ON-ACCOUNT              .00

   012284  MACHINERY TRADE CENTER          LOS ANGELES        CA  90058         323-583-6888
IN V086374 090303 100303 15                                   52,313.80

             TOTALS                                           52,313.80
            A/R BALANCE        30,969.19    ON-ACCOUNT        21,344.61

   040014  MASTER FIT CORP                 INDIANAPOLIS       IN  46201         800-877-3828
IN V086599 102803 112703                          340.91
IN V086746 101403 111303                          520.48
IN V086848 102103 112003                          173.80
IN V086935 102803 112703                          475.36

             TOTALS                             1,510.55
            A/R BALANCE         1,510.55     ON-ACCOUNT              .00

   039967  MASTER MECHANICAL               EGAN               MN  55121
IN V086411 090803 100803                                         177.59
IN V086460 091203 101203                                          23.85
IN V086461 091203 101203                                         344.79
CM V086584 092203 102203                                          58.88-

             TOTALS                                              487.35
            A/R BALANCE          487.35     ON-ACCOUNT              .00

   041832  MCCREA EQUIPMENT CO             TEMPLE HILLS       MD  20748         301 423 6623
IN V086818 101703 111603                          220.43
IN V086866 102103 112003                          161.53

             TOTALS                               381.96
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                    PAGE    19
 18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                            AGING AS OF 10/31/03
```

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED

```
            A/R BALANCE          381.96     ON-ACCOUNT              .00

   019798  MCDOWALL CO                     ST CLOUD           MN  56302
IN V086890 102403 112303                          584.33

             TOTALS                               584.33
            A/R BALANCE          584.33     ON-ACCOUNT              .00

   021451  METAL FAB INC                    WICHITA            KS  67213         316-943-4031
IN V086565 092603 102603                                       1,038.18
IN V086829 101703 111603                          362.83
IN V086839 102403 112303                           55.94

             TOTALS                               418.77       1,038.18
            A/R BALANCE         1,456.95     ON-ACCOUNT              .00

   032109  METALWEST                        BRIGHTON           CO  80601
IN V086602 101403 111303                        1,275.57
```

```
             TOTALS                          1,275.57
            A/R BALANCE         1,275.57     ON-ACCOUNT              .00

   004533  METCO SHEET METAL & WELDING     HOUSTON            TX  77037         281-448-7600
IN V085203 041603 051603                                                                          589.56

             TOTALS                                                                               589.56
            A/R BALANCE           589.56     ON-ACCOUNT              .00

   039890  METROPOLITAN MACHINERY          ALLEN PARK         MI  48101
IN V086843 102103 112003                         2,401.69
IN V086857 102403 112303                           116.89

             TOTALS                          2,518.58
            A/R BALANCE         2,518.58     ON-ACCOUNT              .00

   030593  MIAMI TECH INC                   MIAMI              FL  33147         305-592-2290
IN V086862 102103 112003                         1,276.30

             TOTALS                          1,276.30
            A/R BALANCE         1,190.73     ON-ACCOUNT            85.57

   041296  MIDDLETON HEATING                BENTON             AR  72015
IN V086850 102103 112003                         2,019.12

             TOTALS                          2,019.12
            A/R BALANCE         2,019.12     ON-ACCOUNT              .00

   040022  MIDWEST DUCTS INC                PRAIRIE FARM       WI  54762         715-455-1969
CM V086815 101703 111603                           363.60-

             TOTALS                            363.60-
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                  PAGE    20
 18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION              ARM09B
                                            AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- ------------- ------------- ------------- ------------- -------------

            A/R BALANCE         1,030.65-    ON-ACCOUNT          667.05

   033309  MIDWEST MANUFACTURING            EAU CLAIRE         WI  54703
IN V085744 062303 072303                                                                          229.21

             TOTALS                                                                               229.21
            A/R BALANCE           229.21     ON-ACCOUNT              .00

   021308  MINTON & ROBERSON                CHESAPEAKE         VA  2332022       804-424-3991
IN V086773 102403 112303                           307.51
IN V086870 102103 112003                           212.81

             TOTALS                            520.32
            A/R BALANCE           520.32     ON-ACCOUNT              .00

   046386  MISR AIR CONDG MFG CO            CAIRO, EGYPT       34
```

```
             TOTALS
            A/R BALANCE            73.37-    ON-ACCOUNT            73.37

   040025  MITCHELL METAL PRODUCTS          KOUCIUSKO          MS  39090
IN V086835 101703 111603                          642.19

             TOTALS                               642.19
            A/R BALANCE           642.19     ON-ACCOUNT              .00

   040026  MK MACHINERY & SUPPLY             ST CATHERINES      ON  L2N 4B3       905-934-3680
IN V203232 092603 102603                                            645.37
IN V203270 103103 113003                        20,485.00

