IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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

ACANDS ASBESTOS SETTLEMENT TRUST'S NOTICE OF FILING OF ANNUAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2010

Pursuant to Article 5.1 of the Debtor's Second Plan of Reorganization (the "**Plan**") and Section 2.2(c) of the ACandS Asbestos Settlement Trust Agreement (the "**Trust Agreement**"), the Trustee of the ACandS Asbestos Settlement Trust (the "**Trust**"), The Honorable Alfred M. Wolin (the "**Trustee**"), hereby gives notice of the filing of the Trust's Annual Report for the year ended December 31, 2010 (the "**Annual Report**"), a copy of which is attached hereto as Exhibit 1.

Consistent with Sections 2.2(c), 4.5(c), 5.6, and 6.5 of the Trust Agreement, the Annual Report includes a copy of the Trust's financial statements for the year ended December 31, 2010; the opinion and report from the independent auditors for the Trust; a summary of the number and type of claims disposed of during the year ended December 31, 2010; and a report of the total fees and expenses paid to the Trustee, the Trust Advisory Committee, and the Future Claimants' Representative for the year ended December 31, 2010. In addition, as required by Section 2.2(c)(i) of the Trust Agreement, a copy of the Annual Report has been provided to the Trust Advisory Committee and the Future Claimants' Representative. Last, pursuant to Section 2.2(c)(iii) of the Trust Agreement, this report is available for inspection by the public through the records of the Bankruptcy Court, and a copy has been provided to the office of the United States Trustee for the District of Delaware.

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Dated: April 26, 2011

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EXHIBIT 1

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ACANDS Asbestos Settlement Trust

ANNUAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2010

Pursuant to Article 5.1 of the Debtor's Second Plan of Reorganization (the "**Plan**") and Section 2.2(c) of the ACandS Asbestos Settlement Trust Agreement (the "**Trust Agreement**"), the Trustee of the ACandS Asbestos Settlement Trust (the "**Trust**"), The Honorable Alfred M. Wolin (the "**Trustee**"), makes the following Annual Report for the year ended December 31, 2010 (the "**Annual Report**").

A. Financial Statements

Section 2.2(c)(i) of the Trust Agreement requires the Annual Report to include the following:

> [F]inancial statements of the Trust (including, without limitation, a balance sheet of the Trust as of the end of such fiscal year and a statement of operations for such fiscal year) audited by a firm of independent certified public accountants selected by the Trustee and accompanied by an opinion of such firm as to the fairness of the financial statements' presentation of the cash and investments available for the payment of claims and as to the conformity of the financial statements with generally accepted accounting principles.

Attached as Exhibit 1.A is a copy of the ACandS Asbestos Settlement Trust Special Purpose Financial Statements (the "**Audited Financial Statements**") for the year ended December 31, 2010 (the "**Reporting Period**"). The auditor for the Trust, Bederson & Company LLP, has provided an opinion regarding the fairness of the financial statements' presentation and their conformity with generally accepted accounting principles. The auditor's opinion expressly provides that it is intended for the use of this Court.

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B. Claims Summary

Section 2.2(c)(ii) of the Trust Agreement requires the Annual Report to include "a summary regarding the number and type of claims disposed of during the period covered by the financial statements." Attached as Exhibit 1.B is a summary of claims processed and paid by the Trust in 2010.

1. Pre-Petition Liquidated Trust Claims

Section 5.2 of the ACandS Asbestos Settlement Trust Distribution Procedures (the "**TDP**") requires the Trust to pay Pre-Petition Liquidated Trust Claims, which are claims that were liquidated prior to the Petition Date. The TDP requires the Debtor to provide the Trust with the data necessary to pay Pre-Petition Liquidated Trust Claims. Pursuant to Section 2.4 of the TDP, a segregated account was established for payment of the Pre-Petition Liquidated Trust Claims. Verus Claims Services, LLC ("**Verus**") is the administrator of the Trust's pre-petition claims payment program. Effective August 22, 2008, the Trust began issuing payments on Pre-Petition Liquidated Trust Claims. During Reporting Period, the Trust distributed $6,060,996 for 3,059 Pre-Petition Liquidated Trust Claims.

