

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)
)	
Debtor.)	(RE: D.I. 626)
)	
)	

**ORDER DISALLOWING AND EXPUNGING OR RECLASSIFYING CERTAIN
CLAIMS (RE: FIFTH OMNIBUS OBJECTION (SUBSTANTIVE) D.I. 626)**

Upon the fifth omnibus objection (substantive) (D.I. 626) (the "Objection") of the debtor and debtor in possession in the above-captioned case (collectively, the "Debtor"), requesting an Order pursuant to § 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Bankruptcy Rules and Rule 3007-1 of the Local Rules, reducing, fixing, disallowing and expunging or reclassifying the Claims listed on Exhibits A through D to the Objection; and upon the Declaration of Charles F. Kuoni, III in support of the Objection; and upon all other documentation filed in connection with the Objection and the Claims; and notice of the Objection having been given to the Office of the United States Trustee, the Committee, the post-petition lender, each of the parties listed on Exhibits A through D to the Objection, and all other parties requesting notice pursuant to Rule 2002 of the Bankruptcy Rules; and the Court having entered an Order with regard to Exhibits A through C on April 23, 2004 (D.I. 787); and it appearing that no further notice is required; and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

I. The Objection is GRANTED with respect to each of the claims listed on Exhibit D to the Objection, except as set forth in Paragraph 4 herein.

2. Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Objection.

3. Each of the Claims identified on Exhibit D to this Order is hereby reduced to the amount set forth in the column entitled "Proposed Allowed Amount" in the Order.

4. The hearing on the claims of Damon Hunt (Claim No. 297), Pension Benefit Guaranty Corporation (Claim Nos. 232, 233 and 234) and Wilson Elser Moskowitz Edelman (Claim No. 291) are continued to June 22, 2004 at 10:30 a.m. (Eastern Time).

5. This Order does not preclude, limit or otherwise affect the Debtor's right to file a cause of action, including any cause of action under §§ 544, 545, 547, 548, 549, 550, 551 or 553(b) of the Bankruptcy Code, against any of the claimants listed on Exhibits A-D or the claims listed in Paragraph 4.

Dated: Wilmington, Delaware
May ~~28~~, 2004



THE HONORABLE MARY F. WALRATH
CHIEF UNITED STATES BANKRUPTCY JUDGE

In re: Mat-Coil Systems Corporation, et al.
OMNIBUS 5: EXHIBIT D - CLAIMS TO BE REDUCED IN AMOUNT

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars Case*	Claim Class*	Proposed Allowed Amt
1	ALLIED ELECTRONICS INC C/O DEBRMS BANKRUPTCY SERVICES PO BOX 5138 TIMONUM MD 21084-5120	03-12876	118	\$1,799.13	(U)	\$1,543.83
2	BEARING HEADQUARTERS COMPANY PO BOX 8287 2830 S 28TH AVE BROADVIEW IL 60156-3887	03-12876	28	\$22,648.88	(U)	\$22,641.04
3	BLESSING INDUSTRIES PO BOX 640 FAYETTE IA 52142-0640	03-12876	219	\$14,883.75	(U)	\$9,294.40
4	CEDAR RAPIDS WELDING PO BOX 483 CEDAR RAPIDS IA 52408-0483	03-12876	48	\$8,296.98	(U)	\$7,873.98
5	CONSTELLATION NEWENERGY ILLINOIS EULER AMERICAN CREDIT INDEMNITY 100 E PRATT ST FL 6TH BALTIMORE MD 21202-1008	03-12876	153	\$77,800.74	(U)	\$76,737.91
6	CRESCENT ELECTRIC SUPPLY COMPANY PO BOX 800 EAST DUBUQUE IL 61028-4418	03-12876	178	\$8,912.84	(U)	\$6,782.88
7	DUPAGE COUNTY ATTN DONALD B LEST 488 N COUNTY FARM RD DUPAGE COUNTY STATE'S ATTY'S OFC WHEATON IL 60187	03-12876	281	\$1,897.18	(U)	\$1,277.47
8	EXPRESS 1 HOUR PHOTO INC 1208H 70TH ST DOWNERS GROVE IL 60516-4309	03-12876	217	\$281.34	(U)	\$210.14
9	PITNEY BOWES CREDIT CORPORATION ATTN RECOVERY DEPT 27 WATERVIEW DR SHELTON CT 06484-4301	03-12876	40	\$5,149.80	(U)	\$3,201.81
10	POWER HATION DIVISION 1318 ENERGY LN SAINT PAUL MN 55108-5280	03-12876	8	\$13,688.10	(U)	\$12,432.80

