

**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, <i>ET AL.</i>,)	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, 2019**

PLEASE TAKE NOTICE that, on June 30, 2020, 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, 2019 (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, 2020

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

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ATTORNEYS FOR THE

NORTH AMERICAN REFRACTORIES

COMPANY ASBESTOS PERSONAL INJURY

SETTLEMENT TRUST

EXHIBIT A

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

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)	Case No. 02-20198-TPA
NORTH AMERICAN REFRACTORIES,)	
COMPANY, <i>ET AL.</i>,)	
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**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, 2019**

Mark M. Gleason, the Hon. Ken M. Kawaichi, Ret., and Richard B. Schiro (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, 2019 (the “Annual Report”), pursuant to the Third Amended Plan of Reorganization of North American Refractories, Company, *et 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

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, 2019, to June 30, 2020.

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 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 Date² 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

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.

Claims yet to accrue. *See* Trust Agreement, Art. 6.1 and 7.1. Pursuant to the Trust Agreement, 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 2019, the Trustees held Trust meetings with the TAC, the FCR and Honeywell on March 14, 2019; June 13, 2019; September 12, 2019; and December 12, 2019.

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

Effective May 1, 2018, the Trustees named Richard B. Schiro Managing Trustee for a one-year term ending on April 30, 2019. Effective May 1, 2019, the Trustees named Mark M. Gleason Managing Trustee for a one-year term.

At its inception, and continuing through 2019, 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 2019, 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 2019, the Trust paid 1,204 Pre-Established Claims totaling \$7,831,400.

In 2019, the Trust paid 6,954 Annual Contribution Claims totaling \$60,197,742.

Pursuant to Section 6.10 of the TDP, the Trust hereby reports the claims by Disease Levels that have been resolved⁶ by the Trust under Expedited Review and Individual Review from inception of the Trust through December 31, 2019:

Disease Level	Number of Claims		Total Amounts Paid
	Expedited Review	Individual Review	
Other Asbestos Disease (Level I)	7,465	1,225	\$10,423,110
Asbestosis/Pleural Disease (Level II)	4,983	879	\$43,926,786
Severe Asbestosis (Level III)	359	25	\$7,785,000
Other Cancer (Level IV)	810	32	\$7,518,600
Lung Cancer 2 (Level V)	0	16	\$402,000
Lung Cancer 1 (Level VI)	1,623	32	\$29,331,100
Mesothelioma (Level VII)	1,512	26	\$119,657,792
TOTAL	16,752	2,235	\$219,044,388

⁶ As of December 31, 2019, no claims have been resolved by arbitration or 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, 2019, the Trust has paid \$127,507,800 for Pre-Established Claims liquidated by Honeywell.

III. Compensation and Expenses of Trustees, TAC and FCR⁷

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, 2019, as follows:

Trustees (3)	\$1,498,438
Delaware Trustee	\$4,000

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, 2019, as follows:

TAC	\$1,534
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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, 2019, as follows:

FCR	\$22,288
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⁷ The Trust's audited financial statements and the compensation and expenses reported herein are presented on an accrual basis.

V. Financial Statements

A copy of the Trust's audited financial statements for the year ending December 31, 2019, is attached hereto as Exhibit "A-1."

Respectfully submitted,

Dated: June 30, 2020

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

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

EXHIBIT A-1

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

Audited Special-Purpose Financial
Statements with Supplementary Information
For the Years Ended December 31, 2019 and 2018

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

Audited Special-Purpose Financial Statements
with Supplementary Information
Years Ended December 31, 2019 and 2018

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

Contents

Independent Auditor's Report	1-2
Special-Purpose Financial Statements	
Special-Purpose Statements of Assets, Liabilities and Net Claimants' Equity	3
Special-Purpose Statements of Changes in Net Claimants' Equity	4
Special-Purpose Statements of Cash Flows	5
Notes to the Special-Purpose Financial Statements	6-14
Supplementary Information	
Independent Auditor's Report on Supplementary Information	15
Schedule of Operating Expenses	16



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Independent Auditor's Report

Trustees

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

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, 2019 and 2018, 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.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these special-purpose financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the special-purpose financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the special-purpose financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the special-purpose financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the special-purpose financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the special-purpose financial statements referred to above present fairly, in all material respects, the net claimants' equity of the Trust as of December 31, 2019 and 2018, and the change in net claimants' equity, and cash flows for the years then ended in accordance with the special-purpose basis of accounting described in Note 2 to the special-purpose financial statements.

