

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

IN RE:	:	Chapter 11
MET-COIL SYSTEMS CORPORATION,	:	Case No. 03-12676 (MFW)
Debtor.	:	Objection Deadline: April 22, 2004 @ 4 P.M.
	:	Hearing Date: Only if objections are timely filed

**NOTICE OF THE FIFTH MONTHLY FEE APPLICATION OF PARENTE RANDOLPH, LLC
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS ACCOUNTANTS AND FINANCIAL ADVISORS TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD
FROM FEBRUARY 1, 2004 THROUGH FEBRUARY 28, 2004**

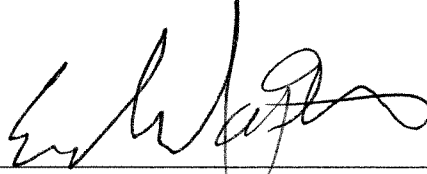
PLEASE TAKE NOTICE that on April 2, 2004, Parente Randolph, LLC ("Parente" or "Applicant") filed its Fifth Monthly Fee Application for Compensation for Services Rendered and Reimbursement of Expenses as Accountants and Financial Advisors to the Official Committee of Unsecured Creditors for the Period from February 1, 2004 through February 28, 2004 (the "Application"). The Application was filed with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, Fifth Floor, Wilmington DE 19801.

PLEASE TAKE FURTHER NOTICE that any objections to the Application must be in writing, filed with the Clerk of the United States Bankruptcy Court, 824 Market Street, Fifth Floor, Wilmington, DE 19801 and served upon, so as to actually be received by the undersigned, on or before April 22, 2004 at 4:00 P.M. (Eastern Time).

PLEASE TAKE FURTHER NOTICE that if no objections are timely filed in accordance with the above procedures, Parente will be entitled to receive eighty percent (80%) of their fees and one hundred percent (100%) of their expenses requested in the Application pursuant to the Order entered in these cases.

A HEARING ON THE APPLICATION WILL BE HELD ONLY IF OBJECTIONS ARE
TIMELY FILED AND SERVED.

Dated: April 2, 2004

A handwritten signature in black ink, appearing to read 'E. Phillips', written over a horizontal line.

Edward A. Phillips, CPA, CIRA, CFE
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Accountants/Financial Advisors
to the Official Committee of Unsecured Creditors

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

IN RE: MET-COIL SYSTEMS CORPORATION, Debtor.	: : : : : : :	Chapter 11 Case No. 03-12676 (MFW)
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**ORDER APPROVING FIFTH MONTHLY FEE APPLICATION OF PARENTE RANDOLPH,
LLC FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES AS ACCOUNTANTS
AND FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS FOR THE PERIOD FROM
FEBRUARY 1, 2004 THROUGH FEBRUARY 28, 2004**

Upon consideration of Parente Randolph, LLC's ("Parente") Fifth Monthly Fee Application request (the "Request") for the period commencing February 1, 2004 through February 28, 2004 (the "Compensation Period"); and this Court having determined that proper and adequate notice has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefore,

IT IS HEREBY ORDERED that:

1. The Request is granted.
2. Parente is allowed compensation for the Compensation Period and in the amount set forth in its Request.
3. The above captioned debtors are authorized to disburse to Parente \$12,513.60 in fees (which is eighty percent (80%) of the gross compensation of \$15,642.00) and \$131.60 in expenses for the Compensation Period.
4. This Order shall be effective immediately upon entry.

Dated: _____ 2004

Honorable Mary F. Walrath
United States Bankruptcy Judge

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

IN RE:	:	Chapter 11
	:	
MET-COIL SYSTEMS CORPORATION,	:	Case No. 03-12676 (MFW)
	:	
Debtor.	:	
	:	

CERTIFICATE OF SERVICE

The undersigned, hereby certifies that on April 2, 2004, I caused a copy of the attached the Fifth Monthly Fee Application of Compensation for Services Rendered and Reimbursement of Expenses as Accountants and Financial Advisors to the Official Committee of Unsecured Creditors for the Period from February 1, 2004 through February 28, 2004 to be served by First Class U.S. Mail to the parties on the attached service list and the Notice of Application to be served upon the parties listed on the attached service list by First-Class U.S. Mail.

Dated: April 2, 2004



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Accountants/Financial Advisors
to the Official Committee of Unsecured Creditors

Exhibit A

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**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

IN RE:	: Chapter 11
	: :
MET-COIL SYSTEMS CORPORATION,	: Case No. 03-12676 (MFW)
	: :
Debtor.	: Objection Deadline: April 22, 2004 @ 4 P.M.
	: Hearing Date: Only if objections are timely filed

**FIFTH MONTHLY FEE APPLICATION OF PARENTE RANDOLPH, LLC FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
ACCOUNTANTS AND FINANCIAL ADVISORS TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD
FROM FEBRUARY 1, 2004 THROUGH FEBRUARY 28, 2004**

Name of Applicant:	<u>Parente Randolph, LLC</u>
Authorized to Provide Professional Services to:	<u>The Official Committee of Unsecured Creditors</u>
Date of Retention:	<u>Order signed on October 20, 2003 <i>Nunc Pro Tunc</i>, September 15, 2003</u>
Period for which Compensation and Expense reimbursement is sought:	<u>February 1, 2004 through February 28, 2004</u>
Amount of Gross Compensation sought as actual, Reasonable and necessary:	<u>\$15,642.00</u>
80% of Gross Compensation	<u>\$12,513.60</u>
20% Holdback	<u>\$ 3,128.40</u>
Amount of Expense Reimbursement sought as actual, reasonable and necessary	<u>\$ 131.60</u>
Net Amount Requested:	<u>\$12,645.20</u>

This is a: X monthly - interim - final application

If this is not the first application filed, disclose the following for each prior application:

Fee Applications		Requested		Allowed (80%)	
Date Filed	Period Covered	Fees	Expenses	Fees	Expenses
12.11.03	September 15 – October 31, 2003	\$27,146.00	\$ 271.10	\$21,716.80	\$ 271.10
01.21.03	November 1 – November 30, 2003	\$19,887.50	\$ 134.74	\$15,910.00	\$ 134.74
02.27.04	December 1 – December 31, 2003	\$37,912.50	\$3,105.61	\$30,330.00	\$ 3,105.61
03.19.04	January 1 – January 31, 2004	\$15,615.00	\$ 131.60	\$12,492.00	\$ 131.60

**ATTACHMENT B
TO FEE APPLICATION**

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate (including changes)	Total Billed Hours	Total Compensation
Howard S. Cohen, CPA, CFE	Principal, 34 years in Bankruptcy, Litigation Support, Accounting and Taxes	\$395.00	1.0	\$ 395.00
Edward A. Phillips, CPA	Principal, 15 years in Bankruptcy, Litigation Support, Accounting and Taxes.	\$305.00 *\$152.50	11.4 1.6	3,477.00 244.00
Michel E. Lautensack, MBA	Manager, 12 years in Healthcare Management, Bankruptcy and Accounting	\$270.00	35.6	9,612.00
Anil Reddy	Manager, 10 years in Litigation Support, Bankruptcy Accounting, Investment Banking and Business Consulting	\$235.00	0.9	\$211.50
Mary E. Pavelic	Consultant	\$125.00	0.3	37.50
Valerie Ralston-Sidorski	Paralegal	\$ 90.00	9.0	810.00
Jennifer E. Narvell	Para-professional	\$ 75.00	11.4	855.00
Total			<u>71.2</u>	<u>\$15,642.00</u>

* Travel Time is charged at fifty percent (50%) of Parnete's standard hourly rate.

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours	Total Fees
Case Administration	1.3	\$ 486.50
Business Operations	3.1	851.00
Financing	2.6	702.00
Business Analysis	2.6	702.00
Plan and Disclosure Statement Services	7.7	2,180.50
Claims Administration and Objections	0.2	61.00
Data Analysis	4.3	1,178.50
Valuation Services	34.5	7,242.50
Prepare Fee/Employment Application(s)	13.3	1,994.00
Travel Time*	1.6	244.00
Total	<u>71.2</u>	<u>\$15,642.00</u>

*Travel Time is charged at fifty percent of Parente's standard hourly rate.

