

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

IN RE:  MET-COIL SYSTEMS CORPORATION,  Debtor.	: : : : : :	Chapter 11  Case No. 03-12676 (MFW)  Objection Deadline: June 15, 2004 @ 4 P.M. Hearing Date: Only if objections are timely filed
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**NOTICE OF THE SIXTH 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 MARCH 1, 2004 THROUGH MARCH 31, 2004**

PLEASE TAKE NOTICE that on May 25, 2004, Parente Randolph, LLC ("Parente" or "Applicant") filed its Sixth 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 March 1, 2004 through March 31, 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 June 15, 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: May 25, 2004



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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 SIXTH 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  
MARCH 1, 2004 THROUGH MARCH 31, 2004**

Upon consideration of Parente Randolph, LLC's ("Parente") Sixth Monthly Fee Application request (the "Request") for the period commencing March 1, 2004 through March 31, 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 \$17,950.00 in fees (which is eighty percent (80%) of the gross compensation of \$22,437.50) and \$212.83 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

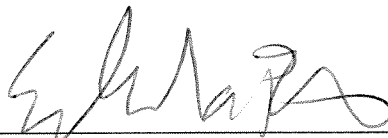
**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

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

**CERTIFICATE OF SERVICE**

The undersigned, hereby certifies that on May 25, 2004, I caused a copy of the attached the Sixth 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 March 1, 2004 through March 31, 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: May 25, 2004



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Accountants/Financial Advisors  
to the Official Committee of Unsecured Creditors

Exhibit A

**Met-Coil Systems Corporation**  
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**United States Trustee**  
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Met-Coil Systems Corporation - Exhibit B

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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: June 15, 2004 @ 4 P.M.
		: Hearing Date: Only if objections are timely filed

**SIXTH 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 MARCH 1, 2004 THROUGH MARCH 31, 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>March 1, 2004 through March 31, 2004</u>
Amount of Gross Compensation sought as actual, Reasonable and necessary:	<u>\$22,437.50</u>
80% of Gross Compensation	<u>\$17,950.00</u>
20% Holdback	<u>\$ 4,487.50</u>
Amount of Expense Reimbursement sought as actual, reasonable and necessary	<u>\$ 212.83</u>
Net Amount Requested:	<u>\$22,650.33</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
04.02.04	February 1 – February 28, 2004	\$15,642.00	\$ 131.60	\$12,513.60	\$ 131.60

**ATTACHMENT B  
TO FEE APPLICATION**

<b>Name of Professional Person</b>	<b>Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise</b>	<b>Hourly Billing Rate (including changes)</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Howard S. Cohen, CPA, CFE	Principal, 34 years in Bankruptcy, Litigation Support, Accounting and Taxes	\$395.00	0.7	\$ 276.50
Edward A. Phillips, CPA	Principal, 15 years in Bankruptcy, Litigation Support, Accounting and Taxes.	\$305.00	17.7	5,398.50
Michel E. Lautensack, MBA	Manager, 12 years in Healthcare Management, Bankruptcy and Accounting	\$270.00 *\$135.00	45.3 1.0	12,231.00 135.00
Mary E. Pavelic	Consultant	\$125.00	16.8	2,100.00
Valerie Ralston-Sidorski	Paralegal	\$ 90.00	13.6	1,224.00
Terri R. Ulaner	Para-professional	\$ 75.00	0.8	60.00
Elena M. Gonzales	Para-professional	\$ 75.00	2.4	180.00
Jennifer E. Narvell	Para-professional	\$ 75.00	<u>11.1</u>	<u>832.50</u>
<b>Total</b>			<b><u>109.4</u></b>	<b><u>\$22,437.50</u></b>

\* 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	6.5	\$ 1,891.50
Business Operations	51.8	9,626.50
Financing	4.2	1,036.50
Tax Issues	0.4	122.00
Employee Benefit/Pensions	0.3	91.50
Plan and Disclosure Statement Services	8.2	2,301.50
Claims Administration and Objections	14.4	3,712.50
Data Analysis	3.2	831.00
Litigation Consulting	3.3	1,006.50
Meeting of Creditors	0.7	189.00
Prepare Fee/Employment Application(s)	15.4	1,494.00
Travel Time*	1.0	135.00
<b>Total</b>	<b>109.4</b>	<b>\$22,437.50</b>

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

## SUMMARY OF EXPENSES

Expense Category	Service Provider (if applicable)	Total Expenses
Facsimile (with rates)		
Telephone/Fax		\$59.51
Supplies		
Parking-Travel		\$19.00
Hotel		
Airfare		
Postage/Duplication		\$26.52
Car Rental and Gas		
Cab/Limo/Train/Bus		
Mileage		\$22.80
Tolls		
Meals		
Courier & Express Carriers (e.g. Federal Express)		
Corporate Records Research		\$85.00
<b>Total</b>		<b>\$212.83</b>

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

IN RE:	:	Chapter 11
	:	
MET-COIL SYSTEMS CORPORATION,	:	Case No. 03-12676 (MFW)
	:	
Debtor.	:	Objection Deadline: June 15, 2004 @ 4 P.M.
	:	Hearing Date: Only if objections are timely filed

**SIXTH 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  
MARCH 1, 2004 THROUGH MARCH 31, 2004**

This Sixth 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 March 1, 2004 through March 31, 2004 (the “Compensation Period”). By this Application, Parente seeks an interim allowance of \$17,950.00 (eighty percent (80%) of gross compensation of \$22,437.50) for compensation and \$212.83 for reimbursement of actual and necessary expenses incurred for an aggregate amount of \$18,162.83 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 \$17,950.00 (eighty percent (80%) of gross compensation of \$22,437.50) 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 \$212.83 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.

- Assisted the Committee's legal counsel in developing and updating a document request to be served on Mestek, the Debtor's parent company pursuant to Rule 2004.
- 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 revised cash flow budget and monitored against the Debtor's actual performance.
- Reviewed the Net Operating Loss Tax benefit to Mestek.
- Analyzed the January 2004 Monthly Operating Report and provided an analysis to the Committee and its counsel.
- Reviewed the PBGC claim against the Debtor and its effect on the plan.
- Analyzed the claims register provided by BMC and summarized as requested by Committee counsel.
- Attended and participated in 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: \$1,891.50	Total Hours: 6.5
b.)	Business Operations Fees: \$9,626.50	Total Hours: 51.8
c.)	Financing Fees: \$1,036.50	Total Hours: 4.2
d.)	Tax Issues Fees: \$122.00	Total Hours: 0.4

e.)	Employee Benefit/Pensions Fees: \$91.50	Total Hours: 0.3
f.)	Plan and Disclosure Statement Services Fees: \$2,301.50	Total Hours: 8.2
g.)	Claims Administration and Objections Fees: \$3,712.50	Total Hours: 14.4
h.)	Data Analysis Fees: \$831.00	Total Hours: 3.2
i.)	Litigation Consulting Fees: \$1,006.50	Total Hours: 3.3
j.)	Meeting of Creditors Fees: \$189.00	Total Hours: 0.7
k.)	Prepare Fee/Employment Application(s) Fees: \$1,494.00	Total Hours: 15.4
l.)	Travel Time * Fees: \$135.00	Total Hours: 1.0

\* 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 109.4 hours in connection with this matter during the Compensation Period, as follows:

<b><u>Accountants/Consultants and Paralegals/Paraprofessionals</u></b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>
Howard S. Cohen, CPA, CFE	0.7	\$395.00
Edward A. Phillips, CPA, CIRA, CFE	17.7	\$305.00
Michel E. Lautensack, MBA	45.3	\$270.00
	*1.0	\$135.00
Mary Pavelic	16.8	\$125.00
Valerie Ralston-Sidorski	13.6	\$ 90.00
Terri R. Ulaner	0.8	\$ 75.00
Elena Gonzales	2.4	\$ 75.00
Jennifer E. Narvell	<u>11.1</u>	\$ 75.00
<b>Total</b>	<b><u>109.4</u></b>	

\*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 \$22,437.50.

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 (e) 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 \$212.83. A description of the expenses is set forth in EXHIBIT 6 annexed hereto. Such disbursements record research, 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.

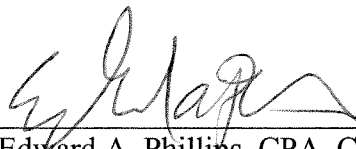
22. The Applicant is a disinterested party in this proceeding and has not represented or held an interest adverse to the interest of the Estate of this matter in compliance with Bankruptcy Code Section 327(a).

