**IN THE UNITED STATES BANKRUPTCY COURT**
**FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

| | | |
|---|---|---|
| **IN RE:** | ) | **Jointly Administered at** |
| | ) | **Case No. 02-20198-TPA** |
| **NORTH AMERICAN REFRACTORIES, COMPANY, *ET AL.*,** | ) | **Chapter 11** |
| | ) | |
| **Reorganized Debtors.** | ) | |
| | ) | |

**NOTICE OF FILING ANNUAL REPORT, FINANCIAL STATEMENTS AND RESULTS OF OPERATIONS OF THE NORTH AMERICAN REFRACTORIES COMPANY ASBESTOS PERSONAL INJURY SETTLEMENT TRUST FOR FISCAL YEAR ENDED DECEMBER 31, 2020**

**PLEASE TAKE NOTICE** that, on June 30, 2021, the Trustees of the North American Refractories Company Asbestos Personal Injury Settlement Trust (the "Trust") filed the Annual Report, Financial Statements and Results of Operations of the Trust for Fiscal Year Ended December 31, 2020 (the "Annual Report") and its audited financial statements for the same period (the "Audited Financial Statements"). The Annual Report and the Audited Financial Statements are attached hereto as Exhibits "A" and "A-1," respectively.

Respectfully submitted,

Dated: June 30, 2021

**BABST, CALLAND, CLEMENTS & ZOMNIR, P.C.**

By: */s/ David W. Ross*
David W. Ross (PA ID No. 62202)

Two Gateway Center, 7th Floor
Pittsburgh, PA 15222
Telephone: (412) 394-5400
Facsimile: (412) 394-6576
Email: dross@babstcalland.com

-and-

**STUTZMAN, BROMBERG**
**ESSERMAN & PLIFKA**
**A Professional Corporation**
Sander L. Esserman (Texas Bar No. 06671500)
Steven A. Felsenthal (Texas Bar No. 06889900)
2323 Bryan Street, Suite 2200
Dallas, Texas 85201-2689
Telephone: (214) 969-4900
Facsimile: (214) 969-4999
Email: esserman@sbep-law.com
felsenthal@sbep-law.com

**ATTORNEYS FOR THE**
**NORTH AMERICAN REFRACTORIES**
**COMPANY ASBESTOS PERSONAL INJURY**
**SETTLEMENT TRUST**

**IN THE UNITED STATES BANKRUPTCY COURT**
**FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

| | | |
|---|---|---|
| **IN RE:** | ) | **Jointly Administered at** |
| | ) | **Case No. 02-20198-TPA** |
| **NORTH AMERICAN REFRACTORIES,** | ) | |
| **COMPANY, *ET AL.*,** | ) | **Chapter 11** |
| | ) | |
| **Reorganized Debtors.** | ) | |
| | ) | |

**ANNUAL REPORT, FINANCIAL STATEMENTS AND RESULTS OF OPERATIONS OF THE NORTH AMERICAN REFRACTORIES COMPANY ASBESTOS PERSONAL INJURY SETTLEMENT TRUST FOR FISCAL YEAR ENDED DECEMBER 31, 2020**

The Hon. Ken M. Kawaichi, Ret., Richard B. Schiro, and Mark M. Gleason (collectively, the "Trustees"), as Trustees of the North American Refractories Company Asbestos Personal Injury Settlement Trust (the "Trust"), submit this Annual Report, Financial Statements and Results of Operations for Fiscal Year Ended December 31, 2020 (the "Annual Report"), pursuant to the Third Amended Plan of Reorganization of North American Refractories, Company, e*t al.*, dated December 28, 2005 (the "Plan") and the First Amended North American Refractories Company Asbestos Personal Injury Settlement Trust Agreement (the "Trust Agreement").[1]

## I. General

On January 4, 2002, North American Refractories Company ("NARCO") and its affiliated debtors (collectively, the "Debtors") filed their petitions for relief under Chapter 11 of the United States Bankruptcy Code. The Debtors' bankruptcy cases were jointly administered as Case No. 02-20198. At the time the Debtors filed their petitions for relief, NARCO and Honeywell International Inc. ("Honeywell") had been named as defendants in personal injury and wrongful death actions seeking recovery for damages caused by the presence of, or exposure

[1] By written agreement, the Trustees, the, NARCO Trust Advisory Committee, the NARCO Asbestos Future Claimants Representative, and Honeywell International Inc. agreed to extend the time for the Trustees to file the Annual Report for the fiscal year ending December 31, 2020, to June 30, 2021.


Published by AsbestosClaims.Law
asbestosclaims.law/library/14019/3

to, asbestos or asbestos-containing NARCO Product Line products. By order entered on November 13, 2007, the United States Bankruptcy Court for the Western District of Pennsylvania (the "Bankruptcy Court") confirmed the Plan (the "Confirmation Order"), and on July 25, 2008, the United States District Court for the Western District of Pennsylvania entered an order affirming the Confirmation Order and the NARCO Channeling Injunction.

The Plan provides for the establishment of the Trust to pay all valid NARCO Asbestos Trust Claims pursuant to the North American Refractories Company Asbestos Personal Injury Settlement Trust Distribution Procedures (as may be amended from time to time, the "TDP") in settlement and satisfaction of the liabilities of the Debtors and Honeywell for all NARCO Asbestos Trust Claims.

On April 30, 2013, the Effective Date[2] of the Plan, the Trust was created in accordance with the Trust Agreement.[3] Pursuant to the Plan, the Trust was funded by an initial cash contribution by Honeywell, by stock in ANH Refractories Company (n/k/a HarbisonWalker International), and by the obligation of Honeywell to make future payments. *See* Trust Agreement, Art. 2.3.

Under the Trust Agreement, the NARCO Trust Advisory Committee (the "TAC") represents all holders of present NARCO Asbestos Trust Claims, and the NARCO Asbestos Future Claimants Representative (the "FCR") represents the holders of NARCO Asbestos Trust Claims yet to accrue. *See* Trust Agreement, Art. 6.1 and 7.1. Pursuant to the Trust Agreement,

[2] Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Plan or the Trust Agreement.

[3] The Trust was initially created pursuant to the trust agreement attached as an exhibit to the Plan as a Pennsylvania trust on April 30, 2013, and immediately thereafter converted to a Delaware statutory trust by execution of the Trust Agreement, the execution of a certificate of conversion, and the filing of a certificate of trust with the Delaware Secretary of State.

Joseph F. Rice, Perry Weitz, Steven Kazan, Steven T. Baron, Bruce E. Mattock, and John D. Cooney are the members of the TAC, and Lawrence Fitzpatrick is the FCR.

The Trust Agreement, at Article 3.2(g), provides that the "Trustees shall meet with the [TAC], the [FCR] and/or Honeywell … no less frequently than quarterly at the discretion of the Trustees or as requested by any of the [TAC], the [FCR] or Honeywell." The Trust Bylaws specify that the foregoing requirement will be satisfied by the Trustees meeting at least four times each calendar year with the TAC, the FCR and Honeywell. In 2020, the Trustees held Trust meetings with the TAC, the FCR and Honeywell on March 31, 2020; June 11, 2020; September 10, 2020; and December 10, 2020.

The Trustees generally held weekly executive session meetings throughout the year, usually by telephone.

Effective May 1, 2019, the Trustees named Mark M. Gleason Managing Trustee for a one-year term ending on April 30, 2020. Effective May 1, 2020, the Trustees named the Hon. Ken M. Kawaichi, Ret., Managing Trustee for a one-year term.

At its inception, and continuing through 2020, the Trust's principal office was at 1105 North Market Street, Suite 1300, Wilmington, Delaware 19801, and its administrative office was at c/o Lain Faulkner & Co., Attention: Brian Crisp, 400 N. Saint Paul, Suite 600, Dallas, Texas 75201.

In 2020, the Trustees entered into or continued service agreements with the following: Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation (general counsel); Willkie Farr & Gallagher LLP (counsel to the Trust); Babst Calland (W.D. Pa. counsel); Lain Faulkner & Co., P.C. (accountants); Morrison & Morrison, Ltd. (tax advisors); BDO USA, LLP (auditor);

Gleason & Associates, P.C. (consultants);[4] Claims Resolution Management Corporation (claims processing); Prof. Abraham J. Wyner (consultant); Mazars USA LLP (claims auditing services); AON Risk Services Central, Inc. (insurance broker); KPMG LLP (valuation consultant with respect to Trust's interests in HarbisonWalker International, Inc. for Trust's audit); Wells Fargo Bank, N.A. (banking); Merrill Lynch, Pierce, Fenner & Smith Incorporated and its affiliated company, Managed Account Advisors LLC (investment consultant); and Planet Data Solutions, Inc. (document retention services).

The TAC retained Caplin & Drysdale as its counsel. The FCR retained Young Conaway Stargatt & Taylor, LLP as his counsel. Honeywell is represented by McDermott Will & Emery LLP.

The Trust obtained liability insurance for the Trustees and indemnified persons as provided under Section 5.6 of the Trust Agreement. In addition, the Trust obtained cyber security protection insurance.

The TDP and claims materials for all NARCO Asbestos Trust Claims, including both Pre-Established Claims (as that term is defined in the TDP) and Annual Contribution Claims,[5] consisting of claim forms, claim form instructions, and release forms, may be accessed via the Trust's website at www.narcoasbestostrust.org.

The Initial Claims Filing Date (as that term is defined in the TDP) was April 1, 2014.

## II. NARCO Asbestos Trust Claims

Article 3.3(b) of the Trust Agreement requires the Trustees to file with the Bankruptcy Court a report containing a summary regarding the number and types of claims disposed of

[4] Trustee Gleason abstains from reviewing and approving invoices from Gleason & Associates.

[5] Annual Contribution Claims refer to NARCO Asbestos Trust Claims other than Pre-Established Claims.

during the period covered by the financial statements.

In 2020, the Trust paid 594 Pre-Established Claims totaling $2,215,800.[6]

In 2020, the Trust paid 3,927 Annual Contribution Claims totaling $78,116,006.[7]

Pursuant to Section 6.10 of the TDP, the Trust hereby reports the claims by Disease Levels that have been resolved and paid[8] by the Trust under Expedited Review, Individual Review, and arbitration from inception of the Trust through December 31, 2020:

| **Disease Level** | **Number of Claims** | | | **Total Amounts Paid** |
|---|---|---|---|---|
| | **Expedited Review** | **Individual Review** | **Arbitration** | |
| Other Asbestos Disease (Level I) | 8,719 | 1,527 | 1 | $12,291,510 |
| Asbestosis/Pleural Disease (Level II) | 5,874 | 1,088 | | $52,133,786 |
| Severe Asbestosis (Level III) | 426 | 35 | | $9,471,398 |
| Other Cancer (Level IV) | 970 | 88 | | $10,087,600 |
| Lung Cancer 2 (Level V) | 0 | 138 | | $2,226,975 |
| Lung Cancer 1 (Level VI) | 1,979 | 144 | 1 | $40,216,813 |
| Mesothelioma (Level VII) | 1,971 | 150 | 1 | $172,418,712 |
| **TOTAL** | **19,939** | **3,170** | **3** | **$298,846,794** |

[6] Dollar figure is net of refunds.

[7] Dollar figure is net of refunds.

[8] As of December 31, 2020, no claims have been resolved by trial. Pre-Established Claims liquidated by Honeywell before April 30, 2013, and not by the Trust, although paid by the Trust, are not included in the TDP Sec. 6.10 report of claims resolved by the Trust. The Trust notes, however, that from inception of the Trust through the period ending December 31, 2020, the Trust has paid $128,054,400 for Pre-Established Claims liquidated by Honeywell.