**In re: Mac-Cell Systems Corporation, et al.
 OMNIBUS 5: EXHIBIT D - CLAIMS TO BE REDUCED IN AMOUNT**

Creditor Name / Address	Case Number	Claim Number	Total Claims Dollars	Class*	Proposed Allowed Amt
11 SKARDA EQUIPMENT COMPANY INC C/O CONTINENTAL CASUALTY COMPANY ATTN DENISE PINELLI BLDG 100 80 MILLSTONE RD STE 300 GRANBURY NJ 08912-3823	03-12878	114	\$2,285.08	(U)	\$1,958.88
12 TANGER US CORPORATION PO BOX 1008 88 FIELD ST TORRINGTON CT 06780-4842	03-12878	108	\$8,074.84	(U)	\$7,855.03
13 W W GRANGER INC 7300 N MELBYNA AVE NILES IL 60714-3808	03-12878	3	\$6,185.48	(U)	\$6,036.40

EXHIBIT 2

Omnibus 5 Order for Met-Coil

Total number of parties: 85

Mode of Service: US Mail (1st Class)

Exhibit 2 - Met-Coil Mailing

Svc Lst Name and Address of Served Party

9268 ALLIED ELECTRONICS INC, C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126, TIMONIUM, MD 21094-5126

9267 ASST STATES ATTY, DEBORAH SMITH ESQ, 505 N COUNTY FARM RD, WHEATON, IL 60187

9267 ATTY GEN OF STATE OF ILLINOIS, ELIZABETH WALLACE ESQ, 188 W RANDOLPH ST, STE 2001, CHICAGO, IL 60601

9267 ATTYS FOR ERIC D GREEN, LEGAL REPRESENTATIVE FOR F, YOUNG CONAWAY STARGATT & TAYLOR LLP, JAMES L PATTON ESQ, THE BRANDYWINE BLDG, 17TH FL, WILMINGTON, DE 19801

9267 ATTYS FOR ERIC D GREEN, LEGAL REPRESENTATIVE FOR F, YOUNG CONAWAY STARGATT & TAYLOR, EDWIN J HARRON ESQ, THE BRANDYWINE BLDG, 1000 WEST ST 17TH FL, WILMINGTON, DE 19801

9267 ATTYS FOR ERIC D GREEN, LEGAL REPRESENTATIVE FOR F, YOUNG CONAWAY STARGATT & TAYLOR, TIMOTHY P CAIRNS ESQ, THE BRANDYWINE BLDG, 100 WEST ST 17TH FL, WILMINGTON, DE 19801