SUMMARY OF EXPENSES

Expense Category	Service Provider (if applicable)	Total Expenses
Computer Assisted Research		
Facsimile (with rates)		
Telephone/Fax		3.01
Supplies		
Parking-Travel		18.00
Hotel		
Airfare		
Postage/Duplication		57.28
Car Rental and Gas		
Cab/Limo/Train/Bus		
Mileage		23.56
Tolls		
Meals		29.75
Courier & Express Carriers (e.g. Federal Express)		
Total		<u>\$131.60</u>

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

IN RE:	:	Chapter 11
	:	
MET-COIL SYSTEMS CORPORATION,	:	Case No. 03-12676 (MFW)
	:	
Debtor.	:	Objection Deadline: April 22, 2004 @ 4 P.M.
	:	Hearing Date: Only if objections are timely filed

**FIFTH MONTHLY FEE APPLICATION OF PARENTE RANDOLPH, LLC AS
ACCOUNTANTS AND FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS FOR COMPENSATION FOR SERVICES AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FEBRUARY 1, 2004 THROUGH FEBRUARY 28, 2004**

This Fifth Monthly Fee Application for Compensation and Reimbursement of Expenses (the “Application”) is filed by Parente Randolph, LLC (“Parente” or “Applicant”) requesting payment for services rendered and reimbursement of costs expended as accountants and financial advisors to the Official Committee of Unsecured Creditors (the “Committee”) for the period February 1, 2004 through February 28, 2004 (the “Compensation Period”). By this Application, Parente seeks an interim allowance of \$12,513.60 (eighty percent (80%) of gross compensation of \$15,642.00) for compensation and \$131.60 for reimbursement of actual and necessary expenses incurred for an aggregate amount of \$12,645.20 for the Compensation Period. In support of this Application, Parente respectfully represents and alleges as follows:

Background

1. On August 26, 2003 (the "Petition Date"), Met-Coil Systems Corporation, (the "Debtor") filed its voluntary petition for relief under Chapter 11, Title 11 of the United States Bankruptcy Code (the "Bankruptcy Code").
2. The Debtor continues to operate their business as Debtors-In-Possession ("DIP") pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.
3. On September 5, 2003, the Office of the United States Trustee conducted an organizational meeting and on September 11, 2003 appointed the Committee pursuant to 11 U.S.C. § 1102.
4. The Committee selected Klehr, Harrison, Harvey, Branzburg & Ellers, LLP, as its counsel on September 15, 2003.
5. On or about September 22, 2003, an Application was filed with the Court seeking the Court's approval of the retention of Parente as accountants and financial advisors to the Committee. Parente's retention was approved *Nunc Pro Tunc* to September 15, 2003 by this Court's Order dated October 20, 2003 as attached hereto as EXHIBIT 1.

Compensation Paid And Its Source

6. This Application is made by the Applicant for an allowance of compensation for professional services rendered on behalf of the Committee for the Compensation Period. In addition, Applicant seeks reimbursement of actual and necessary costs and expenses incurred during the Compensation Period.
7. Specifically, Applicant seeks an allowance of \$12,513.60 (eighty percent (80%) of gross compensation of \$15,642.00) for services rendered for the Compensation Period. The documentation of which is set forth in EXHIBITS 3-5 annexed hereto (EXHIBIT 3 -Services rendered in chronological order; EXHIBIT 4 -Recap and detail of services performed by each accountant/consultant, para-professional and paralegal in chronological order; EXHIBIT 5 Recap and detail by service code in chronological order). Applicant also seeks reimbursement in the sum of \$131.60 for its actual and

necessary cost and expenses incurred during the Compensation Period. A schedule of the actual and necessary expense is annexed hereto as EXHIBIT 6.

8. Non-working travel time is charged at fifty percent (50%) of the standard hourly rates.

9. Parente has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between Parente and any other person, except among the Principals of Parente, for the sharing of compensation to be received for services rendered in this case.

Fee Statements

10. The fee statement for the Compensation Period is attached hereto as Exhibits 3-5. These statements contains daily time logs describing the time spent by each accountant and paraprofessional for the Compensation Period. This Application complies with Sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Guidelines adopted by the Office of the United States Trustee and this Court's Administrative Order.

11. A summary of actual and necessary expenses incurred by Parente for the Compensation Period is included as part of Exhibit 6.

12. The firm assigns tasks as efficiently as possible by assigning them to consultants/accountants or paraprofessional with the lowest billable rate per hour and who is capable of handling the particular task. Most of the Applicant's services during the Compensation Period, were rendered by Edward A. Phillips, CPA, CIRA, CFE and Michel E. Lautensack, MBA (See EXHIBIT 2 for biographies).

Summary of Services

13. Parente, by and through the above named persons, has performed services for the Committee on a regular basis with respect to various matters including:

- Developed and modified the work plan as dictated by the events of the case, set up relevant files in support of case findings and potential litigation issues, reviewed the Court docket and case documents, set-up teleconferences and other administrative functions.

- Extensive analysis of the CBIZ valuation report and developed models to test alternative assumptions and its potential impact on the report valuation.
- Attended and participated in teleconferences with CBIZ to better understand their valuation report and the methodology and assumptions used to develop same.
- Participated in teleconference with Young, Conaway, Stargatt & Taylor, Counsel to the Future Representative, to discuss the CBIZ report and its impact on the Plan and Disclosure Statement.
- Assisted the Committee's legal counsel in gathering and evaluating data with respect to potential substantive consolidation or piercing the corporate veil theory and how it may impact the Debtor related to its parent Mestek.
- Analyzed the Debtor's DIP cash flow budget reports and monitored against the Debtor's budget.
- Analyzed the December 2003 and January 2004 Monthly Operating Report and provided an analysis to the Committee and its counsel.
- Attended and participated in the omnibus hearing related to DIP motions and other case matters.
- Attended and participated in numerous meetings and teleconferences with the Committee and its legal counsel regarding case matters.
- Prepared and filed with the Court fee applications and certificate of no objections and mailed to all interested parties.

14. The services rendered by Parente during the Compensation Period are presented in more detail, and as set forth in the attached EXHIBIT 3. The accountants and paraprofessionals who rendered services relating to each category are identified, along with the number of hours for each individual and the total compensation sought for each category. Below is a brief description of the major services provided:

a.)	Case Administration Fees: \$486.50	Total Hours: 1.3
b.)	Business Operations Fees: \$851.00	Total Hours: 3.1
c.)	Financing Fees: \$702.00	Total Hours: 2.6
d.)	Business Analysis Fees: \$702.00	Total Hours: 2.6

e.)	Plan and Disclosure Statement Services	
	Fees: \$2,180.50	Total Hours: 7.7
f.)	Claims Administration and Objections	
	Fees: \$61.00	Total Hours: 0.2
g.)	Data Analysis	
	Fees: \$1,178.50	Total Hours: 4.3
h.)	Valuation Services	
	Fees: \$7,242.50	Total Hours: 34.5
i.)	Prepare Fee/Employment Application(s)	
	Fees: \$1,994.00	Total Hours: 13.3
j.)	Travel Time *	
	Fees: \$244.00	Total Hours: 1.6

* Travel Time is charged at fifty percent (50%) of the standard hourly rate.

Valuation of Services

15. Accountants and paraprofessionals of Parente have expended a total of 71.2 hours in connection with this matter during the Compensation Period, as follows:

<u>Accountants/Consultants and Paralegals/Paraprofessionals</u>	<u>Hours</u>	<u>Rate</u>
Howard S. Cohen, CPA, CFE	1.0	\$395.00
Edward A. Phillips, CPA, CIRA, CFE	11.4	\$305.00
	*1.6	\$152.50
Michel E. Lautensack, MBA	35.6	\$270.00
Anil Reddy	0.9	\$211.50
Mary Pavelic	0.3	\$125.00
Valerie Ralston-Sidorski	9.0	\$ 90.00
Jennifer E. Narvell	11.4	\$ 75.00
Total	<u>71.2</u>	

**Travel Time is charged at fifty percent (50%) of Parente's standard hourly rates.*

16. The nature of the work performed by these persons is fully set forth in EXHIBIT 4 attached hereto. These are Parente's standard hourly rates for work of this character, except for travel time, which is charged at fifty percent (50%) of Parente's standard hourly rate. The reasonable value of the services rendered by Parente to the Committee during the Compensation Period is \$15,642.00.

17. In accordance with the factors enumerated in 11 U.S. C. Sections 330 and 331, it is

respectfully submitted that the amount requested by Parente is fair and reasonable given (a) the complexity of these cases, (b) the time and effort expended, (c) the responsibilities undertaken (d) the nature and extent of the services rendered, (e) the value of such services, (f) the result achieved, and (g) the costs of comparable services other than in a case under this title.

Disbursements

18. Applicant incurred out of pocket expenses, which were reasonable and necessary in connection with the rendering of the accounting and financial advisory services described during the Compensation Period in the amount of \$131.60. A description of the expenses is set forth in EXHIBIT 6 annexed hereto. Such disbursements postage and duplication charges, telephone/fax and parking and other travel related cost. Applicant has sought to utilize the most efficient method of communication consistent with the necessary time constraints. No charge is made for telecopies received. Other disbursements are itemized in the annexed schedule. These disbursements were necessary to effectively render the accounting and financial advisors services in these cases.

19. During the course of these cases, Applicant has incurred and paid its actual and necessary disbursements and expenses.

20. While the services described in this Application are measured by the standards propounded by the various Bankruptcy Courts – the nature and extent of the services, the complexity and urgency of the problems presented, the time expended, the result obtained and the expertise required - Applicant respectfully submits that the fees requested represent the fair and reasonable value for the services rendered for the Compensation Period.