## III. Compensation and Expenses of Trustees, TAC and FCR[9]

### A. Trustees

Under Article 5.5(c) of the Trust Agreement, the Trust reports to the Bankruptcy Court the amount of compensation and expenses paid to the Trustees. The Trustees received compensation and reimbursement for out-of-pocket costs and expenses during the fiscal year ending December 31, 2020, as follows:

| | |
|---|---|
| **Trustees** (3) | $1,478,103 |
| **Delaware Trustee** | $4,667 |

### B. TAC

Under Article 6.6 of the Trust Agreement, the Trust reports to the Bankruptcy Court the amount of compensation and expenses paid to the TAC. The TAC received compensation and reimbursement for out-of-pocket expenses during the fiscal year ending December 31, 2020, as follows:

| | |
|---|---|
| **TAC** | $0 |

### C. FCR

Under Article 7.5 of the Trust Agreement, the Trust reports to the Bankruptcy Court the amount of compensation and expenses paid to the FCR. The FCR received compensation and reimbursement for out-of-pocket expenses during the fiscal year ending December 31, 2020, as follows:

| | |
|---|---|
| **FCR** | $27,620 |

[9] The Trust's audited financial statements and the compensation and expenses reported herein are presented on an accrual basis.



*NARCO Asbestos Trust Annual Reports, 2020 annual report* Published by AsbestosClaims.Law
ACL Doc 14019 · Page 8 of 64 **asbestosclaims.law/library/14019/8**

## V. Financial Statements

A copy of the Trust's audited financial statements for the year ending December 31, 2020, is attached hereto as Exhibit "A-1."

Respectfully submitted,

Dated: June 30, 2021

**BABST, CALLAND, CLEMENTS & ZOMNIR, P.C.**

By: */s/ David W. Ross*
David W. Ross (PA ID No. 62202)

Two Gateway Center, 7th Floor
Pittsburgh, PA 15222
Telephone: (412) 394-5400
Facsimile: (412) 394-6576
Email: dross@babstcalland.com

-and-

**STUTZMAN, BROMBERG ESSERMAN & PLIFKA**
**A Professional Corporation**
Sander L. Esserman (Texas Bar No. 06671500)
Steven A. Felsenthal (Texas Bar No. 06889900)
2323 Bryan Street, Suite 2200
Dallas, Texas 85201-2689
Telephone: (214) 969-4900
Facsimile: (214) 969-4999
Email: esserman@sbep-law.com
felsenthal@sbep-law.com

**ATTORNEYS FOR THE NORTH AMERICAN REFRACTORIES COMPANY ASBESTOS PERSONAL INJURY SETTLEMENT TRUST**

# EXHIBIT A-1


Published by AsbestosClaims.Law
**asbestosclaims.law/library/14019/10**

# North American Refractories Company Asbestos Personal Injury Settlement Trust

## Audited Special-Purpose Financial Statements with Supplementary Information

For the Years Ended December 31, 2020 and 2019

The report accompanying these financial statements was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.


Published by AsbestosClaims.Law
**asbestosclaims.law/library/14019/11**

# North American Refractories Company
# Asbestos Personal Injury Settlement Trust

## Audited Special-Purpose Financial Statements with Supplementary Information

Years Ended December 31, 2020 and 2019

# North American Refractories Company
# Asbestos Personal Injury Settlement Trust

## Contents


| | |
|---|---|
| **Independent Auditor's Report** | 1-3 |
| **Special-Purpose Financial Statements** | |
| Special-Purpose Statements of Assets, Liabilities and Net Claimants' Equity | 4 |
| Special-Purpose Statements of Changes in Net Claimants' Equity | 5 |
| Special-Purpose Statements of Cash Flows | 6 |
| Notes to the Special-Purpose Financial Statements | 7-14 |
| **Supplementary Information** | |
| Independent Auditor's Report on Supplementary Information | 15 |
| Schedule of Operating Expenses | 16 |

Tel: 703-893-0600
Fax: 703-893-2766
www.bdo.com

8401 Greensboro Drive
Suite 800
McLean, VA 22102

## Independent Auditor's Report

Trustees
North American Refractories Company Asbestos Personal Injury Settlement Trust
Dallas, Texas

### *Opinion*

We have audited the accompanying special-purpose financial statements of the North American Refractories Company Asbestos Personal Injury Settlement Trust (the "Trust") which comprise the special-purpose statements of assets, liabilities and net claimants' equity as of December 31, 2020 and 2019, and the related special-purpose statements of changes in net claimants' equity and special-purpose statements of cash flows for the years then ended and the related notes to the special-purpose financial statements.

In our opinion, the accompanying special-purpose financial statements present fairly, in all material respects, the financial position of the Trust as of December 31, 2020 and 2019, and the results of its changes in net claimants' equity and its cash flows for the years then ended, in accordance with the basis of accounting described in Note 2 to the special-purpose financial statements.

### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Special-Purpose Financial Statements* section of our report. We are required to be independent of the Trust and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Emphasis of Matter - Basis of Accounting*

We draw attention to Note 2 of the special-purpose financial statements which describes the basis of accounting. As described in Note 2, these special-purpose financial statements were prepared on a special-purpose basis of accounting which is the basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter. The special-purpose basis of accounting has been used to communicate the amount of net claimants' equity presently available to fund current and future claims.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



***Responsibilities of Management for the Special-Purpose Financial Statements***

Management is responsible for the preparation and fair presentation of the special-purpose financial statements in accordance with the basis of accounting described in Note 2 to the special-purpose financial statements, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of special-purpose financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the special-purpose financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern within one year after the date that the special-purpose financial statements are issued or available to be issued.

***Auditor's Responsibilities for the Audit of the Special-Purpose Financial Statements***

Our objectives are to obtain reasonable assurance about whether the special-purpose financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the special-purpose financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the special-purpose financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the special-purpose financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the special-purpose financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.




Published by AsbestosClaims.Law
asbestosclaims.law/library/14019/15

***Other Matter - Restriction of Use***

Our report is intended solely for the information and use of the Trust, and is not intended to be and should not be used by anyone other than the specified party. This restriction is not intended to limit the distribution of this report which, upon filing with the United States Bankruptcy Court for the Western District of Pennsylvania, is a matter of public record.

BDO USA, LLP

McLean, Virginia
June 25, 2021

# Special-Purpose Financial Statements

# North American Refractories Company
# Asbestos Personal Injury Settlement Trust

## Special-Purpose Statements of Assets, Liabilities and Net Claimants' Equity

| *December 31,* | 2020 | 2019 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalents | $ 7,833,404 | $ 8,264,245 |
| Investment in HWI | 421,500,000 | 363,200,000 |
| Due from Honeywell | 22,737,643 | 18,871,757 |
| Prepaid expenses | 100,000 | 100,000 |
| **Total assets** | 452,171,047 | 390,436,002 |
| **Liabilities** | | |
| Accrued expenses and accounts payable | 1,370,485 | 876,394 |
| Accrued claims | 22,738,075 | 18,959,698 |
| Deferred tax liability | 68,674,220 | 47,103,220 |
| **Total liabilities** | 92,782,780 | 66,939,312 |
| **Net claimants' equity** | $ 359,388,267 | $ 323,496,690 |

*See accompanying notes to the special-purpose financial statements.*

# North American Refractories Company
# Asbestos Personal Injury Settlement Trust

## Special-Purpose Statements of Changes in Net Claimants' Equity

| *Years ended December 31,* | 2020 | 2019 |
|---|---|---|
| **Additions** | | |
| Investment income | $ 291 | $ 447,136 |
| Net change in unrealized gain on investment securities | - | 412,513 |
| Net change in unrealized gain on investment in HWI | 58,300,000 | 59,800,000 |
| **Total additions** | 58,300,291 | 60,659,649 |
| **Deductions** | | |
| Operating expenses | 13,855,461 | 15,393,098 |
| Direct investment expenses | - | 65,194 |
| Net realized loss on investment securities | - | 258,602 |
| Deferred income tax expense | 21,571,000 | 22,126,000 |
| **Total deductions** | 35,426,461 | 37,842,894 |
| Increase in net claimants' equity | 22,873,830 | 22,816,755 |
| **Net claimants' equity** | | |
| Beginning of the year | 323,496,690 | 320,784,094 |
| Contributions from Honeywell: | | |
| Operating expenses funding | 12,938,538 | 10,694,124 |
| Annual contribution claims funding | 78,110,706 | 28,919,400 |
| Pre-established claims funding | 2,212,800 | 7,835,400 |
| Distributions from net claimants' equity | (80,244,297) | (67,553,083) |
| End of the year | $ 359,388,267 | $ 323,496,690 |

*See accompanying notes to the special-purpose financial statements.*

# North American Refractories Company
# Asbestos Personal Injury Settlement Trust

## Special-Purpose Statements of Cash Flows

| *Years ended December 31,* | 2020 | 2019 |
|---|---|---|
| **Cash inflows:** | | |
| Interest income receipts | $ 291 | $ 619,607 |
| Annual contribution claims funding | 78,110,706 | 28,919,400 |
| Pre-established claims funding | 2,212,800 | 7,835,400 |
| Operating expenses funding | 12,938,538 | 10,694,124 |
| **Total cash inflows** | 93,262,335 | 48,068,531 |
| **Cash outflows:** | | |
| Distributions to claimants | 80,331,806 | 68,029,142 |
| Trust operating expenses | 13,361,370 | 15,766,481 |
| Net realized loss on investment securities | - | 258,602 |
| **Total cash outflows** | 93,693,176 | 84,054,225 |
| **Net outflows** | (430,841) | (35,985,694) |
| **Non-cash changes:** | | |
| Net change in unrealized gain on investment securities | - | 412,513 |
| Amortization of bond premium | - | (65,194) |
| **Total non-cash changes** | - | 347,319 |
| Net decrease in cash and cash equivalents | (430,841) | (35,638,375) |
| Cash and cash equivalents, at the beginning of year | 8,264,245 | 43,902,620 |
| **Cash and cash equivalents, at the end of year** | $ 7,833,404 | $ 8,264,245 |

*See accompanying notes to the special-purpose financial statements.*

# North American Refractories Company
# Asbestos Personal Injury Settlement Trust

## Notes to the Special-Purpose Financial Statements

### 1. Description and Funding of the Trust

The North American Refractories Company Asbestos Personal Injury Settlement Trust (the "Trust"), organized pursuant to the laws of the State of Delaware, was established pursuant to the Third Amended Plan of Reorganization of North American Refractories Company, et al. dated December 28, 2005 (the "Plan") and became effective on April 30, 2013. The Trust was formed to assume all liabilities of Honeywell International, Inc. ("Honeywell"), any Honeywell Affiliate, North American Refractories Company ("NARCO") and its affiliates with respect to any and all NARCO Asbestos Trust Claims, (whether now existing at the effective date or arising thereafter) and to use the Trust assets and income to pay holders of valid claims in accordance with the First Amended North American Refractories Company Asbestos Personal Injury Settlement Trust Agreement (the "Trust Agreement") and the First Amended North American Refractories Company Asbestos Personal Injury Settlement Trust Distribution Procedures. The Trust's funding is dedicated solely to the settlement of asbestos personal injury claims and the related costs thereto, as defined in the Plan. The Trust's principal office is in Wilmington, Delaware and its administrative office is located in Dallas, Texas. Defined terms have the meanings assigned to them in the Plan.

