

EXHIBIT A

April 7, 2004

ronald.barliant@goldbergkohn.com
direct phone: 312.201.3880
direct fax: 312.863.3880

VIA FACSIMILE

Richard M. Beck, Esq.
Klehr, Harrison, Harvey, Branzburg & Ellers, LLP
260 South Broad Street
Philadelphia, Pennsylvania 19102

Re: In re Met-Coil Systems Corporation

Dear Richard:

This is in response to your letter dated April 5, 2004, requesting that the Debtor "permit" the Committee to prosecute certain claims against Mestek, Inc. and related entities. We do not understand the law to be that the Debtor's permission would be adequate to authorize the Committee to prosecute such actions. See In re: Valley Media, Inc., No. C1-11353PJW 2003 Bankr. Lexis 940 (Bankr. Del. August 14 2003) (Walsh, J.). In any event, the Debtor does not grant such permission, nor is there any basis for a motion seeking such authorization.

It is the Debtor's goal to confirm a plan of reorganization that will achieve the greatest possible distribution to unsecured creditors while also preserving the Debtor as a viable business by protecting it from personal injury claims arising from the alleged TCE contamination. As you know, the Debtor has consistently asserted that such a plan will require a substantial contribution from Mestek. Because of its overwhelming environmental liabilities, the Debtor itself cannot fund a plan that would provide for a significant cash distribution to creditors, let alone fund a trust to which future personal injury claims could be channeled. Nor are we aware of any entity that is likely to have reason to invest as much as Mestek in the Debtor's reorganization. (As you know, we have, with the assistance of the committee's professionals, taken steps to attempt to identify any such entity, if it exists.)

As we have also made clear, the only means the Debtor has to induce Mestek to participate in a plan favorable to creditors is to provide Mestek, in return, with a release of its liability on any alter-ego theory, as well as protection by way of a channeling injunction from liability for TCE-related personal injury claims. The enterprise value of the Debtor, without more, is insufficient to induce Mestek or any other entity to invest enough funds in a plan to resolve the environmental issues and permit any meaningful distribution to creditors.

The Debtor fully understands its fiduciary duties under these circumstances. In the exercise of those fiduciary duties, the Debtor has worked with Mestek to achieve an agreement with the legal representative for future personal injury claimants that will form the basis of a trust, and permit a channeling injunction to be entered. We understand that Mestek and the legal representative are at or near agreement on all outstanding issues. With that milestone behind us, the Debtor will be in a position to negotiate with Mestek with respect to the other terms of a plan. The Debtor understands that its fiduciary duties require it to seek in those negotiations the maximum feasible contribution from Mestek. That is also the role of a debtor under the bankruptcy code. There is no basis to believe that the Debtor will not carry out those duties to the fullest. But the Debtor will not

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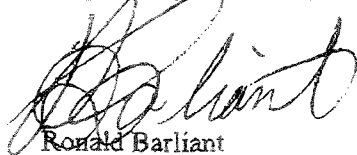
be able to achieve the result that it and the Committee desire if the power to enforce the alter-ego and other claims against Mestek passes from the Debtor to the Committee.

The Court plainly indicated at the March 8, 2004, hearing that the Debtor must have a substantially consensual plan before the Court by May 24, 2004. That does not leave a great deal of time to negotiate with Mestek and the various constituencies whose consent will be required or desirable. It would be seriously disruptive to that negotiation process to transfer from the Debtor to the Committee the principal bargaining leverage that it has with Mestek. Moreover, any agreement the Debtor does reach with Mestek will be subject to the Committee's review and right to object.

For all of these reasons, the Debtor believes that it would be a violation of its fiduciary duties, and contrary to the best interests of its estate, to accede to your request.

The Debtor and we understand, sympathize with, and even share your impatience with the time this process has taken to date. But as Judge Walrath found on March 8, 2004, the Debtor has not been responsible for the delays in this case. The Debtor has done and will continue to do everything in its power to bring this case to a successful conclusion as quickly as possible. The Committee so far has generally supported the Debtor in those efforts. We look forward to your future support in the achievement of our common goal.

Respectfully submitted,



Ronald Barliant

RB/esc

cc: Charles F. Kuoni III
Kathryn A. Pamenter
Joanne B. Willis