21. This Application is being prepared and submitted before all of the services of the Applicant will have been completed. It is anticipated that further services will be paid upon further applications to be made to this Court.

22. The Applicant is a disinterested party in this proceeding and has not represented or

held an interest adverse to the interest of the Estate of this matter in compliance with Bankruptcy Code Section 327(a).

23. Annexed hereto as EXHIBIT 7 and made a part hereof is the Verification of Edward A. Phillips, CPA, CIRA, CFE submitted pursuant to Section 504 of the Bankruptcy Code.

24. The instant Application of compensation is submitted under standards set forth in Sections 330 and 331 of the Bankruptcy Code and such Federal Rules or Bankruptcy Procedure as may be applicable and the Local Rules for the District of Delaware and Orders of the Court entered in this case.

WHEREFORE, Applicant respectfully requests that it be granted a Fifth Monthly Fee Allowance in the amount of \$12,513.60 (eighty percent (80%) of the gross compensation of \$15,642.00) for accounting and financial advisors services rendered to and on behalf of the Committee during the Compensation Period, plus reimbursement of its actual, reasonable, and necessary expenses incurred in connection with its services during the Compensation Period in the sum of \$131.60 and that it be granted such other and further relief as the Court may deem just and proper and that this Court enter the proposed form of Order submitted herewith.

Respectfully submitted,

Dated: April 2, 2004



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Accountants/Financial Advisors
to the Official Committee of Unsecured Creditors

EXHIBIT 1

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

In re:	:	Chapter 11
	:	
MET-COIL SYSTEMS CORPORATION,	:	
	:	Case No. 03-12676 (MFW)
	:	
	:	
	:	<i>RE: D.I. 106</i>
Debtor.	:	

**ORDER PURSUANT TO SECTIONS 1103(a) AND 328(a) OF
THE BANKRUPTCY CODE AUTHORIZING AND APPROVING THE
EMPLOYMENT AND RETENTION OF PARENTE RANDOLPH, LLC AS
ACCOUNTANTS AND FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS NUNC PRO TUNC TO SEPTEMBER 15, 2003**

Upon consideration of the Application (the "Application"¹) For an Order Pursuant to Sections 1103(a) and 328(a) of the Bankruptcy Code Authorizing and Approving the Employment and Retention of Parente Randolph, LLC ("Parente") as Accountants and Financial Advisors to the Official Committee of Unsecured Creditors (the "Committee") *Nunc Pro Tunc* to September 15, 2003; the Declaration of Wayne R. Walker, a principal of Parente; and proper notice of the Application has been given and that no further notice or hearing is required, and the Court being satisfied that (i) Parente neither holds nor represents any interest adverse to the above-referenced Debtor's estates; (ii) Parente is a disinterested party within the meaning of 11 U.S.C. § 327; and (iii) the employment of Parente is necessary and would be in the best interest of the Committee and these estates, and after due deliberation and sufficient cause therefore it is hereby

ORDERED that the Application is granted; and it is further

ORDERED that the Committee is authorized to employ Parente as its accountants and financial advisors to perform the services set forth in the Application; and it is further

ORDERED that compensation and reimbursement of expenses for Parente shall be based upon the Federal Rules of Bankruptcy Procedure, the Local Rules of this Court and any administrative order governing compensation of professionals in this case, and it is further

ORDERED, that the appointment of Parente as accountants and financial advisors for the Committee shall be effective *nunc pro tunc* to September 15, 2003.

Wilmington, DE

Dated: Oct. 20, 2003



THE HONORABLE MARY F. WALRATH
CHIEF UNITED STATES BANKRUPTCY JUDGE

¹ All capitalized terms shall have the same meaning described to them in the Application.

EXHIBIT 2

EDWARD A. PHILLIPS, CPA, CIRA, CFE

Education:

Mr. Phillips has a B.S. in Business Administration with a major in Finance from The Ohio State University (1985). His education has been supplemented by various continuing education courses offered by the American Bankruptcy Institute, American Institute of Certified Public Accountants, Association of Insolvency Accountants, Pennsylvania Institute of Certified Public Accountants, Turnaround Management Association and other professional associations. Recent courses include Reorganizing Healthcare Providers in Bankruptcy Court, Financing a Reorganization, Reporting Requirements Relating to Chapter 11 Cases, The Role of the Accountant in Bankruptcy, Valuation Issues Arising in a Bankruptcy Proceeding, The Role of the Trustee and Liquidation of Assets. He has spoken before professional groups on fraudulent conveyance, computer based financial analysis and various tax issues. Mr. Phillips serves on the boards of several civic and charitable organizations.

Licenses: Certified Public Accountant in Pennsylvania and Ohio.

Employment/Experience:

Mr. Phillips is a Principal in the Business Reorganization Group of Parente Randolph, LLC. He focuses his practice on providing bankruptcy and restructuring accounting and consulting services to businesses in reorganization, creditors' committees and Chapter 7 Trustees. Current responsibilities include business development, assignment planning, financial analysis and investigation, supervision of staff, report preparation and expert testimony.

Mr. Phillips' accounting and consulting experience includes companies in manufacturing, wholesale, retail, service, telecommunications, food distribution, construction, healthcare and municipal water and sewer authorities.

Representative assignments on which he has worked include:

- Bankruptcy Matters
- Business Liquidations
- Contract and Partnership Disputes
- Out-of-Court Restructurings
- Fraud Investigations
- Directors' and Officers' Liability
- Avoidance Actions
- Economic Damages

Prior to joining Parente Randolph, LLC, Mr. Phillips was employed by a regional accounting firm. His responsibilities included planning and supervising various accounting and consulting assignments. Representative accounting assignments on which he has worked include manufacturing, wholesale, retail and the service sector; with particular emphasis on retail, professional service corporations and tax planning engagements. His consulting assignments encompassed contract disputes, mergers and acquisitions and business valuations.

Associations:

- American Institute of Certified Public Accountants
- Pennsylvania Institute of Certified Public Accountants
- Association of Insolvency and Restructuring Advisors
- American Bankruptcy Institute
 - Business Reorganization Committee/Financial Advisors Subcommittee-Out-of-Court Restructuring Task Force
- Turnaround Management Association

MICHEL E. LAUTENSACK, MBA

Education:

Mr. Lautensack holds a MBA in Quantitative Business Analysis from Pennsylvania State University (1992). He also earned a BS in Finance from St. Joseph's University (1987) and an Associate Degree in Respiratory Therapy from Hahnemann University (1982). His education has been supplemented by a variety of continuing education courses offered by various professional organizations on such topics as accounting, finance, and Medicare/Medicaid reimbursement. He is currently enrolled in the Certified Insolvency and Restructuring Advisor (CIRA) certification program administered by the Association of Insolvency and Restructuring Advisors (AIRA).

Employment/Experience:

Mr. Lautensack is in the Business Reorganization Group of Parente Randolph, LLC. He has over ten years of professional experience in the acquisition, merger, and financing of healthcare facilities including acute care hospitals, nursing facilities and assisted living facilities. He also has extensive experience in distressed situations preparing cash flow models, business and asset valuations, and work out plans.

Prior to joining Parente Randolph, LLC, Mr. Lautensack worked with Jay Alix & Associates on a business turnaround project for a distressed healthcare system. From 1999 to 2000, Mr. Lautensack worked for a private equity company that was formed to acquire selected acute care hospitals and acute care psychiatric hospitals. From 1997 to 1999, Mr. Lautensack was employed by a national nursing home operator where he oversaw the acquisition of over 150 nursing homes and assisted living facilities. From 1992 to 1997, Mr. Lautensack worked as a feasibility consultant for a regional accounting/consulting firm where he played an integral role in the successful start-up of a unit focused on providing feasibility and market analysis to the long-term care industry. Prior to that, Mr. Lautensack spent over 10 years in the healthcare industry as a respiratory therapist.