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 Sixth Monthly Fee Allowance in the amount of \$17,950.00 (eighty percent (80%) of the gross compensation of \$22,437.50) 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 \$212.83 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,



---

Edward A. Phillips, CPA, CIRA, CFE  
Michel Lautensack, MBA  
Parente Randolph, LLC  
Two Penn Center Plaza, Suite 1800  
Philadelphia, PA 19102  
Telephone: 215.972.2368  
Facsimile: 215.563.5083  
E-mail: [ephillips@parentenet.com](mailto:ephillips@parentenet.com)

Dated: May 25, 2004

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)  
: *RE: D.E. 106*  
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<sup>1</sup>") 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

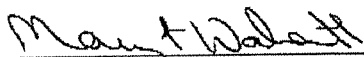
ORDERED that the Committee is authorized to employ Parente as its accountants and financial advisors to perform the services set forth in the Application; and it is further

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

<sup>1</sup> 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
03/01/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE CERTIFICATE OF NO OBJECTION AND CERTIFICATE OF SERVICE REGARDING THE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 1, 2003 THROUGH DECEMBER 31, 2003	90.00	0.5	45.00
03/01/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW PARENTE'S FEES AND EXPENSES FOR JANUARY 1, 2004 THROUGH JANUARY 31, 2004 IN PREPARATION FOR FOURTH MONTHLY FEE APPLICATION	90.00	1.0	90.00
03/01/04	3378	PHILLIPS	58370	LITIGATION CONSULTING REVIEW J. SCOLIARD, ESQ. E-MAIL RE: INVESTIGATION OF CAUSES OF ACTION AGAINST MESTEK	305.00	0.1	30.50
03/01/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS AT THE REQUEST OF COUNSEL ANALYZE A NEW REPORT PREPARED BY BMC RELATED TO DEEMED CLAIMS ALLOWED BY THE DEBTOR AND REQUESTED A COMPLETE CLAIMS REGISTER FROM BMC	270.00	1.8	486.00
03/02/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 1, 2004 THROUGH JANUARY 31, 2004	90.00	2.0	180.00
03/02/04	3378	PHILLIPS	58000	CASE ADMINISTRATION CONFERENCE WITH J. WILLS, ESQ. RE: STATUS OF CASE AND WORK PLAN	305.00	0.1	30.50
03/02/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS ANALYZE THE UPDATED CLAIMS REGISTER AND COMPARE AGAINST OTHER PREVIOUS CLAIMS REGISTER AND THE DEBTOR'S OBJECTION TO CERTAIN CLAIMS	270.00	4.2	1,134.00
03/03/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 1, 2004 THROUGH JANUARY 31, 2004	90.00	2.0	180.00
03/04/04	1115	COHEN	58000	CASE ADMINISTRATION REVIEW STATUS OF CASE AND MODIFY WORK PLAN	395.00	0.3	118.50
03/09/04	2391	LAUTENSAC	58190	DATA ANALYSIS ANALYZE THE JANUARY 2004 MONTHLY OPERATING REPORT AND PREPARE SUMMARY EMAIL TO COUNSEL AND COMMITTEE	270.00	1.2	324.00
03/09/04	3378	PHILLIPS	58370	LITIGATION CONSULTING UPDATE RULE 2004 DOCUMENT REQUEST LIST AT THE REQUEST OF J. WILLS, ESQ.	305.00	0.6	183.00
03/10/04	3378	PHILLIPS	58190	DATA ANALYSIS REVIEW PROPOSED COMMUNICATION TO COMMITTEE MEMBERS RE: JANUARY 2004 MONTHLY OPERATING REPORT	305.00	0.3	91.50
03/10/04	2391	LAUTENSAC	58050	FINANCING REVIEW OF NEW BUDGET PREPARED BY THE DEBTOR FOR THE THIRD EXTENSION OF THE DIP AND COMPARE AGAINST PRIOR BUDGETS	270.00	1.7	459.00

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/10/04	2391	LAUTENSAC	58050	FINANCING TELECONFERENCE WITH CHUCK KUONI RELATED TO RECENT FINANCIAL PERFORMANCE AND CASH FLOW REPORTS AND WHAT CHANGES WERE INCLUDED IN THE NEW DIP BUDGET THROUGH JUNE 2004	270.00	0.4	108.00
03/10/04	2391	LAUTENSAC	58190	DATA ANALYSIS REVIEW THE JANUARY MONTHLY OPERATING REPORT AND SUMMARIZE IN MEMO FORMAT TO THE COMMITTEE AND COUNSEL	270.00	1.4	378.00
03/10/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 2004	90.00	2.0	180.00
03/11/04	2391	LAUTENSAC	58050	FINANCING REVIEW THE DEBTOR'S REVISED DIP BUDGET AND ANALYZE THE ACTUAL CASH FLOW INFORMATION THROUGH MID FEBRUARY 2004	270.00	1.6	432.00
03/11/04	3341	PAVELIC	58190	DATA ANALYSIS REVIEW JANUARY 2004 MONTHLY OPERATING REPORT AND MATH AND SOURCE EACH NUMBER ON SUMMARY PRIOR TO BEING SENT TO COMMITTEE AND COUNSEL	125.00	0.3	37.50
03/12/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 1, 2004 THROUGH JANUARY 31, 2004	90.00	1.2	108.00
03/15/04	3378	PHILLIPS	58370	LITIGATION CONSULTING REVIEW J. SCOLIARD, ESQ. E-MAIL RE: OBJECTION DEADLINE FOR MOTION TO EXTEND INVESTIGATIVE PERIOD	305.00	0.1	30.50
03/18/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS REVIEW LE CLERCQ SETTLEMENT DOCUMENTS IN PREPARATION FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	270.00	1.2	324.00
03/19/04	9705	GONZALES	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE LABELS AND MAIL FIRST QUARTER FEE APPLICATION	75.00	1.4	105.00
03/19/04	3378	PHILLIPS	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE MONTHLY FEE APPLICATION FOR FEBRUARY 2004	305.00	0.4	122.00
03/19/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW DOCKET, SCAN CERTIFICATE OF NO OBJECTION, CERTIFICATE OF SERVICE, COPY AND MAIL TO ALL PARTIES OF INTEREST	90.00	0.6	54.00
03/19/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FIRST QUARTERLY FEE APPLICATION, SCAN TO PDF FILE, FILE ELECTRONICALLY, COPY AND MAIL TO ALL PARTIES OF INTEREST	90.00	0.6	54.00
03/19/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 2004, SCAN TO PDF FILE, COPY AND MAIL TO ALL PARTIES OF INTEREST	90.00	0.6	54.00
03/22/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE CERTIFICATE OF NO OBJECTION AND CERTIFICATE OF SERVICE RE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 2004	90.00	0.6	54.00

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/22/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) RESPOND TO TRUSTEE'S EMAIL RE FIRST, SECOND AND THIRD MONTHLY FEE APPLICATION	90.00	0.1	9.00
03/22/04	9983	NARVELL	58050	FINANCING REVIEW OF REVISED DIP CASH BUDGET AGAINST PREVIOUS FILED DIP BUDGETS AND TRACK CHANGES BETWEEN THE TWO VERSIONS	75.00	0.5	37.50
03/22/04	3378	PHILLIPS	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW EMAIL FROM M. HARRISON RE: QUARTERLY FEE APPLICATION AND RESPOND	305.00	0.2	61.00
03/22/04	3378	PHILLIPS	58000	CASE ADMINISTRATION REVIEW STATUS OF CASE AND BEGIN PREPARATION FOR STATUS CONFERENCE WITH COUNSEL SCHEDULED FOR 3/25/04	305.00	0.4	122.00
03/23/04	3519	RALSTON-SI	58020	BUSINESS OPERATIONS REVIEW EMAIL FROM COURT RE ORDER APPROVING THE STIPULATION BY AND AMONG THE DEBTOR, THE COMMITTEE AND MESTEK EXTENDING THE INVESTIGATION PERIOD	90.00	0.2	18.00
03/23/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS EXTENSIVE REVIEW OF NEW INFORMATION PROVIDED BY MESTEK RELATED TO THEIR LOANS AND OTHER FINANCIAL MATTERS	270.00	3.3	891.00
03/24/04	9954	ULANER	58020	BUSINESS OPERATIONS PREPARE FACTORS TO ESTABLISHING SUBSTANTIVE CONSOLIDATION ANALYSIS AND PREPARE MEMO OUTLINING SAME	75.00	0.8	60.00
03/24/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FIFTH MONTHLY FEE APPLICATION FOR FEBRUARY 2004	90.00	1.2	108.00
03/24/04	1115	COHEN	58000	CASE ADMINISTRATION REVIEW CASE STATUS AND SCHEDULE CONFERENCE WITH COUNSEL ON MARCH 25, 2004 RE WORK PLAN	395.00	0.4	158.00
03/24/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS PREPARE FOR AND RESEARCH SUBSTANTIVE CONSOLIDATION THEORY AND REVIEW NUMEROUS DOCUMENTS PROVIDED BY MESTEK AND THE DEBTOR	270.00	2.7	729.00
03/24/04	3378	PHILLIPS	58020	BUSINESS OPERATIONS REVIEW SUBSTANTIVE CONSOLIDATION ANALYSIS IN PREPARATION FOR MEETING WITH J. WILLS, ESQ. AND R. BECK, ESQ.	305.00	0.9	274.50
03/24/04	3378	PHILLIPS	58070	TAX ISSUES REVIEW NET OPERATING LOSS TAX BENEFIT ANALYSIS IN PREPARATION FOR MEETING WITH J. WILLS, ESQ. AND R. BECK, ESQ.	305.00	0.4	122.00
03/25/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES PREPARE FOR MEETING WITH R BECK, ESQ. AND J. WILLS, ESQ. TO ADDRESS WORK PLAN RELATED TO NEGOTIATIONS WITH MESTEK OVER PLAN TREATMENT	270.00	1.7	459.00
03/25/04	3378	PHILLIPS	58000	CASE ADMINISTRATION REVIEW FILE IN PREPARATION FOR MEETING WITH COUNSEL TO ADDRESS OPEN ISSUES AND ACTION ITEMS IN CASE	305.00	0.7	213.50

