

Debt Acquisition Company of America V, LLC
2120 West Washington Street
San Diego, California 92110
(619) 220-8900

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re.) Chapter 11
) CASE NO. 03-12676 (MFW)
MET-COIL SYSTEMS CORPORATION)
) NOTICE OF TRANSFER OF CLAIM
Debtor.) OTHER THAN FOR SECURITY AND
) WAIVER OF NOTICE
) Bankruptcy Rule 3001(e)(2)

PLEASE TAKE NOTICE that the filed claim of SANDPAPER INC OF ILLINOIS ("Transferor") against the Debtor in the amount of \$940.74 (Claim No. --), as listed within the Claims Register, and all claims of Transferor have been transferred and assigned other than for security to Debt Acquisition Company of America V, LLC ("DACA"). The signature of the Transferor on this document is evidence of the transfer of the claims and all rights there under. Transferor hereby agrees to waive notice as described by Bankruptcy Rule 3001 (e)(2).

I, the undersigned Transferor of the above-described claims, hereby assign and transfer my claims and all rights there under to DACA upon terms as set forth herein and in the offer letter received. I represent and warrant that the claim is not less than \$940.74 and has not been previously objected to, sold, or satisfied. Upon notification by DACA, I agree to reimburse DACA a pro-rata portion of the purchase price if the claim is reduced, objected to, or disallowed in whole or part by the Debtor, the Court, or any other party. Other than as stated above, DACA assumes all risks associated with the debtor's ability to distribute funds. I agree to deliver to Debt Acquisition Company of America any correspondence or payments received subsequent to the date of this agreement. The clerk of the court is authorized to change the address regarding the claim of the Transferor to that of the Transferee listed below.

TRANSFEROR:

SANDPAPER INC OF ILLINOIS
P O BOX 2579 GLEN ELLYN IL 60138-2579

Print Name Alan Johnson Title President
Signature [Signature] Date 6/16/04

Updated Address (if needed) _____

Phone 630/629/3320 Fax 630/629/3324 E-Mail _____

Federal Taxpayer Identification or Social Security Number 36-2280436

TRANSFeree:

DEBT ACQUISITION COMPANY OF AMERICA V, LLC
2120 WEST WASHINGTON STREET, SAN DIEGO, CA 92110

Signature: [Signature]
Traci Fette

Mail Ref# 3-235
2311884