Associations:

Turnaround Management Association
Healthcare Financial Managers Association
American Bankruptcy Institute
The Association of Insolvency and Restructuring Advisors

EXHIBIT 3

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
02/03/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	90.00	1.0	90.00
02/03/04	2391	LAUTENSAC	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	270.00	1.1	297.00
02/03/04	2391	LAUTENSAC	58050	FINANCING ANALYZE CASH FLOW REPORT FOR DECEMBER AND COMPARE AGAINST DIP BUDGET	270.00	1.4	378.00
02/03/04	3378	PHILLIPS	58000	CASE ADMINISTRATION TELECONFERENCE WITH J. WILLS, ESQ., RE: STATUS OF CASE AND DEVELOP WORK PLAN	305.00	0.3	91.50
02/06/04	2391	LAUTENSAC	58050	FINANCING ANALYZE CASH FLOW AND COMPARE AGAINST DIP BUDGET	270.00	1.2	324.00
02/09/04	2391	LAUTENSAC	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD FEE APPLICATION FOR DECEMBER 2003	270.00	1.0	270.00
02/09/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS AT THE REQUEST OF COUNSEL ORGANIZE ALL PREVIOUS DOCUMENT REQUEST LISTS AND OTHER QUESTIONS PRESENTED TO THE DEBTOR THAT HAVE NOT BEEN ADDRESSED TO DATE	270.00	1.4	378.00
02/10/04	2391	LAUTENSAC	58190	DATA ANALYSIS ANALYZE THE DECEMBER MONTHLY OPERATING REPORT AND PREPARE REPORT TO COUNSEL AND COMMITTEE RE SAME	270.00	1.5	405.00
02/10/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS AT THE REQUEST OF COUNSEL RE PREPARE SUMMARY OF ALL DATA REQUESTS TO THE DEBTOR AND ALL THE FOLLOW UP ACTIVITIES	270.00	1.3	351.00
02/10/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE THE CBIZ VALUATION REPORT AND REVIEW ASSUMPTIONS USED TO DEVELOP SAME	270.00	2.4	648.00
02/11/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES ATTEND AND PARTICIPATE IN TELECONFERENCE WITH DEBTOR'S COUNSEL AND COMMITTEE COUNSEL RE STATUS OF CASE INCLUDING FUTURES REPRESENTATIVE AND SETTLEMENT DISCUSSIONS RELATED TO THE PLAN AND DISCLOSURE STATEMENT	270.00	1.2	324.00
02/11/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES FOLLOW UP TELECONFERENCE WITH JOANNE WILLS, ESQ. RE REVIEW OF CBIZ VALUATION AND OTHER CASE MATTERS	270.00	0.4	108.00
02/11/04	3378	PHILLIPS	58190	DATA ANALYSIS REVIEW MONTHLY OPERATING REPORT SUMMARY TO COMMITTEE FOR DECEMBER 2003	305.00	0.5	152.50
02/11/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES TELECONFERENCE WITH J. WILLS, ESQ. RE: SETTLEMENT NEGOTIATIONS WITH FUTURES REP AND NEED TO ANALYZE VALUATION REPORT AS PART OF THE PLAN AND DISCLOSURE STATEMENT	305.00	0.4	122.00

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
02/11/04	2391	LAUTENSAC	58240	VALUATION SERVICES EXTENSIVE ANALYSIS OF THE CBIZ VALUATION REPORT AND EXAMINE THE ASSUMPTIONS USED TO DEVELOP THE FINANCIAL MODELS	270.00	2.1	567.00
02/12/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE THE CBIZ VALUATION REPORT AND ASSUMPTIONS CONTAINED THEREIN	270.00	2.2	594.00
02/13/04	3378	PHILLIPS	58240	VALUATION SERVICES ANALYZE DECEMBER 2003 CBIZ VALUATION REPORT AND REVIEW ASSUMPTIONS	305.00	2.4	732.00
02/16/04	2391	LAUTENSAC	58240	VALUATION SERVICES EXTENSIVE ANALYSIS OF THE CBIZ REPORT AND PREPARE TO DISCUSS THE REPORT AND ASSUMPTIONS WITH THE FUTURE REPRESENTATIVES	270.00	3.2	864.00
02/16/04	3378	PHILLIPS	58240	VALUATION SERVICES REVIEW VALUATION ANALYSIS WITH M. LAUTENSACK AND PREPARE FOR TELECONFERENCE WITH FUTURES REPRESENTATIVE	305.00	0.3	91.50
02/16/04	9983	NARVELL	58240	VALUATION SERVICES TEST THE ASSUMPTIONS USED IN THE CBIZ VALUATION REPORT AND PREPARE MODELS TO TEST ALTERNATIVE ASSUMPTIONS	75.00	4.7	352.50
02/17/04	3378	PHILLIPS	58600	TRAVEL TIME TRAVEL TO/FROM WILMINGTON TO MEET WITH COMMITTEE COUNSEL, DEBTOR'S CEO AND DEBTOR'S COUNSEL TO REVIEW STATUS OF PLAN AND DISCLOSURE STATEMENTS	152.50	1.6	244.00
02/17/04	1115	COHEN	58000	CASE ADMINISTRATION CONFERENCE WITH COUNSEL AND ED PHILLIPS RE STATUS OF CASE AND RESULTS OF HEARING	395.00	1.0	395.00
02/17/04	9983	NARVELL	58240	VALUATION SERVICES TEST THE ASSUMPTIONS USED IN THE CBIZ VALUATION REPORT AND PREPARE MODELS TO TEST ALTERNATIVE ASSUMPTIONS	75.00	3.2	240.00
02/17/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE THE CBIZ VALUATION REPORT AND RECREATE MODEL TO TEST THEIR ASSUMPTIONS AND DETERMINE THE IMPACT OF CERTAIN CHANGES	270.00	2.1	567.00
02/17/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES AT THE REQUEST OF COUNSEL ATTEND AND THE OMNIBUS HEARING RELATED TO DIP ISSUES AND PLAN CONFIRMATION	270.00	1.4	378.00
02/17/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES FOLLOW UP CONFERENCE WITH J WILLS, ESQ. AND J SCOLIARD, ESQ TO RECAP EVENTS OF DAY AND PLAN ANALYSIS GOING FORWARD	270.00	1.0	270.00
02/17/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 1, 2003 THROUGH DECEMBER 31, 2003	90.00	0.5	45.00
02/17/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW DOCKET, SCAN TO PDF FILE, FILE ELECTRONICALLY, COPY AND MAIL TO ALL PARTIES OF INTEREST RE THE CERTIFICATE OF NO	90.00	1.2	108.00

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
				OBJECTION PERTAINING TO THE SECOND MONTHLY FEE APPLICATION FOR NOVEMBER 2003			
02/17/04	2401	REDDY	58240	VALUATION SERVICES	235.00	0.9	211.50
				ANALYZE DISCOUNTED CASH FLOW ANALYSIS AND VALUATION METHODOLOGY USED IN THE CBIZ VALUATION REPORT			
02/17/04	3378	PHILLIPS	58240	VALUATION SERVICES	305.00	1.7	518.50
				EVALUATION OF CBIZ VALUATION REPORT OF DEBTOR'S EQUITY IN PREPARATION FOR MEETING WITH J. WILLS, ESQ. AND J. SCOLIARD, ESQ.			
02/17/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES	305.00	0.5	152.50
				CONFERENCE WITH J. WILLS, ESQ. AND J. SCOLIARD, ESQ. RE: RESULTS OF HEARING, STATUS OF CLAIMS, SOURCES OF RECOVERY, VALUATION ISSUES AND ISSUES WITH FUTURES REPRESENTATIVE			
02/17/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES	305.00	0.8	244.00
				CONFERENCE WITH J. WILLS, ESQ., J. SCOLIARD, ESQ., R. BARLIANT, ESQ. AND C. KUONI RE: NEGOTIATIONS WITH FUTURES REPRESENTATIVE, STATUS OF CLAIMS AND SETTLEMENTS AND CBIZ VALUATION			
02/17/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES	305.00	1.0	305.00
				FOLLOW-UP CONFERENCE WITH J. WILLS, ESQ. AND J. SCOLIARD, ESQ. TO RECAP EVENTS OF DAY AND PLAN ANALYSIS GOING FORWARD			
02/17/04	3378	PHILLIPS	58170	CLAIMS ADMINISTRATION AND OBJECTIONS	305.00	0.2	61.00
				REVIEW PRELIMINARY CLAIMS ALLOWED REPORT FORWARDED FROM DEBTOR'S COUNSEL BY J. SCOLIARD, ESQ.			
02/17/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES	270.00	0.8	216.00
				CONFERENCE WITH J WILLS, ESQ, J SCOLIARD, ESQ, R BARLIANT, ESQ AND C KUONI RE NEGOTIATIONS WITH FUTURE REPRESENTATIVE, STATUS OF CLAIMS AND SETTLEMENTS AND CBIZ VALUATION			
02/19/04	9983	NARVELL	58240	VALUATION SERVICES	75.00	3.5	262.50
				TEST THE ASSUMPTIONS USED IN THE CBIZ VALUATION REPORT AND PREPARE MODELS TO TEST ALTERNATIVE ASSUMPTIONS			
02/19/04	2391	LAUTENSAC	58240	VALUATION SERVICES	270.00	1.2	324.00
				ANALYZE CBIZ VALUATION REPORT AND PREPARE FOR TELECONFERENCE WITH CBIZ TO DISCUSS THE DETAILS AND ASSUMPTIONS			
02/20/04	2391	LAUTENSAC	58240	VALUATION SERVICES	270.00	1.8	486.00
				ANALYZE CBIZ REPORT AND TEST NUMEROUS ASSUMPTIONS CONTAINED IN THIS REPORT			
02/20/04	2391	LAUTENSAC	58240	VALUATION SERVICES	270.00	0.8	216.00
				ATTEND AND PARTICIPATED IN TELECONFERENCE WITH ERIC STEPHENS OF CBIZ RELATED TO THEIR VALUATION REPORT AND THE BACKGROUND SURROUNDING THE ASSUMPTIONS			