As previously reported, the Trust hired MFR Consulting Services, Inc. ("**MFR**") to review and resolve disputed Pre-Petition Liquidated Trust Claims. After conferring with Verus and MFR, and with the consent of the TAC and Futures Representative, the Trust adopted a timeline and procedure for verifying and paying any remaining Pre-Petition Liquidated Trust Claims. August 22, 2010 was set as the deadline for participation in the Trust's pre-petition claims program. It also represented the last date for claimants and law firms to verify Pre-Petition Liquidated Trust Claims, and for claimants to assert that their claims should have been paid as part of the pre-petition claims program.

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At the conclusion of the pre-petition claims program, the Trust had approved and paid a total of 212,913 Pre-Petition Liquidated Trust Claims for $202,807,769.11. At the Trustee's direction, any remaining funds in the segregated pre-petition settlement account will be distributed on a *pro rata* basis to all claimants who previously received payment on their Pre-Petition Liquidated Trust Claims.

2. Unliquidated Claims

Verus also processes unliquidated asbestos personal injury claims for the Trust. The Trust first began accepting unliquidated asbestos personal injury claims on May 23, 2009. During the Reporting Period, the Trust received 33,819 unliquidated claims. The Trust approved 6,099 claims for payment, and paid 4,631 claims a total aggregate amount of $8,428,884.43. An additional 1,478 claims were either rejected or withdrawn. The remainder of the approved claims are still being processed.

C. Trustee's Fees

Section 4.5(c) of the Trust Agreement provides that the Annual Report shall include a description of the amounts paid to the Trustee in 2010. The Audited Financial Statements attached as Exhibit 1.A set forth the amounts paid in fees and expenses to the Trustee during the Reporting Period.[1]

D. Trust Advisory Committee Fees

Section 5.6 of the Trust Agreement provides that the Annual Report shall include a description of the amounts paid to the Trust Advisory Committee (the "**TAC**") in 2010. The Audited Financial Statements set forth the amounts paid in fees and expenses to the TAC members during the Reporting Period.[2] The members of the TAC are Matthew Bergman,

[1] *See* Audited Financial Statements at p. 3.
[2] *Id.*

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Brian O. Blevins, Jr., John D. Cooney, Steven Kazan, Joseph F. Rice, Armand J. Volta, Jr., and Perry Weitz.

E. Future Claimants' Representative Fees

Section 6.5 of the Trust Agreement provides that the Annual Report shall include a description of the amounts paid to the Future Claimants' Representative (the "**Futures Representative**") in 2010. The Audited Financial Statements set forth the amounts paid in fees and expenses to the Futures Representative during the Reporting Period.[3] The Futures Representative is Lawrence Fitzpatrick.

F. Trust Investments

The Trustee devoted significant efforts in 2010 to the investment of the Trust's liquid assets. The Trustee met regularly with the Trust's investment advisor, Brown Brothers Harriman & Co. ("**BBH**"). BBH advises the Trust on asset allocation, liquidity management, and the Trust's selection and oversight of its investment managers.

G. Meetings

In fulfillment of the meeting requirements contained in the Trust Agreement, during the Reporting Period, the Trustee held quarterly meetings with the TAC, the Futures Representative, Trust counsel, and other Trust professionals on the following dates: February 3, 2010, June 22, 2010, September 14, 2010, and November 16, 2010.

H. Additional Information

For additional information regarding the Trust's financials or operations, please contact its General Counsel, Keating Muething & Klekamp PLL, One East Fourth Street, Suite 1400, Cincinnati, Ohio 45202, attention: Kevin E. Irwin.