The Trust was initially funded with cash contributions from Honeywell in the amount of $7,353,880 (an amount estimated to be sufficient to pay all pre-effective date expenses as well as the Trust's operating expenses until December 31, 2013) and a 79% interest in the equity of Post-Effective Harbison Walker International (HWI), formerly known as ANH Refractories Company, valued at $370,194,000.

In December 2013, HWI paid a liquidating dividend to its shareholders in the amount of $170,000 per share. HWI had no current or accumulated earning and profits as of December 31, 2013 and thus the distribution was recorded as a return of capital, decreasing the basis of the investment in HWI by $134,300,000. The use of any dividends paid by HWI and any earnings therefrom is restricted to payment of approved Annual Contribution Claims as defined in the Trust Agreement. The fair value of the Trust's interest in the HWI investment was adjusted at December 31, 2020 and 2019 to $421,500,000 and $363,200,000, respectively, based upon a valuation report prepared by an independent valuation firm.

Claims are designated in the Trust Agreement as either Annual Contribution ("AC") or Pre-Established ("PE") claims. On a quarterly basis, Honeywell transfers to the PE Claims Fund an amount of cash equal to the amount of PE claims in the PE Claims Fund FIFO Payment Queue. Also, on a quarterly basis, Honeywell transfers to the AC Claims Fund an amount of cash equal to the amount of AC claims in the AC Claims Fund FIFO Payment Queue after application of funds from the Trust's holdings to pay AC Claims, as provided in the Trust Agreement. Honeywell's obligation to make quarterly contributions to the Trust's AC Claims Fund is subject to the annual caps or limitations as stated in § 2.3(c)(i)(A)(I) of the Trust Agreement. There are no caps or limitations on Honeywell's obligations to contribute to the PE Claims Fund amounts necessary to pay all approved claims in the PE Claims Fund FIFO Payment Queue.

Pursuant to requirements of the Plan and the Trust Agreement, the Trust maintains three cash accounts. The Operating Expense account is maintained to pay only administrative expenses of the Trust. Honeywell is required to transfer to the Operating Expense account funds equal to 25% of the Trust's annual administrative budget on a quarterly basis. The AC Claim Distribution account is maintained to pay only AC claims. The PE Claim Distribution account is maintained to pay only PE claims.



*NARCO Asbestos Trust Annual Reports, 2020 annual report* Published by AsbestosClaims.Law
ACL Doc 14019 · Page 21 of 64 **asbestosclaims.law/library/14019/21**

## 2. Significant Accounting Policies

### *Basis of Presentation*

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 (GAAP). The special-purpose accounting methods were adopted in order to communicate to the beneficiaries of the Trust the net claimants' equity and related operating expenses of the Trust. Since the accompanying special-purpose 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:

a. Funding received from Honeywell for operating expenses and claim payments are recorded as contributions directly to net claimants' equity when the cash is received or when the assets are transferred. These funds do not represent income to the Trust. Under GAAP, these funds would be recorded as income to the Trust in the period that the funds were assigned to the Trust, could be reasonably estimated, and collectability was assured.

b. The Trust's investments are recorded at fair value. The fair value of the investment in HWI is determined annually by an independent valuation that is ultimately approved by the Trustees. Net realized and unrealized gains or (losses) on investments are recorded as additions or (deductions) in the special-purpose statements of changes in net claimants' equity.

c. For special-purpose accounting, a claim is deemed a liability of the Trust that reduces net claimants' equity when the claim is entered in the Payment Queue(s). The Trust reduces net claimants' equity by the amount of claims when entered in the Payment Queue. Under GAAP, a liability for claims would be recorded based on offers extended and an estimate of the liability for remaining claims.

d. Payments for services to be received over an extended period in the future are expensed as paid because 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.

### *Use of Estimates*

The preparation of special-purpose financial statements in conformity with the special-purpose accounting methods described above requires the Trust to make estimates and assumptions that affect the reported amounts of certain assets and liabilities and the disclosure of contingent assets and liabilities at the date of the special-purpose financial statements, as well as the reported amounts of additions and deductions to net claimants' equity during the reporting period. Actual results could differ from those estimates and such differences could have a material effect on net claimants' equity.




Published by AsbestosClaims.Law
asbestosclaims.law/library/14019/22

***Cash and Cash Equivalents and Investment in HWI***

The Trust considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

As discussed in Note 1, the PE Claims Distribution account, AC Claims Distribution account and Operating Expense account are to be used only for designated purposes.

The fair value of the investment in HWI is determined annually by an independent valuation firm that is ultimately approved by the Trustees. Proceeds from sale of the Trust's ownership interest (including any cash dividends) are restricted for payment of AC Claims.

***Accrued Expenses and Accounts Payable***

Accrued expenses and accounts payable consist of outstanding invoices associated with managing the Trust.

***Accrued Claims***

Accrued claims consist of certain claims that are settled but unpaid at December 31. A settled claim is a claim with a liquidated value determined by the Trustees that has been accepted by the claimant with an executed release submitted to the Trust, and entered in the applicable payment queue. An unpaid settled claim is a claim that has not yet been paid.

***Operating Expenses***

Operating expenses of the Trust are recorded as deductions on the special-purpose statements of changes in net claimants' equity in the period in which the invoices are received and approved.

***Income Taxes***

The Trust is classified as a Qualified Settlement Fund pursuant to the Internal Revenue Code and Regulations (the Code) thereunder. As a result, the Trust is subject to federal income taxes based on modified gross income, as defined by the Code. No provision for state income taxes was recorded because, as a Delaware trust, the Trust has no state income tax return filing obligation and is not obligated to pay state income taxes.

Income taxes are accounted for under the asset and liability method. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the special-purpose financial statement carrying amount of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

***Risks and Uncertainties***

The Trust's assets that are exposed to credit risk consist of cash and cash equivalents. Cash and cash equivalents are maintained at financial institutions and, at times, balances may exceed federally insured limits. The Trust has never experienced any losses related to these balances.




Published by AsbestosClaims.Law
asbestosclaims.law/library/14019/23

Amounts on deposit in excess of federally insured limits at December 31, 2020 approximate $7.6 million.

Through 2019, the Trust invested in a professionally managed investment portfolio that contained mutual funds, bonds and term deposits. Such investments are exposed to various risks such as interest rate, market, and credit risks. Except for the investment in HWI (see Notes 3 and 4), the investment portfolio was fully liquidated in 2019.

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the COVID-19 outbreak) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 pandemic continues to evolve as of the date of this report. The COVID-19 pandemic has contributed to significant volatility in financial markets. As it relates to the operations and valuation of HWI, HWI's suppliers have experienced decreased production levels based on factory closures and reduced operating hours in those facilities. Likewise, HWI is dependent on its workforce to deliver its products and services. Developments such as social distancing and shelter-in-place directives have impacted HWI's ability to deploy its workforce. These factors have had, and may continue to have, a material effect on HWI's results of future operations, financial position, and liquidity in fiscal year 2021, which may then in turn have a material effect on the valuation of the Trust's investment in HWI. The Trustees, Trust advisors, and management of the Trust are actively monitoring the impact of this global situation on the Trust's financial condition and operations. Given the daily evolution of the COVID-19 pandemic and the global responses to curb its spread, the Trust is not able to estimate the long-term effects of the COVID-19 pandemic on its financial condition and operations.

In addition, on March 27, 2020, the "Coronavirus Aid, Relief and Economic Security (CARES) Act" was signed into law. The Trustees, Trust advisors, and management of the Trust continue to examine the impact that the CARES Act may have on the Trust's long-term financial condition and operations.

### 3. Investment in HWI

The Trust's most significant investment is its 79% interest in HWI. Investments in private equity securities are generally illiquid, non-marketable and long-term in nature and there can be no assurance that the Trust will be able to realize the reported fair value of its investment in HWI.

### 4. Fair Value Measurements

The Trust's investments are recorded at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability between market participants in an orderly transaction on the measurement date. The market in which the reporting entity would sell the asset or transfer the liability with the greatest volume and level of activity for the asset or liability is known as the principal market. When no principal market exists, the most advantageous market is used. This is the market in which the reporting entity would sell the asset or transfer the liability with the price that maximizes the amount that would be received or minimizes the amount that would be paid. Fair value is based on assumptions market participants would make in pricing the asset or liability. Generally, fair value is based on observable quoted market prices or




Published by AsbestosClaims.Law
asbestosclaims.law/library/14019/24

derived from observable market data when such market prices or data are available. When such prices or inputs are not available, the Trust would use valuation models.

The Trust's assets recorded at fair value on a recurring basis are categorized based on the priority of the inputs used to measure fair value. The inputs used in measuring fair value are categorized into three levels, as follows:

- **Level 1** - Inputs that are based upon quoted prices for identical instruments traded in active markets.
- **Level 2** - Inputs that are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar investments in markets that are not active, or models based on valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the investment.
- **Level 3** - Inputs that are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

The following section describes the valuation methodologies the Trust uses to measure its financial assets at fair value:

Investment in HWI is considered Level 3 and is valued based upon a valuation prepared by an independent valuation firm. The valuation uses model-based calculations based on market-based inputs, including but not limited to, discounted cash flow analysis, valuation multiples, implied enterprise values, market price data of stocks of companies engaged in the same or similar line of business as that of HWI, and the correlation of all these inputs.

***Level 3 gains and losses***

The following table sets forth a summary of changes in the fair value of the Trust's investment in HWI (Level 3 assets) for the years ended December 31, 2020 and 2019:

| | Fair Value Measurements Using Significant Unobservable Inputs (Level 3) | |
|---|---|---|
| | 2020 | 2019 |
| Balance, at the beginning of the year | $ 363,200,000 | $ 303,400,000 |
| Net change in HWI valuation | 58,300,000 | 59,800,000 |
| Balance, at the end of the year | $ 421,500,000 | $ 363,200,000 |

The following table summarizes the significant unobservable inputs the Trust used to value its investment categorized within Level 3 as of December 31, 2020. This table is not intended to be all-inclusive, but instead captures the significant unobservable inputs relevant to its determination of fair values.

| Asset | Fair Value at December 31, 2020 | Valuation Technique | Significant Unobservable Input | Weighted Average |
|---|---|---|---|---|
| Investment in HWI | $ 421,500,000 | Combination of income and market approach | Discount rate | 12.5% |

Due to the uncertainty inherent in the valuation process, the estimated fair value reflected in the accompanying special-purpose financial statements may differ from values that would have been used had a readily available market for the investment existed, and the difference could be material. Additionally, changes in the market environment and other events that may occur over the life of the investment may cause the gains or losses ultimately realized on this investment to be different than the valuation currently assigned.

## 5. Income Taxes

During the years ended December 31, 2020 and 2019, the Trust generated net operating losses of approximately $14,000,000 and $15,000,000, respectively. Total net operating loss carryforward available at December 31, 2020 to offset future taxable income of the Trust is approximately $81,300,000.

Deferred income taxes result from differences between the special-purpose financial statement and tax reporting of additions and deductions to net assets. The entire amount of the deferred tax liability reported as of December 31, 2020 and 2019 is attributed to the appreciation of the Trust's investment in HWI, and is calculated based on the cumulative unrealized gain times the applicable tax rate of 37.0% as of December 31, 2020 and 2019, respectively.

The deferred tax asset consists of the tax benefits related to net operating loss carryforwards, approximately $30,000,000 and $25,000,000 at December 31, 2020 and 2019, respectively.