9267 BAKER & MCKENZIE, DAVID HACKETT ESQ, 130 E RANDOLPH DR, CHICAGO, IL 60606

9267 BANKRUPTCY MANAGEMENT CORPORATION, TINAMARIE FEIL, 1330 E FRANKLIN AVE, EL SEGUNDO, CA 90245

9267 BDI, TERRY DREISMEIER, 3523 J ST SW, CEDAR RAPIDS, IA 52404

9268 BEARING HEADQUARTERS COMPANY, PO BOX 6267, 2550 S 25TH AVE, BROADVIEW, IL 60155-3857

9267 BECKET AND LEE LLP, THOMAS A LEE III, PO BOX 3001, MALVERN, PA 19355

9268 BLESSING INDUSTRIES, PO BOX 640, FAYETTE, IA 52142-0640

9267 BMC, MYRTLE JOHN, 1330 E FRANKLIN AVE, EL SEGUNDO, CA 90245

9268 BMC, MYRTLE JOHN, 1330 E FRANKLIN AVE, EL SEGUNDO, CA 90245

9268 BMC, TINAMARIE FEIL, 1330 E FRANKLIN AVE, EL SEGUNDO, CA 90245

9267 BRACEWELL & PATTERSON LLP, MARCY E KURTZ, 711 LOUISIANA ST, STE 2900, HOUSTON, TX 77002-2781

9268 CEDAR RAPIDS WELDING, PO BOX 453, CEDAR RAPIDS, IA 52406-0453

9268 CONSTELLATION NEWENERGY ILLINOIS, EULER AMERICAN CREDIT INDEMNITY, 100 E PRATT ST FL 5TH, BALTIMORE, MD 21202-1009

9267 COZEN O'CONNOR, MICHAEL HYNES, 1900 MARKET ST, THE ATRIUM, 4TH FL, PHILADELPHIA, PA 19103

9267 COZEN O'CONNOR, SHELLEY KINSELLA, CHASE MANHATTAN CENTRE, 1201 N MARKET ST #1400, WILMINGTON, DE 19801

9268 CRESCENT ELECTRIC SUPPLY COMPANY, PO BOX 500, EAST DUBUQUE, IL 61025-4418

9267 DONOHUE BROWN MATHEWSON & SMYTH, NORMAN BARRY ESQ, 140 S DEARBORN, STE 700, CHICAGO, IL 60603

9268 DUPAGE COUNTY, ATTN DONALD B LEIST, 505 N COUNTY FARM RD, DUPAGE COUNTY STATE'S ATTYS OFC, WHEATON, IL 60187

9267 DURO DYNE CORP, WILLIE VASQUIN, 81 SPENCE ST, BAY SHORE, NY 11706

9267 DURO DYNE CORP., WEINBERG KALEY GROSS & PERGAMENT, MARC A PERGAMENT ESQ, 400 GARDEN CITY PLAZA, SUITE 403, GARDEN CITY, NY 11530

9267 EARLE M JORGENSEN CO, MINU PATEL, 1900 MITCHELL BLVD, SCHAUMBURG, IL 60193

9267 EDMUND J SCANLAN LTD, EDMUND SCANLAN/MARIO PALERMO, 134 N LASALLE ST, STE 1700, CHICAGO, IL 60602

9268 EXPRESS 1 HOUR PHOTO INC, 1202H 75TH ST, DOWNERS GROVE, IL 60516-4209

9267 FLEET NATIONAL BANK, BULKLEY RICHARDSON AND GELINAS, LL, MARK D CRESS ESQ, 1500 MAIN STREET, SUITE 2700, SPRINGFIELD, MA 01115

9267 FLETCHER-REINHARDT CO, SHARON EDWARDS, 3105 CORPORATE EXCHANGE CT, BRIDGETON, MO 63044

9267 GROUNDWATER SERVICES INC, ROBERT S LEE, 2211 NORFOLK, STE 1000, HOUSTON, TX 77098

9267 HARTFEIL COMPANY, TERRY CHOSTNER, 3055 99TH ST, URBANDALE, IA 50322

9267 HONEYWELL INTERNATIONAL, INC., MCDERMOTT, WILL & EMERY, STEPHEN B SELBST ESQ, 50 ROCKEFELLER PLAZA, NEW YORK, NY 10020

Exhibit 2 - Met-Coil Mailing

Svc Lst Name and Address of Served Party

9268 HUNT, DAMON, T GUY HALLAM JR, 5700 E FRANKLIN RD, STE 200, NAMPA, ID 83687

9267 HYPERTHERM INC, HYPERTHERM INC, SHERRY ALLAN, ETNA ROAD, PO BOX 5010, HANOVER, NH 03755

9267 INDUSTRIAL ENGINEERING, LARRY PHILIPP MGR, 967 33RD AVE SW, CEDAR RAPIDS, IA 52404

9267 INGERSOLL-RAND COMPANY, CATHY LUNDERMAN, 635 W 12TH ST, BAXTER SPRINGS, KS 66713

9267 KLEIN THORPE AND JENKINS, DENNIS WALSH ESQ, 15010 S RAVINIA AVE, STE 17, ORLAND PARK, IL 60462-3162

9267 M KENNY, L WROBLE, DA EHRHART ETAL, SHAW GUSSIS FISHMAN ET AL, B L SHAW/J M SHELDON, 321 N CLARK STREET, STE 800, CHICAGO, IL 60610

9267 MB FINANCIAL BANK NA, PETER STRAUS, 3232 W PETERSON AVE, CHICAGO, IL 60659

9267 MESTEK INC, GREENBERG TRAUIG LLP, FRANCIS CETERA ESQ, 77 W WACKER, STE 2500, CHICAGO, IL 60601

9267 MESTEK INC, GREENBERG TRAUIG LLP, NANCY MITCHELL ESQ, 77 W WACKER, STE 2500, CHICAGO, IL 60601

9267 MESTEK INC, GREENBERG TRAUIG LLP, NANCY PETERMAN, 77 W WACKER, STE 2500, CHICAGO, IL 60601

9267 MESTEK INC, GREENBERG TRAUIG LLP, SCOTT COUSINS, THE BRANDYWINE BLDG, 1000 WEST ST #1540, WILMINGTON, DE 19801

9267 MESTEK INC, GREENBERG TRAUIG LLP, SCOTT D COUSINS ESQ, THE BRANDYWINE BUILDING, 1000 WEST STREET #1540, WILMINGTON, DE 19801