             TOTALS                            20,485.00         645.37
            A/R BALANCE        21,130.37     ON-ACCOUNT              .00

   040917  MODERNFOLD INC                    DYERSVILLE         IA  52040         765 529 1450
IN V086615 092603 102603                                            186.50
IN V086638 093003 103003                                            222.44

             TOTALS                                                 408.94
            A/R BALANCE           408.94     ON-ACCOUNT              .00

   009479  MODULAR METAL FABRICATORS         MORENO VALLEY      CA  92551951      909-242-3154
CM V086586 092203 102203                                            713.48-
IN V086592 092203 102203                                            659.53
IN V086598 103103 113003                          743.35
IN V086630 093003 103003                                             70.44
CM V086777 101403 111303                           83.00-

             TOTALS                               660.35          16.49
            A/R BALANCE           676.84     ON-ACCOUNT              .00
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                    PAGE    21
 18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                            AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT      1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

   041500  NAM FOONG (M) SDN BHD            MALAYSIA           MA
IN V203205 091703 101703                                          4,600.86
IN V203221 091703 101703                                            298.17

             TOTALS                                               4,899.03
            A/R BALANCE         4,899.03     ON-ACCOUNT              .00

   043114  NATIONAL COOLER                  COVINGTON          GA  30014
IN V086556 092603 102603                                            256.11
IN V086701 101403 111303                          824.27

             TOTALS                               824.27         256.11
            A/R BALANCE         1,080.38     ON-ACCOUNT              .00
```

```
   012929  NEW ENGLAND SHEET METAL          FRESNO              CA  93771
IN V086912 102803 112703                          2,320.75

             TOTALS                               2,320.75
            A/R BALANCE          2,320.75      ON-ACCOUNT               .00

   034948  NEW PROCESS STEEL                ALSIP               IL  60482
CM V086824 101703 111603                           857.50-

             TOTALS                               857.50-
            A/R BALANCE            857.50-     ON-ACCOUNT               .00

   044402  NOFTZ SHEET METAL                PITTSBURGH          PA  15222
IN V086525 091703 101703                                          113.25

             TOTALS                                              113.25
            A/R BALANCE            113.25      ON-ACCOUNT               .00

   003772  NOLL MANUFACTURING               STOCKTON            CA  95213-0610
IN V086737 101403 111303                           390.72

             TOTALS                               390.72
            A/R BALANCE            390.72      ON-ACCOUNT               .00

   046065  NORINCO SHANGHAI CO LID          SHANGHAI, CHINA     39
IN V203194 073103 083003 15                                                                3,877.00

             TOTALS                                                                        3,877.00
            A/R BALANCE          3,877.00      ON-ACCOUNT               .00

   040031  OMNI DUCT SYSTEMS                ANAHEIM             CA  92805
IN V086893 102403 112303                           131.35

             TOTALS                               131.35
            A/R BALANCE            131.35      ON-ACCOUNT               .00
```



```
             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

   040032  ORECO DUCT SYSTEMS               BALDWIN PARK        CA  91706         626 337 8832
IN V086511 101403 111303                           30.53

             TOTALS                               30.53
            A/R BALANCE             30.53      ON-ACCOUNT               .00

   009883  OUTOKUMPU HEATCRAFT INC          GRENADA             MS  38901         662-229-3180
IN V086877 102403 112303                          224.46
IN V086945 103103 113003                        6,740.26

             TOTALS                             6,964.72
            A/R BALANCE          6,964.72      ON-ACCOUNT               .00
```

```
   039891  OXFORD MACHINERY SALES          WORCESTER          MA  01610 0456    508-755-4423
IN V085699 061303 071303 15                                                                          6,244.20
IN V085823 062603 072603                                                                            15,412.69
IN V085972 071703 081603                                                                 5,230.38
IN V086503 091203 101203 15                                   15,530.00
IN V086655 101403 111303                          578.07
IN V086687 101403 111303                       17,500.00
IN V086726 101403 111303                            9.46
IN V086868 102403 112303                        1,837.50
CM V086976 103103 113003                          578.07-

              TOTALS                           19,346.96      15,530.00                      5,230.38      21,656.89
             A/R BALANCE        20,264.23     ON-ACCOUNT        41,500.00

   040033  P & S METAL & SUPPLY CO          LAS VEGAS          NV  89118         800-456-0530
IN V086675 100303 110203                          157.84
IN V086678 101703 111603                          988.35
IN V086686 100303 110203                          157.84
IN V086860 102103 112003                        5,527.92