In assessing the realizability of the deferred tax asset, management considers whether it is more likely than not that some portion of the entire deferred tax asset will be recognized. The ultimate realization of the deferred tax asset is dependent upon the generation of future taxable income during the periods in which temporary differences become deductible. Management considers reversal of deferred tax liabilities, projected future taxable income and tax planning strategies that can be implemented by the Trust in making this assessment. In keeping with the special-purpose basis of accounting, the deferred tax asset will not be recorded until the realizability of the asset is assured. Accordingly, the Trust has recorded a full valuation allowance against the deferred tax asset at December 31, 2020 and 2019. The Trust's net operating loss carryforward generated from 2017 and prior will expire, if not utilized, in various years through 2037. Net operating losses generated from 2018 and forward will carryforward without expiration.




Published by AsbestosClaims.Law
asbestosclaims.law/library/14019/26

# North American Refractories Company
# Asbestos Personal Injury Settlement Trust

## Notes to the Special-Purpose Financial Statements

### 6. Net Claimants' Equity

The contributions to and deductions from net claimants' equity for the years ended December 31, 2020 and 2019 are comprised of the following:

| | 2020 | 2019 |
|---|---|---|
| Contributions from Honeywell: | | |
| Cash for operations | $ 12,938,538 | $ 10,694,124 |
| Cash for annual contribution claims | 78,110,706 | 28,919,400 |
| Cash for pre-established claims | 2,212,800 | 7,835,400 |
| Net operating results | (13,855,170) | (14,857,245) |
| Net change in HWI stock valuation, net of tax | 36,729,000 | 37,674,000 |
| Distributions from net claimants' equity | (80,244,297) | (67,553,083) |
| Change in net claimants' equity | $ 35,891,577 | $ 2,712,596 |

### 7. Distributions from Net Claimants' Equity

For the years ended December 31, 2020 and 2019, the Trust settled and paid 3,927 and 6,954 AC claims totaling $78,116,006 and $60,197,742, respectively. In addition, the Trust settled and paid 594 and 1,204 PE claims totaling $2,215,800 and $7,831,400, respectively. For the year ended December 31, 2020, the Trust settled 906 AC claims totaling $22,281,475 and 20 PE claims totaling $456,600 which were accrued as of December 31, 2020 and were paid subsequent to year end.

### 8. Contingent Liabilities

The Plan Documents (as defined in the Plan) subject the Trust to certain reimbursement and indemnification obligations that may result in future claims against the Trust.

The probability of such claims cannot be reasonably determined. Accordingly, no associated liability has been recorded in the accompanying special-purpose financial statements. Such claims, if any, are not expected to be material.

### 9. Liability for Asbestos Claims

Personal injury claims that were settled, but unpaid as of December 31, 2020, have been accrued and included in accrued claims. These amounts have been included in distributions from net claimants' equity in the accompanying special-purpose statements of changes in net claimants' equity for the payment of claims for the year ended December 31, 2020.

The ultimate number of Asbestos PI Trust Claims to be filed and the liability for all such claims are not determinable at this time. The net claimants' equity at December 31, 2020 and 2019 represents funding available for Asbestos PI Trust Claims for which no fixed liability has yet been established. However, Honeywell is required to make contributions to the Trust to pay claims as provided in the Trust Agreement.

# North American Refractories Company
# Asbestos Personal Injury Settlement Trust

## Notes to the Special-Purpose Financial Statements

### 10. Related Party Transactions

Pursuant to Sections 3.1(c)(x) and 5.8 of the Trust Agreement, the Trust has engaged individuals at Gleason & Associates, P.C. ("Gleason") for claims consulting services. Trustee Gleason is a principal of Gleason. Pursuant to Trust policy, Trustee Gleason abstained from the decision to engage the individuals at Gleason and also abstains from reviewing and approving invoices from Gleason. During the years ended December 31, 2020 and 2019, the Trust incurred $1,075,161 and $1,240,096, respectively, of consulting expenses with this related party, which is included within the consulting line of operating expenses in the accompanying special-purpose statements of changes in net claimants' equity and the supplemental schedule of operating expenses.

### 11. Subsequent Events

The Trust has evaluated its December 31, 2020 special-purpose financial statements for subsequent events through June 25, 2021 the date the special-purpose financial statements were available to be issued. The Trust is not aware of any subsequent events which would require recognition or disclosure in the special-purpose financial statements.




Published by AsbestosClaims.Law
asbestosclaims.law/library/14019/28

# Supplementary Information

BDO

Tel: 703-893-0600
Fax: 703-893-2766
www.bdo.com

8401 Greensboro Drive
Suite 800
McLean, VA 22102

## Independent Auditor's Report on Supplementary Information

Trustees
North American Refractories Company Asbestos Personal Injury Settlement Trust
Dallas, Texas

Our audit of the special-purpose financial statements included in the preceding section of this report was conducted for the purpose of forming an opinion on those statements as a whole. The supplementary information presented in the following section of this report is presented for purposes of additional analysis and is not a required part of those special-purpose financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the special-purpose financial statements. The information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the special-purpose financial statements or to the special-purpose financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the special-purpose financial statements as a whole.

BDO USA, LLP

June 25, 2021

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

# North American Refractories Company
# Asbestos Personal Injury Settlement Trust

## Schedule of Operating Expenses

| *For the years ended December 31,* | 2020 | 2019 |
|---|---|---|
| Operating expenses | | |
| Legal fees | $ 5,421,227 | $ 6,738,749 |
| Claims processing services | 5,132,773 | 5,213,984 |
| Trustee disbursements | 1,478,103 | 1,498,438 |
| Consulting | 1,156,906 | 1,281,231 |
| Accounting and financial statement audit | 272,744 | 304,594 |
| Insurance | 162,398 | 163,681 |
| Administrative costs | 4,667 | 4,000 |
| Other | 226,643 | 188,421 |
| **Total operating expenses** | $ 13,855,461 | $ 15,393,098 |

*See independent auditor's report on supplementary information.*

**IN THE UNITED STATES BANKRUPTCY COURT**
**FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

| | | |
|---|---|---|
| IN RE: | ) | Jointly Administered at |
| | ) | Case No. 02-20198-TPA |
| NORTH AMERICAN REFRACTORIES, | ) | |
| COMPANY, *ET AL.*, | ) | Chapter 11 |
| | ) | |
| Debtors. | ) | Related to Doc. No. 8425 |
| | ) | |

**CERTIFICATE OF SERVICE**

I, David W. Ross, certify under penalty of perjury that I served the *Notice of Filing Annual Report, Financial Statements and Results of Operations for Fiscal Year Ended December 31, 2020* and related exhibits filed at Doc. No. 8425 on the parties at the addresses and/or e-mail addresses and in the manner specified on the attached **Exhibits "A"** and **"B"** on June 30, 2021.

Dated: June 30, 2021

*/s/ David W. Ross*
David W. Ross, Esquire
PA ID No. 62202
dross@babstcalland.com
Babst, Calland, Clements & Zomnir, P.C.
Firm No. 812
Two Gateway Center, 7th Floor
Pittsburgh, PA 15222
(412) 394-5400

*Counsel to North American Refractories Company Asbestos Personal Injury Settlement Trust*

10820897.1

**EXHIBIT "A" - SERVICE LIST**

**All parties listed below were served with a copy of the foregoing pleading via USPS first-class mail:**

Counsel to Honeywell International Inc.
McDermott Will & Emery, LLP
Attn: Peter John Sacripanti
John J. Calandra
340 Madison Avenue
New York, NY 10173-1922

Trust Advisory Committee

Baron & Budd
Attn: Steven T. Baron
3102 Oak Lawn, Suite 400
Dallas, Texas 75219-4281

Kazan, McClain, Satterley & Greenwood
A Professional Law Corporation
Attn: Steven Kazan
Jack London Market
55 Harrison Street, Suite 400
Oakland, CA 94607

Goldberg, Persky & White, P.C.
Attn: Bruce E. Mattock
11 Stanwix Street
Suite 1800
Pittsburgh, Pennsylvania 15222

Motley Rice LLC
Attn: Joseph F. Rice
John A. Baden
28 Bridgeside Boulevard
Mt. Pleasant, South Carolina 29464

Weitz & Luxenberg P.C.
Attn: Perry Weitz
Lisa Nathanson Busch
700 Broadway
New York, NY 10003



*NARCO Asbestos Trust Annual Reports, 2020 annual report*
ACL Doc 14019 · Page 33 of 64
Published by AsbestosClaims.Law
**asbestosclaims.law/library/14019/33**

Cooney & Conway
Attn: John D. Cooney
120 N. LaSalle Street
30th Floor
Chicago, IL 60602

Counsel to the Trust Advisory Committee

Caplin & Drysdale
Attn: Ann C. McMillan
One Thomas Circle, N.W.
Washington, DC 20005

Future Asbestos Claimants' Representative

Lawrence Fitzpatrick
100 American Metro Boulevard
Suite 108
Hamilton, New Jersey 08619

Counsel to the Future Asbestos Claimants' Representative

Young Conaway Stargatt & Taylor, LLP
Attn: James L. Patton, Jr.
Edwin J. Harron
Sharon M. Zieg
Sara Beth A. R. Kohut
Rodney Square
1000 North King Street
Wilmington, Delaware 19801

HWI
HWI
Attention: General Counsel
1305 Cherrington Parkway
Suite 100
Moon Township, PA 15108

Joe Gromacki
Tom Monson
Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654-3456

**EXHIBIT B**

**All parties below received a copy of the foregoing pleading via the Court's CM/ECF system:**

Julie A. Ardoin on behalf of Creditor Ancel Abadie
dlawless@ardoinlawfirm.com

Peter J. Ashcroft on behalf of Attorney Baron & Budd, P.C.
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Creditor All Asbestos Creditors represented by Cascino Vaughan Law Offices
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Creditor Bethlehem Steel Liquidating Trust
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Creditor Motley Rice, LLC
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Creditor North American Refractories Company Asbestos Personal Injury Settlement Trust
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Creditor Provost & Umphrey LLP
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Creditor Reaud, Morgan & Quinn
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Creditor The Law offices of Peter G. Angelos, P.C
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Interested Party Baldwin & Baldwin
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Interested Party Brayton Purcell, L.L.P.
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Interested Party Bruegger & McCullough, P.C.
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Interested Party Hissey *Kientz, LLP
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Interested Party Hossley*Embry

pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Interested Party North American Refractories Company Asbestos Personal Injury Settlement Trust
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Interested Party The Lipman Law Firm
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Interested Party Thornton & Naumes, L.L.P.
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Interested Party Waters & Kraus
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Interested Party Weitz & Luxemberg, P.C.
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Peter J. Ashcroft on behalf of Interested Party Williams Kherkher L.L.P.
pashcroft@bernsteinlaw.com, ckutch@ecf.courtdrive.com;acarr@bernsteinlaw.com

Edwin Beachler on behalf of Attorney LeBlanc & Waddell LLP
ebeachler@cbmclaw.com,
dlaughlin@cbmclaw.com;mruefle@cbmclaw.com;lkontor@cbmclaw.com

Alane A. Becket on behalf of Creditor American Express Travel Related Services Company, Inc.
Notices@becket-lee.com