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/25/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES MEETING WITH J. WILLS, ESQ. AND R. BECK, ESQ. TO ADDRESS WORKPLAN ISSUES AND GEARING UP FOR PLAN OF REORGANIZATION NEGOTIATIONS	305.00	1.8	549.00
03/25/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES PREPARE FOR AND ATTEND A MEETING WITH JOANNE WILLS, ESQ., RICH BECK, ESQ., AND ED PHILLIPS RELATED TO DEVELOPING A WORK PLAN ON NUMEROUS CASE ISSUE AND PREPARING FOR NEGOTIATIONS OF THE PLAN AND DISCLOSURE STATEMENT	270.00	1.8	486.00
03/25/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS REVIEW AND ANALYZE THE DEBTOR'S FIFTH AND SIXTH OMNIBUS OBJECTIONS TO CLAIMS AND REQUEST A CURRENT CLAIMS REGISTER FROM BMC TO PREPARE A SUMMARY OF THE CLAIMS AS REQUESTED BY COUNSEL	270.00	2.1	567.00
03/26/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES AT THE DIRECTION OF COMMITTEE COUNSEL, REVIEW COMMITTEE'S 12/3/03 DISCLOSURE STATEMENT OBJECTION IN PREPARATION FOR REVISING WORKPLAN	305.00	0.7	213.50
03/26/04	3378	PHILLIPS	58000	CASE ADMINISTRATION REVIEW PROPOSED UPDATED CONFIDENTIALITY AGREEMENT BETWEEN MESTEK AND THE COMMITTEE	305.00	0.2	61.00
03/26/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES REVIEW OF THE COMMITTEE'S PRIOR OBJECTION TO THE PLAN AND PREPARE TO FILE A NEW OBJECTION BY REVIEWING THE SOURCES OF FUNDS AND POTENTIAL FUNDING FOR THE UNSECURED CREDITORS UNDER PLAN	270.00	2.2	594.00
03/29/04	9705	GONZALES	58020	BUSINESS OPERATIONS ANALYSIS OF SUBSTANTIVE CONSOLIDATION THEORY AND MEMO TO COUNSEL	75.00	1.0	75.00
03/29/04	3341	PAVELIC	58020	BUSINESS OPERATIONS ANALYSIS OF SUBSTANTIVE CONSOLIDATION THEORY AND MEMO TO COUNSEL	125.00	1.6	200.00
03/29/04	3378	PHILLIPS	58370	LITIGATION CONSULTING REVIEW COMMUNICATION TO COUNSEL RE: SOURCE OF FUNDS FOR LE CLERCQ SETTLEMENT	305.00	0.1	30.50
03/29/04	3378	PHILLIPS	58370	LITIGATION CONSULTING ASSIST J. SCOLIARD, ESQ. IN DEVELOPING RULE 2004 DOCUMENT REQUEST TO MESTEK	305.00	2.4	732.00
03/29/04	3378	PHILLIPS	58071	EMPLOYEE BENEFIT/PENSIONS REVIEW ISSUES IN CONNECTION WITH PBGC CLAIM ON FROZEN DEFINED BENEFIT PLAN	305.00	0.3	91.50
03/29/04	3378	PHILLIPS	58020	BUSINESS OPERATIONS SUBSTANTIVE CONSOLIDATION ANALYSIS AT THE REQUEST OF J. WILLS, ESQ.	305.00	3.5	1,067.50
03/29/04	9983	NARVELL	58020	BUSINESS OPERATIONS SUMMARIZE AVAILABLE MINUTES OF BOARD MEETINGS FROM 2000 TO 2003; INCLUDING UNANIMOUS WRITTEN CONSENT RE SUBSTANTIVE CONSOLIDATION	75.00	4.8	360.00

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/29/04	9983	NARVELL	58170	ISSUE CLAIMS ADMINISTRATION AND OBJECTIONS UPDATE CLAIMS REGISTER BASED ON SECOND OMNIBUS OBJECTIONS AND OTHER CLAIM OBJECTIONS	75.00	0.9	67.50
03/29/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS EXTENSIVE ANALYSIS OF THE CLAIMS REGISTER AND PREPARE A SUMMARY AS REQUEST BY COMMITTEE COUNSEL	270.00	3.2	864.00
03/30/04	3378	PHILLIPS	58020	BUSINESS OPERATIONS PREPARE SUBSTANTIVE CONSOLIDATION ANALYSIS RE REVIEW DOCUMENTS RECEIVED TO DATE FROM MESTEK AND OTHER SOURCES	305.00	4.5	1,372.50
03/30/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS REVIEW AND ANALYZE THE CLAIMS REGISTER RELATED TO SUMMARIZING THE DIFFERENT CLAIMS CLASSES AS REQUESTED BY COUNSEL	270.00	2.2	594.00
03/30/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS EXTENSIVE ANALYSIS OF NUMEROUS DOCUMENTS RELATED TO SUBSTANTIVE CONSOLIDATION THEORY AND PREPARING FOR A MEETING WITH COUNSEL RE SAME ON 3.31.04	270.00	4.2	1,134.00
03/30/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS PREPARE FOR MEETING WITH COUNSEL RELATED TO PROFESSIONAL FEES, SUBSTANTIVE CONSOLIDATION ANALYSIS AND OTHER CASE ISSUES	270.00	3.3	891.00
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS ANALYZE 2002 AND 2001 MESTEK 10(K) FOR CONSOLIDATION ANALYSIS AT THE REQUEST OF J. WILLS, ESQ.	125.00	2.3	287.50
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS PREPARE REQUESTS FOR THE PRODUCTION OF DOCUMENTS FROM MESTEK, INC.	125.00	2.5	312.50
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS PREPARE SUBSTANTIVE CONSOLIDATION ANALYSIS AT THE REQUEST OF J. WILLS, ESQ.	125.00	3.9	487.50
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS ADJUSTMENTS TO SUBSTANTIVE CONSOLIDATION ANALYSIS	125.00	3.6	450.00
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS RESEARCH BACKGROUND OF THE DEBTOR AND ITS PARENT MESTEK AND INTERCONNECTION RE SUBSTANTIVE CONSOLIDATION	125.00	2.6	325.00
03/30/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FIFTH MONTHLY FEE APPLICATION FOR FEBRUARY 2004	90.00	1.0	90.00
03/30/04	9983	NARVELL	58020	BUSINESS OPERATIONS REVIEW LE CLERCQ DOCKET FOR DISTRICT COURT FILING AS PART OF OUR SUBSTANTIVE CONSOLIDATION ANALYSIS	75.00	0.3	22.50