              TOTALS                           6,831.95
             A/R BALANCE         6,831.95      ON-ACCOUNT              .00

   040030  PAC-PLAATBEWERKINGS DIVISION     HOLLAND NETHERLAND
IN V203233 092603 102603                                            241.92
IN V203236 100303 110203                          512.27

              TOTALS                             512.27           241.92
             A/R BALANCE           754.19      ON-ACCOUNT              .00

   040543  PIERCE & ASSOC INC               ALEXANDRIA         VA  22304
IN V086762 101403 111303                           42.84
IN V086774 101703 111603                          147.86

              TOTALS                             190.70
             A/R BALANCE           190.70      ON-ACCOUNT              .00
```

```
  11/04/03                                   AGED ACCOUNTS RECEIVABLE                                    PAGE    23
  18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION                ARM09B
                                             AGING AS OF 10/31/03

              DOC    DUE  EX
 DOCUMENT    DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

   012153  PRECISION METALS                 SAN ANTONIO        TX  78217         210 655 1898
IN V085950 071103 081003                                                                          231.99
IN V085986 071703 081603                                                                          267.07

              TOTALS                                                                              499.06
             A/R BALANCE           499.06      ON-ACCOUNT              .00

   040525  PRECISION STRIP INC              MINSTER            OH  45865
IN V086692 101703 111603                          332.98
```

```
              TOTALS                              332.98
             A/R BALANCE           332.98     ON-ACCOUNT              .00

   040594  PRO FAB SHEET METAL INC          WOODDALE           IL  60191
IN V086830 102403 112303                          662.86

              TOTALS                              662.86
             A/R BALANCE           662.86     ON-ACCOUNT              .00

   039892  PRODUCTION PRODS INC             CHARLOTTE HALL     MD  20622         301-472-4200
IN V080822 012202 022102                                                                                    67.72
IN V081747 040502 050502                                                                                    98.12
CM V083190 083002 092902                                                                                   412.81-
IN V086228 091203 101203                                                305.71
IN V086387 091203 101203                                                382.16
IN V086423 090803 100803                                                670.89
IN V086474 092603 102603                                              1,319.54
IN V086477 091203 101203                                                426.79
IN V086487 091703 101703                                              2,237.95
IN V086488 091203 101203                                                149.10
IN V086496 091203 101203                                                108.96
IN V086498 101403 111303                           52.17
IN V086562 101403 111303                          268.56
IN V086596 092203 102203                                                331.48
IN V086605 102803 112703                        1,636.84
IN V086626 092603 102603                                                298.94
IN V086650 102103 112003                        1,224.94
IN V086653 093003 103003 15                                           4,377.50
IN V086670 101403 111303                          377.20
IN V086676 100303 110203                          211.35
IN V086689 101403 111303                          283.38
IN V086703 102403 112303                          894.34
IN V086739 102103 112003                       45,000.00
IN V086744 101403 111303                          702.45
IN V086750 103103 113003                          487.72
IN V086767 101403 111303                          184.59
IN V086784 103103 113003                        1,005.22
IN V086787 101703 111603                        2,900.00
IN V086837 102803 112703                          120.00
IN V086841 102103 112003                          919.94
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                   PAGE    24
 18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION               ARM09B
                                            AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- ------------- ------------- ------------- ------------- ------------- -------------

IN V086878 102403 112303                          252.89
IN V086886 102403 112303                        1,950.88
IN V086900 102403 112303                          302.04
IN V086915 102803 112703                          282.62
IN V086936 102803 112703                          150.06
BC 85048   061303 000000 01                                                                          4,300.00       4,300.00
BC 85471   091903 000000 07                                                 126.92
```

```
            TOTALS                          59,207.19      10,735.94                                  4,053.03       4,300.00
           A/R BALANCE        69,400.04     ON-ACCOUNT       4,596.12

   040552  PUM SERVICE D'ACIER S A         CEDEX FRANCE
CM V201659 032602 042502 15                                                                            224.78-
CM V201717 053102 063002                                                                             2,800.00-

            TOTALS                                                                                   3,024.78-
           A/R BALANCE         3,024.78-    ON-ACCOUNT              .00

   044104  QUALITY SHEET METAL & A/C       HONOLULU           HI  96819
IN V086947 103103 113003                        3,575.94

