

ACandS Asbestos Settlement Trust

April 30, 2010

FINAL NOTICE:
DEADLINE TO ACCEPT YOUR PRE-PETITION SETTLEMENT

Dear [Insert Claimant Name]:

The Second Plan of Reorganization of ACandS, Inc. was confirmed on May 6, 2008 by the United States District Court for the District of Delaware, Case No. 02-12687. The Plan provides for the establishment of the ACandS Asbestos Settlement Trust, which was created on July 31, 2008. Since going effective, the Trust has made payments to identified holders of Pre-Petition Liquidated Trust Claims, as required by the ACandS Trust Distribution Procedures and as directed by the Debtor. The ACandS Trust has resolved the vast majority of the Pre-Petition Liquidated Claims, and the Trust is now preparing to conclude the Pre-Petition Claims Program.

You have been identified as a holder of a Pre-Petition Liquidated Claim who has disputed the settlement value of your claim. The Trust has completed its review of all disputed value claims. If you have not yet received the Trust's determination as to the value of your claim, please contact the Trust as soon as possible. Please note that **August 22, 2010** is the deadline to either accept the value determined by the Trust or elect to participate in the Trust's ADR process. **If you do not notify the Trust of your election by August 22, 2010, your Pre-Petition Liquidated Claim will be deemed abandoned. If your claim is deemed abandoned, you will be prohibited from filing an unliquidated claim against the Trust.**

If you have any questions, please contact me directly at (609) 466-0427 x1004. Thank you in advance for your prompt attention to this matter.

Sincerely,

Mark T. Eveland
Verus Claims Services, LLC