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 to the special-purpose financial statements, the special-purpose financial statements were prepared on a special-purpose basis of accounting which is a 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 in order to communicate the amount of equity presently available to fund current and future claimants.

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 26, 2020

Special-Purpose Financial Statements

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

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

<i>December 31,</i>	2019	2018
Assets		
Cash, cash equivalents and investment securities	\$ 8,264,245	\$ 43,902,620
Investment in HWI	363,200,000	303,400,000
Accrued interest receivable	-	172,471
Due from Honeywell	18,871,757	139,200
Prepaid expenses	100,000	100,000
Total assets	390,436,002	347,714,291
Liabilities		
Accrued expenses and accounts payable	876,394	1,249,777
Accrued claims	18,959,698	703,200
Deferred tax liability	47,103,220	24,977,220
Total liabilities	66,939,312	26,930,197
Net claimants' equity	\$ 323,496,690	\$ 320,784,094

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

<i>Years ended December 31,</i>	2019	2018
Additions		
Investment income	\$ 447,136	\$ 1,481,232
Net change in unrealized gain on investment securities	412,513	-
Net change in unrealized gain on investment in HWI	59,800,000	8,900,000
Total additions	60,659,649	10,381,232
Deductions		
Operating expenses	15,393,098	19,609,664
Direct investment expenses	65,194	260,906
Net change in unrealized loss on investment securities	-	139,807
Net realized loss on investment securities	258,602	155,670
Deferred income tax expense	22,126,000	3,293,000
Total deductions	37,842,894	23,459,047
Increase (decrease) in net claimants' equity	22,816,755	(13,077,815)
Net claimants' equity		
Beginning of the year	320,784,094	350,652,101
Contributions from Honeywell:		
Operating expenses funding	10,694,124	16,721,507
Annual contribution claims funding	28,919,400	-
Pre-established claims funding	7,835,400	9,144,528
Distributions from net claimants' equity	(67,553,083)	(42,656,227)
End of the year	\$ 323,496,690	\$ 320,784,094

See accompanying notes to the special-purpose financial statements.

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

Special-Purpose Statements of Cash Flows

<i>Years ended December 31,</i>	2019	2018
Cash inflows:		
Interest income receipts	\$ 619,607	\$ 1,638,698
Annual contribution claims funding	28,919,400	-
Pre-established claims funding	7,835,400	9,144,528
Operating expenses funding	10,694,124	16,721,507
Total cash inflows	48,068,531	27,504,733
Cash outflows:		
Distributions to claimants	68,029,142	42,374,527
Trust operating expenses	15,766,481	20,128,817
Net realized loss on investment securities	258,602	155,670
Total cash outflows	84,054,225	62,659,014
Net outflows	(35,985,694)	(35,154,281)
Non-cash changes:		
Net change in unrealized gain (loss) on investment securities	412,513	(139,807)
Amortization of bond premium	(65,194)	(260,906)
Total non-cash changes	347,319	(400,713)
Net decrease in cash, cash equivalents and investment securities	(35,638,375)	(35,554,994)
Cash, cash equivalents and investment securities, at the beginning of year	43,902,620	79,457,614
Cash, cash equivalents and investment securities, at the end of year	\$ 8,264,245	\$ 43,902,620

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, 2019 and 2018 to \$363,200,000 and \$303,400,000, 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 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 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 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.

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

Notes to the Special-Purpose Financial Statements

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.

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

Notes to the Special-Purpose Financial Statements

Cash, Cash Equivalents and Investment Securities

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.

Investment securities are stated at fair market value with changes in unrealized gains and losses recorded in the current period. Proceeds from sales and maturities of investment securities are restricted to use of payment of AC Claims. Investment income is recognized when earned. Any unpaid interest and dividend income is recorded as accrued interest and dividends receivable. Realized gains and losses on sales are determined using the specific identification method.

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.

North American Refractories Company Asbestos Personal Injury Settlement Trust

Notes to the Special-Purpose Financial Statements

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. Amounts on deposit in excess of federally insured limits at December 31, 2019 approximate \$7.9 million.