9267 MESTEK INC, GREENBERG TRAUIG LLP, WM CHAPMAN JR, THE BRANDYWINE BLDG, 1000 WEST ST #1540, WILMINGTON, DE 19801

9267 MESTEK, INC., GREENBERG TRAUIG LLP, KEITH SHAPIRO ESQ, 77 WEST WACKER, SUITE 2500, CHICAGO, IL 60601

9267 MET-COIL SYSTEMS CORPORATION, GOLDBERG KOHN BELL BLACK ET AL, R BARLIANT ESQ/K PAMENTER ESQ, 55 E MONROE ST, STE 3700, CHICAGO, IL 60603

9267 MET-COIL SYSTEMS CORPORATION, MORRIS NICHOLS ARSHT & TUNNELL, ERIC SCHWARTZ/JASON HARBOUR ESQ, 1201 N MARKET ST, WILMINGTON, DE 19801

9267 MONZACK AND MONACO PA, FRANCIS A MONACO JR ESQ, 1201 N ORANGE ST, STE 400, PO BOX 2031, WILMINGTON, DE 19899-2031

9267 MOTION INDUSTRIES INC, GAIL, 1451 AUCUTT RD, MONTGOMERY, IL 60538

9267 OFFICE OF THE UNITED STATES TRUSTEE, MARGARET HARRISON ESQ, J CALEB BOGGS FEDERAL BLDG, 844 N KING STREET RM 2207, WILMINGTON, DE 19801

9267 OFFICIAL COMMITTEE OF UNSECURED CREDITORS, KLEHR HARRISON HARVEY BRANZBURG, JOANNE WILLS ESQ/DENISE KRAFT ESQ, 919 MARKET ST, STE 1000, WILMINGTON, DE 19801

9267 OFFICIAL COMMITTEE OF UNSECURED CREDITORS, KLEHR HARRISON HARVEY BRANZBURG, RICHARD M BECK ESQ, 260 S BROAD ST, PHILADELPHIA, PA 19102-5003

9267 PACESETTER STEEL SERVICE, ANDREW HUGHES ESQ, 3300 TOWN POINT DR, KENNESAW, GA 30144-9207

9268 PENSION BENEFIT GUARANTY CORPORATION, ATTN RICHARD PERRY, OFFICE OF THE GENERAL COUNSEL, 1200 K ST NW STE 340, WASHINGTON, DC 20005-4030

9267 PENSION BENEFIT GUARANTY CORPORATION, OFFICE OF GENERAL COUNSEL, RICHARD A PERRY ESQ, 1200 K ST NW, WASHINGTON, DC 20005-4026

9267 PENSION BENEFIT GUARANTY CORPORATION, OFFICE OF GENERAL COUNSEL, RICHARD A PERRY ESQ, 1200 K ST NW, WASHINGTON, DC 20005-4026

9267 PENSION BENEFIT GUARANTY CORPORATION, OFFICE OF THE GENERAL COUNSEL, JOHN R PALIGA ESQ, 1200 K STREET NW, WASHINGTON, DC 20005-4026

9267 PIONEER WORKSPACE SOLUTIONS, BRENDA GARBE, 1239 FIRST AVENUE SE, CEDAR RAPIDS, IA 52402

9268 PITNEY BOWES CREDIT CORPORATION, ATTN RECOVERY DEPT, 27 WATERVIEW DR, SHELTON, CT 06484-4301

9268 POWER MATION DIVISION, 1310 ENERGY LN, SAINT PAUL, MN 55108-5250

9267 PRECISION INDUSTRIES, PATSY JASA, 4611 S 96TH ST, CHAMA, NE 68127

9267 PRODUCTION PRODUCTS LTD, PAUL STRATTON, 5005 8TH AVE, MARION, IA 52302

9267 RED RIVER MACHINERY INC, PASSMAN & JONES PC, A ASHLEY BRACKEN JR ESQ, 1201 ELM ST, STE 2500, DALLAS, TX 75270-2599

9267 RED RIVER MACHINERY INC., PASSMAN & JONES, PC, RICHARD J WALLACE III ESQ, 1201 ELM STREET, STE 2500, DALLAS, TX 75270-2599