            TOTALS                          3,575.94
           A/R BALANCE         3,575.94     ON-ACCOUNT              .00

   033590  RED RIVER MACHINERY             ENNIS              TX  75119         972-878-6181

            TOTALS
           A/R BALANCE        19,665.00-    ON-ACCOUNT        19,665.00

   014836  RED RIVER MACHINERY (PARTS)     ENNIS              TX  75119
IN V085658 061803 071803                                                                               124.59
IN V086084 082003 091903                                                          314.77
IN V086285 082003 091903                                                        2,584.17
IN V086300 082603 092503                                                          389.27
IN V086330 082603 092503                                                          507.21
IN V086357 090303 100303                                                          327.45
IN V086378 091203 101203                                                        1,503.07
IN V086389 090303 100303                                                          431.00
IN V086443 091203 101203                                                          739.93
IN V086515 092203 102203                                                        1,456.89
IN V086516 091703 101703                                                          289.06
IN V086611 092603 102603                                                          375.69
IN V086619 092603 102603                                                          822.34
IN V086644 093003 103003                                                           76.58
IN V086646 100303 110203                        2,603.83
IN V086673 100303 110203                           68.52
IN V086685 100303 110203                          129.81
IN V086706 101403 111303                          927.82
IN V086806 101703 111603                          104.35
IN V086875 102403 112303                          380.62
```

```
11/04/03                                   AGED ACCOUNTS RECEIVABLE                                  PAGE    25
18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION              ARM09B
                                           AGING AS OF 10/31/03
```

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN V086937	103103	113003			101.33					
TOTALS					4,316.28	6,022.01	3,795.42		124.59	
A/R BALANCE				14,258.30	ON-ACCOUNT	.00				
046387	REFRIGUA S A				GUATAMALA	64				

```
             TOTALS
            A/R BALANCE          86.88-    ON-ACCOUNT          86.88

   032325  REPUBLIC BUILDERS PRODUCTS(11)  MCKENZIE          TN  38201        901-352-3383
IN V084910 031403 041303                                                                          140.43
IN V084973 032603 042503                                                                        1,557.69

             TOTALS                                                                             1,698.12
            A/R BALANCE       1,698.12     ON-ACCOUNT             .00

   030025  RESEARCH PRODUCTS CORP          MADISON            WI  53701        608-257-8801
CM V084272 122002 011903
IN V086946 103103 113003                        1,194.00                                          315.10-
IN V086948 103103 113003                        3,848.30

             TOTALS                             5,042.30                                          315.10-
            A/R BALANCE      24,150.80-    ON-ACCOUNT        28,878.00

   024778  ROBERT S A                      PARIS FRANCE       FR  00000        33-1343-88720
IN V203240 100303 110203 15                        36.15

             TOTALS                               36.15
            A/R BALANCE          36.15     ON-ACCOUNT             .00

   039943  RP MACHINE                      STILLWATER         NJ  7875
IN V086919 103103 113003                          199.79

             TOTALS                              199.79
            A/R BALANCE         199.79     ON-ACCOUNT             .00

   041688  SA TOLCOLOR                     SEDEX              FR
IN V203241 103103 113003                          910.77

             TOTALS                              910.77
            A/R BALANCE         910.77     ON-ACCOUNT             .00

   005142  SAMUELS ENTERPRISES INC         YOUNGSTOWN         OH  44509        330 793-9326

             TOTALS
            A/R BALANCE         118.28-    ON-ACCOUNT          118.28

   009027  SCALISE A R INDUSTRIES          LAWRENCE           PA  15055        724-863-6300

             TOTALS
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                  PAGE    26
 18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION              ARM09B
                                            AGING AS OF 10/31/03

             DOC     DUE  EX
 DOCUMENT   DATE    DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

            A/R BALANCE         465.92-    ON-ACCOUNT          465.92

   019334  SCHEBLER CO                     BETTENDORF         IA  52722        319-359-0110
IN V086717 101403 111303                          399.15
```

```
            TOTALS                              399.15
           A/R BALANCE           399.15     ON-ACCOUNT              .00

  041226  SCHEXNAILDER SHEET METAL        RAYNE              LA  70578

            TOTALS
           A/R BALANCE         2,897.62-    ON-ACCOUNT         2,897.62

  041113  SEAL-TITE                        HILLSBORO          OH  45133
IN V086348 082603 092503                                                     1,072.85
IN V086355 093003 103003                                        181.79

            TOTALS                                              181.79       1,072.85
           A/R BALANCE         1,254.64     ON-ACCOUNT              .00

  040564  SEIBEL/REITZ GMBH & CO KG       BIEDENKOPF-BREIDEN     35216
IN V203207 101403 111303                       12,349.15

            TOTALS                             12,349.15
           A/R BALANCE        12,349.15     ON-ACCOUNT              .00

  040145  SELKIRK MFG LTD                  UNITED KINGDOM
IN V203057 022803 033003 05                                                                                    948.25

            TOTALS                                                                                             948.25
           A/R BALANCE           948.25     ON-ACCOUNT              .00

