

**EXHIBIT A**

Invoice #6533 for Met-Coil Systems Corporation ( CVG96884 ) Invoice Reconciliation

Date	Employee	Cat	SubCat	Service	Memo	Hours	Billed	Adjusted
12/02/2003	Stephens	BILLA	EXPEN	8440	Airfare	0	250.00	-
12/02/2003	Stephens	BILLA	EXPEN	8545	Meals	0	36.19	-
12/02/2003	Stephens	BILLA	EXPEN	8555	Parking	0	22.00	-
12/03/2003	Sheeler	VALUA	VALUA	6512	Planning, planning meeting with Eric, cl	8	2,000.00	-
12/04/2003	Stephens	VALUA	VALUA	6512	Analysis	1	250.00	-
12/08/2003	Stephens	VALUA	VALUA	6512	Analysis	6	1,500.00	-
12/09/2003	Stephens	VALUA	VALUA	6512	Analysis	8	2,000.00	-
12/10/2003	Stephens	VALUA	VALUA	6512	Write report	4	1,000.00	-
12/11/2003	Jenson	VALUA	VALUA	6512	Meet with Ray and Eric re: approach	0.4	100.00	-
12/11/2003	Kelley	VALUA	VALUA	6529	Looking for data on bankruptcies	1	190.00	-
12/11/2003	Burkett	VALUA	VALUA	6512	Ticked and tied financials & reviewed report	4.25	531.25	-
12/11/2003	Sheeler	VALUA	VALUA	6512	Draft report review and discussion	3	750.00	-
12/11/2003	Stephens	VALUA	VALUA	6512	Revise report/additional analysis	6	1,500.00	-
12/12/2003	Mann	VALUA	VALUA	8135	Proofreading	2.5	225.00	-
12/12/2003	Stephens	VALUA	VALUA	6512	Write report	2	500.00	-
12/17/2003	Stephens	VALUA	VALUA	6512	Revise report	0.5	125.00	-
12/18/2003	Stephens	VALUA	VALUA	6512	Revise report	2	500.00	-
<b>Total Billed</b>						<b>48.65</b>	<b>\$ 11,479.44</b>	<b>-</b>