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
02/20/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW DOCKET RE CASE STATUS; PREPARE FIRST FEE APPLICATION REQUEST FOR SEPTEMBER 15, 2003 THROUGH DECEMBER 31, 2003	90.00	2.0	180.00
02/20/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE EMAIL TO C. KUONI REQUESTING PAYMENT REGARDING FIRST AND SECOND FEE APPLICATION	90.00	0.3	27.00
02/23/04	3378	PHILLIPS	58020	BUSINESS OPERATIONS REVIEW DRAFT DOCUMENT REQUEST LETTER FROM J. SCOLIARD, ESQ. TO N. PETERMAN, ESQ. RE: MESTEK AND PROVIDE SUGGESTED CHANGES AND ADDITIONS	305.00	0.4	122.00
02/23/04	3378	PHILLIPS	58240	VALUATION SERVICES TELECONFERENCE WITH J. WILLS, ESQ. AND J. SCOLIARD, ESQ. TO REVIEW APPROACH TO SCHEDULED 3:00 PM CALL WITH C. GRIER, ESQ., COUNSEL TO FUTURES REPRESENTATIVE	305.00	0.4	122.00
02/23/04	3378	PHILLIPS	58240	VALUATION SERVICES TELECONFERENCE WITH C. GRIER, ESQ., COUNSEL TO FUTURES REPRESENTATIVE AND J. WILLS, ESQ. TO REVIEW CBIZ VALUATION REPORT	305.00	0.3	91.50
02/23/04	3378	PHILLIPS	58240	VALUATION SERVICES FOLLOW-UP TELECONFERENCE WITH J. WILLS, ESQ. RE: POSITION OF FUTURES REPRESENTATIVE ON CBIZ VALUATION	305.00	0.1	30.50
02/23/04	2391	LAUTENSAC	58240	VALUATION SERVICES PREPARE FOR AND ATTEND A CALL WITH C. GRIER CONCERNING THE CBIZ VALUATION REPORT AND THE STATUS OF THE FUTURES REP	270.00	1.2	324.00
02/24/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES REVIEW MEMO FROM COMMITTEE COUNSEL RE: STATUS OF PLAN AND FUNDING ISSUES	305.00	0.2	61.00
02/24/04	2391	LAUTENSAC	58064	BUSINESS ANALYSIS ANALYZE DAILY AND WEEKLY CASH FLOW INFORMATION FROM THE DEBTOR AND SUMMARIZE AND COMPARE AGAINST BUDGET	270.00	1.2	324.00
02/26/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD FEE APPLICATION FOR DECEMBER 2003	90.00	2.0	180.00
02/26/04	3378	PHILLIPS	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	305.00	1.9	579.50
02/26/04	3341	PAVELIC	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	125.00	0.3	37.50
02/27/04	2391	LAUTENSAC	58190	DATA ANALYSIS EXTENSIVE ANALYSIS OF THE JANUARY MONTHLY OPERATING REPORT AND PREPARE MEMO TO COUNSEL AND THE COMMITTEE SUMMARIZING SAME	270.00	2.3	621.00
02/27/04	2391	LAUTENSAC	58064	BUSINESS ANALYSIS REVIEW WEEKLY CASH FLOW RESULTS AND COMPARE AGAINST BUDGET	270.00	1.4	378.00

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
02/27/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) SCAN TO PDF FILE, FILE ELECTRONICALLY, COPY AND MAIL TO ALL PARTIES OF INTEREST RE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	90.00	2.0	180.00
TOTAL JOB 1005856-001						71.2	15,642.00

TOTAL

71.2

15,642.00

EXHIBIT 4

PROFORMA INVOICE REPORT

DESCRIPTION	HOURS	AMOUNT
HOWARD S. COHEN	1.0	395.00
MICHEL E. LAUTENSACK	35.6	9,612.00
ANIL REDDY	0.9	211.50
MARY E. PAVELIC	0.3	37.50
EDWARD A. PHILLIPS	13.0	3,721.00
VALERIE RALSTON-SIDORSKI	9.0	810.00
JENNIFER E. NARVELL	11.4	855.00
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TOTAL JOB 1005856-001	71.2	15,642.00

TOTAL

71.2

15,642.00

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
02/17/04	1115	COHEN	58000	CASE ADMINISTRATION CONFERENCE WITH COUNSEL AND ED PHILLIPS RE STATUS OF CASE AND RESULTS OF HEARING	395.00	1.0	395.00
SUBTOTAL EMPLOYEE 1115 HOWARD S. COHEN						1.0	395.00
02/03/04	2391	LAUTENSAC	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	270.00	1.1	297.00
02/03/04	2391	LAUTENSAC	58050	FINANCING ANALYZE CASH FLOW REPORT FOR DECEMBER AND COMPARE AGAINST DIP BUDGET	270.00	1.4	378.00
02/06/04	2391	LAUTENSAC	58050	FINANCING ANALYZE CASH FLOW AND COMPARE AGAINST DIP BUDGET	270.00	1.2	324.00
02/09/04	2391	LAUTENSAC	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD FEE APPLICATION FOR DECEMBER 2003	270.00	1.0	270.00
02/09/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS AT THE REQUEST OF COUNSEL ORGANIZE ALL PREVIOUS DOCUMENT REQUEST LISTS AND OTHER QUESTIONS PRESENTED TO THE DEBTOR THAT HAVE NOT BEEN ADDRESSED TO DATE	270.00	1.4	378.00
02/10/04	2391	LAUTENSAC	58190	DATA ANALYSIS ANALYZE THE DECEMBER MONTHLY OPERATING REPORT AND PREPARE REPORT TO COUNSEL AND COMMITTEE RE SAME	270.00	1.5	405.00
02/10/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS AT THE REQUEST OF COUNSEL RE PREPARE SUMMARY OF ALL DATA REQUESTS TO THE DEBTOR AND ALL THE FOLLOW UP ACTIVITIES	270.00	1.3	351.00
02/10/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE THE CBIZ VALUATION REPORT AND REVIEW ASSUMPTIONS USED TO DEVELOP SAME	270.00	2.4	648.00
02/11/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES ATTEND AND PARTICIPATE IN TELECONFERENCE WITH DEBTOR'S COUNSEL AND COMMITTEE COUNSEL RE STATUS OF CASE INCLUDING FUTURES REPRESENTATIVE AND SETTLEMENT DISCUSSIONS RELATED TO THE PLAN AND DISCLOSURE STATEMENT	270.00	1.2	324.00
02/11/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES FOLLOW UP TELECONFERENCE WITH JOANNE WILLS, ESQ. RE REVIEW OF CBIZ VALUATION AND OTHER CASE MATTERS	270.00	0.4	108.00
02/11/04	2391	LAUTENSAC	58240	VALUATION SERVICES EXTENSIVE ANALYSIS OF THE CBIZ VALUATION REPORT AND EXAMINE THE ASSUMPTIONS USED TO DEVELOP THE FINANCIAL MODELS	270.00	2.1	567.00
02/12/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE THE CBIZ VALUATION REPORT AND ASSUMPTIONS CONTAINED THEREIN	270.00	2.2	594.00

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
02/16/04	2391	LAUTENSAC	58240	VALUATION SERVICES EXTENSIVE ANALYSIS OF THE CBIZ REPORT AND PREPARE TO DISCUSS THE REPORT AND ASSUMPTIONS WITH THE FUTURE REPRESENTATIVES	270.00	3.2	864.00
02/17/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE THE CBIZ VALUATION REPORT AND RECREATE MODEL TO TEST THEIR ASSUMPTIONS AND DETERMINE THE IMPACT OF CERTAIN CHANGES	270.00	2.1	567.00
02/17/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES AT THE REQUEST OF COUNSEL ATTEND AND THE OMNIBUS HEARING RELATED TO DIP ISSUES AND PLAN CONFIRMATION	270.00	1.4	378.00
02/17/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES FOLLOW UP CONFERENCE WITH J WILLS, ESQ. AND J SCOLIARD, ESQ TO RECAP EVENTS OF DAY AND PLAN ANALYSIS GOING FORWARD	270.00	1.0	270.00
02/17/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES CONFERENCE WITH J WILLS, ESQ, J SCOLIARD, ESQ, R BARLIANT, ESQ AND C KUONI RE NEGOTIATIONS WITH FUTURE REPRESENTATIVE, STATUS OF CLAIMS AND SETTLEMENTS AND CBZI VALUATION	270.00	0.8	216.00
02/19/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE CBIZ VALUATION REPORT AND PREPARE FOR TELECONFERENCE WITH CBIZ TO DISCUSS THE DETAILS AND ASSUMPTIONS	270.00	1.2	324.00
02/20/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE CBIZ REPORT AND TEST NUMEROUS ASSUMPTIONS CONTAINED IN THIS REPORT	270.00	1.8	486.00
02/20/04	2391	LAUTENSAC	58240	VALUATION SERVICES ATTEND AND PARTICIPATED IN TELECONFERENCE WITH ERIC STEPHENS OF CBIZ RELATED TO THEIR VALUATION REPORT AND THE BACKGROUND SURROUNDING THE ASSUMPTIONS	270.00	0.8	216.00
02/23/04	2391	LAUTENSAC	58240	VALUATION SERVICES PREPARE FOR AND ATTEND A CALL WITH C. GRIER CONCERNING THE CBIZ VALUATION REPORT AND THE STATUS OF THE FUTURES REP	270.00	1.2	324.00
02/24/04	2391	LAUTENSAC	58064	BUSINESS ANALYSIS ANALYZE DAILY AND WEEKLY CASH FLOW INFORMATION FROM THE DEBTOR AND SUMMARIZE AND COMPARE AGAINST BUDGET	270.00	1.2	324.00
02/27/04	2391	LAUTENSAC	58190	DATA ANALYSIS EXTENSIVE ANALYSIS OF THE JANUARY MONTHLY OPERATING REPORT AND PREPARE MEMO TO COUNSEL AND THE COMMITTEE SUMMARIZING SAME	270.00	2.3	621.00
02/27/04	2391	LAUTENSAC	58064	BUSINESS ANALYSIS REVIEW WEEKLY CASH FLOW RESULTS AND COMPARE AGAINST BUDGET	270.00	1.4	378.00
SUBTOTAL EMPLOYEE 2391 MICHEL E. LAUTENSACK						35.6	9,612.00
02/17/04	2401	REDDY	58240	VALUATION SERVICES	235.00	0.9	211.50