  046490  SHANGHAI HUACANG METAL CO LTD   SHANGHAI, CHINA    CH
IN V203216 090303 100303                                     112,700.00

            TOTALS                                           112,700.00
           A/R BALANCE       112,700.00     ON-ACCOUNT              .00

  039765  SHEET METAL CONNECTORS INC      MINNEAPOLIS        MN  55432         763-572-0000
IN V086845 102103 112003                           176.19
IN V086853 103103 113003                           128.43

            TOTALS                                 304.62
           A/R BALANCE           304.62     ON-ACCOUNT              .00

  039945  SHEET METAL WERKS INC           DES PLAINES        IL  60018         847-827-4700
IN V086950 103103 113003                           189.81

            TOTALS                                 189.81
           A/R BALANCE           189.81     ON-ACCOUNT              .00
```

```
 11/04/03                                   AGED ACCOUNTS RECEIVABLE                                  PAGE    27
 18:35:12                                   FOR DIVISION M2    MET-COIL - IOWA PRECISION              ARM09B
                                            AGING AS OF 10/31/03

            DOC     DUE  EX
 DOCUMENT   DATE    DATE CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- ------------- ------------- ------------- -------------- --------------

  040462  SHERER MFG                       CLEARWATER         FL  33762 5116    888 424 3828
IN V086593 092203 102203                                        1,152.24
```

```
IN V086633 093003 103003                                    329.14

             TOTALS                                       1,481.38
            A/R BALANCE         1,481.38     ON-ACCOUNT        .00

   040529  SIMPSON-DURAVENT                VACAVILLE          CA  95688
IN V086876 102403 112303                        254.84

             TOTALS                             254.84
            A/R BALANCE           254.84     ON-ACCOUNT        .00

   040067  SNAP-RITE MFG INC               COATS              NC  27521         910-897-4080
IN V086834 102103 112003                         85.00
IN V086854 102403 112303                        237.47

             TOTALS                             322.47
            A/R BALANCE           322.47     ON-ACCOUNT        .00

   040466  SOTRACIER                       F PONTCHARRA           38530         04-76-971-056
IN V203235 101403 111303                     14,142.38
IN V203261 102403 112303                      2,523.96

             TOTALS                          16,666.34
            A/R BALANCE        16,666.34     ON-ACCOUNT        .00

   011877  SOUTHLAND INDUSTRIES             LONG BEACH         CA  90809         562-424-8638
CM V085500 052203 062103                                                                          1,000.00-

             TOTALS                                                                               1,000.00-
            A/R BALANCE         1,000.00-    ON-ACCOUNT        .00

   040677  SPECIALTY STEEL SERVICE INC      PHILADELPHIA       PA  19124
IN V086659 100303 110203                        535.89

             TOTALS                             535.89
            A/R BALANCE           535.89     ON-ACCOUNT        .00

   041539  SPEED METAL FABRICATORS INC      ASTORIA            NY  11103
IN V086704 101403 111303                        184.56
IN V086740 101403 111303                        720.23

             TOTALS                             904.79
            A/R BALANCE           904.79     ON-ACCOUNT        .00

   016073  SPENCER F W & SON INCORPORATED   BRISBANE           CA  94005         415-468-5000

             TOTALS
            A/R BALANCE           258.44-    ON-ACCOUNT        258.44
```


DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED

```
   040544  STEEL SERVICES PLUS              CLEVELAND          OH  44103
IN V086573 092203 102203                                          183.24

              TOTALS                                              183.24
             A/R BALANCE            183.24     ON-ACCOUNT              .00

   040039  STEEL TECHNOLOGIES OHIO          WILLOUGHBY         OH  44096
IN V086804 102103 112003                            532.46

              TOTALS                                532.46
             A/R BALANCE            532.46     ON-ACCOUNT              .00

   003132  STOUGHTON TRAILERS               STOUGHTON          WI  53589         608-873-2500
IN V086793 101703 111603                            686.71

              TOTALS                                686.71
             A/R BALANCE            686.71     ON-ACCOUNT              .00

   003134  STRAIN C B & SON                 POUGHKEEPSIE       NY  12603         914-454-0600
CM V086693 100303 110203                          1,032.66-

              TOTALS                            1,032.66-
             A/R BALANCE          1,032.66-    ON-ACCOUNT              .00

   040046  STRIKER SHEET METAL              MEDFORD LI         NY  11763         631-698-3451
IN V086050 072803 082703                                                                          244.72
IN V086105 073103 083003 15                                                                     3,025.83
IN V086202 082003 091903                                                          1,013.48

              TOTALS                                              1,013.48       3,270.55
             A/R BALANCE          4,284.03     ON-ACCOUNT              .00