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/30/04	9983	NARVELL	58020	BUSINESS OPERATIONS PREPARE TABLE TO SUMMARIZE MINUTES OF BOARD MEETING; SUMMARIZE FORMTEK MINUTES OF BOARD MEETINGS; ELABORATE ON TOPICS DISCUSSED FROM ORIGINAL SUMMARY RE: SUBSTANTIVE CONSOLIDATION	75.00	4.6	345.00
03/31/04	2391	LAUTENSAC	58000	CASE ADMINISTRATION PREPARE FOR MEETING WITH COUNSEL RE ASSEMBLE VOLUMINOUS DATA INCLUDING PROFESSIONAL FEES, CLAIMS ANALYSIS AND BOARD MINUTES	270.00	3.2	864.00
03/31/04	2391	LAUTENSAC	58480	MEETINGS OF CREDITORS ATTEND AND PARTICIPATE IN TELECONFERENCE WITH COUNSEL AND COMMITTEE RE STATUS OF CASE AND NEED TO MOVE FORWARD AGAINST MESTEK	270.00	0.7	189.00
03/31/04	2391	LAUTENSAC	58000	CASE ADMINISTRATION WORK SESSION WITH JOANNE WILLS, ESQ. AND RICH BECK, ESQ. RE PREPARE FOR COMMITTEE CALL AND DEVELOP WORK PLAN	270.00	1.2	324.00
03/31/04	2391	LAUTENSAC	58600	TRAVEL TIME TRAVEL FROM PHILADELPHIA FOR MEETING WITH JOANNE WILLS, ESQ. AND RICH BECK, ESQ. RE: WORK PLAN AND DISCLOSURE STATEMENT NEGOTIATIONS	135.00	1.0	135.00
TOTAL JOB 1005856-001						109.4	22,437.50

TOTAL

109.4

22,437.50

**To Our Valued Clients**  
**Please note our new remittance address:**

**Parente Randolph, LLC**  
**PO Box 13090**  
**Newark, NJ 07188-0090**

**Your cooperation is very much appreciated.**

## EXHIBIT 4



## PROFORMA INVOICE REPORT

DESCRIPTION	HOURS	AMOUNT
HOWARD S. COHEN	0.7	276.50
MICHEL E. LAUTENSACK	46.3	12,366.00
MARY E. PAVELIC	16.8	2,100.00
EDWARD A. PHILLIPS	17.7	5,398.50
VALERIE RALSTON-SIDORSKI	13.6	1,224.00
ELENA M. GONZALES	2.4	180.00
TERRI R. ULANER	0.8	60.00
JENNIFER E. NARVELL	11.1	832.50
TOTAL JOB 1005856-001		109.4 22,437.50

TOTAL	109.4	22,437.50
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**To Our Valued Clients**  
**Please note our new remittance address:**

**Parente Randolph, LLC**  
**PO Box 13090**  
**Newark, NJ 07188-0090**

**Your cooperation is very much appreciated.**

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/04/04	1115	COHEN	58000	CASE ADMINISTRATION REVIEW STATUS OF CASE AND MODIFY WORK PLAN	395.00	0.3	118.50
03/24/04	1115	COHEN	58000	CASE ADMINISTRATION REVIEW CASE STATUS AND SCHEDULE CONFERENCE WITH COUNSEL ON MARCH 25, 2004 RE WORK PLAN	395.00	0.4	158.00
SUBTOTAL EMPLOYEE 1115 HOWARD S. COHEN						0.7	276.50
03/01/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS AT THE REQUEST OF COUNSEL ANALYZE A NEW REPORT PREPARED BY BMC RELATED TO DEEMED CLAIMS ALLOWED BY THE DEBTOR AND REQUESTED A COMPLETE CLAIMS REGISTER FROM BMC	270.00	1.8	486.00
03/02/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS ANALYZE THE UPDATED CLAIMS REGISTER AND COMPARE AGAINST OTHER PREVIOUS CLAIMS REGISTER AND THE DEBTOR'S OBJECTION TO CERTAIN CLAIMS	270.00	4.2	1,134.00
03/09/04	2391	LAUTENSAC	58190	DATA ANALYSIS ANALYZE THE JANUARY 2004 MONTHLY OPERATING REPORT AND PREPARE SUMMARY EMAIL TO COUNSEL AND COMMITTEE	270.00	1.2	324.00
03/10/04	2391	LAUTENSAC	58050	FINANCING REVIEW OF NEW BUDGET PREPARED BY THE DEBTOR FOR THE THIRD EXTENSION OF THE DIP AND COMPARE AGAINST PRIOR BUDGETS	270.00	1.7	459.00
03/10/04	2391	LAUTENSAC	58050	FINANCING TELECONFERENCE WITH CHUCK KUONI RELATED TO RECENT FINANCIAL PERFORMANCE AND CASH FLOW REPORTS AND WHAT CHANGES WERE INCLUDED IN THE NEW DIP BUDGET THROUGH JUNE 2004	270.00	0.4	108.00
03/10/04	2391	LAUTENSAC	58190	DATA ANALYSIS REVIEW THE JANUARY MONTHLY OPERATING REPORT AND SUMMARIZE IN MEMO FORMAT TO THE COMMITTEE AND COUNSEL	270.00	1.4	378.00
03/11/04	2391	LAUTENSAC	58050	FINANCING REVIEW THE DEBTOR'S REVISED DIP BUDGET AND ANALYZE THE ACTUAL CASH FLOW INFORMATION THROUGH MID FEBRUARY 2004	270.00	1.6	432.00
03/18/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS REVIEW LE CLERCQ SETTLEMENT DOCUMENTS IN PREPARATION FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	270.00	1.2	324.00
03/23/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS EXTENSIVE REVIEW OF NEW INFORMATION PROVIDED BY MESTEK RELATED TO THEIR LOANS AND OTHER FINANCIAL MATTERS	270.00	3.3	891.00
03/24/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS PREPARE FOR AND RESEARCH SUBSTANTIVE CONSOLIDATION THEORY AND REVIEW NUMEROUS DOCUMENTS PROVIDED BY MESTEK AND THE DEBTOR	270.00	2.7	729.00

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/25/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES PREPARE FOR MEETING WITH R BECK, ESQ. AND J. WILLS, ESQ. TO ADDRESS WORK PLAN RELATED TO NEGOTIATIONS WITH MESTEK OVER PLAN TREATMENT	270.00	1.7	459.00
03/25/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES PREPARE FOR AND ATTEND A MEETING WITH JOANNE WILLS, ESQ., RICH BECK, ESQ., AND ED PHILLIPS RELATED TO DEVELOPING A WORK PLAN ON NUMEROUS CASE ISSUE AND PREPARING FOR NEGOTIATIONS OF THE PLAN AND DISCLOSURE STATEMENT	270.00	1.8	486.00
03/25/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS REVIEW AND ANALYZE THE DEBTOR'S FIFTH AND SIXTH OMNIBUS OBJECTIONS TO CLAIMS AND REQUEST A CURRENT CLAIMS REGISTER FROM BMC TO PREPARE A SUMMARY OF THE CLAIMS AS REQUESTED BY COUNSEL	270.00	2.1	567.00
03/26/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES REVIEW OF THE COMMITTEE'S PRIOR OBJECTION TO THE PLAN AND PREPARE TO FILE A NEW OBJECTION BY REVIEWING THE SOURCES OF FUNDS AND POTENTIAL FUNDING FOR THE UNSECURED CREDITORS UNDER PLAN	270.00	2.2	594.00
03/29/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS EXTENSIVE ANALYSIS OF THE CLAIMS REGISTER AND PREPARE A SUMMARY AS REQUEST BY COMMITTEE COUNSEL	270.00	3.2	864.00
03/30/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS REVIEW AND ANALYZE THE CLAIMS REGISTER RELATED TO SUMMARIZING THE DIFFERENT CLAIMS CLASSES AS REQUESTED BY COUNSEL	270.00	2.2	594.00
03/30/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS EXTENSIVE ANALYSIS OF NUMEROUS DOCUMENTS RELATED TO SUBSTANTIVE CONSOLIDATION THEORY AND PREPARING FOR A MEETING WITH COUNSEL RE SAME ON 3.31.04	270.00	4.2	1,134.00
03/30/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS PREPARE FOR MEETING WITH COUNSEL RELATED TO PROFESSIONAL FEES, SUBSTANTIVE CONSOLIDATION ANALYSIS AND OTHER CASE ISSUES	270.00	3.3	891.00
03/31/04	2391	LAUTENSAC	58000	CASE ADMINISTRATION PREPARE FOR MEETING WITH COUNSEL RE ASSEMBLE VOLUMINOUS DATA INCLUDING PROFESSIONAL FEES, CLAIMS ANALYSIS AND BOARD MINUTES	270.00	3.2	864.00
03/31/04	2391	LAUTENSAC	58480	MEETINGS OF CREDITORS ATTEND AND PARTICIPATE IN TELECONFERENCE WITH COUNSEL AND COMMITTEE RE STATUS OF CASE AND NEED TO MOVE FORWARD AGAINST MESTEK	270.00	0.7	189.00
03/31/04	2391	LAUTENSAC	58000	CASE ADMINISTRATION WORK SESSION WITH JOANNE WILLS, ESQ. AND RICH BECK, ESQ. RE PREPARE FOR COMMITTEE CALL AND DEVELOP WORK PLAN	270.00	1.2	324.00

