

EXHIBIT B

**MET – COIL SYSTEMS CORPORATION
TCE PI SETTLEMENT TRUST**

RECEIVED APR 04 2005

1009 Lenox Drive, Building 4, Suite 101 ♦ Lawrenceville, NJ 08648

March 31, 2005

Aaron W. Rapier
The Collins Law Firm PC
1770 North Park Street, Suite 200
Napierville, Illinois 60563

Re: Met-Coil Systems Corporation TCE PI Settlement Trust

Dear Mr. Rapier:

I am writing to inform you that the claims submitted by the Collins Law Firm on behalf of Edward Cedzidlo and Patricia Cedzidlo are not eligible for processing and payment by the TCE PI Trust (or "Trust").

As set forth in the Fourth Amended Chapter 11 Plan of Reorganization Proposed by Met-Coil Systems Corporation and Mestek, Inc., as Co-Proponents, dated June 22, 2004 (the "Plan") and related documents, the Trust is liable for all TCE PI Trust Claims. The Plan defines TCE PI Trust Claims as both TCE PI Claims and Future TCE Demands. The Cedzidlo's claims are neither.

The Cedzidlo's claims are not "Future TCE Demands" because they arise from diseases that were diagnosed prior to Met-Coil's bankruptcy case (the "Bankruptcy Case"). Pursuant to the Plan, Future TCE Demands include only causes of action that were not known to claimants during, or otherwise ascertainable in, the Bankruptcy Case. Because the Cedzidlos were diagnosed with stomach cancer and colon cancer prior to the filing of the Bankruptcy Case, their claims constitute "claims" in the Bankruptcy Case and not Future TCE Demands.

Their claims are not "TCE PI Claims" because they failed to assert their alleged causes of action during the Bankruptcy Case. TCE PI Claims are defined by the Plan to include only causes of action asserted before or during the Bankruptcy Case. Pursuant to a September 23, 2003 order of the bankruptcy court (the "Bar Date Order," attached hereto with associated notice as Exhibit 1) all persons who failed to file a proof of claim by November 14, 2003, are "forever barred, estopped and enjoined" from asserting such a claim in the future against Met-Coil. Because the Cedzidlos failed to assert their alleged causes of action in accordance with the Bar Date Order, they have no right to now pursue such causes of action against the Trust.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,



Lawrence Fitzpatrick
Trustee, Met-Coil Systems Corporation TCE PI Trust

**MET – COIL SYSTEMS CORPORATION
TCE PI SETTLEMENT TRUST**

RECEIVED APR 04 2005

1009 Lenox Drive, Building 4, Suite 101 ♦ Lawrenceville, NJ 08648

March 31, 2005

Daniel C. Fabbri
The Collins Law Firm PC
1770 North Park Street, Suite 200
Naperville, Illinois 60563

Re: Met-Coil Systems Corporation TCE PI Settlement Trust

Dear Mr. Fabbri:

I am writing to inform you that the claim submitted by the Collins Law Firm on behalf of Thomas Quandt (the “Quandt Claim”) is not eligible for processing and payment by the TCE PI Trust (or “Trust”).

As set forth in the Fourth Amended Chapter 11 Plan of Reorganization Proposed by Met-Coil Systems Corporation and Mestek, Inc., as Co-Proponents, dated June 22, 2004 (the “Plan”) and related documents, the Trust is liable for all TCE PI Trust Claims. The Plan defines TCE PI Trust Claims as both TCE PI Claims and Future TCE Demands. The Quandt Claim is neither.

The Quandt Claim is not a “Future TCE Demand” because it arises from a disease that was diagnosed prior to Met-Coil’s bankruptcy case (the “Bankruptcy Case”). Pursuant to the Plan, Future TCE Demands include only causes of action that were not known to claimants during, or otherwise assertable in, the Bankruptcy Case. Because Mr. Quandt was diagnosed with Non-Hodgkins Lymphoma prior to the filing of the Bankruptcy Case, the Quandt Claim constitutes a “claim” in the Bankruptcy Case and is not a Future TCE Demand.

The Quandt Claim is not a “TCE PI Claim” because Mr. Quandt failed to assert his alleged cause of action during the Bankruptcy Case. TCE PI Claims are defined by the Plan to include only causes of action asserted before or during the Bankruptcy Case. Pursuant to a September 23, 2003 order of the bankruptcy court (the “Bar Date Order,” attached hereto with associated notice as Exhibit 1) all persons who failed to file a proof of claim by November 14, 2003, are “forever barred, estopped and enjoined” from asserting such a claim in the future against Met-Coil. Because Mr. Quandt failed to assert his alleged causes of action in accordance with the Bar Date Order, he has no right to now pursue such cause of action against the Trust.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,



Lawrence Fitzpatrick
Trustee, Met-Coil Systems Corporation TCE PI Trust

**MET – COIL SYSTEMS CORPORATION
TCE PI SETTLEMENT TRUST**

RECEIVED APR 18 2005

1009 Lenox Drive, Building 4, Suite 101 ◆ Lawrenceville, NJ 08648
April 6, 2005

Daniel C. Fabbri
The Collins Law Firm PC
1770 North Park Street, Suite 200
Naperville, Illinois 60563

Re: Met-Coil Systems Corporation TCE PI Settlement Trust

Dear Mr. Fabbri:

I am writing to inform you that the claim submitted by the Collins Law Firm on behalf of William Blechschmidt (the "Blechschmidt claim") is not eligible for processing and payment by the TCE PI Trust (or "Trust").