   003137  STROMBERG S/M WORKS              BELTSVILLE         MD  20705         301-931-1000
IN V086895 102403 112303                          1,058.21

              TOTALS                            1,058.21
             A/R BALANCE          1,058.21     ON-ACCOUNT              .00

   011977  SUPERIOR FIREPLACE               UNION CITY         TN  38261         731-885-7621
IN V086420 090803 100803                                          2,271.14
IN V086581 101403 111303                            545.01

              TOTALS                                545.01       2,271.14
             A/R BALANCE          2,816.15     ON-ACCOUNT              .00

   046152  SUPERIOR SHEET METAL             HUDSIN             NH  03051
IN V086121 073103 083003 15                                                                        61.45

              TOTALS                                                                              61.45
             A/R BALANCE             61.45     ON-ACCOUNT              .00
```


DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED

```
   040471  SUPPLIERS TO WHOLESALERS        CHARLOTTE          NC  28205
IN V086623 092603 102603                                        232.02

             TOTALS                                             232.02
            A/R BALANCE           232.02     ON-ACCOUNT              .00

   034994  SUTHERLAND SCHULTZ LIMITED      CAMBRIDGE          ON  N3H 1H7
IN V203269 103103 113003                      520,000.00

             TOTALS                          520,000.00
            A/R BALANCE       520,000.00     ON-ACCOUNT              .00

   046579  TAMARACK HEATING & COOLING      PLAINFIELD         IL  60544
IN V086891 102403 112303                          525.30

             TOTALS                               525.30
            A/R BALANCE           525.30     ON-ACCOUNT              .00

   040069  TAMBE METAL PRODUCTS            VICTOR             NY  14564
IN V086616 092603 102603                                        206.07

             TOTALS                                             206.07
            A/R BALANCE           206.07     ON-ACCOUNT              .00

   003215  TESSIERS INCORPORATED           MITCHELL           SD  57301        605-996-7548
IN V086671 100303 110203                          216.00

             TOTALS                               216.00
            A/R BALANCE           216.00     ON-ACCOUNT              .00

   041331  THAI KENZAISHA CO LTD           SURIYAWONG BANGRAK TH  10500
CM V203102 042203 052203 15                                                                    32.00-

             TOTALS                                                                            32.00-
            A/R BALANCE            32.00-    ON-ACCOUNT              .00

   045560  THERMA TRU VIRGINIA LLC         FREDERICKSBURG     VA  22408        540 898 5700
IN V086406 090303 100303 15                                     520.00

             TOTALS                                             520.00
            A/R BALANCE           520.00     ON-ACCOUNT              .00

   016493  THREE STATES SUPPLY CO  INC     MEMPHIS            TN  38101        901-948-8651
IN V086711 101703 111603                          177.54
IN V086914 102803 112703                        1,231.56

             TOTALS                            1,409.10
            A/R BALANCE         1,409.10     ON-ACCOUNT              .00

   040474  TIN STAR                        BALTIMORE          MD  21206        410-485-9302
```

```
                DOC    DUE  EX
 DOCUMENT      DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- -------------- -------------- -------------- -------------- --------------

IN V086748 101403 111303                          296.21

             TOTALS                               296.21
            A/R BALANCE            296.21     ON-ACCOUNT               .00

   041657  TRACHTE BUILDING SYSTEMS         SUN PRAIRIE        WI  53590
IN V086951 103103 113003                           87.64

             TOTALS                                87.64
            A/R BALANCE             87.64     ON-ACCOUNT               .00

   043049  TRU DUCT INC                      SANTEE             CA  92071

             TOTALS
            A/R BALANCE             77.85-    ON-ACCOUNT             77.85

   041902  TYLER REFRIGERATION              OLIVE BRANCH       MS  38654         662 895 4455
IN V086741 101403 111303                          330.26

             TOTALS                               330.26
            A/R BALANCE            330.26     ON-ACCOUNT               .00

   045320  UBS LEASING SA                   SWITZERLAND
IN V203080 031903 041803 15                                                                                   20,809.00

             TOTALS                                                                                           20,809.00
            A/R BALANCE         20,809.00     ON-ACCOUNT               .00

   040048  UNION CORRUGATING CO             FAYETTEVILLE       NC  28301
IN V086749 101403 111303                          330.95
IN V086755 101403 111303                          347.18

             TOTALS                               678.13
            A/R BALANCE            678.13     ON-ACCOUNT               .00

   041365  UNITED HEATING & COOLING INC     GRANDVIEW          MO  64030
IN V086753 101403 111303                          147.18
IN V086807 102103 112003                        2,329.05

