

EXHIBIT A

**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. |) | |

STIPULATION REGARDING CLAIM NO. 173

Met-Coil Systems, LLC (f/k/a Met-Coil Systems Corporation), debtor and debtor in possession in the above-captioned Chapter 11 case (the "**Debtor**") and MB Financial Bank NA ("**MB Financial**") hereby agree and stipulate as follows:

WHEREAS, on August 26, 2003 (the "**Petition Date**"), the Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code;

WHEREAS, on September 8, 2003, MB Financial received \$5,500,000 when it drew on a letter of credit for its benefit;

WHEREAS, on November 11, 2003, MB Financial filed a proof of claim assigned claim number 173 by the Debtor's claim agent asserting a prepetition general unsecured claim against the Debtor in the amount of \$5,512,833.34 ("**Claim No. 173**");

WHEREAS, on December 5, 2003, the Debtor objected to Claim No. 173 pursuant to their Second 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 (D.I. 327) (the "**Objection**") as a claim for which the Debtor has no liability and sought to disallow in full and expunge Claim No. 173;

WHEREAS, on January 12, 2004, MB Financial filed its Response to the Objection (D.I. 478) (the “Response”), in which MB Financial asserted that the Debtor owed MB Financial \$20,777.78 for outstanding interest;

WHEREAS, on June 22, 2004, the Debtor and Mestek filed a Fourth Amended Chapter 11 Plan of Reorganization Proposed by Met-Coil Systems Corporation and Mestek, Inc., as Co-Proponents (D.I. 967) (as may be amended, modified or supplemented from time to time, the “Plan”);¹

WHEREAS, on August 17, 2004, this Court entered the Order Confirming The Fourth Amended Chapter 11 Plan Of Reorganization for Met-Coil Systems Corporation and Findings of Fact and Conclusions of Law (D.I. 1216).

WHEREAS, the Debtor and MB Financial wish to enter into an agreement for the purpose of allowing Claim No. 173 as set forth herein so as to avoid litigation costs and expenses with respect to Claim No. 173;

NOW, THEREFORE, IT IS HEREBY STIPULATED AND AGREED as follows:

1. Claim No. 173 shall be deemed an Allowed Class 4.1 Claim (Convenience Claim) against the Debtor's estate in the amount of \$10,000.00 in full and complete resolution of the Objection to Claim No. 173 and the Response.

2. Except as expressly set forth herein, MB Financial agrees that this Stipulation resolves all claims that have been or could have been filed against the Debtor by or on behalf of MB Financial, and that no additional claims will be filed against the Debtor by or on behalf of MB Financial.

¹ All capitalized terms that are not defined herein shall have the meaning ascribed to them in the Plan.

3A. The Debtor, the Debtor's claims agent and the Clerk of the Court are authorized to take all necessary or appropriate actions to give effect to this Stipulation.

4. This Stipulation may be executed in counterparts, each of which shall be deemed an original, but together shall constitute one in the same instrument.

Dated: September 24, 2004

MORRIS, NICHOLS ARSHT & TUNNELL FIELD AND GOLDBERG, LLC

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