

ACandS Asbestos Settlement Trust

May 17, 2010

**FINAL NOTICE**  
**CONCLUSION OF PRE-PETITION CLAIMS 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.

You have been identified as representing a claimant who previously asserted that his or her claim should have been certified as a Pre-Petition Liquidated Claim. After reviewing this claim, the Trust has determined that the claim is not entitled to payment in connection with the Pre-Petition Claims Program. For your convenience, enclosed is a list of all such claimants whose requests for participation in the Pre-Petition Claims Program were denied.

Please note that if you dispute this determination, **August 22, 2010** is the deadline to elect to participate in the Trust's ADR process. **If you do not notify the Trust of the claimant's election to participate in the ADR process by August 22, 2010, 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.

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