

EXHIBIT B

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

| | | |
|---|---|-------------------------|
| In re: |) | Chapter 11 |
| |) | |
| MET-COIL SYSTEMS, LLC (f/k/a MET- COIL SYSTEMS CORPORATION), |) | Case No. 03-12676 (MFW) |
| |) | |
| Debtor. |) | |

ORDER APPROVING STIPULATION REGARDING CLAIM NO. 292

Upon consideration of the stipulation (the "**Stipulation**"), attached hereto as Exhibit A, by and among Met-Coil Systems, LLC (f/k/a Met-Coil Systems Corporation) and Debt Acquisition Company of America V, LLC regarding Claim No. 292 for distribution purposes; the Court having jurisdiction to hear this matter; due and proper notice of the Stipulation having been provided; after due deliberation thereon; the Court being duly advised in the premises; and the parties having stipulated only to the relief set forth herein;

IT IS HEREBY ORDERED THAT:

1. Each and every provision of the Stipulation, attached hereto as Exhibit A, is approved.

Dated: Wilmington, Delaware
September __, 2004

THE HONORABLE MARY F. WALRATH
CHIEF UNITED STATES BANKRUPTCY JUDGE