As set forth in the Fourth Amended Chapter 11 Plan of Reorganization Proposed by Met-Coil Systems Corporation and Mestek, Inc., as Co-Proponents, dated June 22, 2004 (the "Plan") and related documents, the Trust is liable for all TCE PI Trust Claims. The Plan defines TCE PI Trust Claims as both TCE PI Claims and Future TCE Demands. The Blechschmidt Claim is neither.

The Blechschmidt Claim is not a "Future TCE Demand" because it arises from a disease that was diagnosed prior to Met-Coil's bankruptcy case (the "Bankruptcy Case"). Pursuant to the Plan, Future TCE Demands include only causes of action that were not known to claimants during, or otherwise assertable in, the Bankruptcy Case. Because Mr. Blechschmidt was diagnosed with Non-Hodgkins Lymphoma prior to the filing of the Bankruptcy Case, the Blechschmidt Claim constitutes a "claim" in the Bankruptcy Case and is not a Future TCE Demand.

The Blechschmidt Claim is not a "TCE PI Claim" because Mr. Blechschmidt failed to assert his alleged cause of action during the Bankruptcy Case. TCE PI Claims are defined by the Plan to include only causes of action asserted before or during the Bankruptcy Case. Pursuant to a September 23, 2003 order of the bankruptcy court (the "Bar Date Order," attached hereto with associated notice as Exhibit 1) all persons who failed to file a proof of claim by November 14, 2003, are "forever barred, estopped and enjoined" from asserting such a claim in the future against Met-Coil. Because Mr. Blechschmidt failed to assert his alleged causes of action in accordance with the Bar Date Order, he has no right to now pursue such cause of action against the Trust.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,



Lawrence Fitzpatrick
Trustee, Met-Coil Systems Corporation TCE PI Trust

**MET – COIL SYSTEMS CORPORATION
TCE PI SETTLEMENT TRUST**

1009 Lenox Drive, Building 4, Suite 101 ♦ Lawrenceville, ^{NI 08648}
RECEIVED APR 11 2005

April 6, 2005

Aaron W. Rapier
The Collins Law Firm PC
1770 North Park Street, Suite 200
Naperville, Illinois 60563

Re: Met-Coil Systems Corporation TCE PI Settlement Trust

Dear Mr. Rapier:

I am writing to inform you that the claim submitted by the Collins Law Firm on behalf of Daniel Sacco (the "Sacco Claim") is not eligible for processing and payment by the TCE PI Trust (or "Trust").

As set forth in the Fourth Amended Chapter 11 Plan of Reorganization Proposed by Met-Coil Systems Corporation and Mestek, Inc., as Co-Proponents, dated June 22, 2004 (the "Plan") and related documents, the Trust is liable for all TCE PI Trust Claims. The Plan defines TCE PI Trust Claims as both TCE PI Claims and Future TCE Demands. The Sacco Claim is neither.

The Sacco Claim is not a "Future TCE Demand" because it arises from a disease that was diagnosed prior to Met-Coil's bankruptcy case (the "Bankruptcy Case"). Pursuant to the Plan, Future TCE Demands include only causes of action that were not known to claimants during, or otherwise assertable in, the Bankruptcy Case. Because Mr. Sacco was diagnosed with Non-Hodgkins Lymphoma prior to the filing of the Bankruptcy Case, the Sacco Claim constitutes a "claim" in the Bankruptcy Case and is not a Future TCE Demand.