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[3] *Id.*

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EXHIBIT 1.A

Special Purpose Financial Statements for the Year Ended December 31, 2010

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ACandS ASBESTOS SETTLEMENT TRUST

SPECIAL-PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 2010



ACandS ASBESTOS SETTLEMENT TRUST

DECEMBER 31, 2010

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Bederson & Company LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

405 Northfield Avenue, West Orange, New Jersey 07052 • (973) 736-3333 • Fax: (973) 736-3367

INDEPENDENT AUDITORS' REPORT

To the Trustee of
ACandS Asbestos Settlement Trust

We have audited the special-purpose balance sheet of ACandS Asbestos Settlement Trust (the "Trust") as of December 31, 2010, and the related special-purpose statements of changes in assets and liabilities, and cash flows for the year then ended. These financial statements are the responsibility of the ACandS Asbestos Settlement Trust's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 2, the accompanying financial statements were prepared on a special-purpose basis of accounting in order to communicate the amount of net assets presently available for current and future claimants and are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and trust equity of the ACandS Asbestos Settlement Trust as of December 31, 2010, and the results of its operations and its cash flows for the year then ended in conformity with the special-purpose basis of accounting described in Note 2.

This report is intended solely for the information and use of the management of the Trust, the Trustees, the beneficiaries of the Trust, and the United States Bankruptcy Court for the District of Delaware, and should not be used for any other purpose.

BEDERSON & COMPANY LLP

Bederson & Company LLP

West Orange, New Jersey
March 31, 2011

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ACandS ASBESTOS SETTLEMENT TRUST

SPECIAL-PURPOSE BALANCE SHEET

DECEMBER 31, 2010

ASSETS

Cash and Cash Equivalents:	
Asbestos settlements	$ 719,589
Pre-petition claims	38,027
Total cash and cash equivalents	757,616
Insurance settlements receivable	10,500,000
Investments:	
Brown Brothers Investments - Unliquidated claims	257,782,153
Brown Brothers Investments - Pre-petition claims	7,220,000
Interest receivable	1,992,717
Equity investments - ACandS, Inc.	5,286,000
Total Investments	272,280,870
Other Assets:	
Prepaid assets	18,750
TOTAL ASSETS	$ 283,557,236

LIABILITIES AND TRUST EQUITY

LIABILITIES:	
Settled claims payable	$ 6,515,224
Accounts payable	93,077
Federal income tax payable	1,473,572
Total Liabilities	8,081,873
TRUST EQUITY:	
Trust corpus	275,475,363
TOTAL LIABILITIES AND TRUST EQUITY	$ 283,557,236

The accompanying notes are an integral part of these financial statements.



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ACandS ASBESTOS SETTLEMENT TRUST

SPECIAL-PURPOSE STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED DECEMBER 31, 2010

ADDITIONS:	
Contributions - insurance	$ 563,228
Investment income, net:	
Interest income	8,027,209
Investment advisory fees	(441,897)
Realized gain on sale of securities, net	596,495
Unrealized gain on investments, net	2,237,809
Total investment income, net	10,419,616
TOTAL ADDITIONS	10,982,844
DEDUCTIONS:	
Claims settled	20,841,214
General and administrative	
Claims consultant fees	34,585
Claims processing fees	704,748
Insurance	43,501
Accounting	35,196
Other	3,750
Professional fees:	
Trust general counsel	276,335
Future claims representative	26,452
Future claims representative attorney fees	32,096
TAC expenses	7,879
TAC attorney fees	102,831
Trustee	160,146
Federal income tax	1,539,000
TOTAL DEDUCTIONS	23,807,733
NET DECREASE IN TRUST CORPUS	(12,824,889)
TRUST CORPUS - beginning	288,300,252
TRUST CORPUS - ending	$ 275,475,363

The accompanying notes are an integral part of these financial statements.

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ACandS ASBESTOS SETTLEMENT TRUST

SPECIAL-PURPOSE STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2010

CASH FLOWS FROM OPERATING ACTIVITIES:	
Net decrease in trust corpus	$ (12,824,889)
Adjustments to reconcile net decrease to net trust corpus from operating activities:	
Realized gain on sale of securities, net	(596,495)
Unrealized gain on investments, net	(2,237,809)
Decrease in:	
Insurance settlement receivable	675,000
Prepaid assets	108,929
Increase (decrease) in:	
Settled claims payable	6,473,203
Accounts payable	(171,890)
Federal income tax payable	1,473,572
NET CASH USED BY OPERATING ACTIVITIES	(7,100,379)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest receivable on investments	(1,784,606)
Proceeds from sale of investments	718,702,287
Purchases of investments	(709,132,443)
NET CASH PROVIDED BY INVESTING ACTIVITIES	7,785,238
NET INCREASE IN CASH AND CASH EQUIVALENTS	684,859
CASH AND CASH EQUIVALENTS - beginning	72,757
CASH AND CASH EQUIVALENTS - ending	$ 757,616

The accompanying notes are an integral part of these financial statements.

