

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
ACandS, Inc.,) Case No. 02-12687 (JKF)
)
Debtor.)

**NOTICE OF DEADLINE FOR FILING ASBESTOS
PROPERTY DAMAGE CLAIMS AGAINST ACANDS, INC.**

**TO THE HOLDERS OF ANY ASBESTOS PROPERTY DAMAGE CLAIMS AGAINST
ACANDS, INC. (THE “DEBTOR” OR “ACandS”)**

On July 25, 2007, the United States Bankruptcy Court for the District of Delaware (the “Court”) entered an order (Docket No. 2882) (the “Asbestos Property Damage Claim Bar Date Order”) in the above-captioned chapter 11 case setting **October 5, 2007 at 4:00 p.m., prevailing Eastern time** (the “Asbestos Property Damage Claim Bar Date”) as the last date and time by which proofs of claim on account of damage caused by asbestos to property may be filed against the Debtor. **The Asbestos Property Damage Claim Bar Date applies to all entities (as defined by the Bankruptcy Code) including Governmental Units (as defined below).**

KEY DEFINITIONS

As used in this Notice, the term “Asbestos Property Damage Claim” means any claim, demand, debt or liability that has been or in the future is brought or asserted against the Debtor alleging that the Debtor has liability due to a person’s property damage (a) caused or allegedly caused, in whole or in part, directly or indirectly (i) by asbestos or asbestos-containing products installed, sold, handled, used, made, distributed, supplied, removed, or otherwise disturbed by Debtor, or (ii) by services, actions, or operations provided, completed, performed, or taken by Debtor, in connection with asbestos or asbestos-containing products, or (b) caused or allegedly caused by asbestos or asbestos-containing products for which Debtor is or may be liable under any applicable law.

As used in this Notice, the term “Claim” or “claim” shall mean, in accordance with section 101(5) of the Bankruptcy Code: (a) any right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured; or (ii) any right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right or equitable remedy is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured.

As used in this Notice, the term “Governmental Unit” has the meaning given to it in section 101(27) of the Bankruptcy Code and includes the United States; states; commonwealths; districts; territories; municipalities; foreign states; or departments agencies or instrumentalities in the foregoing (but not including the United States Trustee while serving as a trustee under the Bankruptcy Code).

**WHO MUST FILE AN ASBESTOS PROPERTY DAMAGE CLAIM AND
THE DEADLINE TO FILE AN ASBESTOS PROPERTY DAMAGE CLAIM**

Any entity (as defined by the Bankruptcy Code) that wishes to assert an Asbestos Property Damage Claim against the Debtor must file such claim **by no later than October 5, 2007 at 4:00 p.m., prevailing Eastern time (i.e. the Asbestos Property Damage Claim Bar Date).**

**CONSEQUENCES OF FAILURE TO TIMELY
FILE ASBESTOS PROPERTY DAMAGE CLAIM**

Any entity that fails to file a proof of claim on account of an Asbestos Property Damage Claim by the Asbestos Property Damage Claim Bar Date shall be forever barred, estopped and enjoined from (i) asserting any Asbestos Property Damage Claim against the Debtor; or (b) voting upon, or receiving distributions under, any plan of reorganization in the Debtor’s chapter 11 case in respect of such Asbestos Property Damage Claim, notwithstanding that such entity may later discover facts in addition to, or different from, those which that entity knows or believes to be true as of the Asbestos Property Damage Claim Bar Date, and without regard to the subsequent discovery or existence of such different or additional facts.

**PROCEDURE FOR FILING ASBESTOS
PROPERTY DAMAGE CLAIM PROOFS OF CLAIM**

If you wish to assert an Asbestos Property Damage Claim, you are required to use the Debtor’s proof of claim form for Asbestos Property Damage Claims (the “Asbestos Property Damage Claim Proof of Claim Form”). The Asbestos Property Damage Claim Proof of Claim Form can be downloaded from the ACandS Bankruptcy Website at www.ACSbankruptcy.com or obtained by calling the ACandS Claims Helpline at (888) 455-9302. You may not use any proof of claim form other than the Asbestos Property Damage Claim Proof of Claim Form to assert an Asbestos Property Damage Claim against the Debtor. Failure to use the Asbestos Property Damage Claim Proof of Claim Form to assert an Asbestos Property Damage Claim against the Debtor may lead to such claim being barred even if it was otherwise properly filed.

A signed original of a completed Asbestos Property Damage Claim Proof of Claim Form, together with any accompanying or supporting documentation, must be delivered to the Garden City Group, Inc. so as to be received no later than 4:00 p.m., prevailing Eastern time, on October 5, 2007, at one of the following addresses: (i) if by first-class mail, The Garden City Group, Inc., Attn: ACandS Claims Processing, P.O. Box 9000-6029, Merrick, New York, 11566-9000, or (ii) if by hand delivery or overnight mail, The Garden City Group, Inc., Attn: ACandS Claims Processing, 105 Maxess Road, Melville, New York 11747.

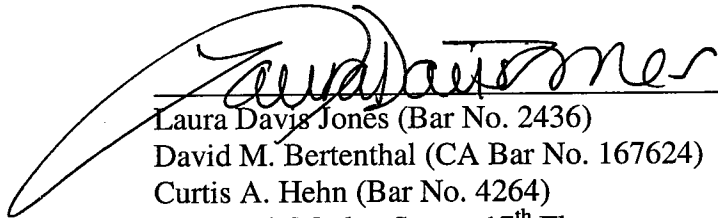
All filed Asbestos Property Damage Claim Proof of Claim Forms must (i) be written in English; (ii) be denominated in lawful currency of the United States; and (iii) conform to the Asbestos Property Damage Claim Proof of Claim Form. Asbestos Property Damage Claim Proof of Claim Forms may be submitted in person or by courier service, hand delivery or mail addressed to The Garden City Group Inc., the Debtor's claims agent, at the foregoing address. **Asbestos Property Damage Claim Proof of Claim Forms submitted by facsimile or e-mail will not be accepted and will not be deemed filed until the Asbestos Property Damage Claim Proof of Claim Form is actually submitted to and received by the claims agent pursuant to one of the methods described in the foregoing paragraph.** Asbestos Property Damage Claim Proof of Claim Forms will be deemed filed only when actually received by the Debtor's claims agent, The Garden City Group Inc.. If you wish to receive acknowledgement of The Garden City Group Inc.'s receipt of your Asbestos Property Damage Claim Proof of Claim Form, you must also submit, by the Asbestos Property Damage Claim Bar Date and concurrently with submitting your original Asbestos Property Damage Claim Proof of Claim Form, (a) a copy of your original Asbestos Property Damage Claim Proof of Claim Form and (b) a self-addressed, stamped return envelope. Asbestos Property Damage Claim Proof of Claim Forms must include all documentation required by Federal Rules of Bankruptcy Procedure 3001(c) and 3001(d), including an original or a copy of any written documentation that forms the basis of the Asbestos Property Damage Claim.

Additional information regarding asbestos-containing products used or sold by the Debtor may be obtained by calling the ACandS Claims Helpline at (888) 455-9302

YOU MAY WISH TO CONSULT AN ATTORNEY REGARDING THIS MATTER.

Dated: July 26, 2007

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