

**EXHIBIT 2**

**DECLARATION OF MATTHEW A.C. ZAPF**

**(Please See Attached)**

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

In re:	)
	) Chapter 11
Met-Coil Systems Corporation,	)
	) No. 03-12676 (MFW)
Debtor.	)
	)
	)

**DECLARATION OF MATTHEW A.C. ZAPF**

Matthew A.C. Zapf, Esq., pursuant to 28 U.S.C. Section 1746, declares as follows:

1. My name is Matthew A.C. Zapf, and I have personal knowledge of the matters set forth in this Declaration and could and would testify competently thereto if called as a witness.

2. I am an attorney licensed to practice in the State of Illinois. I am currently a principal in the law firm Goldberg, Kohn, Bell, Black, Rosenbloom & Moritz, Ltd. ("Goldberg Kohn"). I represent Met-Coil Systems Corporation ("Met-Coil"), which is a Defendant and Third-Party Plaintiff in the case *Mejdrech v. Met-Coil Systems Corp.*, Case No. 01 C 6107, pending in the United States District Court for the Northern District of Illinois before Judge Harry D. Leinenweber (the "Litigation"). Attorneys at Goldberg Kohn, myself included, were granted leave to appear in the Litigation on October 10, 2003. Since that date, I have been representing Met-Coil in its capacity as a Third-Party Plaintiff in the contribution portion of the Litigation, as the underlying action between the Mejdrech plaintiffs' class and Met-Coil had been stayed upon Met-Coil's Chapter 11 bankruptcy filing. Goldberg Kohn is currently the only law firm representing Met-Coil in the Litigation.

3. If the automatic stay is lifted against Met-Coil, attorneys at Goldberg Kohn would then need to prepare for an April 19, 2004, trial date set by Judge Leinenweber. This would entail a significant expense to Met-Coil, and a need for a substantial amount of time from current Met-Coil employees.


4. There is a great amount of materials that will need to be reviewed and analyzed in preparation for the trial. It is my understanding that Goldberg Kohn currently has over 230 boxes of materials associated with the Litigation, which contain millions of pages of documents. It is also my understanding that there are over 170 transcripts of deposition, trial, and hearing testimony that would have to be reviewed prior to trial, as well as additional depositions that still need to be taken in this matter.

5. Judge Leinenweber has set out two phases for the trial in the underlying action: Phase I is a trial on liability; Phase II is a trial on damages, if necessary. It is believed that the Phase I trial will take two weeks. I estimate that the Phase I trial will cost Met-Coil approximately \$800,000 in litigation expenses. Should Met-Coil be found liable, it is likely that Phase II of the trial will last much longer and be significantly more expensive. In Phase II the Court may have to determine the damages to 1400 separate households.

6. It is also anticipated that significant internal resources at Met-Coil will be needed in order to adequately prepare for and try Phase I of the Litigation. For example, it is likely that Charles F. Kuoni III, Met-Coil's current President and CEO, will have to devote significant time to prepare for trial and will need to be present during the estimated two-week trial. Furthermore, in addition to Mr. Kuoni, other Met-Coil employees will have to devote significant amounts of time to both the preparation for and trial of the Litigation.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 3, 2004.



MATTHEW A.C. TAPP