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ACandS ASBESTOS SETTLEMENT TRUST
NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE 1 - ORGANIZATION

The ACandS Asbestos Settlement Trust (the "Trust") was established on July 31, 2008 and is a "qualified settlement fund" pursuant to the meaning of Section 1.468B-1 et seq. to the Treasury Regulations promulgated under section 468B of the Internal Revenue Code. The Trust will assume all Asbestos Personal Injury Claims (whether now existing or arising at any time hereafter) and to use the Trust assets to pay holders of such Asbestos Personal Injury Claims in accordance with the Asbestos Settlement Trust Agreement and the Asbestos Settlement Trust Distribution Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Trust's financial statements are prepared using special-purpose accounting methods adopted by the Trustees which differ from accounting principles generally accepted in the United States of America. The special-purpose accounting methods were adopted in order to communicate to the beneficiaries of the Trust the net assets available for the payment of claims and related operating expenses of the Trust. Since the accompanying financial statements and transactions are not based upon GAAP, accounting treatment by other parties for these same transactions may differ as to timing and amount.

The special-purpose accounting methods include the following:

Trust Equity

Trust equity represents funds available to pay asbestos and bankruptcy related claims that have been submitted but not processed or not yet submitted. Trust expenses are also paid from trust equity. Under GAAP, trust equity would be reduced for estimates of amounts to be paid for claims that have been submitted, but not processed or not yet submitted.

Claim Expense

Claims are expensed in the period in which the confirmed claims are settled. Under GAAP, a liability would be recorded for an estimate of the amount to be paid for claims that have been incurred but not yet reported, and for those claims that have been submitted but not yet approved for payment by the Trust.

Payments for Services

Payments for services to be received over an extended period in the future are expensed as paid since these amounts are no longer available for the payment of claims. Under GAAP, an asset would be recorded and amortized over the period in which the related benefits are received.

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash Equivalents
The Trust considers all short-term investments with a maturity of three (3) months or less to be cash equivalents.

The Trust maintains its cash and cash equivalents, which at times may exceed federally insured limits, with financial institutions. The Trust has not experienced any losses in such accounts and management does not believe it is exposed to any significant credit risk on cash and cash equivalents.

Investments
Investments are classified as available for sale and stated at fair value. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. In accordance with FASB ASC 820-10-50, *Fair Value Measurements* establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices in active markets for identical assets or liabilities. Level 1 assets and liabilities include debt and equity securities that are traded in an active exchange market, as well as U.S. Treasury securities.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Level 2 assets and liabilities include debt securities with quoted market prices that are traded less frequently than exchange-traded instruments. This category generally includes certain U.S. Government and agency mortgage-backed debt securities, corporate-debt securities and alternative investments.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the asset or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation. This category generally includes certain private debt and equity instruments and alternative investments.

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ACandS ASBESTOS SETTLEMENT TRUST
NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments (Continued)

Fair value estimates are made at a specific point in time, based on available market information and judgments about the financial asset, including estimates of timing, amount of expected future cash flows and the credit standing of the issuer. In some cases, the fair value estimates cannot be substantiated by comparison to independent markets. In addition, the disclosed fair value may not be realized in the immediate settlement of the financial asset. In addition, the disclosed fair values do not reflect any premium or discount that could result from offering for sale at one time an entire holding of a particular financial asset. Potential taxes and other expenses that would be incurred in an actual sale or settlement are not reflected in amounts disclosed.