The Sacco Claim is not a "TCE PI Claim" because Mr. Sacco failed to assert his alleged cause of action during the Bankruptcy Case. TCE PI Claims are defined by the Plan to include only causes of action asserted before or during the Bankruptcy Case. Pursuant to a September 23, 2003 order of the bankruptcy court (the "Bar Date Order," attached hereto with associated notice as Exhibit 1) all persons who failed to file a proof of claim by November 14, 2003, are "forever barred, estopped and enjoined" from asserting such a claim in the future against Met-Coil. Because Mr. Sacco failed to assert his alleged causes of action in accordance with the Bar Date Order, he has no right to now pursue such cause of action against the Trust.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,



Lawrence Fitzpatrick
Trustee, Met-Coil Systems Corporation TCE PI Trust

**MET – COIL SYSTEMS CORPORATION
TCE PI SETTLEMENT TRUST**

1009 Lenox Drive, Building 4, Suite 101 ♦ Lawrenceville, NJ 08648

April 12, 2005

RECEIVED APR 18 2005

Aaron W. Rapier
The Collins Law Firm PC
1770 North Park Street, Suite 200
Naperville, Illinois 60563

Re: Met-Coil Systems Corporation TCE PI Settlement Trust

Dear Mr. Rapier:

I am writing to inform you that the claim submitted by the Collins Law Firm on behalf of George Marovitch (the "Marovitch Claim") is not eligible for processing and payment by the TCE PI Trust (or "Trust").

As set forth in the Fourth Amended Chapter 11 Plan of Reorganization Proposed by Met-Coil Systems Corporation and Mestek, Inc., as Co-Proponents, dated June 22, 2004 (the "Plan") and related documents, the Trust is liable for all TCE PI Trust Claims. The Plan defines TCE PI Trust Claims as both TCE PI Claims and Future TCE Demands. The Marovitch Claim is neither.

The Marovitch Claim is not a "Future TCE Demand" because it arises from a disease that was diagnosed prior to Met-Coil's bankruptcy case (the "Bankruptcy Case"). Pursuant to the Plan, Future TCE Demands include only causes of action that were not known to claimants during, or otherwise assertable in, the Bankruptcy Case. Because Mr. Marovitch was diagnosed with kidney cancer prior to the filing of the Bankruptcy Case, the Marovitch Claim constitutes a "claim" in the Bankruptcy Case and is not a Future TCE Demand.

The Marovitch Claim is not a "TCE PI Claim" because Mr. Marovitch failed to assert his alleged cause of action during the Bankruptcy Case. TCE PI Claims are defined by the Plan to include only causes of action asserted before or during the Bankruptcy Case. Pursuant to a September 23, 2003 order of the bankruptcy court (the "Bar Date Order," attached hereto with associated notice as Exhibit 1) all persons who failed to file a proof of claim by November 14, 2003, are "forever barred, estopped and enjoined" from asserting such a claim in the future against Met-Coil. Because Mr. Marovitch failed to assert his alleged causes of action in accordance with the Bar Date Order, he has no right to now pursue such cause of action against the Trust.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,



Lawrence Fitzpatrick
Trustee, Met-Coil Systems Corporation TCE PI Trust

**MET – COIL SYSTEMS CORPORATION
TCE PI SETTLEMENT TRUST**

1009 Lenox Drive, Building 4, Suite 101 ♦ Lawrenceville, NJ 08648

RECEIVED MAY 10 2005

May 6, 2005

Daniel C. Fabbri
The Collins Law Firm PC
1770 North Park Street, Suite 200
Naperville, Illinois 60563

Re: Personal Injury Claim of Alex Zvirzin – Level II Prostrate Cancer


Dear Mr. Fabbri:

Please excuse the delay in responding to you on the above claim. As I am sure you are aware, we have been in the process of responding to the issues raised in Mr. Collins' letter of April 19, 2005 regarding previously submitted claims involving similar issues.

For the reasons set forth in my earlier correspondence on similar claims and in Mr. Hanlon's letter of May 5, 2005 to you and Mr. Collins (copy attached), there does not appear to be any reason that the Trust should take a different position on Mr. Zvirzin's claim at this time.

Please let me know if you have any questions on this matter.

Very truly yours,



Lawrence Fitzpatrick
Trustee, Met-Coil Systems Corporation TCE PI Trust

c: W. Hanlon, Esq.

**MET – COIL SYSTEMS CORPORATION
TCE PI SETTLEMENT TRUST**

1009 Lenox Drive, Building 4, Suite 101 ♦ Lawrenceville, NJ 08648

RECEIVED MAY 31 2005

May 24, 2005

Mr. Aaron W. Rapier
The Collins Law Firm PC
1770 North Park Street, Suite 200
Naperville, Illinois 60563

Re: Personal Injury Claim of Sam Madura – Level I Non-Hodgkins Lymphoma

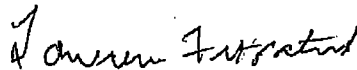
Dear Mr. Rapier:

This is to acknowledge receipt of the above personal injury claim.

For the reasons set forth in my earlier correspondence on similar claims and in Mr. Hanlon's letter of May 5, 2005 to Mr. Collins and Mr. Fabbri of your firm (copy attached), there do not appear to be any reasons that the Trust should take a different position on Mr. Madura's claim at this time.

Please let me know if you have any questions on this matter.

Very truly yours,



Lawrence Fitzpatrick

Trustee, Met-Coil Systems Corporation TCE PI Trust

c: W. Hanlon, Esq.