

ACandS Asbestos Settlement Trust

April 30, 2010

**FINAL NOTICE:**  
**VERIFICATION OF PRE-PETITION CLAIMS**

Dear Counsel:

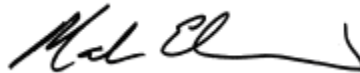
On July 31, 2008, the ACandS Asbestos Settlement Trust (“ACandS Trust” or the “Trust”) was created as a result of a Confirmation Order entered by the United States Bankruptcy Court for the District of Delaware in the Case of In re: ACandS, Inc., Case No. 02-12687 (JKF). Pursuant to the Trust Distribution Procedures, which were approved as part of the Plan of Reorganization by the Bankruptcy Court, the ACandS Trust was directed to make certain payments to identified holders of Pre-Petition Liquidated Claims. 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.

Prior to the Effective Date, the pre-petition trustee of the ACandS Collateral Trust sent you a list of claims approved for payment as Pre-Petition Liquidated Claims, asking you to verify that the list of claims is correct. Thereafter, the pre-petition trustee sent a reminder letter, again asking for your verification. To date, no response has been received. The ACandS Trust is now again asking that you verify the claims so that the ACandS Trust can continue to make payments approved as Pre-Petition Liquidated Claims. **If the Trust does not receive verification of the claims by August 22, 2010, the claims will be deemed abandoned. If a claim is deemed abandoned, the claimant will be prohibited from filing an unliquidated claim against the Trust.**

To assist you in providing this verification, I am enclosing the listing of your clients in categories Bx, By, C and D, which were compiled by the pre-petition trustee and provided to you previously. Please carefully review this list and provide us with written confirmation of the claims for which the information provided agrees with your records, and note any information that may be missing or incorrect. **Please return your confirmations and/or corrections to my attention before August 22, 2010.**

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