The Trust invests in a professionally managed investment portfolio that may contain mutual funds, bonds and term deposits. Such investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities and the investment in HWI (see Notes 4 and 5), it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could affect the Trust's account balance and the amounts reported in the special-purpose statements of assets, liabilities and net claimants' equity.

3. Cash, Cash Equivalents and Investment Securities

Cash, cash equivalents and investment securities consist entirely of cash and cash equivalents at December 31, 2019 totaling \$8,264,245 in both cost and fair value.

Cash, cash equivalents and investment securities consist of the following at December 31, 2018:

	2018		
	Cost	Fair Value	Unrealized Loss
Cash and cash equivalents	\$ 18,713,456	\$ 18,713,456	\$ -
Mutual funds	6,381,089	6,004,884	(376,205)
Corporate Bonds	19,220,607	19,184,280	(36,327)
Total cash, cash equivalents and investment securities	\$ 44,315,152	\$ 43,902,620	\$ (412,532)

The maturities of the Trust's investments in bonds are as follows as of December 31, 2018:

	Less than 1 Year	After 1 Year Through 5 Years	After 5 Years Through 10 Years	After 10 Years	Total
Bonds	\$ 19,184,280	\$ -	\$ -	\$ -	\$ 19,184,280

4. 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.

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

Notes to the Special-Purpose Financial Statements

5. 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 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:

Level 1: Mutual funds are valued at the closing price reported on the active market on which the individual securities are traded.

Level 2: Bonds are valued using a metrics system provided by the pricing vendors.

Level 3: Investment in HWI 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.

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

Notes to the Special-Purpose Financial Statements

Investments measured at fair value on a recurring basis are summarized below:

<i>Description</i>	As of December 31, 2019				
	Assets Measured At Fair Value	Fair Value Hierarchy Level			
		Level 1	Level 2	Level 3	
Cash and cash equivalents	\$ 8,264,245	\$ 8,264,245	\$ -	\$ -	
Investment in HWI	363,200,000	-	-	363,200,000	
Total assets at fair value	\$ 371,464,245	\$ 8,264,245	\$ -	\$ 363,200,000	

<i>Description</i>	As of December 31, 2018				
	Assets Measured At Fair Value	Fair Value Hierarchy Level			
		Level 1	Level 2	Level 3	
Cash and cash equivalents	\$ 18,713,456	\$ 18,713,456	\$ -	\$ -	
Mutual funds	6,004,884	6,004,884	-	-	
Corporate bonds	19,184,280	-	19,184,280	-	
Investment in HWI	303,400,000	-	-	303,400,000	
Total assets at fair value	\$ 347,302,620	\$ 24,718,340	\$ 19,184,280	\$ 303,400,000	

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, 2019 and 2018:

	Fair Value Measurements Using Significant Unobservable Inputs (Level 3)	
	2019	2018
Balance, at the beginning of the year	\$ 303,400,000	\$ 294,500,000
Net change in HWI valuation	59,800,000	8,900,000
Balance, at the end of the year	\$ 363,200,000	\$ 303,400,000

North American Refractories Company Asbestos Personal Injury Settlement Trust

Notes to the Special-Purpose Financial Statements

The following table summarizes the significant unobservable inputs the Trust used to value its investment categorized within Level 3 as of December 31, 2019. 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, 2019	Valuation Technique	Significant Unobservable Input	Weighted Average
		Combination of income and market approach		
Investment in HWI	\$ 363,200,000		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.

6. Income Taxes

During the year ended December 31, 2019, the Trust generated net operating losses of approximately \$15,000,000. Total net operating loss carryforward available at December 31, 2019 to offset future taxable income of the Trust is approximately \$67,500,000.

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, 2019 and 2018 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, 2019 and 2018, respectively.

The deferred tax asset consists of the tax benefits related to net operating loss carryforwards, approximately \$25,000,000 and \$19,400,000 at December 31, 2019 and 2018, 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, 2019 and 2018. The Trust's net operating loss carryforward generated from 2017 and prior will expire, if not utilized, in various years through 2039. Net operating losses generated from 2018 and forward will carryforward without expiration.