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/31/04	2391	LAUTENSAC	58600	TRAVEL TIME TRAVEL FROM PHILADELPHIA FOR MEETING WITH JOANNE WILLS, ESQ. AND RICH BECK, ESQ. RE: WORK PLAN AND DISCLOSURE STATEMENT NEGOTIATIONS	135.00	1.0	135.00
SUBTOTAL EMPLOYEE 2391 MICHEL E. LAUTENSACK						46.3	12,366.00
03/11/04	3341	PAVELIC	58190	DATA ANALYSIS REVIEW JANUARY 2004 MONTHLY OPERATING REPORT AND MATH AND SOURCE EACH NUMBER ON SUMMARY PRIOR TO BEING SENT TO COMMITTEE AND COUNSEL	125.00	0.3	37.50
03/29/04	3341	PAVELIC	58020	BUSINESS OPERATIONS ANALYSIS OF SUBSTANTIVE CONSOLIDATION THEORY AND MEMO TO COUNSEL	125.00	1.6	200.00
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS ANALYZE 2002 AND 2001 MESTEK 10(K) FOR CONSOLIDATION ANALYSIS AT THE REQUEST OF J. WILLS, ESQ.	125.00	2.3	287.50
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS PREPARE REQUESTS FOR THE PRODUCTION OF DOCUMENTS FROM MESTEK, INC.	125.00	2.5	312.50
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS PREPARE SUBSTANTIVE CONSOLIDATION ANALYSIS AT THE REQUEST OF J. WILLS, ESQ.	125.00	3.9	487.50
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS ADJUSTMENTS TO SUBSTANTIVE CONSOLIDATION ANALYSIS	125.00	3.6	450.00
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS RESEARCH BACKGROUND OF THE DEBTOR AND ITS PARENT MESTEK AND INTERCONNECTION RE SUBSTANTIVE CONSOLIDATION	125.00	2.6	325.00
SUBTOTAL EMPLOYEE 3341 MARY E. PAVELIC						16.8	2,100.00
03/01/04	3378	PHILLIPS	58370	LITIGATION CONSULTING REVIEW J. SCOLIARD, ESQ. E-MAIL RE: INVESTIGATION OF CAUSES OF ACTION AGAINST MESTEK	305.00	0.1	30.50
03/02/04	3378	PHILLIPS	58000	CASE ADMINISTRATION CONFERENCE WITH J. WILLS, ESQ. RE: STATUS OF CASE AND WORK PLAN	305.00	0.1	30.50
03/09/04	3378	PHILLIPS	58370	LITIGATION CONSULTING UPDATE RULE 2004 DOCUMENT REQUEST LIST AT THE REQUEST OF J. WILLS, ESQ.	305.00	0.6	183.00
03/10/04	3378	PHILLIPS	58190	DATA ANALYSIS REVIEW PROPOSED COMMUNICATION TO COMMITTEE MEMBERS RE: JANUARY 2004 MONTHLY OPERATING REPORT	305.00	0.3	91.50
03/15/04	3378	PHILLIPS	58370	LITIGATION CONSULTING REVIEW J. SCOLIARD, ESQ. E-MAIL RE: OBJECTION DEADLINE FOR MOTION TO EXTEND INVESTIGATIVE PERIOD	305.00	0.1	30.50

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/19/04	3378	PHILLIPS	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE MONTHLY FEE APPLICATION FOR FEBRUARY 2004	305.00	0.4	122.00
03/22/04	3378	PHILLIPS	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW EMAIL FROM M. HARRISON RE: QUARTERLY FEE APPLICATION AND RESPOND	305.00	0.2	61.00
03/22/04	3378	PHILLIPS	58000	CASE ADMINISTRATION REVIEW STATUS OF CASE AND BEGIN PREPARATION FOR STATUS CONFERENCE WITH COUNSEL SCHEDULED FOR 3/25/04	305.00	0.4	122.00
03/24/04	3378	PHILLIPS	58020	BUSINESS OPERATIONS REVIEW SUBSTANTIVE CONSOLIDATION ANALYSIS IN PREPARATION FOR MEETING WITH J. WILLS, ESQ. AND R. BECK, ESQ.	305.00	0.9	274.50
03/24/04	3378	PHILLIPS	58070	TAX ISSUES REVIEW NET OPERATING LOSS TAX BENEFIT ANALYSIS IN PREPARATION FOR MEETING WITH J. WILLS, ESQ. AND R. BECK, ESQ.	305.00	0.4	122.00
03/25/04	3378	PHILLIPS	58000	CASE ADMINISTRATION REVIEW FILE IN PREPARATION FOR MEETING WITH COUNSEL TO ADDRESS OPEN ISSUES AND ACTION ITEMS IN CASE	305.00	0.7	213.50
03/25/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES MEETING WITH J. WILLS, ESQ. AND R. BECK, ESQ. TO ADDRESS WORKPLAN ISSUES AND GEARING UP FOR PLAN OF REORGANIZATION NEGOTIATIONS	305.00	1.8	549.00
03/26/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES AT THE DIRECTION OF COMMITTEE COUNSEL, REVIEW COMMITTEE'S 12/3/03 DISCLOSURE STATEMENT OBJECTION IN PREPARATION FOR REVISING WORKPLAN	305.00	0.7	213.50
03/26/04	3378	PHILLIPS	58000	CASE ADMINISTRATION REVIEW PROPOSED UPDATED CONFIDENTIALITY AGREEMENT BETWEEN MESTEK AND THE COMMITTEE	305.00	0.2	61.00
03/29/04	3378	PHILLIPS	58370	LITIGATION CONSULTING REVIEW COMMUNICATION TO COUNSEL RE: SOURCE OF FUNDS FOR LE CLERCQ SETTLEMENT	305.00	0.1	30.50
03/29/04	3378	PHILLIPS	58370	LITIGATION CONSULTING ASSIST J. SCOLIARD, ESQ. IN DEVELOPING RULE 2004 DOCUMENT REQUEST TO MESTEK	305.00	2.4	732.00
03/29/04	3378	PHILLIPS	58071	EMPLOYEE BENEFIT/PENSIONS REVIEW ISSUES IN CONNECTION WITH PBGC CLAIM ON FROZEN DEFINED BENEFIT PLAN	305.00	0.3	91.50
03/29/04	3378	PHILLIPS	58020	BUSINESS OPERATIONS SUBSTANTIVE CONSOLIDATION ANALYSIS AT THE REQUEST OF J. WILLS, ESQ.	305.00	3.5	1,067.50
03/30/04	3378	PHILLIPS	58020	BUSINESS OPERATIONS PREPARE SUBSTANTIVE CONSOLIDATION ANALYSIS RE REVIEW DOCUMENTS RECEIVED TO DATE FROM MESTEK AND OTHER SOURCES	305.00	4.5	1,372.50

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
SUBTOTAL EMPLOYEE 3378 EDWARD A. PHILLIPS						17.7	5,398.50
03/01/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE CERTIFICATE OF NO OBJECTION AND CERTIFICATE OF SERVICE REGARDING THE THIRD MONTHLY FEE APPLICATION FOR DECEMBER 1, 2003 THROUGH DECEMBER 31, 2003	90.00	0.5	45.00
03/01/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW PARENTE'S FEES AND EXPENSES FOR JANUARY 1, 2004 THROUGH JANUARY 31, 2004 IN PREPARATION FOR FOURTH MONTHLY FEE APPLICATION	90.00	1.0	90.00
03/02/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 1, 2004 THROUGH JANUARY 31, 2004	90.00	2.0	180.00
03/03/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 1, 2004 THROUGH JANUARY 31, 2004	90.00	2.0	180.00
03/10/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 2004	90.00	2.0	180.00
03/12/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 1, 2004 THROUGH JANUARY 31, 2004	90.00	1.2	108.00
03/19/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW DOCKET, SCAN CERTIFICATE OF NO OBJECTION, CERTIFICATE OF SERVICE, COPY AND MAIL TO ALL PARTIES OF INTEREST	90.00	0.6	54.00
03/19/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FIRST QUARTERLY FEE APPLICATION, SCAN TO PDF FILE, FILE ELECTRONICALLY, COPY AND MAIL TO ALL PARTIES OF INTEREST	90.00	0.6	54.00
03/19/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 2004, SCAN TO PDF FILE, COPY AND MAIL TO ALL PARTIES OF INTEREST	90.00	0.6	54.00
03/22/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE CERTIFICATE OF NO OBJECTION AND CERTIFICATE OF SERVICE RE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 2004	90.00	0.6	54.00
03/22/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) RESPOND TO TRUSTEE'S EMAIL RE FIRST, SECOND AND THIRD MONTHLY FEE APPLICATION	90.00	0.1	9.00
03/23/04	3519	RALSTON-SI	58020	BUSINESS OPERATIONS REVIEW EMAIL FROM COURT RE ORDER APPROVING THE STIPULATION BY AND AMONG THE DEBTOR, THE COMMITTEE AND MESTEK EXTENDING THE INVESTIGATION PERIOD	90.00	0.2	18.00
03/24/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FIFTH MONTHLY FEE APPLICATION FOR FEBRUARY 2004	90.00	1.2	108.00