9267 SAUL EWING LLP, DONALD DETWEILER, 222 DELAWARE AVE, STE 1200, WILMINGTON, DE 19801

Exhibit 2 - Met-Coil Mailing

Svc Lst Name and Address of Served Party

9267 SCHIFF HARDIN & WAITE, JILL BERKELEY, 6600 SEARS TOWER, CHICAGO, IL 60606-6473

9268 SKARDA EQUIPMENT COMPANY INC, C/O CONTINENTAL CASUALTY COMPANY, ATTN DENISE FIRELLI, BLDG 100, 50 MILLSTONE RD STE 360, CRANBURY, NJ 08512-2823

9267 THE BAYARD FIRM, MICHAEL VILD, 222 DELAWARE AVE, STE 900, WILMINGTON, DE 19801

9267 THE TRAVELERS INDEMNITY COMPANY OF ILLINOIS, SONNENSCHN NATH & ROSENTHAL LLP, D VOBORNIK/R MILNER/D FEINBERG, 8000 SEARS TOWER, 233 S WACKER DR, CHICAGO, IL 60606

9267 THE TRAVELERS INDEMNITY COMPANY OF ILLINOIS, SONNENSCHN NATH & ROSENTHAL, PATRICK MAXCY ESQ, 8000 SEARS TOWER, 233 S WACKER DR, CHICAGO, IL 60606

9267 THE TRAVELERS INDEMNITY COMPANY OF ILLINOIS AND T, BALLARD SPAHR ANDREWS & INGERSOLL L, TOBEY M DALUZ ESQ, 919 MARKET ST, 17TH FL, WILMINGTON, DE 19801

9267 THERESA MEJDRECH, DANIEL MEJDRECH, MARY BENO, MARK, ARNSTEIN & LEHR, BARRY CHATZ, ESQ, 120 S RIVERSIDE PLAZA, SUITE 1200, CHICAGO, IL 60606

9267 THERESA MEJDRECH, DANIEL MEJDRECH, MARY BENO, MARK, LANDIS RATH & COBB LLP, ADAM G LANDIS, ESQ, 919 MARKET STREET, SUITE 600, WILMINGTON, DE 19801

9267 THERESA MEJDRECH, DANIEL MEJDRECH, MARY BENO, MARK, LANDIS RATH & COBB LLP, KERRI K MUMFORD ESQ, 919 MARKET ST, STE 600, WILMINGTON, DE 19801

9267 THERESA MEJDRECH, DANIEL MEJDRECH, MARY BENO MARK, THE COLLINS LAW FIRM, SHAWN COLLINS, 1770 N PARK STREET, SUITE 200, NAPERVILLE, CA 60563

9267 THERESA MEJDRECH, DANIEL MEJDRECH, MARY BENO, MARK, VARGA BERGER LEDSKY HAYES & CASEY, NORMAN B BERGER ESQ, SANTA FE BLDG., 224 S MICHIGAN AVENUE #350, CHICAGO, IL 60604

9267 THERMAL REMEDIATION SERV INC, MICHAEL DODSON, 2325 HUDSON ST, LONGVIEW, WA 98632

9268 TIMKEN US CORPORATION, PO BOX 1008, 59 FIELD ST, TORRINGTON, CT 06790-4942

9267 US ATTORNEYS OFFICE, ELLEN W SLIGHTS ESQ, 1007 ORANGE ST, STE 700, PO BOX 2046, WILMINGTON, DE 19899-2046

9267 US ENVIRONMENTAL PROTECTION AGENCY, THOMAS KRUEGER ESQ, MAILCODE C-14J, 77 W JACKSON BLVD, CHICAGO, IL 60606

9268 W W GRAINGER INC, 7300 N MELVINA AVE, NILES, IL 60714-3906

9267 WILDMAN HARROLD ALLEN & DIXON, RON HEARD ESQ/ANTHONY HOPP ESQ, 225 W WACKER DR, STE 3000, CHICAGO, IL 60606-1229

9268 WILSON ELSER MOSKOWITZ EDELMAN, C/O ROSARIO M VIGNALI, 3 GANNETT DR, WHITE PLAINS, NY 10604

Subtotal for this group: 85