

ACandS Asbestos Settlement Trust

May 17, 2010

FINAL NOTICE: **DEADLINE FOR PARTICIPATION IN PRE-PETITION PROGRAM**

Dear Counsel:

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.

If you believe you represent a claimant whose claim should have been paid as a Pre-Petition Liquidated Trust Claim, please send notice to the Trust at the above address. Please include all information that you believe supports the claimant's position. The Trust will research your inquiry to determine if the claimant should have been certified as part of the Pre-Petition Liquidated Trust Claim Program, and if so, the amount of such claim. Please note that in order to participate in the Pre-Petition Claims Program, you must contact the Trust by August 22, 2010. **If you do not notify the Trust by August 22, 2010 that you believe a particular claimant should have been paid as a Pre-Petition Claim, the claimant will waive all rights to participate in the Pre-Petition Claims Program.** The August 22, 2010 deadline will not affect the claimant's right to file an unliquidated claim against the Trust, subject to any applicable statutes of limitations.

In addition, the Trust has completed its review of all certified Pre-Petition Claims that have previously disputed the settlement value of their claims. If you represent a claimant who has disputed the settlement value of a Pre-Petition Claim and you have not received the Trust's determination as to the value of the claim, please contact the Trust as soon as possible. Please note that **August 22, 2010** is also the deadline by which you must 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 as to the claimant's election by August 22, 2010, the claimant's Pre-Petition Liquidated Claim will be deemed abandoned. If a claim is deemed abandoned, the claimant 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