Robert S. Bernstein on behalf of Creditor All Asbestos Tort Claimants
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Creditor Asbestos Related Injury Creditors
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Creditor Baron & Budd, P.C.
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Creditor Motley Rice, LLC
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@

ecf.courtdrive.com

Robert S. Bernstein on behalf of Creditor Provost & Umphrey LLP
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Creditor Provost Umphrey, LLC
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Creditor Reaud, Morgan & Quinn
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Creditor Reaud, Morgan Parties & Quinn
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Brayton Purcell, L.L.P.
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Brent Coon & Associates
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Cairncross & Hempelmann, P.S.
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Campbell Cherry Harrison Davis Dove,P.C.
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Environmental Litigation Group, P.C.
rbernstein@bernsteinlaw.com,
pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Heard, Robins, Cloud, Lubel & Greenwood, L.L.P.
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Hissey *Kientz, LLP
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Hissey, Kientz & Herron, P.L.L.C.
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Hobin, Shingler & Simon, L.L.P.
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Lipsitz & Ponterio, L.L.C.
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Lipsitz Green Scime Cambria LLP
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Norris & Phelps, P.L.L.C.
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Peirce, Raimond & Coulter, P.C.
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Reaud, Morgan & Quinn, Inc.
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Robert G. Taylor II, PC.
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Ryan A. Foster and Associates, PLLC
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Shrader & Williamson, LLP
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Thornton & Naumes, L.L.P.
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Robert S. Bernstein on behalf of Interested Party Williams Bailey Law Firm, L.L.P.
rbernstein@bernsteinlaw.com, pghecf@bernsteinlaw.com;cwirick@bernsteinlaw.com;rbernstein@ecf.courtdrive.com;cwirick@ecf.courtdrive.com

Joseph Boury on behalf of Creditor National Union Fire Insurance Company of Pittsburgh PA
boury@litchfieldcavo.com

Tybe Ann Brett on behalf of Creditor Anthony Baggetta
tbrett@fdpklaw.com, filings@fdpklaw.com

Tybe Ann Brett on behalf of Creditor Daniel K. Nelson
tbrett@fdpklaw.com, filings@fdpklaw.com

Tybe Ann Brett on behalf of Creditor John A. Castilano
tbrett@fdpklaw.com, filings@fdpklaw.com

Tybe Ann Brett on behalf of Creditor Karla Kostuch
tbrett@fdpklaw.com, filings@fdpklaw.com

Tybe Ann Brett on behalf of Creditor Maurice Allen
tbrett@fdpklaw.com, filings@fdpklaw.com

Tybe Ann Brett on behalf of Creditor Paul H. Conley
tbrett@fdpklaw.com, filings@fdpklaw.com

Tybe Ann Brett on behalf of Creditor Richard C. Kaldon
tbrett@fdpklaw.com, filings@fdpklaw.com

W. Steven Bryant on behalf of Creditor Tanglewood Investments, Inc.
hobankecf@lockelord.com

W. Steven Bryant on behalf of Creditor Valero Energy Corp, f/k/a/ Basin Petoleum, f/k/a Phibro Energy USA, Inc
hobankecf@lockelord.com

Paul D. Burke on behalf of Creditor Forest City Commercial Management, Inc.
pdb@sgkpc.com

Noel C. Burnham on behalf of Creditor Certain NARCO Cancer Claimants
nburnham@burnhamlawassociates.com

John W. Burns on behalf of Creditor Ace Companies
jburns@dmclaw.com, jswick@grsm.com

John W. Burns on behalf of Creditor Century Indemnity Company
jburns@dmclaw.com, jswick@grsm.com

John W. Burns on behalf of Creditor OneBeacon America Insurance Company
jburns@dmclaw.com, jswick@grsm.com

John W. Burns on behalf of Creditor Stonewall Insurance Company
jburns@dmclaw.com, jswick@grsm.com

John W. Burns on behalf of Creditor TIG Insurance Company
jburns@dmclaw.com, jswick@grsm.com

John W. Burns on behalf of Interested Party Century Indemnity Company
jburns@dmclaw.com, jswick@grsm.com

John W. Burns on behalf of Interested Party OneBeacon America Insurance Company
jburns@dmclaw.com, jswick@grsm.com

John W. Burns on behalf of Interested Party Stonewall Insurance Company
jburns@dmclaw.com, jswick@grsm.com

John W. Burns on behalf of Interested Party TIG Insurance Company
jburns@dmclaw.com, jswick@grsm.com

Brittney N. Campbell on behalf of Creditor Internal Revenue
brittney.n.campbell@usdoj.gov, eastern.taxcivil@usdoj.gov

Douglas Anthony Campbell on behalf of Creditor The Committee of Unsecured Asbestos Creditors
dac@camlev.com,
candl@camlev.com;tmatiasic@yahoo.com;mk@camlev.com;jmb@camlev.com;klh@camlev.com;hpenn@camlev.com

Douglas Anthony Campbell on behalf of Creditor Committee Official Committee of Unsecured Asbestos Creditors.
dac@camlev.com,
candl@camlev.com;tmatiasic@yahoo.com;mk@camlev.com;jmb@camlev.com;klh@camlev.com;hpenn@camlev.com

Richard S. Canciello on behalf of Creditor Travelers Casualty and Surety Company as Successor-in-Interest to Aetna Casualty and Surety Company
rcanciello@mdbbe.com, rcanciello@mdbbe.com

Richard S. Canciello on behalf of Creditor Travelers Indemnity Company
rcanciello@mdbbe.com, rcanciello@mdbbe.com

George L. Cass on behalf of Creditor J.P. Morgan Trust Company, N.A.
cassgl@bipc.com

Catherine Martin Christopher on behalf of Creditor Hartford Accident and Indemnity Company, First State Insurance Company and Twin City Fire Insurance Company
cchristopher@lenderlaw.com, catherinemartinchristopher@gmail.com

Craig E. Coleman on behalf of Attorney Bethann P. Schaffzin
ccoleman@cbmclaw.com, mruefle@cbmclaw.com;bheidinger@cbmclaw.com

Craig E. Coleman on behalf of Creditor Caroselli, Beachler, McTiernan & Conboy
ccoleman@cbmclaw.com, mruefle@cbmclaw.com;bheidinger@cbmclaw.com

Kimberly A. Coleman on behalf of Creditor Royal Insurance Company of America
lin@neblettlaw.com;bankruptcy@leechtishman.com

Kevin L. Colosimo on behalf of Creditor Alumina Trading Company
kcolosimo@fbtlaw.com, awebb@fbtlaw.com,akegley@fbtlaw.com

Kevin L. Colosimo on behalf of Creditor Possehl, Inc.
kcolosimo@fbtlaw.com, awebb@fbtlaw.com,akegley@fbtlaw.com

Kevin L. Colosimo on behalf of Plaintiff Possehl, Inc. Group
kcolosimo@fbtlaw.com, awebb@fbtlaw.com,akegley@fbtlaw.com

Neal D. Colton on behalf of Defendant Federal Insurance Company

ncolton@cozen.com, escherling@cozen.com

Neal D. Colton on behalf of Defendant Mt. McKinley Insurance Company
ncolton@cozen.com, escherling@cozen.com

Erica Koehl Dausch on behalf of Creditor North American Refractories Company Asbestos Personal Injury Settlement Trust
edausch@babstcalland.com, ekoehl@babstcalland.com

Reed J. Davis on behalf of Creditor Toyota Motor Credit Company
rjd@ddapc.com, lad@ddapc.com

Louis A. DePaul, Jr. on behalf of Interested Party CTI Acquisition, LLC
ldepaul@eckertseamans.com

John D. Demmy on behalf of Creditor Century Indemnity Company
jdd@stevenslee.com

John D. Demmy on behalf of Creditor International Insurance Company
jdd@stevenslee.com

John D. Demmy on behalf of Creditor Westchester Fire Insurance Company
jdd@stevenslee.com

John D. Demmy on behalf of Interested Party Century Indemnity Company, as successor to CIGNA Specialty Company, formerly known as California Union Insurance Company, and Westchester Fire Insurance Company, for itself and for International Insur
jdd@stevenslee.com

Sally E. Edison on behalf of Accountant KPMG LLP
sedison@spilmanlaw.com, tcollins@spilmanlaw.com

Sally E. Edison on behalf of Accountant KPMG, LLP
sedison@spilmanlaw.com, tcollins@spilmanlaw.com

Sally E. Edison on behalf of Accountant Mesirow Financial Consulting, LLC
sedison@spilmanlaw.com, tcollins@spilmanlaw.com

Sally E. Edison on behalf of Creditor Office Committee of Unsecured Trade Creditors of North American Refractories Co.
sedison@spilmanlaw.com, tcollins@spilmanlaw.com

Sally E. Edison on behalf of Creditor Office Committee of Unsecured Trade Creditors of North American Refractories Company
sedison@spilmanlaw.com, tcollins@spilmanlaw.com

Sally E. Edison on behalf of Creditor Official Committee of Unsecured Trade Creditors
sedison@spilmanlaw.com, tcollins@spilmanlaw.com

Sally E. Edison on behalf of Creditor Official Committee of Unsecured Trade Creditors of Global Industrial Technologies, Inc. et al.
sedison@spilmanlaw.com, tcollins@spilmanlaw.com

Sally E. Edison on behalf of Creditor Committee Toyal America Inc
sedison@spilmanlaw.com, tcollins@spilmanlaw.com

Sally E. Edison on behalf of Financial Advisor Mesirow Financial Consulting, LLC
sedison@spilmanlaw.com, tcollins@spilmanlaw.com

Sally E. Edison on behalf of Plaintiff The Official Committee of Unsecured Creditors of Federal Street Construction Co., Inc.
sedison@spilmanlaw.com, tcollins@spilmanlaw.com

Robert C. Edmundson on behalf of Creditor Commonwealth of PA, Dept of Revenue
redmundson@attorneygeneral.gov

Robert C. Edmundson on behalf of Creditor Commonwealth of Pa Dept of Revenue
redmundson@attorneygeneral.gov

Robert C. Edmundson on behalf of Creditor Office of Attorney General, Pennsylvania Department of Revenue
redmundson@attorneygeneral.gov

James S. Ehrman on behalf of Creditor Radix Wire Company
jehrman@margolisedelstein.com

C. Thomas Ezzell on behalf of Creditor Ash Trucking Company Inc.
tezzell@gettylawgroup.com

Brian P. Fagan on behalf of Creditor DKW Law Group, PC
bfagan@metzlewis.com, mmattheis@metzlewis.com

Derek J. Ferace on behalf of Creditor Hartford Accident and Indemnity Company, First State Insurance Company and Twin City Fire Insurance Company
derek.ferace@parkvale.com, derek.ferace@parkvale.com

Derek J. Ferace on behalf of Interested Party North American Refractories Company
derek.ferace@parkvale.com, derek.ferace@parkvale.com

Shelley L. Forrest on behalf of Creditor Missouri Department of Labor and Industrial Relations, Division of Worker's Compensation
shelley@mobankruptcy.com



*NARCO Asbestos Trust Annual Reports, 2020 annual report*
ACL Doc 14019 · Page 43 of 64
Published by AsbestosClaims.Law
**asbestosclaims.law/library/14019/43**

Shelley L. Forrest on behalf of Creditor Missouri Department of Natural Resources
shelley@mobankruptcy.com

Victoria D. Garry on behalf of Creditor Ohio Bureau of Workers' Compensation
vgarry@ag.state.oh.us

Victoria D. Garry on behalf of Creditor Ohio Department of Taxation
vgarry@ag.state.oh.us

James A. Georges on behalf of Creditor California Union Insurance Company
jgeorges@aii.edu

James A. Georges on behalf of Creditor International Insurance Company
jgeorges@aii.edu

James A. Georges on behalf of Creditor Pacific Employers Insurance Company
jgeorges@aii.edu

