

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

In re:)	
)	Chapter 11
Met-Coil Systems Corporation,)	
)	Case No. 03-12676 (MFW)
)	
Debtor.)	Re: D.I. 9

**ORDER AUTHORIZING PAYMENT OF
PREPETITION SALES AND USE TAXES**

Upon the motion (the "**Motion**")¹ of the debtor and debtor in possession (the "**Debtor**") in the above-captioned Chapter 11 case (the "**Case**"), for entry of an Order authorizing payment of prepetition sales and use taxes ("**Sales and Use Taxes**") (D.I. 9); and upon the Kuoni Affidavit; and it appearing that the Court has jurisdiction over the Motion pursuant to 28 U.S.C. § 157(b)(2)(A); and due and adequate notice of the Motion having been given; and it appearing that no other or further notice need be given; and this Court having determined that granting the relief requested in the Motion is in the best interests of the Debtor, its estate and its creditors; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is granted.
2. The Debtor is authorized to pay up to \$1,000 for Sales and Use Taxes to the appropriate Taxing Authorities in the ordinary course of the Debtor's business.
3. This Order shall not impair the Debtor's or its officers', directors', attorneys' or agents' rights to contest the validity or amount of any Sales and Use Taxes that

¹ All capitalized terms used herein but not defined herein shall have the meanings given them in the Motion.

may be alleged to be due. No officer, director, attorney or agent of the Debtor shall have liability on account of any decision by the Debtor not to pay any of the Sales and Use Taxes; and nothing in this order shall be deemed to increase, reclassify, elevate to administrative expense status, or otherwise affect the Sales and Use Taxes to the extent they are not paid.

4. The Debtor is authorized and empowered to take such actions as may be necessary and appropriate to implement the terms of this Order.

5. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: Aug 28, 2003
Wilmington, Delaware


UNITED STATES BANKRUPTCY JUDGE