             TOTALS                             2,476.23
            A/R BALANCE          2,476.23     ON-ACCOUNT               .00

   021327  UNITED SHEET METAL               MIAMI              FL  33054         305-685-3526
IN V086563 092203 102203                                          261.49
BC 85763   101003 000000 15                       135.50
BC 85835   101003 000000 15                     3,068.32

             TOTALS                             3,203.82         261.49
            A/R BALANCE          3,465.31     ON-ACCOUNT               .00
```

```
             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- ------------- ------------- -------------- ------------- -------------

   040826  UNITED SHEET METAL              KING OF PRUSSIA    PA  19406
IN V086788 101703 111603                          220.56

              TOTALS                              220.56
             A/R BALANCE           220.56     ON-ACCOUNT              .00

   040475  UTILITY TRAILER INC              CLEARFIELD         UT  84015         801-525-4300
IN V086495 092203 102203                                      1,146.84
CM V086513 091203 101203                                         20.00-
IN V086874 102403 112303                        1,806.58
IN V086885 102403 112303                        1,481.26
IN V086898 103103 113003                          296.96
IN V086968 103103 113003                          445.86

              TOTALS                            4,030.66      1,126.84
             A/R BALANCE         5,157.50     ON-ACCOUNT              .00

   036451  UTILITY TRAILER MANUFACTURING   PARAGOULD          AR  72450         (870)236-9195
IN V086356 090303 100303                                        101.44
IN V086955 103103 113003                        2,317.94

              TOTALS                            2,317.94        101.44
             A/R BALANCE         2,419.38     ON-ACCOUNT              .00

   040051  UTILITY TRAILER MFG CO           ATKINS             VA  24311         540-783-8800
IN V086531 091703 101703                                        449.06

              TOTALS                                            449.06
             A/R BALANCE           449.06     ON-ACCOUNT              .00

   039172  VALAIR                           SWITZERLAND        SZ
IN V203249 103103 113003                        1,191.06

              TOTALS                            1,191.06
             A/R BALANCE         1,191.06     ON-ACCOUNT              .00

   039899  VORYS BROTHERS INC               COLUMBUS           OH  43212
IN V086625 092603 102603 15                                    17,574.90
IN V086772 101403 111303                          212.99

              TOTALS                              212.99      17,574.90
             A/R BALANCE        17,787.89     ON-ACCOUNT              .00

   003456  WALKER J WALKER INC              MEMPHIS            TN  38118         901-368-1500
IN V086604 092603 102603                                        755.04

              TOTALS                                            755.04
             A/R BALANCE           755.04     ON-ACCOUNT              .00

   039878  WARD M P INC                     MILLBURY           MA  01527         508-756-8788
```

18:35:12 FOR DIVISION M2 MET-COIL - IOWA PRECISION ARM09B
AGING AS OF 10/31/03

DOCUMENT	DOC DATE	DUE DATE	EX CD	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
IN V086725	101403	111303			95.04					
	TOTALS				95.04					
	A/R BALANCE			95.04	ON-ACCOUNT	.00				
011960	WATERPIK TECHNOLOGIES INC				MOORPARK	CA 93021				
IN V086792	101703	111603			246.63					
	TOTALS				246.63					
	A/R BALANCE			246.63	ON-ACCOUNT	.00				
039900	WEISS H COMPANY				BRONX	NY 10474	718-842-2130			
IN V085222	041603	051603	15						6,000.00	
IN V086402	090303	100303	15			42,470.00				
IN V086437	090803	100803				123.73				
IN V086688	100303	110203			332.07					
IN V086707	101403	111303			468.82					
IN V086760	101403	111303			537.08					
	TOTALS				1,337.97	42,593.73			6,000.00	
	A/R BALANCE			39,236.52-	ON-ACCOUNT	89,168.22				
003561	WESTSIDE MECHANICAL				NAPERVILLE	IL 605639647	630 369-6690			
IN V086907	102803	112703			81.23					
	TOTALS				81.23					
	A/R BALANCE			81.23	ON-ACCOUNT	.00				
039098	WHIRLPOOL CORPORATION				BENTON HARBOR	MI 49022				
	TOTALS									
	A/R BALANCE			1,091.29-	ON-ACCOUNT	1,091.29				
040058	WHOLESALE SHEET METAL				KANSAS CITY	KS 66103	913-432-7100			
IN V085198	041603	051603							3,520.50	
	TOTALS								3,520.50	
	A/R BALANCE			3,520.50	ON-ACCOUNT	.00				
040055	WILKINS CORP				LITTLE ROCK	AR 72212				
IN V086754	101403	111303			117.65					
IN V086775	102403	112303			43.04					
IN V086883	102403	112303			208.14					
	TOTALS				368.83					
	A/R BALANCE			368.83	ON-ACCOUNT	.00				
003598	WILLIAMS KIRK & ASSOC				GROVE CITY	OH 43123	614-875-9023			
IN V086929	102803	112703			249.99					
	TOTALS				249.99					