James A. Georges on behalf of Creditor Westchester Fire Insurance Company
jgeorges@aii.edu

James A. Georges on behalf of Interested Party Westchester Fire Insurance Company
jgeorges@aii.edu

Richard A. Getty on behalf of Creditor Ash Trucking Company Inc.
rgetty@gettychilders.com, estajduhar@gettychilders.com

Joseph G. Gibbons on behalf of Creditor Century Indemnity Company
joseph.g.gibbons.esq@gmail.com

Joseph G. Gibbons on behalf of Creditor Westchester Fire Insurance Company
joseph.g.gibbons.esq@gmail.com

Joseph G. Gibbons on behalf of Interested Party Century Indemnity Company, as successor to CIGNA Specialty Company, formerly known as California Union Insurance Company, and Westchester Fire Insurance Company, for itself and for International Insur
joseph.g.gibbons.esq@gmail.com

Norman E. Gilkey on behalf of Spec. Counsel Babst, Calland, Clements & Zomnir, P.C.
ngilkey@bccz.com

John K. Gisleson on behalf of Interested Party A.P. Green Industries, Inc.
john.gisleson@morganlewis.com, tamara.giulianelli@morganlewis.com

John K. Gisleson on behalf of Interested Party A.P. Green Refractories, Inc.

john.gisleson@morganlewis.com, tamara.giulianelli@morganlewis.com

John K. Gisleson on behalf of Interested Party A.P. Green Services,
john.gisleson@morganlewis.com, tamara.giulianelli@morganlewis.com

Lawrence H. Glanzer on behalf of Creditor J.P. Morgan Trust Company, N.A.
glanzer@rlglegal.com

Lawrence H. Glanzer on behalf of Debtor North American Refractories Company
glanzer@rlglegal.com

Matthew A. Gold on behalf of Creditor Argo Partners
courts@argopartners.net

Craig Goldblatt on behalf of Creditor Hartford Accident and Indemnity Company, First State Insurance Company and Twin City Fire Insurance Company
, WHDocketing@wilmerhale.com

Jason P. Healey on behalf of Creditor Bancroft Bag, Inc.
jahst128@hotmail.com

Jason P. Healey on behalf of Creditor Vesuvius USA Corporation
jahst128@hotmail.com

Joel M. Helmrich on behalf of Attorney Lawrence Fitzpatrick
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Consultant Analysis Research & Planning Corporation
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Creditor Analysis Research & Planning Corporation
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Creditor Future Claimants
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Creditor Lawrence Fitzpatrick, Futures Claims Representative
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Creditor Meyer, Unkovic & Scott LLP
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Financial Advisor Bederson & Company LLP
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Interested Party Honeywell International Inc.

Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Intervenor The Official Committee of Asbestos Claimants
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Other Prof. Future Representatives
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Other Prof. Lawrence Fitzpatrick
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Plaintiff North American Refractories Company
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Spec. Counsel Bederson & Company LLP
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Spec. Counsel Dinsmore & Shohl LLP
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Spec. Counsel Meyer Unkovic & Scott LLP
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Joel M. Helmrich on behalf of Spec. Counsel Young Conaway Stargatt & Taylor LLP
Jhelmrich1@gmail.com, diane.brink@dinsmore.com

Brian T. Himmel on behalf of Debtor Global Industrial Technologies, Inc.
bhimmel@reedsmith.com, abhimmel@msn.com

Brian T. Himmel on behalf of Debtor North American Refractories Company
bhimmel@reedsmith.com, abhimmel@msn.com

Brian T. Himmel on behalf of Interested Party A.P. Green Industries, Inc.
bhimmel@reedsmith.com, abhimmel@msn.com

Brian T. Himmel on behalf of Interested Party A.P. Green Refractories, Inc.
bhimmel@reedsmith.com, abhimmel@msn.com

Brian T. Himmel on behalf of Interested Party A.P. Green Services,
bhimmel@reedsmith.com, abhimmel@msn.com

Brian T. Himmel on behalf of Interested Party ANH Refractories Company
bhimmel@reedsmith.com, abhimmel@msn.com

Brian T. Himmel on behalf of Interested Party Harbison-Walker International Refractories, Inc.
bhimmel@reedsmith.com, abhimmel@msn.com

Brian T. Himmel on behalf of Interested Party Harbison-Walker Refractories Company
bhimmel@reedsmith.com, abhimmel@msn.com

Brian T. Himmel on behalf of Interested Party North American Refractories Company
bhimmel@reedsmith.com, abhimmel@msn.com

Laura S. Irwin on behalf of Creditor Internal Revenue
Patricia.Fitzgerald@usdoj.gov

Laura S. Irwin on behalf of Creditor Internal Revenue Service
Patricia.Fitzgerald@usdoj.gov

Ryan James on behalf of Creditor Resco Products, Inc.
rjames@tuckerlaw.com, pmorelli@tuckerlaw.com

Melanie M. Jones on behalf of Spec. Counsel Dinsmore & Shohl LLP
melanie.jones@dinslaw.com, diane.brink@dinslaw.com

James Helton Joseph on behalf of Accountant KPMG LLP
jhj@sweeth2ogroup.com, stbpghbankruptcy@spilmanlaw.com

James Helton Joseph on behalf of Accountant KPMG, LLP
jhj@sweeth2ogroup.com, stbpghbankruptcy@spilmanlaw.com

James Helton Joseph on behalf of Creditor Official Committee of Unsecured Trade Creditors
jhj@sweeth2ogroup.com, stbpghbankruptcy@spilmanlaw.com

James Helton Joseph on behalf of Creditor Official Committee of Unsecured Trade Creditors of Global Industrial Technologies, Inc. et al.
jhj@sweeth2ogroup.com, stbpghbankruptcy@spilmanlaw.com

Katherine Kakish on behalf of Creditor State of Michigan
kakishk@michigan.gov

Katherine Kakish on behalf of Creditor State of Michigan, Department of Treasury
kakishk@michigan.gov

Katherine Kakish on behalf of Interested Party State of Michigan, Department of Treasury
kakishk@michigan.gov

Owen W. Katz on behalf of Creditor Hyde Company
okatz@katzlawoffice.com, okatz2011@gmail.com

Jonathan T. Krassenstein on behalf of Creditor Simeon Johnson, et al.
jtk@krasslaw.com

Maureen Kroll on behalf of Cred. Comm. Chair WM Building Services, Inc.
maureen@mkroll.comcastbiz.net, lisa@mkroll.comcastbiz.net

Maureen Kroll on behalf of Creditor WM Building Services, Inc.
maureen@mkroll.comcastbiz.net, lisa@mkroll.comcastbiz.net

Maureen Kroll on behalf of Creditor Wayne Maglicco
maureen@mkroll.comcastbiz.net, lisa@mkroll.comcastbiz.net

David W. Lampl on behalf of Creditor Amerada Hess Corporation
bankruptcy@leechtishman.com, dlampl@leechtishman.com;cthornton-illar@leechtishman.com;mproden@leechtishman.com

Lawrence F. Landgraff on behalf of Creditor Pension Benefit Guaranty Corporation
landgraff.larry@pbgc.gov, efile@pbgc.gov

Ralph L. Landy on behalf of Creditor Pension Benefit Guaranty Corporation
landy.ralph@pbgc.gov, efile@pbgc.gov

Brian A. Lawton on behalf of Interested Party Outokumpu Technology OY
blawton@cohenseglias.com, ypearsol@cohenseglias.com

Jeanne S. Lofgren on behalf of Creditor National Union Fire Insurance Company
jlofgren@stonecipherlaw.com

Jeanne S. Lofgren on behalf of Creditor National Union Fire Insurance Company of Pittsburgh PA
jlofgren@stonecipherlaw.com

Matthew Thomas Logue on behalf of Interested Party Garlock Sealing Technologies, LLC
matt@mattlogue.com, mattlogue@ecf.courtdrive.com,info@quinnlogue.com

Louis C. Long on behalf of Creditor Travelers Casualty & Surety Company successor in interest to Aetna Casualty & Surety Company
lcl@pbandg.com, llong@mdbbe.com

Louis C. Long on behalf of Creditor Travelers Indemnity Company
lcl@pbandg.com, llong@mdbbe.com

Beverly Weiss Manne on behalf of Creditor National Union Fire Insurance Company
bmanne@tuckerlaw.com, bewmanne@aol.com,jrusnack@tuckerlaw.com

Beverly Weiss Manne on behalf of Creditor National Union Fire Insurance Company of Pittsburgh PA
bmanne@tuckerlaw.com, bewmanne@aol.com,jrusnack@tuckerlaw.com

Beverly Weiss Manne on behalf of Creditor National Union Fire Insurance Company of Pittsburgh, PA
bmanne@tuckerlaw.com, bewmanne@aol.com,jrusnack@tuckerlaw.com

Nancy L. Manzer on behalf of Creditor Hartford Accident and Indemnity Company, First State Insurance Company and Twin City Fire Insurance Company
nancy.manzer@wilmerhale.com

Warner Mariani on behalf of Other Prof. KARL SCHIENEMAN
wmariani@pwlawinc.com, marianilaw@gmail.com

Bruce E. Mattock on behalf of Interested Party Goldberg Persky Jennings & White, P.C.
bmattock@gpwlaw.com

J. Michael McCague on behalf of Creditor Fireman's Fund Insurance Company
jmm@gmwpclaw.com

J. Michael McCague on behalf of Creditor Royal Insurance Company of America
jmm@gmwpclaw.com

Paul S. McGrath, Jr. on behalf of Creditor Hartford Accident and Indemnity Company, First State Insurance Company and Twin City Fire Insurance Company
pmcgrath@lenderlaw.com

Philip E. Milch on behalf of Attorney Campbell & Levine, LLC
pem@camlev.com, candl@camlev.com;tmatiasic@yahoo.com;mk@camlev.com

Philip E. Milch on behalf of Attorney Caplin & Drysdale, Chartered
pem@camlev.com, candl@camlev.com;tmatiasic@yahoo.com;mk@camlev.com

Philip E. Milch on behalf of Creditor Committee of Asbestos Creditors of Global Industrial Technologies, Inc.
pem@camlev.com, candl@camlev.com;tmatiasic@yahoo.com;mk@camlev.com

Philip E. Milch on behalf of Creditor The Committee of Unsecured Asbestos Creditors
pem@camlev.com, candl@camlev.com;tmatiasic@yahoo.com;mk@camlev.com

Philip E. Milch on behalf of Creditor Committee Official Committee of Unsecured Asbestos Creditors.
pem@camlev.com, candl@camlev.com;tmatiasic@yahoo.com;mk@camlev.com

Philip E. Milch on behalf of Financial Advisor Charter Oak Financial Consultants, LLC
pem@camlev.com, candl@camlev.com;tmatiasic@yahoo.com;mk@camlev.com

Philip E. Milch on behalf of Interested Party Anderson Kill & Olick, P.C.

pem@camlev.com, candl@camlev.com;tmatiasic@yahoo.com;mk@camlev.com

Philip E. Milch on behalf of Intervenor The Official Committee of Asbestos Claimants
pem@camlev.com, candl@camlev.com;tmatiasic@yahoo.com;mk@camlev.com

Philip E. Milch on behalf of Other Prof. Legal Analysis Systems, Inc.
pem@camlev.com, candl@camlev.com;tmatiasic@yahoo.com;mk@camlev.com

Alan S. Miller on behalf of Creditor Liberty Mutual Insurance Company
milleras@hh-law.com, anthonyll@hh-law.com