North American Refractories Company Asbestos Personal Injury Settlement Trust

Notes to the Special-Purpose Financial Statements

7. Net Claimants' Equity

The contributions to and deductions from net claimants' equity for years ended December 31, 2019 and 2018 are comprised of the following:

	2019	2018
Contributions from Honeywell:		
Cash for operations	\$ 10,694,124	\$ 16,721,507
Cash for annual contribution claims	28,919,400	-
Cash for pre-established claims	7,835,400	9,144,528
Net operating results	(14,857,245)	(18,684,815)
Net change in HWI stock valuation, net of tax	37,674,000	5,607,000
Distributions from net claimants' equity	(67,553,083)	(42,656,227)
Change in net claimants' equity	\$ 2,712,596	\$ (29,868,007)

8. Distributions from Net Claimants' Equity

For the years ended December 31, 2019 and 2018, the Trust settled and paid 6,954 and 3,818 AC claims totaling \$60,197,742 and \$33,222,000, respectively. In addition, the Trust settled and paid 1,204 and 872 PE claims totaling \$7,831,400 and \$9,152,527, respectively. For the year ended December 31, 2019, the Trust settled 1,295 AC claims totaling \$18,363,498 and 76 PE claims totaling \$596,200 which were accrued as of December 31, 2019 and were paid subsequent to year end.

9. 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.

10. Liability for Asbestos Claims

Personal injury claims that were settled, but unpaid as of December 31, 2019, 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, 2019.

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, 2019 and 2018 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

11. 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 for reviewing and approving invoices from Gleason. During the years ended December 31, 2019 and 2018, the Trust incurred \$1,240,096 and \$1,246,996, 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.

12. Subsequent Events

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 outbreak continues to evolve as of the date of this report. The COVID-19 outbreak has negatively impacted investment markets through the date of issuance of these special-purpose financial statements. As it relates to the operations and valuation of HWI, HWI's suppliers may decrease 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 may impact HWI's ability to deploy its workforce effectively. These factors may have a material adverse effect on HWI's results of future operations, financial position, and liquidity in fiscal year 2020, which may then in turn have a material adverse 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 the global situation. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Trust is not able to estimate the effects of the COVID-19 outbreak on its operations and net claimants' equity for fiscal year 2020.

In addition, on March 27, 2020, the President of the United States signed into law the "Coronavirus Aid, Relief and Economic Security (CARES) Act". The CARES Act, among other things, includes provisions for an elective five-year carryback of net operating losses (NOLs) generated in taxable years beginning after December 31, 2017 and before January 1, 2021. Taxpayers may elect to relinquish the entire five-year carryback period with respect to a particular year's NOL, with the election being irrevocable once made. In addition, the 80% limitation on NOL deductions arising in taxable years beginning after December 31, 2017 has temporarily been pushed to taxable years beginning after December 31, 2020. The Trustees, Trust advisors, and management of the Trust continue to examine the impact that the CARES Act may have on the Trust and are currently unable to determine the long-term impact on its financial condition and operations.

The Trust has evaluated its December 31, 2019 special-purpose financial statements for subsequent events through June 26, 2020, the date the special-purpose financial statements were available to be issued. Other than the matter described above related to the COVID-19 outbreak and the CARES Act, the Trust is not aware of any subsequent events which would require recognition or disclosure in the special-purpose financial statements.

Supplementary Information



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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 26, 2020

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

Schedule of Operating Expenses

<i>For the years ended December 31,</i>	<i>2019</i>	<i>2018</i>
Operating expenses		
Legal fees	\$ 6,738,749	\$ 10,001,929
Claims processing services	5,213,984	5,768,159
Trustee disbursements	1,498,438	1,763,022
Consulting	1,281,231	1,325,990
Accounting and audit	304,594	303,376
Insurance	163,681	167,484
Administrative costs	4,000	4,000
Other	188,421	275,704
Total operating expenses	\$ 15,393,098	\$ 19,609,664

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, <i>ET AL.</i> ,)	Chapter 11
)	
Debtors.)	Related to Doc. No. 8423
_____)	

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, 2019* and related exhibits filed at Doc. No. 8423 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, 2020.

Dated: June 30, 2020

/s/ David W. Ross

David W. Ross, Esquire

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EXHIBIT "A" - SERVICE LIST

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

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HWI

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EXHIBIT B

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

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