```
 11/04/03                                        AGED ACCOUNTS RECEIVABLE                                        PAGE    33
 18:35:12                                        FOR DIVISION M2    MET-COIL - IOWA PRECISION                    ARM09B
                                                 AGING AS OF 10/31/03

             DOC    DUE  EX
 DOCUMENT   DATE   DATE  CD     FUTURE        CURRENT       1 to 30 days  31 to 60 days  61 to 90 days   over 90 days     DISPUTED
---------- ------ ------ -- -------------- -------------- ------------- ------------- ------------- ------------- -------------

            A/R BALANCE           249.99     ON-ACCOUNT              .00

   041925  WRISCO INDUSTRIES INC           ATLANTA            GA  30316         404-622-106
IN V086197 092203 102203                                       3,884.44
IN V086455 091203 101203                                         294.62

             TOTALS                                            4,179.06
            A/R BALANCE         4,179.06     ON-ACCOUNT              .00

   040565  Z & M SHEET METAL               CHANTILLY          VA  20151-2950
IN V086789 101703 111603                          1,094.72

             TOTALS                               1,094.72
            A/R BALANCE         1,094.72     ON-ACCOUNT              .00

**CO/DIV TOTALS**                           1,418,278.59     437,534.47       9,017.58      70,086.35     123,025.55       5,328.21
            A/R BALANCE       851,125.65     ON-ACCOUN      1,206,816.89
```

11/04/03
18:35:12

AGED DISPUTED ITEMS
FOR DIVISION M2 MET-COIL - IOWA PRECISION
AGING AS OF 10/31/03

PAGE 34
ARM09B

ON-ACCOUNT	A/R BALANCE	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
CO/DIV TOTALS								
	1,206,816.89			437,534.47		70,086.35		5,328.21
		851,125.65	1,418,278.59		9,017.58		123,025.55	
01 DEDUCTION - BCN								
	5,328.21						5,328.21	
02 SALES TAX								
03 RETENTION								
04 PRODUCT PROBLEM								
05 PLACED FOR COLLECTION								
	948.25						948.25	
06 DISALLOWED BCN								
	112.55						112.55	
07 UNEXPLAINED DEDUCTION								
	126.92			126.92				
08 FILED ON PAYMENT BOND								
09 RESEARCHING DEDUCTION								
10 DISALLOWED CASH DISCOUNT								
11 CASH DISCOUNT								
	.70-		.07-				.63-	
12 CONSIGNMENT INVOICE								
13 TAX C/M BEING ISSUED								
14 SALES POLICY WRITE-OFF								
15 PARTIAL PAYMENT								
	402,744.95		7,344.61	226,855.22	86.88-	58,412.91	110,219.09	
16 SERVICE CONTRACT DISPUTE								

CO/DIV DISPUTED TOTALS

409,260.18	7,344.54	226,982.14	86.88-	58,412.91	116,607.47	

11/04/03
18:35:12

AGED ACCOUNTS RECEIVABLE
REPORT GRAND TOTAL
AGING AS OF 10/31/03

PAGE 35
ARM09B

ON-ACCOUNT	A/R BALANCE	FUTURE	CURRENT	1 to 30 days	31 to 60 days	61 to 90 days	over 90 days	DISPUTED
REPORT GRAND TOTAL	1,206,816.89	851,125.65	1,418,278.59	437,534.47	9,017.58	70,086.35	123,025.55	5,328.21
01 DEDUCTION - BCN	5,328.21						5,328.21	
02 SALES TAX								
03 RETENTION								
04 PRODUCT PROBLEM								
05 PLACED FOR COLLECTION	948.25						948.25	
06 DISALLOWED BCN	112.55						112.55	
07 UNEXPLAINED DEDUCTION	126.92			126.92				
08 FILED ON PAYMENT BOND								
09 RESEARCHING DEDUCTION								
10 DISALLOWED CASH DISCOUNT								
11 CASH DISCOUNT	.70-		.07-				.63-	
12 CONSIGNMENT INVOICE								
13 TAX C/M BEING ISSUED								
14 SALES POLICY WRITE-OFF								
15 PARTIAL PAYMENT	402,744.95		7,344.61	226,855.22	86.88-	58,412.91	110,219.09	
16 SERVICE CONTRACT DISPUTE								

DISPUTED GRAND TOTAL						
	409,260.18	7,344.54	226,982.14	86.88-	58,412.91	116,607.47