

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

IN RE:)	Chapter 11
)	
MET-COIL SYSTEMS CORPORATION,)	Case No. 03-12676 (MFW)
)	
Debtor.)	
)	
)	Objections Due: April 12, 2004 at 4:00 p.m. (Eastern Time)
)	Hearing Date: April 19, 2004 at 10:30 a.m. (Eastern Time)

**DEBTOR'S FIFTH OMNIBUS OBJECTION (SUBSTANTIVE) TO CERTAIN
CLAIMS PURSUANT TO SECTION 502 OF THE BANKRUPTCY CODE,
RULE 3007 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE AND
RULE 3007-1 OF THE LOCAL RULES OF BANKRUPTCY PROCEDURE**

Met-Coil Systems Corporation, debtor and debtor-in-possession in the above-referenced bankruptcy case (the "Debtor"), pursuant to § 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Local Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), hereby objects (the "Objection") to each of the claims filed in the above-captioned case and listed on Exhibits A through D, attached hereto and incorporated herein by reference (collectively, the "Claims"). In support of this Objection, the Debtor submits the Declaration of Charles F. Kuoni, III, attached hereto as Exhibit E and incorporated herein by reference, and respectfully states as follows:

JURISDICTION

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of the Debtor's Chapter 11 case and this Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are § 502 of the Bankruptcy Code,

Bankruptcy Rule 3007 and Local Rule 3007-1.

BACKGROUND

2. On August 26, 2003 (the "Petition Date"), the Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code with the United States Bankruptcy Court for the District of Delaware (the "Court").

3. On September 11, 2003, the United States Trustee appointed an official committee of unsecured creditors (the "Committee") in this case.

4. By order dated September 23, 2003 (D.I. 119), this Court established November 14, 2003, as the deadline for non-governmental entities to file claims against the Debtor's estate (subject to supplemental mailings as provided for therein) and February 23, 2003, as the bar date for governmental entities to file claims against the Debtor's estate (the "Bar Date").

5. On or about August 29, 2003, the Court entered an Order (D.I. 52) authorizing the Debtor to retain Bankruptcy Management Corporation ("BMC") as the claims, noticing and balloting agent in this case. Since its appointment, BMC has assisted the Debtor and its counsel with sending notices and bar date packages to creditors, providing national and local publication notice and maintaining the official claims register in the Debtor's case.

6. Each of the claimants listed on Exhibits A through D (collectively, the "Claimants") has filed one or more proofs of claim against the Debtor's estate.

7. The Debtor has reviewed the official register of claims filed in the Debtor's case. For the reasons set forth below, the Debtor has determined that each of the Claims listed on Exhibits A through D is properly the subject of an objection on one or more grounds.

8. Compliance with Local Rule 3007-1. The Debtor has reviewed Local

Rule 3007-1 and hereby states that, to the best of its knowledge and belief, this Objection is in compliance therewith.

RELIEF REQUESTED

9. For the reasons set forth below, the Debtor objects to each of the Claims listed on Exhibits A through D, attached hereto and incorporated herein by reference. By this Objection, the Debtor respectfully requests that the Court enter an Order pursuant to Bankruptcy Code § 502(b), Bankruptcy Rule 3007 and Local Rule 3007-1 reducing, reclassifying, fixing, disallowing and/or expunging the Claims listed on Exhibits A through D, as described below.

A. Claims Miscategorized as Priority - Exhibit A

10. The Debtor objects to each of the Claims identified on the attached Exhibit A (the "Non-Priority Claims") and respectfully submits that they be reclassified as non-priority, general unsecured claims. The Non-Priority Claims set forth on Exhibit A hereto request priority status under 11 U.S.C. § 507. Upon review of the Non-Priority Claims, there appears to be no legitimate basis for a claim of priority status.

11. Therefore, for all of the foregoing reasons, each of the Non-Priority Claims should be reclassified as a non-priority, general unsecured claim.

B. No Liability - Exhibit B

12. The Debtor objects to each of the Claims listed on Exhibit B attached hereto (the "No Liability Claims") and respectfully submits that each of the No Liability Claims should be disallowed in full and expunged. The Debtor has reviewed its books and records with regard to each of the Claimants asserting a No Liability Claim, and has been unable to determine any basis for liability of such claims or otherwise disputes each Claimants' assertion of liability for such claims.

13. Therefore, for the foregoing reasons, each of the No Liability Claims identified on Exhibit B should be disallowed in full and expunged.

C. 401(k)/Pension Plan - Exhibit C

14. The Debtor objects to each of the Claims identified on the attached Exhibit C (the "401(k)/Pension Plan Claims") and respectfully submits that they be disallowed in full and expunged. The Debtor, in conjunction with BMC, has reviewed the official register of claims filed in the Debtor's case and each of the Claims listed on Exhibit C. Based on this review, the Debtor has determined that the 401(k)/Pension Plan Claims should be disallowed in light of the Debtor's intention to assume the benefit plans.

15. Therefore, for all of the foregoing reasons, each of the 401(k)/Pension Plan Claims identified on Exhibit C should be disallowed in full and expunged.

Claims to be Reduced in Amount - Exhibit D

16. The Debtor objects to each of the Claims listed on Exhibit D attached hereto (the "Reduced Claims") and respectfully submits that each of the Reduced Claims should be reduced in amount as the Debtor's books and records do not support the amount that the Claimants asserted in their respective proof of claim.

17. Therefore, for the foregoing reasons and those set forth in Exhibit D, each of the Reduced Claims identified on Exhibit D should be reduced in amount.

RESERVATION OF RIGHTS

18. In this Objection, the Debtor has raised a number of objections to the Claims filed against it in this Chapter 11 case. By definition of Local Rule 3007-1, objections contained herein are substantive objections. By this reservation, the Debtor seeks to reserve the right to amend, modify or supplement this Objection, and to file additional substantive or non-substantive objection, to each of the Claims, including, without limitation, objections as to the amount, priority, validity, timeliness or proper filing of the Claims, or any other claims (filed or not) against the Debtor. Moreover, should one or more of the grounds of objection stated in this Objection be dismissed or overruled, the Debtor reserves the right to object to each of the Claims on any other grounds that the Debtor elects to pursue.

NOTICE

19. Notice of this Objection has been given to the Office of the United States Trustee, the Committee, the post-petition lender, each of the parties listed on Exhibits A through D, and all other parties that requested notice pursuant to Rule 2002 of the Bankruptcy Rules. In light of the nature of the relief requested, the Debtor submits that no further notice need be given.

WHEREFORE, the Debtor respectfully requests that the Court enter an Order substantially in the form attached hereto as Exhibit F (i) reducing, reclassifying, fixing, disallowing and/or expunging the Claims listed on Exhibits A through D, and (ii) granting such other and further relief as is just and proper.

Dated: Wilmington, Delaware
March 4, 2004

GOLDBERG, KOHN, BELL, BLACK,
ROSENBLUM & MORITZ, LTD.

/s/ Kathryn A. Pamenter

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