

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

In re:)	Chapter 11
)	
Met-Coil Systems, LLC,)	Case No. 03-12676-MFW
f/k/a Met-Coil Systems Corp.,)	
)	
_____ Debtor.)	

**NOTICE OF WITHDRAWAL OF PROOFS OF CLAIM
OF THE PENSION BENEFIT GUARANTY CORPORATION**

The Pension Benefit Guaranty Corporation (“PBGC”), the United States government agency that administers the mandatory termination insurance program for defined benefit pension plans under Title IV of the Employee Retirement Income Security Act , 29 U.S.C. §§ 1301-1461 (2000 & Supp. I 2001), states as follows:

1. The Debtor filed its voluntary petition under Chapter 11 of the Bankruptcy Code on August 26, 2003. The Debtor’s Fourth Amended Chapter 11 Plan of Reorganization (“Chapter 11 Plan”) was confirmed by an order dated August 16, 2004.
2. PBGC filed three (3) proofs of claims against the Debtor Met-Coil Systems Corporation. These claims are listed in the claims registry as Claim Nos. 232, 233, and 234.
3. PBGC received notice from Debtor’s counsel on October 19, 2004, that the Chapter 11 Plan had become effective as of that date.
4. As section 6.11 of the confirmed Chapter 11 Plan provides for the Met-Coil Systems Corporation Pension Plan (“Pension Plan”) to be continued by the Reorganized Debtor,

and preserves all of the PBGC's rights related to the Pension Plan, pursuant to Bankruptcy Rule 3006, PBGC hereby withdraws the aforementioned proofs of claims.

Dated: Washington, D.C.
October 26, 2004

Respectfully submitted,

/s/ Richard A. Perry
JAMES J. KEIGHTLEY
General Counsel
JEFFREY B. COHEN (JC 6271)
Deputy General Counsel
JOHN R. PALIGA
Assistant General Counsel
RICHARD A. PERRY (RP 9034)
Attorney
PENSION BENEFIT GUARANTY
CORPORATION
Office of the General Counsel
1200 K Street, N.W.
Washington, D.C. 20005-4026
Ph: (202) 326-4020, extension 3604
Fax: (202) 326-4112
Emails: perry.richard@pbgc.gov and
efile@pbgc.gov
Attorneys for the PBGC

CERTIFICATE OF SERVICE

I, Richard A. Perry, hereby certify that on October 26, 2004, a true and correct copy of the Notice of Withdrawal of Proofs of Claim of the Pension Benefit Guaranty Corporation was served electronically and/or by facsimile on:

Kathryn Pamenter, Esq.
Goldberg, Kohn, Bell, Black, Rosenbloom & Moritz, Ltd.
55 East Monroe Street, Suite 3700
Chicago, IL 60603
Fax: (312) 332-2196
Counsel to the Debtor

Jason Harbour, Esq.
Morris, Nichols, Arsht & Tunnell
P.O. Box 1347
1201 North Market Street
Wilmington, DE 19899-1347
Fax: (302) 658-6235
Local Counsel to the Debtor

Richard Beck, Esq.
Klehr, Harrison, Harvey, Branzburg & Ellers, LLP
260 South Broad Street
Philadelphia, PA 19102
Fax: (215) 568-6603
Counsel to the Official Committee of Unsecured Creditors

Nancy Peterman, Esq.
Greenberg Traurig, P.C.
77 West Wacker Drive, Suite 2500
Chicago, IL 60601
Fax: (312) 456-8435
Counsel to Mestek, Inc.

James L. Patton, Jr., Esq.
Young Conaway Stargatt & Taylor, LLP.
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, DE 19801
Fax: (302) 571-1253
Counsel to the Legal Representative

Margaret Harrison, Esq.
J. Caleb Boggs Federal Building
844 King Street, Suite 2313
Lockbox 35
Wilmington, DE 19801
Fax: (302) 573-6497
Office of the United States Trustee

Bankruptcy Management Corporation
Attn: Met-Coil Systems Corporation, Claims Processing
1330 East Franklin Avenue
El Segundo, California 90245
Fax: (310) 640-8071
Claims Agent

Date: October 26, 2004

/s/ Richard A. Perry
RICHARD A. PERRY
Attorney for PBGC