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/30/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FIFTH MONTHLY FEE APPLICATION FOR FEBRUARY 2004	90.00	1.0	90.00
SUBTOTAL EMPLOYEE 3519 VALERIE RALSTON-SIDORSKI						13.6	1,224.00
03/19/04	9705	GONZALES	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE LABELS AND MAIL FIRST QUARTER FEE APPLICATION	75.00	1.4	105.00
03/29/04	9705	GONZALES	58020	BUSINESS OPERATIONS ANALYSIS OF SUBSTANTIVE CONSOLIDATION THEORY AND MEMO TO COUNSEL	75.00	1.0	75.00
SUBTOTAL EMPLOYEE 9705 ELENA M. GONZALES						2.4	180.00
03/24/04	9954	ULANER	58020	BUSINESS OPERATIONS PREPARE FACTORS TO ESTABLISHING SUBSTANTIVE CONSOLIDATION ANALYSIS AND PREPARE MEMO OUTLINING SAME	75.00	0.8	60.00
SUBTOTAL EMPLOYEE 9954 TERRI R. ULANER						0.8	60.00
03/22/04	9983	NARVELL	58050	FINANCING REVIEW OF REVISED DIP CASH BUDGET AGAINST PREVIOUS FILED DIP BUDGETS AND TRACK CHANGES BETWEEN THE TWO VERSIONS	75.00	0.5	37.50
03/29/04	9983	NARVELL	58020	BUSINESS OPERATIONS SUMMARIZE AVAILABLE MINUTES OF BOARD MEETINGS FROM 2000 TO 2003; INCLUDING UNANIMOUS WRITTEN CONSENT RE SUBSTANTIVE CONSOLIDATION ISSUE	75.00	4.8	360.00
03/29/04	9983	NARVELL	58170	CLAIMS ADMINISTRATION AND OBJECTIONS UPDATE CLAIMS REGISTER BASED ON SECOND OMNIBUS OBJECTIONS AND OTHER CLAIM OBJECTIONS	75.00	0.9	67.50
03/30/04	9983	NARVELL	58020	BUSINESS OPERATIONS REVIEW LE CLERCQ DOCKET FOR DISTRICT COURT FILING AS PART OF OUR SUBSTANTIVE CONSOLIDATION ANALYSIS	75.00	0.3	22.50
03/30/04	9983	NARVELL	58020	BUSINESS OPERATIONS PREPARE TABLE TO SUMMARIZE MINUTES OF BOARD MEETING; SUMMARIZE FORMTEK MINUTES OF BOARD MEETINGS; ELABORATE ON TOPICS DISCUSSED FROM ORIGINAL SUMMARY RE: SUBSTANTIVE CONSOLIDATION	75.00	4.6	345.00
SUBTOTAL EMPLOYEE 9983 JENNIFER E. NARVELL						11.1	832.50
TOTAL JOB 1005856-001						109.4	22,437.50

## PROFORMA INVOICE REPORT

DATE	EMP NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
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TOTAL

109.4

22,437.50

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**Newark, NJ 07188-0090**

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## EXHIBIT 5

## PROFORMA INVOICE REPORT

DESCRIPTION	HOURS	AMOUNT
SERVICE CODE 58000 CASE ADMINISTRATION	6.5	1,891.50
SERVICE CODE 58020 BUSINESS OPERATIONS	51.8	9,626.50
SERVICE CODE 58050 FINANCING	4.2	1,036.50
SERVICE CODE 58070 TAX ISSUES	0.4	122.00
SERVICE CODE 58071 EMPLOYEE BENEFIT/PENSIONS	0.3	91.50
SERVICE CODE 58150 PLAN AND DISCLOSURE STATEMENT SERVICES	8.2	2,301.50
SERVICE CODE 58170 CLAIMS ADMINISTRATION AND OBJECTIONS	14.4	3,712.50
SERVICE CODE 58190 DATA ANALYSIS	3.2	831.00
SERVICE CODE 58370 LITIGATION CONSULTING	3.3	1,006.50
SERVICE CODE 58480 MEETINGS OF CREDITORS	0.7	189.00
SERVICE CODE 58550 PREPARE FEE/EMPLOYMENT APPLICATION(S)	15.4	1,494.00
SERVICE CODE 58600 TRAVEL TIME	1.0	135.00
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<b>TOTAL JOB 1005856-001</b>	<b>109.4</b>	<b>22,437.50</b>

<b>TOTAL</b>	<b>109.4</b>	<b>22,437.50</b>
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## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/02/04	3378	PHILLIPS	58000	CASE ADMINISTRATION CONFERENCE WITH J. WILLS, ESQ. RE: STATUS OF CASE AND WORK PLAN	305.00	0.1	30.50
03/04/04	1115	COHEN	58000	CASE ADMINISTRATION REVIEW STATUS OF CASE AND MODIFY WORK PLAN	395.00	0.3	118.50
03/22/04	3378	PHILLIPS	58000	CASE ADMINISTRATION REVIEW STATUS OF CASE AND BEGIN PREPARATION FOR STATUS CONFERENCE WITH COUNSEL SCHEDULED FOR 3/25/04	305.00	0.4	122.00
03/24/04	1115	COHEN	58000	CASE ADMINISTRATION REVIEW CASE STATUS AND SCHEDULE CONFERENCE WITH COUNSEL ON MARCH 25, 2004 RE WORK PLAN	395.00	0.4	158.00
03/25/04	3378	PHILLIPS	58000	CASE ADMINISTRATION REVIEW FILE IN PREPARATION FOR MEETING WITH COUNSEL TO ADDRESS OPEN ISSUES AND ACTION ITEMS IN CASE	305.00	0.7	213.50
03/26/04	3378	PHILLIPS	58000	CASE ADMINISTRATION REVIEW PROPOSED UPDATED CONFIDENTIALITY AGREEMENT BETWEEN MESTEK AND THE COMMITTEE	305.00	0.2	61.00
03/31/04	2391	LAUTENSAC	58000	CASE ADMINISTRATION PREPARE FOR MEETING WITH COUNSEL RE ASSEMBLE VOLUMINOUS DATA INCLUDING PROFESSIONAL FEES, CLAIMS ANALYSIS AND BOARD MINUTES	270.00	3.2	864.00
03/31/04	2391	LAUTENSAC	58000	CASE ADMINISTRATION WORK SESSION WITH JOANNE WILLS, ESQ. AND RICH BECK, ESQ. RE PREPARE FOR COMMITTEE CALL AND DEVELOP WORK PLAN	270.00	1.2	324.00
SUBTOTAL SERVICE CODE 58000 CASE ADMINISTRATION						6.5	1,891.50
03/18/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS REVIEW LE CLERCQ SETTLEMENT DOCUMENTS IN PREPARATION FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	270.00	1.2	324.00
03/23/04	3519	RALSTON-SI	58020	BUSINESS OPERATIONS REVIEW EMAIL FROM COURT RE ORDER APPROVING THE STIPULATION BY AND AMONG THE DEBTOR, THE COMMITTEE AND MESTEK EXTENDING THE INVESTIGATION PERIOD	90.00	0.2	18.00
03/23/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS EXTENSIVE REVIEW OF NEW INFORMATION PROVIDED BY MESTEK RELATED TO THEIR LOANS AND OTHER FINANCIAL MATTERS	270.00	3.3	891.00
03/24/04	9954	ULANER	58020	BUSINESS OPERATIONS PREPARE FACTORS TO ESTABLISHING SUBSTANTIVE CONSOLIDATION ANALYSIS AND PREPARE MEMO OUTLINING SAME	75.00	0.8	60.00
03/24/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS PREPARE FOR AND RESEARCH SUBSTANTIVE CONSOLIDATION THEORY AND REVIEW NUMEROUS DOCUMENTS PROVIDED BY MESTEK AND THE DEBTOR	270.00	2.7	729.00