Robert B. Millner on behalf of Creditor Appalachian Insurance Company, Inc.
robert.millner@snrdenton.com

Robert B. Millner on behalf of Creditor Liberty Mutual Insurance Company
robert.millner@snrdenton.com

Andrew J. Muha on behalf of Debtor Global Industrial Technologies, Inc.
amuha@reedsmith.com, bankruptcy-2628@ecf.pacerpro.com

Andrew J. Muha on behalf of Debtor North American Refractories Company
amuha@reedsmith.com, bankruptcy-2628@ecf.pacerpro.com

Andrew J. Muha on behalf of Financial Advisor Kroll Zolfo Cooper LLC
amuha@reedsmith.com, bankruptcy-2628@ecf.pacerpro.com

Dennis St. J. Mulvihill on behalf of Creditor The Travelers Indemnity Company & Affiliates
dmulvihill@rlmlawfirm.com, jmathews@rlmlawfirm.com;federalfilings@rlmlawfirm.com

Dennis St. J. Mulvihill on behalf of Creditor Travelers Casualty & Surety Company successor in interest to Aetna Casualty & Surety Company
dmulvihill@rlmlawfirm.com, jmathews@rlmlawfirm.com;federalfilings@rlmlawfirm.com

Dennis St. J. Mulvihill on behalf of Creditor Travelers Casualty and Surety Company as Successor-in-Interest to Aetna Casualty and Surety Company
dmulvihill@rlmlawfirm.com, jmathews@rlmlawfirm.com;federalfilings@rlmlawfirm.com

Dennis St. J. Mulvihill on behalf of Creditor Travelers Indemnity Company
dmulvihill@rlmlawfirm.com, jmathews@rlmlawfirm.com;federalfilings@rlmlawfirm.com

Dennis St. J. Mulvihill on behalf of Creditor United States Fidelity and Guaranty Company
dmulvihill@rlmlawfirm.com, jmathews@rlmlawfirm.com;federalfilings@rlmlawfirm.com

Jeffrey A. Muriceak on behalf of Creditor Blair County Tax Claim Bureau
jmuriceak@eveyblack.com, choover@eveyblack.com

Kelly M. Neal on behalf of Interested Party Hossley*Embry
kelly.neal@bipc.com, donna.curcio@bipc.com;sean.kenny@bipc.com

Kelly M. Neal on behalf of Interested Party Provost Umphrey Law Firm LLP, Baldwin & Baldwin, LLP, Mazur & Kittel, PLLC and Bruegger & McCullough
kelly.neal@bipc.com, donna.curcio@bipc.com;sean.kenny@bipc.com

Gary Philip Nelson on behalf of Consultant Analysis Research & Planning Corporation
gpn@sgkpc.com

Gary Philip Nelson on behalf of Creditor Bastien & Martin, L.C.
gpn@sgkpc.com

Gary Philip Nelson on behalf of Creditor Forest City Commercial Management, Inc.
gpn@sgkpc.com

Gary Philip Nelson on behalf of Creditor Property Assessment Advisors, Inc.
gpn@sgkpc.com

Gary Philip Nelson on behalf of Interested Party Philip A. Pahigian
gpn@sgkpc.com

Gary Philip Nelson on behalf of Other Prof. Future Representatives
gpn@sgkpc.com

Gary Philip Nelson on behalf of Other Prof. Sherrard, German & Kelly, P.C.
gpn@sgkpc.com

James D. Newell on behalf of Other Prof. Buchanan Ingersoll & Rooney
james.newell@bipc.com, donna.curcio@bipc.com

Darlene M. Nowak on behalf of Creditor Marcus & Shapira, LLP
nowak@marcus-shapira.com

Darlene M. Nowak on behalf of Creditor Union Pacific Railroad Company
nowak@marcus-shapira.com

Darlene M. Nowak on behalf of Creditor Daniel Toll
nowak@marcus-shapira.com

Darlene M. Nowak on behalf of Creditor Donald Carlyle
nowak@marcus-shapira.com

Darlene M. Nowak on behalf of Creditor Donald Mielke
nowak@marcus-shapira.com

Darlene M. Nowak on behalf of Creditor Estate of Woodrow Lovett
nowak@marcus-shapira.com

Darlene M. Nowak on behalf of Creditor Jack R. Janney
nowak@marcus-shapira.com

Darlene M. Nowak on behalf of Creditor Jess Hutchinson
nowak@marcus-shapira.com

Darlene M. Nowak on behalf of Creditor Jurgen Abels
nowak@marcus-shapira.com

Darlene M. Nowak on behalf of Creditor Michael B Cooney
nowak@marcus-shapira.com

Darlene M. Nowak on behalf of Creditor William F. Morrison
nowak@marcus-shapira.com

Darlene M. Nowak on behalf of Interested Party Certain Underwriters at Lloyd's, London
nowak@marcus-shapira.com

Office of the United States Trustee
ustpregion03.pi.ecf@usdoj.gov

Nicholas R. Pagliari on behalf of Debtor Global Industrial Technologies, Inc.
npagliari@mijb.com, sburick@mijb.com

Nicholas R. Pagliari on behalf of Debtor North American Refractories Company
npagliari@mijb.com, sburick@mijb.com

Nicholas R. Pagliari on behalf of Interested Party A.P. Green Industries, Inc.
npagliari@mijb.com, sburick@mijb.com

Nicholas R. Pagliari on behalf of Plaintiff North American Refractories Company
npagliari@mijb.com, sburick@mijb.com

Nicholas R. Pagliari on behalf of Plaintiff Tri-Star Refractories, Inc.
npagliari@mijb.com, sburick@mijb.com

Timothy P. Palmer on behalf of Creditor Personal Injury Claimants Represented by Zamler, Mellen & Shiffman, P.C.
timothy.palmer@bipc.com,
steven.dewick@bipc.com;donna.curcio@bipc.com;sean.kenny@bipc.com

David J. Parsons on behalf of Creditor Motley Rice, LLC
parsons@sbep-law.com

10820897.1

David J. Parsons on behalf of Creditor Provost & Umphrey LLP
parsons@sbep-law.com

David J. Parsons on behalf of Interested Party Baldwin & Baldwin
parsons@sbep-law.com

Mark B. Peduto on behalf of Creditor Honeywell International, Inc.
pandaecfinbox@yahoo.com, jadam@c-vlaw.com;ssimmons@c-vlaw.com;kmosur@c-vlaw.com;apratt@c-vlaw.com;rfeil@c-vlaw.com;eratti@c-vlaw.com

Richard G. Placey on behalf of Creditor Essroc Cement Corp.
rplacey@mmwr.com, plorenz@mmwr.com

William C. Price on behalf of Interested Party York Linings International, Inc.
wprice@clarkhill.com, aporter@clarkhill.com

Peter Nicholas Pross on behalf of Creditor GP6, LLC
ppross@eckertseamans.com, dknox@eckertseamans.com

Peter Nicholas Pross on behalf of Creditor GS Technologies Operating Co., Inc.
ppross@eckertseamans.com, dknox@eckertseamans.com

Peter Nicholas Pross on behalf of Interested Party Anchor North America, Inc.
ppross@eckertseamans.com, dknox@eckertseamans.com

Peter Nicholas Pross on behalf of Interested Party Ancor Africa, LTD.
ppross@eckertseamans.com, dknox@eckertseamans.com

Peter Nicholas Pross on behalf of Interested Party Ancor HMG Europa LTD.
ppross@eckertseamans.com, dknox@eckertseamans.com

Peter Nicholas Pross on behalf of Interested Party Ancor Mexicana, S.A. De C.V.
ppross@eckertseamans.com, dknox@eckertseamans.com

Peter Nicholas Pross on behalf of Interested Party Ancor Surya Industries PTE. LTD.
ppross@eckertseamans.com, dknox@eckertseamans.com

Peter Nicholas Pross on behalf of Interested Party Anticorrosivos Industriales LTDA.
ppross@eckertseamans.com, dknox@eckertseamans.com

Peter Nicholas Pross on behalf of Interested Party Inversiones Y Asesorias Stierling Y Compania LTD.
ppross@eckertseamans.com, dknox@eckertseamans.com

Peter Nicholas Pross on behalf of Interested Party Servicios De Ingenieria Anticorrosivos LTDA

ppross@eckertseamans.com, dknox@eckertseamans.com

Peter Nicholas Pross on behalf of Interested Party The Stierling Group
ppross@eckertseamans.com, dknox@eckertseamans.com

Peter Nicholas Pross on behalf of Interested Party Carlos Stierling
ppross@eckertseamans.com, dknox@eckertseamans.com

Christopher K. Ramsey on behalf of Interested Party A.P. Green Industries, Inc.
cramsey@morganlewis.com,
kxander@morganlewis.com;jtanski@morganlewis.com;sosselborn@morganlewis.com

Christopher K. Ramsey on behalf of Interested Party A.P. Green Refractories, Inc.
cramsey@morganlewis.com,
kxander@morganlewis.com;jtanski@morganlewis.com;sosselborn@morganlewis.com

Christopher K. Ramsey on behalf of Interested Party A.P. Green Services,
cramsey@morganlewis.com,
kxander@morganlewis.com;jtanski@morganlewis.com;sosselborn@morganlewis.com

Natalie D. Ramsey on behalf of Interested Party Certain Law Firms
nramsey@rc.com

Thomas E. Reilly on behalf of Creditor CitiCapital Commercial Leasing Corp.
ecf@tomreillylaw.com

Thomas E. Reilly on behalf of Creditor GE Capital Corporation
ecf@tomreillylaw.com

Richard F. Rescho on behalf of Creditor Christopher E. Grell
rrescho2001@yahoo.com, kjauyoung@yahoo.com

Richard F. Rescho on behalf of Creditor Wrongful Death Claimants Asbestos Personal Injury &
rrescho2001@yahoo.com, kjauyoung@yahoo.com

Samuel F. Reynolds, Jr. on behalf of Creditor Komatsu America Corporation
sfreynoldsjr@uss.com, ktaylor@uss.com;ldstewart@uss.com

Alan B. Rich on behalf of Attorney Baron & Budd, P.C.
ecf@alanrichlaw.com

Alan B. Rich on behalf of Attorney LeBlanc & Waddell LLP
ecf@alanrichlaw.com

Alan B. Rich on behalf of Attorney Silber Pearlman, LLP
ecf@alanrichlaw.com



*NARCO Asbestos Trust Annual Reports, 2020 annual report*
ACL Doc 14019 · Page 54 of 64
Published by AsbestosClaims.Law
**asbestosclaims.law/library/14019/54**

Alan B. Rich on behalf of Creditor Asbestos Personal Injury Creditors
ecf@alanrichlaw.com

Alan B. Rich on behalf of Creditor Asbestos Related Injury Creditors
ecf@alanrichlaw.com

Alan B. Rich on behalf of Creditor Baron & Budd, P.C.
ecf@alanrichlaw.com

Alan B. Rich on behalf of Creditor Certain Asbestos Creditors
ecf@alanrichlaw.com

Alan B. Rich on behalf of Creditor Tort Victims Represented by Baron & Budd, P.C.
ecf@alanrichlaw.com

Alan B. Rich on behalf of Creditor Tort Victims Represented by LeBlanc & Waddell, LLP
ecf@alanrichlaw.com

Alan B. Rich on behalf of Creditor Tort Victims Represented by Silber Pearlman, LLP
ecf@alanrichlaw.com

Alan B. Rich on behalf of Interested Party Silber Pearlman LLP
ecf@alanrichlaw.com

