

**EXHIBIT A**

**CLAIMS MISCATEGORIZED AS PRIORITY**

**In re: Met-Coll Systems Corporation, et al.**  
**OMNIBUS 5: EXHIBIT A -CLAIMS MISCATEGORIZED AS PRIORITY**

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class*	Proposed Allowed Amt	Claim Reason For Proposed Class* Modification
1 AIR FASTENING SYSTEMS INC 1811 EMILY LN AURORA IL 60504-7801	03-12876	128	\$174.04 \$174.04	(P) (U)	\$0.00 \$174.04	(P) RECLASSIFY - NO BASIS FOR PRIORITY CLAIM, ALL INVOICES ATTACHED TO PROOF OF CLAIM ARE PRE-PETITION (U)
2 CUSTOM HOSE 805 66TH AVE SW CEDAR RAPIDS IA 52404-4708	03-12876	71	\$110.26 BLANK \$110.26	(S) (P) (U)	\$0.00 \$0.00 \$110.26	(S) RECLASSIFY TO UNSECURED - NO BASIS FOR SECURED OR PRIORITY CLAIMS; INVOICES ATTACHED TO PROOF OF CLAIM ARE PRE-PETITION AND CLAIMANT IS A TRADE VENDOR WITH NO SECURITY INTEREST (P) (U)
3 FEELY, DONNA 99735 LEMONT RD DOWNERS GROVE IL 60516-4858	03-12876	288	\$101.86	(P) (U)	\$0.00 \$101.86	(P) RECLASSIFY TO UNSECURED - MONTHLY RETIREE BENEFIT PAYMENTS (U)
4 IVANOV, GUENNADI C/O LAWRENCE ROSENBLATT ESQ ROSENBLATT FRASCIELLO & KNIPPING-DIAZ PC 4791 BROADWAY NEW YORK NY 10034-4943	03-12876	168	\$15,500,000.00	(S)	\$15,500,000.00	(U) RECLASSIFY TO UNSECURED - CLAIMANT IS A LITIGANT WITH NO SECURITY INTEREST IN DEBTOR'S INSURANCE POLICIES
5 NEE CONTROLS INC 1545 HOLLAND RD STE K MAUMEE OH 43537-1691	03-12876	31	\$14,419.59 \$14,419.59	(P) (U)	\$0.00 \$14,419.59	(P) RECLASSIFY TO UNSECURED FOR TOTAL CLAIM OF \$14,419.59; ALL INVOICES ARE PRE-PETITION AND CREDITOR HAS NO BASIS FOR PRIORITY CLAIM (U)
6 O & G SPRING & WIRE FORMS SPECIALTY CO 4500 W DIVISION ST CHICAGO IL 60651-1632	03-12876	130	\$857.16 \$857.16	(P) (U)	\$0.00 \$857.16	(P) RECLASSIFY TO UNSECURED FOR TOTAL CLAIM OF \$857.16 - NO BASIS FOR PRIORITY CLAIM; INVOICES ATTACHED TO PROOF OF CLAIM ARE ALL PRE-PETITION (U)
7 PENSION BENEFIT GUARANTY CORPORATION ATTN RICHARD PERRY OFFICE OF THE GENERAL COUNSEL 1200 K ST NW STE 340 WASHINGTON DC 20005-4030	03-12876	233	\$80,687.00	(P) (U)	\$0.00 \$80,687.00	(P) RECLASSIFY TO UNSECURED, NO BASIS FOR PRIORITY (U)
8 PENSION BENEFIT GUARANTY CORPORATION ATTN RICHARD PERRY OFFICE OF THE GENERAL COUNSEL 1200 K ST NW STE 340 WASHINGTON DC 20005-4030	03-12876	234	\$1,870,300.00	(A)	\$0.00 \$1,870,300.00	(A) RECLASSIFY TO UNSECURED - NO BASIS FOR ADMINISTRATIVE PRIORITY (U)

**In re: Met-Coil Systems Corporation, et al.  
OMNIBUS 6: EXHIBIT A -CLAIMS MISCATEGORIZED AS PRIORITY**

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class*	Proposed Allowed Amt	Claim Class* Modification	Reason For Proposed Modification
9 PENSION BENEFIT GUARANTY CORPORATION ATTN RICHARD PERRY OFFICE OF THE GENERAL COUNSEL 1200 K ST NW STE 340 WASHINGTON DC 20005-4030	03-12676	232	UNKNOWN	(U)	\$0.00	(A)	RECLASSIFY TO UNSECURED - NO BASIS FOR ADMINISTRATIVE PRIORITY CLAIM
10 R & R QUALITY CONSTRUCTION CO 1007 26TH ST SE CEDAR RAPIDS IA 52403-3415	03-12676	35	\$4,000.77 \$4,000.77	(P) (U)	\$0.00 \$4,000.77	(P) (U)	RECLASSIFY TO UNSECURED FOR TOTAL CLAIM OF \$4,000.77 - NO BASIS FOR PRIORITY CLAIM; INVOICE ATTACHED TO PROOF OF CLAIM IS PRE-PETITION
11 SEW EURODRIVE INC 2001 W MAIN ST TROY OH 45373-1018	03-12676	76	BLANK \$27,599.10	(P) (U)	\$0.00 \$27,599.10	(P) (U)	RECLASSIFY TO UNSECURED - NO BASIS FOR PRIORITY CLAIM; DOCUMENTS ATTACHED TO PROOF OF CLAIM ARE PRE-PETITION
12 SOJKA, JAMES 9301 CONSTANCE PL MANASSAS VA 20110-6001	03-12676	279	\$54,148.87	(P)	\$0.00 \$54,148.87	(P) (U)	RECLASSIFY TO UNSECURED - NO BASIS FOR PRIORITY CLAIM
13 TAYLOR, TERRY A 1309 MAPLE AVE LISLE IL 60532-2133	03-12676	288	\$6,000.00 \$6,000.00	(P) (U)	\$0.00 \$6,000.00	(P) (U)	RECLASSIFY TO UNSECURED - NO BASIS FOR PRIORITY CLAIM
14 WESTSIDE INDUSTRIAL SUPPLY, WESTSIDE ELECTRIC SUPPLY 1530 N LA FOX ST # 31 SOUTH ELGIN IL 60177-1224	03-12676	59	BLANK \$3,514.23	(P) (U)	\$0.00 \$3,514.23	(P) (U)	RECLASSIFY TO UNSECURED - NO BASIS FOR PRIORITY CLAIM; DOCUMENTS ATTACHED TO PROOF OF CLAIM ARE PRE-PETITION