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/24/04	3378	PHILLIPS	58020	BUSINESS OPERATIONS REVIEW SUBSTANTIVE CONSOLIDATION ANALYSIS IN PREPARATION FOR MEETING WITH J. WILLS, ESQ. AND R. BECK, ESQ.	305.00	0.9	274.50
03/29/04	9705	GONZALES	58020	BUSINESS OPERATIONS ANALYSIS OF SUBSTANTIVE CONSOLIDATION THEORY AND MEMO TO COUNSEL	75.00	1.0	75.00
03/29/04	3341	PAVELIC	58020	BUSINESS OPERATIONS ANALYSIS OF SUBSTANTIVE CONSOLIDATION THEORY AND MEMO TO COUNSEL	125.00	1.6	200.00
03/29/04	3378	PHILLIPS	58020	BUSINESS OPERATIONS SUBSTANTIVE CONSOLIDATION ANALYSIS AT THE REQUEST OF J. WILLS, ESQ.	305.00	3.5	1,067.50
03/29/04	9983	NARVELL	58020	BUSINESS OPERATIONS SUMMARIZE AVAILABLE MINUTES OF BOARD MEETINGS FROM 2000 TO 2003; INCLUDING UNANIMOUS WRITTEN CONSENT RE SUBSTANTIVE CONSOLIDATION ISSUE	75.00	4.8	360.00
03/30/04	3378	PHILLIPS	58020	BUSINESS OPERATIONS PREPARE SUBSTANTIVE CONSOLIDATION ANALYSIS RE REVIEW DOCUMENTS RECEIVED TO DATE FROM MESTEK AND OTHER SOURCES	305.00	4.5	1,372.50
03/30/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS EXTENSIVE ANALYSIS OF NUMEROUS DOCUMENTS RELATED TO SUBSTANTIVE CONSOLIDATION THEORY AND PREPARING FOR A MEETING WITH COUNSEL RE SAME ON 3.31.04	270.00	4.2	1,134.00
03/30/04	2391	LAUTENSAC	58020	BUSINESS OPERATIONS PREPARE FOR MEETING WITH COUNSEL RELATED TO PROFESSIONAL FEES, SUBSTANTIVE CONSOLIDATION ANALYSIS AND OTHER CASE ISSUES	270.00	3.3	891.00
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS ANALYZE 2002 AND 2001 MESTEK 10(K) FOR CONSOLIDATION ANALYSIS AT THE REQUEST OF J. WILLS, ESQ.	125.00	2.3	287.50
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS PREPARE REQUESTS FOR THE PRODUCTION OF DOCUMENTS FROM MESTEK, INC.	125.00	2.5	312.50
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS PREPARE SUBSTANTIVE CONSOLIDATION ANALYSIS AT THE REQUEST OF J. WILLS, ESQ.	125.00	3.9	487.50
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS ADJUSTMENTS TO SUBSTANTIVE CONSOLIDATION ANALYSIS	125.00	3.6	450.00
03/30/04	3341	PAVELIC	58020	BUSINESS OPERATIONS RESEARCH BACKGROUND OF THE DEBTOR AND ITS PARENT MESTEK AND INTERCONNECTION RE SUBSTANTIVE CONSOLIDATION	125.00	2.6	325.00
03/30/04	9983	NARVELL	58020	BUSINESS OPERATIONS REVIEW LE CLERCQ DOCKET FOR DISTRICT COURT FILING AS PART OF OUR SUBSTANTIVE CONSOLIDATION ANALYSIS	75.00	0.3	22.50

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/30/04	9983	NARVELL	58020	BUSINESS OPERATIONS PREPARE TABLE TO SUMMARIZE MINUTES OF BOARD MEETING; SUMMARIZE FORMTEK MINUTES OF BOARD MEETINGS; ELABORATE ON TOPICS DISCUSSED FROM ORIGINAL SUMMARY RE: SUBSTANTIVE CONSOLIDATION	75.00	4.6	345.00
SUBTOTAL SERVICE CODE 58020 BUSINESS OPERATIONS						51.8	9,626.50
03/10/04	2391	LAUTENSAC	58050	FINANCING REVIEW OF NEW BUDGET PREPARED BY THE DEBTOR FOR THE THIRD EXTENSION OF THE DIP AND COMPARE AGAINST PRIOR BUDGETS	270.00	1.7	459.00
03/10/04	2391	LAUTENSAC	58050	FINANCING TELECONFERENCE WITH CHUCK KUONI RELATED TO RECENT FINANCIAL PERFORMANCE AND CASH FLOW REPORTS AND WHAT CHANGES WERE INCLUDED IN THE NEW DIP BUDGET THROUGH JUNE 2004	270.00	0.4	108.00
03/11/04	2391	LAUTENSAC	58050	FINANCING REVIEW THE DEBTOR'S REVISED DIP BUDGET AND ANALYZE THE ACTUAL CASH FLOW INFORMATION THROUGH MID FEBRUARY 2004	270.00	1.6	432.00
03/22/04	9983	NARVELL	58050	FINANCING REVIEW OF REVISED DIP CASH BUDGET AGAINST PREVIOUS FILED DIP BUDGETS AND TRACK CHANGES BETWEEN THE TWO VERSIONS	75.00	0.5	37.50
SUBTOTAL SERVICE CODE 58050 FINANCING						4.2	1,036.50
03/24/04	3378	PHILLIPS	58070	TAX ISSUES REVIEW NET OPERATING LOSS TAX BENEFIT ANALYSIS IN PREPARATION FOR MEETING WITH J. WILLS, ESQ. AND R. BECK, ESQ.	305.00	0.4	122.00
SUBTOTAL SERVICE CODE 58070 TAX ISSUES						0.4	122.00
03/29/04	3378	PHILLIPS	58071	EMPLOYEE BENEFIT/PENSIONS REVIEW ISSUES IN CONNECTION WITH PBGC CLAIM ON FROZEN DEFINED BENEFIT PLAN	305.00	0.3	91.50
SUBTOTAL SERVICE CODE 58071 EMPLOYEE BENEFIT/PENSIONS						0.3	91.50
03/25/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES PREPARE FOR MEETING WITH R BECK, ESQ. AND J. WILLS, ESQ. TO ADDRESS WORK PLAN RELATED TO NEGOTIATIONS WITH MESTEK OVER PLAN TREATMENT	270.00	1.7	459.00
03/25/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES MEETING WITH J. WILLS, ESQ. AND R. BECK, ESQ. TO ADDRESS WORKPLAN ISSUES AND GEARING UP FOR PLAN OF REORGANIZATION NEGOTIATIONS	305.00	1.8	549.00

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/25/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES PREPARE FOR AND ATTEND A MEETING WITH JOANNE WILLS, ESQ., RICH BECK, ESQ., AND ED PHILLIPS RELATED TO DEVELOPING A WORK PLAN ON NUMEROUS CASE ISSUE AND PREPARING FOR NEGOTIATIONS OF THE PLAN AND DISCLOSURE STATEMENT	270.00	1.8	486.00
03/26/04	3378	PHILLIPS	58150	PLAN AND DISCLOSURE STATEMENT SERVICES AT THE DIRECTION OF COMMITTEE COUNSEL, REVIEW COMMITTEE'S 12/3/03 DISCLOSURE STATEMENT OBJECTION IN PREPARATION FOR REVISING WORKPLAN	305.00	0.7	213.50
03/26/04	2391	LAUTENSAC	58150	PLAN AND DISCLOSURE STATEMENT SERVICES REVIEW OF THE COMMITTEE'S PRIOR OBJECTION TO THE PLAN AND PREPARE TO FILE A NEW OBJECTION BY REVIEWING THE SOURCES OF FUNDS AND POTENTIAL FUNDING FOR THE UNSECURED CREDITORS UNDER PLAN	270.00	2.2	594.00
SUBTOTAL SERVICE CODE 58150 PLAN AND DISCLOSURE STATEMENT SERVICES						8.2	2,301.50
03/01/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS AT THE REQUEST OF COUNSEL ANALYZE A NEW REPORT PREPARED BY BMC RELATED TO DEEMED CLAIMS ALLOWED BY THE DEBTOR AND REQUESTED A COMPLETE CLAIMS REGISTER FROM BMC	270.00	1.8	486.00
03/02/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS ANALYZE THE UPDATED CLAIMS REGISTER AND COMPARE AGAINST OTHER PREVIOUS CLAIMS REGISTER AND THE DEBTOR'S OBJECTION TO CERTAIN CLAIMS	270.00	4.2	1,134.00
03/25/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS REVIEW AND ANALYZE THE DEBTOR'S FIFTH AND SIXTH OMNIBUS OBJECTIONS TO CLAIMS AND REQUEST A CURRENT CLAIMS REGISTER FROM BMC TO PREPARE A SUMMARY OF THE CLAIMS AS REQUESTED BY COUNSEL	270.00	2.1	567.00
03/29/04	9983	NARVELL	58170	CLAIMS ADMINISTRATION AND OBJECTIONS UPDATE CLAIMS REGISTER BASED ON SECOND OMNIBUS OBJECTIONS AND OTHER CLAIM OBJECTIONS	75.00	0.9	67.50
03/29/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS EXTENSIVE ANALYSIS OF THE CLAIMS REGISTER AND PREPARE A SUMMARY AS REQUEST BY COMMITTEE COUNSEL	270.00	3.2	864.00
03/30/04	2391	LAUTENSAC	58170	CLAIMS ADMINISTRATION AND OBJECTIONS REVIEW AND ANALYZE THE CLAIMS REGISTER RELATED TO SUMMARIZING THE DIFFERENT CLAIMS CLASSES AS REQUESTED BY COUNSEL	270.00	2.2	594.00
SUBTOTAL SERVICE CODE 58170 CLAIMS ADMINISTRATION AND OBJECTIONS						14.4	3,712.50
03/09/04	2391	LAUTENSAC	58190	DATA ANALYSIS	270.00	1.2	324.00

## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
03/10/04	3378	PHILLIPS	58190	ANALYZE THE JANUARY 2004 MONTHLY OPERATING REPORT AND PREPARE SUMMARY EMAIL TO COUNSEL AND COMMITTEE	305.00	0.3	91.50
03/10/04	2391	LAUTENSAC	58190	DATA ANALYSIS REVIEW PROPOSED COMMUNICATION TO COMMITTEE MEMBERS RE: JANUARY 2004 MONTHLY OPERATING REPORT	270.00	1.4	378.00
03/11/04	3341	PAVELIC	58190	DATA ANALYSIS REVIEW JANUARY 2004 MONTHLY OPERATING REPORT AND MATH AND SOURCE EACH NUMBER ON SUMMARY PRIOR TO BEING SENT TO COMMITTEE AND COUNSEL	125.00	0.3	37.50
SUBTOTAL SERVICE CODE 58190 DATA ANALYSIS						3.2	831.00
03/01/04	3378	PHILLIPS	58370	LITIGATION CONSULTING REVIEW J. SCOLIARD, ESQ. E-MAIL RE: INVESTIGATION OF CAUSES OF ACTION AGAINST MESTEK	305.00	0.1	30.50
03/09/04	3378	PHILLIPS	58370	LITIGATION CONSULTING UPDATE RULE 2004 DOCUMENT REQUEST LIST AT THE REQUEST OF J. WILLS, ESQ.	305.00	0.6	183.00
03/15/04	3378	PHILLIPS	58370	LITIGATION CONSULTING REVIEW J. SCOLIARD, ESQ. E-MAIL RE: OBJECTION DEADLINE FOR MOTION TO EXTEND INVESTIGATIVE PERIOD	305.00	0.1	30.50
03/29/04	3378	PHILLIPS	58370	LITIGATION CONSULTING REVIEW COMMUNICATION TO COUNSEL RE: SOURCE OF FUNDS FOR LE CLERCQ SETTLEMENT	305.00	0.1	30.50
03/29/04	3378	PHILLIPS	58370	LITIGATION CONSULTING ASSIST J. SCOLIARD, ESQ. IN DEVELOPING RULE 2004 DOCUMENT REQUEST TO MESTEK	305.00	2.4	732.00
SUBTOTAL SERVICE CODE 58370 LITIGATION CONSULTING						3.3	1,006.50
03/31/04	2391	LAUTENSAC	58480	MEETINGS OF CREDITORS ATTEND AND PARTICIPATE IN TELECONFERENCE WITH COUNSEL AND COMMITTEE RE STATUS OF CASE AND NEED TO MOVE FORWARD AGAINST MESTEK	270.00	0.7	189.00
SUBTOTAL SERVICE CODE 58480 MEETINGS OF CREDITORS						0.7	189.00
03/01/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE CERTIFICATE OF NO OBJECTION AND CERTIFICATE OF SERVICE REGARDING THE 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
03/01/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW PARENTE'S FEES AND EXPENSES FOR JANUARY 1, 2004 THROUGH JANUARY 31, 2004 IN PREPARATION FOR FOURTH MONTHLY FEE APPLICATION	90.00	1.0	90.00
03/02/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 1, 2004 THROUGH JANUARY 31, 2004	90.00	2.0	180.00
03/03/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 1, 2004 THROUGH JANUARY 31, 2004	90.00	2.0	180.00
03/10/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 2004	90.00	2.0	180.00
03/12/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 1, 2004 THROUGH JANUARY 31, 2004	90.00	1.2	108.00
03/19/04	9705	GONZALES	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE LABELS AND MAIL FIRST QUARTER FEE APPLICATION	75.00	1.4	105.00
03/19/04	3378	PHILLIPS	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE MONTHLY FEE APPLICATION FOR FEBRUARY 2004	305.00	0.4	122.00
03/19/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW DOCKET, SCAN CERTIFICATE OF NO OBJECTION, CERTIFICATE OF SERVICE, COPY AND MAIL TO ALL PARTIES OF INTEREST	90.00	0.6	54.00
03/19/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FIRST QUARTERLY FEE APPLICATION, SCAN TO PDF FILE, FILE ELECTRONICALLY, COPY AND MAIL TO ALL PARTIES OF INTEREST	90.00	0.6	54.00
03/19/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 2004, SCAN TO PDF FILE, COPY AND MAIL TO ALL PARTIES OF INTEREST	90.00	0.6	54.00
03/22/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE CERTIFICATE OF NO OBJECTION AND CERTIFICATE OF SERVICE RE FOURTH MONTHLY FEE APPLICATION FOR JANUARY 2004	90.00	0.6	54.00
03/22/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) RESPOND TO TRUSTEE'S EMAIL RE FIRST, SECOND AND THIRD MONTHLY FEE APPLICATION	90.00	0.1	9.00
03/22/04	3378	PHILLIPS	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) REVIEW EMAIL FROM M. HARRISON RE: QUARTERLY FEE APPLICATION AND RESPOND	305.00	0.2	61.00
03/24/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FIFTH MONTHLY FEE APPLICATION FOR FEBRUARY 2004	90.00	1.2	108.00
03/30/04	3519	RALSTON-SI	58550	PREPARE FEE/EMPLOYMENT APPLICATION(S) PREPARE FIFTH MONTHLY FEE APPLICATION FOR FEBRUARY 2004	90.00	1.0	90.00



## PROFORMA INVOICE REPORT

DATE	EMP	NAME	S/C	DESCRIPTION	RATE	QTY	BILL AMT
SUBTOTAL SERVICE CODE 58550 PREPARE FEE/EMPLOYMENT APPLICATION(S)						15.4	1,494.00
03/31/04	2391	LAUTENSAC	58600	TRAVEL TIME TRAVEL FROM PHILADELPHIA FOR MEETING WITH JOANNE WILLS, ESQ. AND RICH BECK, ESQ. RE: WORK PLAN AND DISCLOSURE STATEMENT NEGOTIATIONS	135.00	1.0	135.00
SUBTOTAL SERVICE CODE 58600 TRAVEL TIME						1.0	135.00
TOTAL JOB 1005856-001						109.4	22,437.50

TOTAL					109.4	22,437.50
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**To Our Valued Clients**  
**Please note our new remittance address:**

**Parente Randolph, LLC**  
**PO Box 13090**  
**Newark, NJ 07188-0090**

**Your cooperation is very much appreciated.**

## EXHIBIT 6

## PROFORMA INVOICE REPORT

DATE	NAME	DESCRIPTION	BILL AMT
03/01/04	LAUTENSAC	Telephone/Fax FEBRUARY 2004	32.72
03/01/04	LAUTENSAC	Telephone/Fax JANUARY 2004	26.79
03/01/04		POSTAGE (Meter) 2/27/04	26.52
03/25/04	LAUTENSAC	Parking - Travel MEETING WITH JOANNE WILLS, ESQ. AT HER PHILADELPHIA OFFICE RE MESTEK ISSUES	19.00
03/25/04	LAUTENSAC	Mileage 30 MILES; MEETING WITH JOANNE WILLS, ESQ. AT HER PHILADELPHIA OFFICE RE MESTEK ISSUES	11.40
03/31/04	LAUTENSAC	Mileage 30 MILES - MEETING WITH JOANNE WILLS, ESQ. AT HER PHILADELPHIA OFFICE RE MESTEK ISSUES	11.40
03/31/04		Corporate Records Research	85.00
<b>TOTAL JOB 1005856-001</b>			<b>212.83</b>

TOTAL

212.83

**To Our Valued Clients  
Please note our new remittance address:**

**Parente Randolph, LLC  
PO Box 13090  
Newark, NJ 07188-0090**

**Your cooperation is very much appreciated.**

## EXHIBIT 7

**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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**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 25 DAY  
OF May, 2004.

  
\_\_\_\_\_  
NOTARY PUBLIC