Michael J. Roeschenthaler on behalf of Defendant Amerada Hess Corporation
mroeschenthaler@wtplaw.com, kmccauley@wtplaw.com;llescallette@wtplaw.com

Michael J. Roeschenthaler on behalf of Defendant Statoil Energy, Inc.
mroeschenthaler@wtplaw.com, kmccauley@wtplaw.com;llescallette@wtplaw.com

Justin T. Romano on behalf of Interested Party Garlock Sealing Technologies, LLC
jromano@dscslaw.com

David W. Ross on behalf of Creditor North American Refractories Company Asbestos Personal Injury Settlement Trust
dross@bccz.com

Joel W. Ruderman on behalf of Creditor Shook & Fletcher Asbestos Settlement Trust
ruderman.joel@pbgc.gov, efile@pbgc.gov

Robert G. Sable on behalf of Creditor Committee of Unsecured Trade Creditors of North American Refractories Company
Rsable@mogillaw.com, lesliem@mogillaw.com

Peter John Sacripanti on behalf of Creditor Honeywell International, Inc.

psacripanti@mwe.com, Dazman@mwe.com

Peter John Sacripanti on behalf of Interested Party Honeywell International Inc.
psacripanti@mwe.com, Dazman@mwe.com

Russell R. Sanders on behalf of Creditor GMAC
rsanders@tuckerlaw.com

Russell R. Sanders on behalf of Creditor General Motors Acceptance Corporation
rsanders@tuckerlaw.com

Michael A. Shiner on behalf of Creditor National Union Fire Insurance Company
mshiner@tuckerlaw.com

Michael A. Shiner on behalf of Creditor National Union Fire Insurance Company of Pittsburgh PA
mshiner@tuckerlaw.com

Michael A. Shiner on behalf of Interested Party London Market Insurers
mshiner@tuckerlaw.com

Steven T. Shreve on behalf of Creditor Serverstal North America, Inc.
steveshreve@comcast.net, G28720@notify.cincompass.com

Steven T. Shreve on behalf of Creditor Severstal North America, Inc.
steveshreve@comcast.net, G28720@notify.cincompass.com

Charles S. Siegel on behalf of Creditor Certain Persons With Asbestos Related Injuries
siegel@waterskraus.com, khewlett@waterskraus.com

Phillip S. Simon on behalf of Creditor Township of Everett
phillip@simonlink.comcastbiz.net

Robert P. Simons on behalf of Debtor Global Industrial Technologies, Inc.
rsimons@reedsmith.com, bankruptcy-2628@ecf.pacerpro.com

Robert P. Simons on behalf of Debtor North American Refractories Company
rsimons@reedsmith.com, bankruptcy-2628@ecf.pacerpro.com

Robert P. Simons on behalf of Interested Party A.P. Green Industries, Inc.
rsimons@reedsmith.com, bankruptcy-2628@ecf.pacerpro.com

Robert P. Simons on behalf of Interested Party ANH Refractories Company
rsimons@reedsmith.com, bankruptcy-2628@ecf.pacerpro.com

Robert P. Simons on behalf of Interested Party RHI Services, Inc.

rsimons@reedsmith.com, bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Attorney Reed Smith, LLP
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor A.P. Green Industries, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor A.P. Green International, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor A.P. Green Refractories, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor A.P. Green Services, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor APG Development Corp.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor APG Refractories Corp.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor Detrick Refractory Fibers, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor GIX Foreign Sales Corp.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor GPX Corp.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor GPX Forge, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor GPX Forge-Acquisition, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor GPX Forge-U, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor Global Industrial Technologies Services, Company
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor Global Industrial Technologies, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor Global Processing Systems, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor Harbison-Walker International Refractories, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor Harbison-Walker Refractories Company
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor Harbison-Walker Refractories Europe, Ltd
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor I-Tec Holding Corp.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor Indresco International, Ltd.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor InterTec Company
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor Intogreen Co.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor Lanxide Thermocomposites, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor North American Refractories Company
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Debtor TMPSC, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Defendant North American Refractories Company
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Interested Party A.P. Green Refractories, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Interested Party Harbison-Walker Refractories Company
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Interested Party RHI Services, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Intervenor Tri-Star Refractories, Inc.
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Paul M. Singer on behalf of Plaintiff North American Refractories Company
psinger@reedsmith.com, gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Beth A. Slagle on behalf of Attorney Lawrence Fitzpatrick
bas@muslaw.com, muslawpitt@yahoo.com;aah@muslaw.com

Beth A. Slagle on behalf of Creditor Meyer, Unkovic & Scott LLP
bas@muslaw.com, muslawpitt@yahoo.com;aah@muslaw.com

Beth A. Slagle on behalf of Other Prof. Lawrence Fitzpatrick
bas@muslaw.com, muslawpitt@yahoo.com;aah@muslaw.com

Beth A. Slagle on behalf of Spec. Counsel Meyer Unkovic & Scott LLP
bas@muslaw.com, muslawpitt@yahoo.com;aah@muslaw.com

Joshua D. Smeltzer on behalf of Creditor Internal Revenue
joshua.d.smeltzer@usdoj.gov, eastern.taxcivil@usdoj.gov

Eric T. Smith on behalf of Creditor General Refractories Company
esmith@schnader.com

Eric T. Smith on behalf of Creditor RGP Holdings, Inc.
esmith@schnader.com

George T. Snyder on behalf of Creditor Continental Insurance Company
gsnyder@stonecipherlaw.com

George T. Snyder on behalf of Creditor Vesuvius USA Corporation
gsnyder@stonecipherlaw.com

George T. Snyder on behalf of Interested Party Grippo & Elden
gsnyder@stonecipherlaw.com

Eric G. Soller on behalf of Creditor RHI Refractories Holding Company
EGS@PBandG.com, egspbg@yahoo.com

Melissa Ruefle Spencer on behalf of Creditor Caroselli, Beachler, McTiernan & Conboy
mspencer@cbmclaw.com

George John Steffish, III on behalf of Creditor Robert Zook
, pat@steffishlafferty.com

John Michael Steidle on behalf of Creditor Great American Insurance Company

jmsteidle@burnswhite.com, lmquinn@burnswhite.com

John Michael Steidle on behalf of Creditor Terni Development Corporation
jmsteidle@burnswhite.com, lmquinn@burnswhite.com

Arthur H. Stroyd, Jr. on behalf of Interested Party Garlock Sealing Technologies, LLC
astroyd@dscslaw.com, mthompson@dscslaw.com

David I. Swan on behalf of Creditor Official Committee of Unsecured Trade Creditors
dswan@mcguirewoods.com

Richard A. Swanson on behalf of Interested Party Garlock Sealing Technologies, LLC
rswanson@delsolecavanaugh.com

Gregory L. Taddonio on behalf of Creditor TMPSC, Inc.
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Debtor GPX Forge-U Inc.
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Debtor Global Industrial Technologies, Inc.
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Debtor North American Refractories Company
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Interested Party A.P. Green Industries, Inc.
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Interested Party A.P. Green Refractories, Inc.
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Interested Party A.P. Green Services,
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Interested Party ANH Refractories Company
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Interested Party APG Development Corporation
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Interested Party Detrick Refractory Fibers, Inc.
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Interested Party Global Industrial Technologies Services Company

gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Interested Party Harbison-Walker Refractories Company
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Interested Party Harbison-Walker Refractories Europe, LTD
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Interested Party RHI Refractories America, Inc.
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Interested Party RHI Refractories Americas, Inc.
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Interested Party Tri-Star Refractories, Inc.
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Other Prof. Logan & Company
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Gregory L. Taddonio on behalf of Other Prof. Logan and Company, Inc.
gtaddonio@reedsmith.com, aceryack@reedsmith.com

Zakarij O. Thomas on behalf of Interested Party Klett Rooney Lieber & Schorling
zakarij.thomas@bipc.com, julie.meyers@bipc.com;donna.curcio@bipc.com

Zakarij O. Thomas on behalf of Other Prof. Buchanan Ingersoll & Rooney
zakarij.thomas@bipc.com, julie.meyers@bipc.com;donna.curcio@bipc.com

Amy M. Tonti on behalf of Debtor Global Industrial Technologies, Inc.
atonti@reedsmith.com, slucas@reedsmith.com

Mark E. Ulven on behalf of Creditor Bigelow-Liptak Corporation
mulven@elliott-davis.com, markulven1@gmail.com

James P. Valecko on behalf of Creditor National City Bank
jvalecko@weltman.com, PitEcf@weltman.com

John P. Vetica, Jr. on behalf of Creditor Roland Berger & Partners, LLC
jveticajr@algxmail.com

Kimberly Luff Wakim on behalf of Interested Party Bruce R. Zirinsky
kwakim@clarkhill.com, jrusnack@clarkhill.com

Bradley J. Walent on behalf of Creditor Resco Products, Inc.
bradley.walent@dcsg.com

Joel M. Walker on behalf of Creditor Resco Products, Inc.
jmwalker@nshmlaw.com, lindsey@nshmlaw.com

S. James Wallace on behalf of Creditor Columbia Gas of Ohio
ecfpeoples@grblaw.com, PNGbankruptcy@peoples-gas.com

S. James Wallace on behalf of Creditor Columbia Gas of Pennsylvania, Inc.
ecfpeoples@grblaw.com, PNGbankruptcy@peoples-gas.com

S. James Wallace on behalf of Creditor Duquesne Light Company
ecfpeoples@grblaw.com, PNGbankruptcy@peoples-gas.com

Kimberly A. Walsh on behalf of Creditor Texas Comptroller of Public Accounts
bk-kwalsh@oag.texas.gov, sherri.simpson@oag.texas.gov

Theresa Lynn Wasser on behalf of Creditor Great American Insurance Company
tlwasser@aol.com

Robert J. Williams on behalf of Creditor General Refractories Company
rwilliams@schnader.com

Robert J. Williams on behalf of Creditor RGP Holdings, Inc.
rwilliams@schnader.com

Michael G. Zanic on behalf of Attorney Kirkpatrick & Lockhart Nicholson Graham LLP
klgatesbankruptcy@klgates.com, dresser@klgates.com;michael.zanic@klgates.com

Michael G. Zanic on behalf of Interested Party DII Industries LLC
klgatesbankruptcy@klgates.com, dresser@klgates.com;michael.zanic@klgates.com

David Ziegler on behalf of Debtor Global Industrial Technologies, Inc.
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Debtor North American Refractories Company
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Debtor RHI America Receivables Corporation
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Debtor RHI Services, Inc.
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Debtor Tri-Star Refractories, Inc.
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Defendant North American Refractories Company
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Interested Party A.P. Green Industries, Inc.
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Interested Party A.P. Green Refractories, Inc.
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Interested Party A.P. Green Services,
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Interested Party ANH Refractories Company
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Interested Party Global Industrial Technologies Services Company
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Interested Party Harbison-Walker Refractories Company
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Interested Party RHI Refractories Americas, Inc.
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Interested Party Tri-Star Refractories, Inc.
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

David Ziegler on behalf of Plaintiff North American Refractories Company
dziegler@reedsmith.com, sament@reedsmith.com;gwieland@reedsmith.com;bankruptcy-2628@ecf.pacerpro.com

Kathleen Robb, on Behalf of the United States Trustee by on behalf of Interested Party Office of

the United States Trustee
Kathleen.Robb@USDOJ.GOV

Kathleen Robb, on Behalf of the United States Trustee by on behalf of U.S. Trustee Office of the United States Trustee
Kathleen.Robb@USDOJ.GOV

10820897.1