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
				ANALYZE DISCOUNTED CASH FLOW ANALYSIS AND VALUATION METHODOLOGY USED IN THE CBIZ VALUATION REPORT			
SUBTOTAL EMPLOYEE 2401 ANIL REDDY						0.9	211.50
02/26/04	3341	PAVELIC	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	125.00	0.3	37.50
SUBTOTAL EMPLOYEE 3341 MARY E. PAVELIC						0.3	37.50
02/03/04	3378	PHILLIPS	58000	CASE ADMINISTRATION TELECONFERENCE WITH J. WILLS, ESQ., RE: STATUS OF CASE AND DEVELOP WORK PLAN	305.00	0.3	91.50
02/11/04	3378	PHILLIPS	58190	DATA ANALYSIS REVIEW MONTHLY OPERATING REPORT SUMMARY TO COMMITTEE FOR DECEMBER 2003	305.00	0.5	152.50
02/11/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES TELECONFERENCE WITH J. WILLS, ESQ. RE: SETTLEMENT NEGOTIATIONS WITH FUTURES REP AND NEED TO ANALYZE VALUATION REPORT AS PART OF THE PLAN AND DISCLOSURE STATEMENT	305.00	0.4	122.00
02/13/04	3378	PHILLIPS	58240	VALUATION SERVICES ANALYZE DECEMBER 2003 CBIZ VALUATION REPORT AND REVIEW ASSUMPTIONS	305.00	2.4	732.00
02/16/04	3378	PHILLIPS	58240	VALUATION SERVICES REVIEW VALUATION ANALYSIS WITH M. LAUTENSACK AND PREPARE FOR TELECONFERENCE WITH FUTURES REPRESENTATIVE	305.00	0.3	91.50
02/17/04	3378	PHILLIPS	58600	TRAVEL TIME TRAVEL TO/FROM WILMINGTON TO MEET WITH COMMITTEE COUNSEL, DEBTOR'S CEO AND DEBTOR'S COUNSEL TO REVIEW STATUS OF PLAN AND DISCLOSURE STATEMENTS	152.50	1.6	244.00
02/17/04	3378	PHILLIPS	58240	VALUATION SERVICES EVALUATION OF CBIZ VALUATION REPORT OF DEBTOR'S EQUITY IN PREPARATION FOR MEETING WITH J. WILLS, ESQ. AND J. SCOLIARD, ESQ.	305.00	1.7	518.50
02/17/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES CONFERENCE WITH J. WILLS, ESQ. AND J. SCOLIARD, ESQ. RE: RESULTS OF HEARING, STATUS OF CLAIMS, SOURCES OF RECOVERY, VALUATION ISSUES AND ISSUES WITH FUTURES REPRESENTATIVE	305.00	0.5	152.50
02/17/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES CONFERENCE WITH J. WILLS, ESQ., J. SCOLIARD, ESQ., R. BARLIANT, ESQ. AND C. KUONI RE: NEGOTIATIONS WITH FUTURES REPRESENTATIVE, STATUS OF CLAIMS AND SETTLEMENTS AND CBIZ VALUATION	305.00	0.8	244.00

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
02/17/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES FOLLOW-UP CONFERENCE WITH J. WILLS, ESQ. AND J. SCOLIARD, ESQ. TO RECAP EVENTS OF DAY AND PLAN ANALYSIS GOING FORWARD	305.00	1.0	305.00
02/17/04	3378	PHILLIPS	58170	CLAIMS ADMINISTRATION AND OBJECTIONS REVIEW PRELIMINARY CLAIMS ALLOWED REPORT FORWARDED FROM DEBTOR'S COUNSEL BY J. SCOLIARD, ESQ.	305.00	0.2	61.00
02/23/04	3378	PHILLIPS	58020	BUSINESS OPERATIONS REVIEW DRAFT DOCUMENT REQUEST LETTER FROM J. SCOLIARD, ESQ. TO N. PETERMAN, ESQ. RE: MESTEK AND PROVIDE SUGGESTED CHANGES AND ADDITIONS	305.00	0.4	122.00
02/23/04	3378	PHILLIPS	58240	VALUATION SERVICES TELECONFERENCE WITH J. WILLS, ESQ. AND J. SCOLIARD, ESQ. TO REVIEW APPROACH TO SCHEDULED 3:00 PM CALL WITH C. GRIER, ESQ., COUNSEL TO FUTURES REPRESENTATIVE	305.00	0.4	122.00
02/23/04	3378	PHILLIPS	58240	VALUATION SERVICES TELECONFERENCE WITH C. GRIER, ESQ., COUNSEL TO FUTURES REPRESENTATIVE AND J. WILLS, ESQ. TO REVIEW CBIZ VALUATION REPORT	305.00	0.3	91.50
02/23/04	3378	PHILLIPS	58240	VALUATION SERVICES FOLLOW-UP TELECONFERENCE WITH J. WILLS, ESQ. RE: POSITION OF FUTURES REPRESENTATIVE ON CBIZ VALUATION	305.00	0.1	30.50
02/24/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES REVIEW MEMO FROM COMMITTEE COUNSEL RE: STATUS OF PLAN AND FUNDING ISSUES	305.00	0.2	61.00
02/26/04	3378	PHILLIPS	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	305.00	1.9	579.50
SUBTOTAL EMPLOYEE 3378 EDWARD A. PHILLIPS						13.0	3,721.00
02/03/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	90.00	1.0	90.00
02/17/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 1, 2003 THROUGH DECEMBER 31, 2003	90.00	0.5	45.00
02/17/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW DOCKET, SCAN TO PDF FILE, FILE ELECTRONICALLY, COPY AND MAIL TO ALL PARTIES OF INTEREST RE THE CERTIFICATE OF NO OBJECTION PERTAINING TO THE SECOND MONTHLY FEE APPLICATION FOR NOVEMBER 2003	90.00	1.2	108.00
02/20/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW DOCKET RE CASE STATUS; PREPARE FIRST FEE APPLICATION REQUEST FOR SEPTEMBER 15, 2003 THROUGH DECEMBER 31, 2003	90.00	2.0	180.00

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
02/20/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE EMAIL TO C. KUONI REQUESTING PAYMENT REGARDING FIRST AND SECOND FEE APPLICATION	90.00	0.3	27.00
02/26/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD FEE APPLICATION FOR DECEMBER 2003	90.00	2.0	180.00
02/27/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) SCAN TO PDF FILE, FILE ELECTRONICALLY, COPY AND MAIL TO ALL PARTIES OF INTEREST RE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	90.00	2.0	180.00
SUBTOTAL EMPLOYEE 3519 VALERIE RALSTON-SIDORSKI						9.0	810.00
02/16/04	9983	NARVELL	58240	VALUATION SERVICES TEST THE ASSUMPTIONS USED IN THE CBIZ VALUATION REPORT AND PREPARE MODELS TO TEST ALTERNATIVE ASSUMPTIONS	75.00	4.7	352.50
02/17/04	9983	NARVELL	58240	VALUATION SERVICES TEST THE ASSUMPTIONS USED IN THE CBIZ VALUATION REPORT AND PREPARE MODELS TO TEST ALTERNATIVE ASSUMPTIONS	75.00	3.2	240.00
02/19/04	9983	NARVELL	58240	VALUATION SERVICES TEST THE ASSUMPTIONS USED IN THE CBIZ VALUATION REPORT AND PREPARE MODELS TO TEST ALTERNATIVE ASSUMPTIONS	75.00	3.5	262.50
SUBTOTAL EMPLOYEE 9983 JENNIFER E. NARVELL						11.4	855.00
TOTAL JOB 1005856-001						71.2	15,642.00

