

EXHIBIT C

CLAIMS TO BE REDUCED IN AMOUNT

In re: Met-Coil Systems Corporation, et al.
OMNIBUS 6: EXHIBIT C - CLAIMS TO BE REDUCED IN AMOUNT

| Creditor Name / Address | Case Number | Claim Number | Total Claim Dollars | Claim Class* | Proposed Allowed Amt | Claim Class* Reason For Proposed Modification |
|---|-------------|--------------|---------------------|--------------|----------------------|--|
| 1 BAKER & MCKENZIE C/O DAVID P HACKETT 1 PRUDENTIAL PLZ 130 E RANDOLPH ST CHICAGO IL 60601-6207 | 03-12676 | 194 | \$1,470,982.80 | (U) | \$892,199.04 | (U) REDUCE TO \$892,199.04 BASED UPON DEBTOR'S BOOKS AND RECORDS |
| 2 HYPERTHERM INC ATTN SHERRY ALLAN ETNA RD PO BOX 5010 HANOVER NH 03755-5010 | 03-12676 | 265 | \$69,320.04 | (U) | \$66,328.24 | (U) REDUCE TO \$66,328.24 BASED UPON DEBTOR'S BOOKS AND RECORDS |