

EXHIBIT A

Invoice #6349 for Met-Coil Systems Corporation (CVG96684) Invoice Reconciliation

Date	Employee	Cat	SubCat	Service	Memo	Hours	Billed	Adjusted
10/31/2003	Sen	BILLA	EXPEN	8505	Computer database	0	675.00	-
11/03/2003	Stephens	VALUA	VALUA	6517	Review documents	2	500.00	-
11/04/2003	Stephens	VALUA	VALUA	6517	Discuss with client	0.5	125.00	-
11/06/2003	Stephens	VALUA	VALUA	6512	Discuss with client	0.3	75.00	-
11/10/2003	Stephens	VALUA	VALUA	6517	Spread financials	2.5	625.00	-
11/11/2003	Stephens	VALUA	VALUA	6517	Spread financials	2.5	625.00	-
11/13/2003	Stephens	VALUA	VALUA	6517	Analysis	1	250.00	-
11/14/2003	Stephens	VALUA	VALUA	6517	Analysis	4	1,000.00	-
11/17/2003	Stephens	VALUA	VALUA	6517	Analysis	1	250.00	-
11/18/2003	Mann	VALUA	VALUA	8150	Updating body of report for Eric	2	180.00	-
11/18/2003	Stephens	VALUA	VALUA	6512	Site visit prep	4.5	1,125.00	-
11/19/2003	Stephens	VALUA	VALUA	6512	Iowa Precision site visit	8	2,000.00	-
11/20/2003	Stephens	VALUA	VALUA	6512	Lockformer site visit	8	2,000.00	-
11/26/2003	Stephens	VALUA	VALUA	6512	Market approach	1	250.00	-
Total Billed:						37.3	\$ 9,680.00	-