TOTAL

71.2

15,642.00

EXHIBIT 5

PROFORMA INVOICE REPORT

DESCRIPTION	HOURS	AMOUNT
SERVICE CODE 58000 CASE ADMINISTRATION	1.3	486.50
SERVICE CODE 58020 BUSINESS OPERATIONS	3.1	851.00
SERVICE CODE 58050 FINANCING	2.6	702.00
SERVICE CODE 58064 BUSINESS ANALYSIS	2.6	702.00
SERVICE CODE 58150 PLAN AND DISCLOSURE STATEMENT SERVICES	7.7	2,180.50
SERVICE CODE 58170 CLAIMS ADMINISTRATION AND OBJECTIONS	0.2	61.00
SERVICE CODE 58190 DATA ANALYSIS	4.3	1,178.50
SERVICE CODE 58240 VALUATION SERVICES	34.5	7,242.50
SERVICE CODE 58550 PREPARE FEE/EMPLOYMENT APPLICATION(S)	13.3	1,994.00
SERVICE CODE 58600 TRAVEL TIME	1.6	244.00

TOTAL JOB 1005856-001	71.2	15,642.00
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TOTAL	71.2	15,642.00
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PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
02/03/04	3378	PHILLIPS	58000	CASE ADMINISTRATION TELECONFERENCE WITH J. WILLS, ESQ., RE: STATUS OF CASE AND DEVELOP WORK PLAN	305.00	0.3	91.50
02/17/04	1115	COHEN	58000	CASE ADMINISTRATION CONFERENCE WITH COUNSEL AND ED PHILLIPS RE STATUS OF CASE AND RESULTS OF HEARING	395.00	1.0	395.00
SUBTOTAL SERVICE CODE 58000 CASE ADMINISTRATION						1.3	486.50
02/09/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS AT THE REQUEST OF COUNSEL ORGANIZE ALL PREVIOUS DOCUMENT REQUEST LISTS AND OTHER QUESTIONS PRESENTED TO THE DEBTOR THAT HAVE NOT BEEN ADDRESSED TO DATE	270.00	1.4	378.00
02/10/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS AT THE REQUEST OF COUNSEL RE PREPARE SUMMARY OF ALL DATA REQUESTS TO THE DEBTOR AND ALL THE FOLLOW UP ACTIVITIES	270.00	1.3	351.00
02/23/04	3378	PHILLIPS	58020	BUSINESS OPERATIONS REVIEW DRAFT DOCUMENT REQUEST LETTER FROM J. SCOLIARD, ESQ. TO N. PETERMAN, ESQ. RE: MESTEK AND PROVIDE SUGGESTED CHANGES AND ADDITIONS	305.00	0.4	122.00
SUBTOTAL SERVICE CODE 58020 BUSINESS OPERATIONS						3.1	851.00
02/03/04	2391	LAUTENSAC	58050	FINANCING ANALYZE CASH FLOW REPORT FOR DECEMBER AND COMPARE AGAINST DIP BUDGET	270.00	1.4	378.00
02/06/04	2391	LAUTENSAC	58050	FINANCING ANALYZE CASH FLOW AND COMPARE AGAINST DIP BUDGET	270.00	1.2	324.00
SUBTOTAL SERVICE CODE 58050 FINANCING						2.6	702.00
02/24/04	2391	LAUTENSAC	58064	BUSINESS ANALYSIS ANALYZE DAILY AND WEEKLY CASH FLOW INFORMATION FROM THE DEBTOR AND SUMMARIZE AND COMPARE AGAINST BUDGET	270.00	1.2	324.00
02/27/04	2391	LAUTENSAC	58064	BUSINESS ANALYSIS REVIEW WEEKLY CASH FLOW RESULTS AND COMPARE AGAINST BUDGET	270.00	1.4	378.00
SUBTOTAL SERVICE CODE 58064 BUSINESS ANALYSIS						2.6	702.00
02/11/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES ATTEND AND PARTICIPATE IN TELECONFERENCE WITH DEBTOR'S COUNSEL AND COMMITTEE COUNSEL RE STATUS OF CASE INCLUDING FUTURES REPRESENTATIVE AND SETTLEMENT DISCUSSIONS RELATED TO THE PLAN AND DISCLOSURE STATEMENT	270.00	1.2	324.00

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
02/11/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES FOLLOW UP TELECONFERENCE WITH JOANNE WILLS, ESQ. RE REVIEW OF CBIZ VALUATION AND OTHER CASE MATTERS	270.00	0.4	108.00
02/11/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES TELECONFERENCE WITH J. WILLS, ESQ. RE: SETTLEMENT NEGOTIATIONS WITH FUTURES REP AND NEED TO ANALYZE VALUATION REPORT AS PART OF THE PLAN AND DISCLOSURE STATEMENT	305.00	0.4	122.00
02/17/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES AT THE REQUEST OF COUNSEL ATTEND AND THE OMNIBUS HEARING RELATED TO DIP ISSUES AND PLAN CONFIRMATION	270.00	1.4	378.00
02/17/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES FOLLOW UP CONFERENCE WITH J WILLS, ESQ. AND J SCOLIARD, ESQ TO RECAP EVENTS OF DAY AND PLAN ANALYSIS GOING FORWARD	270.00	1.0	270.00
02/17/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES CONFERENCE WITH J. WILLS, ESQ. AND J. SCOLIARD, ESQ. RE: RESULTS OF HEARING, STATUS OF CLAIMS, SOURCES OF RECOVERY, VALUATION ISSUES AND ISSUES WITH FUTURES REPRESENTATIVE	305.00	0.5	152.50
02/17/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES CONFERENCE WITH J. WILLS, ESQ., J. SCOLIARD, ESQ., R. BARLIANT, ESQ. AND C. KUONI RE: NEGOTIATIONS WITH FUTURES REPRESENTATIVE, STATUS OF CLAIMS AND SETTLEMENTS AND CBIZ VALUATION	305.00	0.8	244.00
02/17/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES FOLLOW-UP CONFERENCE WITH J. WILLS, ESQ. AND J. SCOLIARD, ESQ. TO RECAP EVENTS OF DAY AND PLAN ANALYSIS GOING FORWARD	305.00	1.0	305.00
02/17/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES CONFERENCE WITH J WILLS, ESQ, J SCOLIARD, ESQ, R BARLIANT, ESQ AND C KUONI RE NEGOTIATIONS WITH FUTURE REPRESENTATIVE, STATUS OF CLAIMS AND SETTLEMENTS AND CBZI VALUATION	270.00	0.8	216.00
02/24/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES REVIEW MEMO FROM COMMITTEE COUNSEL RE: STATUS OF PLAN AND FUNDING ISSUES	305.00	0.2	61.00
SUBTOTAL SERVICE CODE 58150 PLAN AND DISCLOSURE STATEMENT SERVICES						7.7	2,180.50
02/17/04	3378	PHILLIPS	58170	CLAIMS ADMINISTRATION AND OBJECTIONS REVIEW PRELIMINARY CLAIMS ALLOWED REPORT FORWARDED FROM DEBTOR'S COUNSEL BY J. SCOLIARD, ESQ.	305.00	0.2	61.00
SUBTOTAL SERVICE CODE 58170 CLAIMS ADMINISTRATION AND OBJECTIONS						0.2	61.00
02/10/04	2391	LAUTENSAC	58190	DATA ANALYSIS	270.00	1.5	405.00

