# EXHIBIT E

# DECLARATION OF CHARLES F. KUONI, III

**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. | ) | |
| | ) | |
| | ) | |

**DECLARATION OF CHARLES F. KUONI, III IN SUPPORT OF DEBTOR'S FIFTH OMNIBUS OBJECTION (SUBSTANTIVE) TO CERTAIN CLAIMS PURSUANT TO SECTION 502 OF THE BANKRUPTCY CODE, RULE 3007 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE AND RULE 3007-1 OF THE LOCAL RULES OF BANKRUPTCY PROCEDURE**

I, CHARLES F. KUONI, III hereby declare under penalty of perjury:

**Background**

1. I am the President and Chief Executive Officer of Met-Coil Systems Corporation.

2. I make this declaration in connection with the Debtor's Fifth Omnibus Objection (Substantive) To Certain Claims Pursuant To Section 502 Of The Bankruptcy Code And Rule 3007 Of The Federal Rules Of Bankruptcy Procedure Rule 3007-1 Of The Local Rules of Bankruptcy Procedure (the "Objection"). Capitalized terms not otherwise defined herein have the meanings given to them in the Objection.

3. I am responsible for reviewing and analyzing claims filed in the Debtor's Chapter 11 case. I am familiar with the activities that have taken place to date with respect to the claims asserted in this case, including all of the facts and circumstances described in the Objection and the relief requested therein.

**Compliance with Local Rule 3007-1**

4. I have reviewed Local Rule 3007-1 and hereby state that to the best of my knowledge and belief, this Objection is in compliance therewith.

**Claims Miscategorized as Priority**

5. I have reviewed each of the claims identified on Exhibit A to the Objection (the "Non-Priority Claims"), the claims register being maintained in this case and the facts and circumstances set forth in the Objection regarding such Non-Priority Claims. Based upon this review, I submit that the facts and circumstances set forth in the Objection are true and accurate to the best of my knowledge, information and belief, and that the Non-Priority Claims should be reclassified as general unsecured, non-priority claims.

**No Liability Claims**

6. I have reviewed each of the claims identified on Exhibit B to the Objection (the "No Liability Claims"), the claims register being maintained in this case and the facts and circumstances set forth in the Objection regarding such No Liability Claims. Based upon this review, I submit that the facts and circumstances set forth in the Objection are true and accurate to the best of my knowledge, information and belief, and that the No Liability Claims should be disallowed in full and expunged.

**401(k)/Pension Plan**

7. I have reviewed each of the claims identified on Exhibit C to the Objection (the "401(k)/Pension Plan Claims"), the claims register being maintained in this case and the facts and circumstances set forth in the Objection regarding such 401(k)/Pension Plan Claims. Based upon this review, I submit that the facts and circumstances set forth in the Objection are true and

accurate to the best of my knowledge, information and belief, and that the 401(k)/Pension Plan Claims should be disallowed in full and expunged.

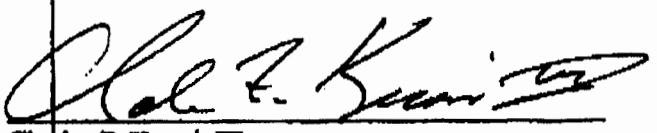
**Claims to be Reduced in Amount- Exhibit D**

8. The Debtor objects to each of the Claims listed on Exhibit D attached hereto (the "Reduced Claims") and respectfully submits based upon the Debtor's books and records, the Reduced Claims should be reduced in amount for the reasons set forth in Exhibit D.

9. Therefore, for the foregoing reasons, each of the Reduced Claims identified on Exhibit D should be reduced in amount.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Executed on March 4, 2004.



Charles F. Kuoni, III
Met-Coil Systems Corporation