Income Taxes

The Trust has elected to be treated as a Qualified Settlement Fund under the Internal Revenue Code and Regulations. As a result, the Trust is subject to federal income taxes based on modified gross income. In the opinion of management, the Trust is not subject to state income taxes, and therefore, the financial statements do not include any provision or liability for state income taxes. However, federal income tax expense for the year ended December 31, 2010 was $1,539,000.

Since the Trust was formed during 2008, no U.S. federal income tax returns are closed under statute of limitations.

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions to Trust Corpus during the reporting period. Actual results could differ from those estimates.

Subsequent Events

The Trust has evaluated subsequent events through March 31, 2011, which is the date the financial statements were available to be issued.

NOTE 3 - INVESTMENTS

Brown Brothers Investments

Investments consist of the following at December 31, 2010:

Municipal bonds	$138,759,446
Corporate bonds	28,847,295
Asset-backed securities	32,252,720
Mortgage-backed obligations	6,639,425
Mutual funds	60,495,984
	266,994,870
Less: Interest receivable	(1,992,717)
	$265,002,153

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ACandS ASBESTOS SETTLEMENT TRUST
NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2010

NOTE 3 - INVESTMENTS (Continued)

Brown Brothers Investments (continued)
Future maturities of investments as of December 31, 2010 were as follows:

Within 1 year	$ 526,960
1 to 4.99 years	47,609,136
5 to 9.99 years	46,086,814
10 to 14.99 years	28,098,295
15 to 19.99 years	15,971,989
Thereafter	68,205,692
	206,498,886
Investments with no stated maturity	60,495,984
	$266,994,870

Fair value of these investments is determined based on quoted prices for similar assets or liabilities (Level 2).

ACandS, Inc.
In accordance with the terms of the settlement agreements, ACandS Asbestos Settlement Trust acquired one hundred percent (100%) of the capital stock of ACandS, Inc. This investment is recorded at the book value of ACandS, Inc. in accordance with the special-purpose basis of accounting.

Fair value of this investment is based on unobservable inputs (Level 3).

The investment in AC and S, Inc. was valued at $5,286,000 as of December 31, 2009 and 2009. For the year ended December 31, 2010, there were no changes in the fair value of the Trust's Level 3 assets.

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EXHIBIT 1.B

Summary of the Claims Processed and Paid by the Trust in 2010

ACandS Asbestos Settlement Trust

Report of Asbestos Claim Activity and Disposition during Period from January 1, 2010 through December 31, 2010

Type of Claim	Number of Claims Filed	Number of Claims Approved for Payment	Number of Claims Withdrawn or Rejected	Liquidated Value of Approved Claims	Number of Approved Claims Paid	Amount Paid on Approved Claims after Application of Payment Percentage
Pre-Petition Liquidated Claims	6,713	3,059	3,654	$80,662,711	3,059	$6,060,996
Category A Claims (Disease Levels III – VII)	9,825	1,820	541	$197,158,730	1,114	$7,335,321.43
Category B Claims (Disease Levels I and II)	23,172	4,279	698	$19,266,000	3,517	$1,093,563
Unspecified Disease Level Claims	822	0	239	$0	0	$0

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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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

---------- x

AFFIDAVIT OF WILLIAM WELLER, PARALEGAL

STATE OF DELAWARE :
: SS:
NEW CASTLE COUNTY :

I, William Weller, certify that I am, and at all times during the service, have been an employee of Morris James LLP, not less than 18 years of age and not a party to the matter concerning which service was made. I certify further that on April 26, 2011, I caused to be served:

ACANDS ASBESTOS SETTLEMENT TRUST'S NOTICE OF FILING OF ANNUAL REPORT FOR THE YEAR ENDING DECEMBER 31, 2010

Service was completed upon the party on the attached list as indicated thereon.

Date: April 26, 2011

William Weller

SWORN AND SUBSCRIBED before me this 26th day of April, 2011.



NOTARY
My commission expires: 12/22/12

VIA HAND DELIVERY
Richard L. Schepacarter
Trial Attorney
Office of the United States Trustee
J. Caleb Boggs Federal Building
844 North King Street, Suite 2207
Lockbox # 35
Wilmington, DE 19801

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