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
				ANALYZE THE DECEMBER MONTHLY OPERATING REPORT AND PREPARE REPORT TO COUNSEL AND COMMITTEE RE SAME			
02/11/04	3378	PHILLIPS	58190	DATA ANALYSIS REVIEW MONTHLY OPERATING REPORT SUMMARY TO COMMITTEE FOR DECEMBER 2003	305.00	0.5	152.50
02/27/04	2391	LAUTENSAC	58190	DATA ANALYSIS EXTENSIVE ANALYSIS OF THE JANUARY MONTHLY OPERATING REPORT AND PREPARE MEMO TO COUNSEL AND THE COMMITTEE SUMMARIZING SAME	270.00	2.3	621.00
SUBTOTAL SERVICE CODE 58190 DATA ANALYSIS						4.3	1,178.50
02/10/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE THE CBIZ VALUATION REPORT AND REVIEW ASSUMPTIONS USED TO DEVELOP SAME	270.00	2.4	648.00
02/11/04	2391	LAUTENSAC	58240	VALUATION SERVICES EXTENSIVE ANALYSIS OF THE CBIZ VALUATION REPORT AND EXAMINE THE ASSUMPTIONS USED TO DEVELOP THE FINANCIAL MODELS	270.00	2.1	567.00
02/12/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE THE CBIZ VALUATION REPORT AND ASSUMPTIONS CONTAINED THEREIN	270.00	2.2	594.00
02/13/04	3378	PHILLIPS	58240	VALUATION SERVICES ANALYZE DECEMBER 2003 CBIZ VALUATION REPORT AND REVIEW ASSUMPTIONS	305.00	2.4	732.00
02/16/04	2391	LAUTENSAC	58240	VALUATION SERVICES EXTENSIVE ANALYSIS OF THE CBIZ REPORT AND PREPARE TO DISCUSS THE REPORT AND ASSUMPTIONS WITH THE FUTURE REPRESENTATIVES	270.00	3.2	864.00
02/16/04	3378	PHILLIPS	58240	VALUATION SERVICES REVIEW VALUATION ANALYSIS WITH M. LAUTENSACK AND PREPARE FOR TELECONFERENCE WITH FUTURES REPRESENTATIVE	305.00	0.3	91.50
02/16/04	9983	NARVELL	58240	VALUATION SERVICES TEST THE ASSUMPTIONS USED IN THE CBIZ VALUATION REPORT AND PREPARE MODELS TO TEST ALTERNATIVE ASSUMPTIONS	75.00	4.7	352.50
02/17/04	9983	NARVELL	58240	VALUATION SERVICES TEST THE ASSUMPTIONS USED IN THE CBIZ VALUATION REPORT AND PREPARE MODELS TO TEST ALTERNATIVE ASSUMPTIONS	75.00	3.2	240.00
02/17/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE THE CBIZ VALUATION REPORT AND RECREATE MODEL TO TEST THEIR ASSUMPTIONS AND DETERMINE THE IMPACT OF CERTAIN CHANGES	270.00	2.1	567.00
02/17/04	2401	REDDY	58240	VALUATION SERVICES ANALYZE DISCOUNTED CASH FLOW ANALYSIS AND VALUATION METHODOLOGY USED IN THE CBIZ VALUATION REPORT	235.00	0.9	211.50

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
02/17/04	3378	PHILLIPS	58240	VALUATION SERVICES EVALUATION OF CBIZ VALUATION REPORT OF DEBTOR'S EQUITY IN PREPARATION FOR MEETING WITH J. WILLS, ESQ. AND J. SCOLIARD, ESQ.	305.00	1.7	518.50
02/19/04	9983	NARVELL	58240	VALUATION SERVICES TEST THE ASSUMPTIONS USED IN THE CBIZ VALUATION REPORT AND PREPARE MODELS TO TEST ALTERNATIVE ASSUMPTIONS	75.00	3.5	262.50
02/19/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE CBIZ VALUATION REPORT AND PREPARE FOR TELECONFERENCE WITH CBIZ TO DISCUSS THE DETAILS AND ASSUMPTIONS	270.00	1.2	324.00
02/20/04	2391	LAUTENSAC	58240	VALUATION SERVICES ANALYZE CBIZ REPORT AND TEST NUMEROUS ASSUMPTIONS CONTAINED IN THIS REPORT	270.00	1.8	486.00
02/20/04	2391	LAUTENSAC	58240	VALUATION SERVICES ATTEND AND PARTICIPATED IN TELECONFERENCE WITH ERIC STEPHENS OF CBIZ RELATED TO THEIR VALUATION REPORT AND THE BACKGROUND SURROUNDING THE ASSUMPTIONS	270.00	0.8	216.00
02/23/04	3378	PHILLIPS	58240	VALUATION SERVICES TELECONFERENCE WITH J. WILLS, ESQ. AND J. SCOLIARD, ESQ. TO REVIEW APPROACH TO SCHEDULED 3:00 PM CALL WITH C. GRIER, ESQ., COUNSEL TO FUTURES REPRESENTATIVE	305.00	0.4	122.00
02/23/04	3378	PHILLIPS	58240	VALUATION SERVICES TELECONFERENCE WITH C. GRIER,ESQ., COUNSEL TO FUTURES REPRESENTATIVE AND J. WILLS, ESQ. TO REVIEW CBIZ VALUATION REPORT	305.00	0.3	91.50
02/23/04	3378	PHILLIPS	58240	VALUATION SERVICES FOLLOW-UP TELECONFERENCE WITH J. WILLS, ESQ. RE: POSITION OF FUTURES REPRESENTATIVE ON CBIZ VALUATION	305.00	0.1	30.50
02/23/04	2391	LAUTENSAC	58240	VALUATION SERVICES PREPARE FOR AND ATTEND A CALL WITH C. GRIER CONCERNING THE CBIZ VALUATION REPORT AND THE STATUS OF THE FUTURES REP	270.00	1.2	324.00
SUBTOTAL SERVICE CODE 58240 VALUATION SERVICES						34.5	7,242.50
02/03/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	90.00	1.0	90.00
02/03/04	2391	LAUTENSAC	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	270.00	1.1	297.00
02/09/04	2391	LAUTENSAC	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD FEE APPLICATION FOR DECEMBER 2003	270.00	1.0	270.00
02/17/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 1, 2003 THROUGH DECEMBER 31, 2003	90.00	0.5	45.00

PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
02/17/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW DOCKET, SCAN TO PDF FILE, FILE ELECTRONICALLY, COPY AND MAIL TO ALL PARTIES OF INTEREST RE THE CERTIFICATE OF NO OBJECTION PERTAINING TO THE SECOND MONTHLY FEE APPLICATION FOR NOVEMBER 2003	90.00	1.2	108.00
02/20/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW DOCKET RE CASE STATUS; PREPARE FIRST FEE APPLICATION REQUEST FOR SEPTEMBER 15, 2003 THROUGH DECEMBER 31, 2003	90.00	2.0	180.00
02/20/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE EMAIL TO C. KUONI REQUESTING PAYMENT REGARDING FIRST AND SECOND FEE APPLICATION	90.00	0.3	27.00
02/26/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD FEE APPLICATION FOR DECEMBER 2003	90.00	2.0	180.00
02/26/04	3378	PHILLIPS	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	305.00	1.9	579.50
02/26/04	3341	PAVELIC	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	125.00	0.3	37.50
02/27/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) SCAN TO PDF FILE, FILE ELECTRONICALLY, COPY AND MAIL TO ALL PARTIES OF INTEREST RE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 2003	90.00	2.0	180.00
SUBTOTAL SERVICE CODE 58550 PREPARE FEE/EMPLOYMENT APPLICATION(S)						13.3	1,994.00
02/17/04	3378	PHILLIPS	58600	TRAVEL TIME TRAVEL TO/FROM WILMINGTON TO MEET WITH COMMITTEE COUNSEL, DEBTOR'S CEO AND DEBTOR'S COUNSEL TO REVIEW STATUS OF PLAN AND DISCLOSURE STATEMENTS	152.50	1.6	244.00
SUBTOTAL SERVICE CODE 58600 TRAVEL TIME						1.6	244.00
TOTAL JOB 1005856-001						71.2	15,642.00

TOTAL

71.2

15,642.00

EXHIBIT 6

PROFORMA INVOICE REPORT

DATE	NAME	DESCRIPTION	BILL AMT
02/03/04		POSTAGE (METER)	21.96
02/03/04		DUPLICATION (\$0.15 PER)	18.90
02/17/04	PHILLIPS	Mileage 62 MILES - MEETING WITH DEBTOR AND COMMITTEE COUNSEL	23.56
02/17/04	PHILLIPS	Parking - Travel WILMINGTON - MEETING WITH DEBTOR AND COMMITTEE COUNSEL	9.00
02/17/04	COHEN	Lunch COHEN, PHILLIPS, WILLS, SCOLIARD - WORK PLAN REVIEW	29.75
02/17/04	LAUTENSAC	Parking - Travel WILMINGTON - MEETING WITH DEBTOR AND COMMITTEE COUNSEL	9.00
02/23/04		POSTAGE (METER)	16.42
02/28/04	PHILLIPS	Telephone/Fax 1/13-2/12/04	3.01
TOTAL JOB 1005856-001			131.60

TOTAL

131.60

EXHIBIT 7

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

IN RE:	:	Chapter 11
	:	
MET-COIL SYSTEMS CORPORATION,	:	Case No. 03-12676 (MFW)
	:	
Debtor.	:	
	:	

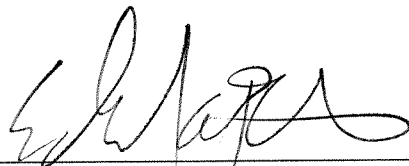
VERIFICATION

Edward A. Phillips, being duly sworn according to law, deposes and says:

That he is a principal of Parente Randolph, LLC, Accountants and Financial Advisors to the Committee, and that he is authorized to make this Verification on its behalf;

That the facts set forth in the foregoing Application are true and correct to the best of his information, knowledge and belief;

That Applicant has no agreement, directly or indirectly, and that no understanding exists in any form or guise with any person for a division of the compensation herein requested, except that compensation to be received by Applicant will be shared among Applicant's members.



Edward A. Phillips

SWORN TO AND SUBSCRIBED
BEFORE ME THIS 2 DAY
OF April, 2004.

Valerie Ralston-Sidorski

NOTARY PUBLIC

