

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
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M. FABRIKANT & SONS, INC. and	:	Case No. 06-12737-(SMB)
FABRIKANT – LEER INTERNATIONAL, LTD.,	:	Case No. 06-12739- (SMB)
	:	
Debtors.	:	(Jointly Administered)
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**TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST EITHER OF  
M. FABRIKANT & SONS, INC. OR FABRIKANT – LEER INTERNATIONAL, LTD.,**

The United States Bankruptcy Court for the Southern District of New York has entered an Order establishing September 26, 2007 at 5:00 p.m. (prevailing Eastern time) (the “Bar Date”) as the last date for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units) to file a proof of claim against any of M. Fabrikant & Sons, Inc. (“MFS”) and Fabrikant – Leer International, Ltd. (“FLI” and together with MFS, the “Debtors”).<sup>1</sup>

The Bar Date and the procedures set forth below for filing proofs of claim apply to all claims against the Debtors that arose prior to November 17, 2006, the date on which the Debtors commenced cases under Chapter 11 of the United States Bankruptcy Code, except for those holders of the claims listed in Section 4 below that are specifically excluded from the Bar Date filing requirement.

**1. WHO MUST FILE A PROOF OF CLAIM**

You MUST timely file a proof of claim to vote on a Chapter 11 plan filed by the Debtors or to share in distributions from the Debtors’ bankruptcy estates if you have a claim that arose prior to November 17, 2006 (the “Petition Date”), and it is not one of the types of claims described in Section 4 below. Claims based on acts or omissions of the Debtors that occurred before the Petition Date, must be filed on or prior to the Bar Date, even if such claims are not now fixed, liquidated or certain or did not mature or become fixed, liquidated or certain before the Petition Date.

Under section 101(5) of the Bankruptcy Code and as used in this Notice, the word “claim” means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

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<sup>1</sup> On the Petition Date (defined below), the address for MFS and FLI was One Rockefeller Plaza, New York, New York 10020. The last four digits of the tax identification number for MFS is 4013. The last four digits of the tax identification number for FLI is 2379.

## 2. WHAT TO FILE

Your filed proof of claim must conform substantially to Official Form No. 10. The Debtors are enclosing a proof of claim form for use in these cases. If your claim is scheduled by the Debtors, the form also sets forth the amount of your claim as scheduled by the Debtors, the specific Debtor(s) against which the claim is scheduled and whether the claim is scheduled as disputed, contingent or unliquidated. You will receive a different proof of claim form for each claim scheduled in your name by the Debtors. You may utilize the proof of claim form(s) provided by the Debtors to file your claim. Additional proof of claim forms may be obtained at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov) (when selecting proof of claim form, please select the form applicable to cases filed on or after 10/1/2005 and before 4/1/07) or at the website of the Debtors' claims and noticing agent, Donlin, Recano & Company, Inc. at [www.donlinrecano.com](http://www.donlinrecano.com).

All proof of claim forms must be signed by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant. It must be written in English and be denominated in United States dollars. You should attach to your completed proof of claim any documents on which the claim is based (if voluminous, attach a summary) or an explanation as to why the documents are not available.

Any holder of a claim against more than one Debtor must file a separate proof of claim with respect to each such Debtor and all holders of claims must identify on their proof of claim the specific Debtor against which their claim is asserted and the case number of that Debtor's bankruptcy case.

## 3. WHEN AND WHERE TO FILE

Except as provided for herein, all original proofs of claim must be filed **so as to be actually received on or before September 26, 2007, at 5:00 p.m. (prevailing Eastern time)**, at the following address:

If sent by mail:

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
RE: M. FABRIKANT & SONS, INC., ET AL.,  
CLAIMS PROCESSING  
P.O. BOX 5197, BOWLING GREEN STATION  
NEW YORK, NY 10274

If sent by messenger or overnight courier:

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
RE: M. FABRIKANT & SONS, INC., ET AL.,  
CLAIMS PROCESSING  
ONE BOWLING GREEN, ROOM 534  
NEW YORK, NY 10004

**Proofs of claim will be deemed timely filed only if actually received by the Bankruptcy Court on or before the Bar Date. Proofs of claim may not be delivered by facsimile, telecopy, or electronic mail transmission.**

## 4. WHO NEED NOT FILE A PROOF OF CLAIM

You do not need to file a proof of claim on or prior to the Bar Date if you are:

- (a) any person or entity that has already properly filed a proof of claim against the Debtors with either of: (i) Donlin, Recano & Company, Inc.; or (ii) the Clerk of the Bankruptcy Court for the Southern District of New York in a form

substantially similar to Official Bankruptcy Form No. 10;

- (b) any person or entity whose claim is listed on the Debtors' Schedules of Assets and Liabilities, filed by the Debtors on or about January 16, 2007 (collectively, as amended, the "Schedules"), provided that (i) the claim is not scheduled as "disputed," "contingent" or "unliquidated"; (ii) the claimant does not disagree with the amount, nature and priority of the claim as set forth in the Schedules; and (iii) the claimant does not dispute that the claim is an obligation of the specific Debtor against which the claim is listed in the Schedules;
- (c) any holder of a claim that heretofore has been allowed by order of this Court on or before the Bar Date;
- (d) any person or entity whose claim has been paid in full by any of the Debtors;
- (e) any holder of a claim for which specific deadlines have previously been fixed by this Court;
- (f) any holder of a claim allowable under section 503(b) and/or section 507(a) of the Bankruptcy Code as an expense of administration in the Debtors chapter 11 cases; and
- (g) any current employee of the Debtors having wage claims against the Debtors that have already been paid, provided that employees shall be obligated to file all other claims.

**This Notice is being sent to many persons and entities that have had some relationship with or have done business with the Debtors but may not have an unpaid claim against the Debtors. The fact that you have received this Notice does not mean that you have a claim or that the Debtors or the Court believe that you have a claim against the Debtors.**

## **5. EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

Any person or entity holding a claim arising from the rejection of an executory contract or unexpired lease must file a Proof of Claim based on such rejection on or before the later of (i) the Bar Date and (ii) the date that is thirty (30) days following the effective date of such rejection (unless an order, if any, authorizing such rejection provides otherwise), to share in the Debtors' estates.

## **6. CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM BY THE BAR DATE**

ANY HOLDER OF A CLAIM AGAINST ANY OF THE DEBTORS WHO IS REQUIRED, BUT FAILS, TO FILE A PROOF OF CLAIM ON OR BEFORE THE BAR DATE SHALL BE FOREVER BARRED, ESTOPPED AND ENJOINED FROM ASSERTING SUCH CLAIM AGAINST THE DEBTORS (OR FILING A PROOF OF CLAIM WITH RESPECT THERETO), AND THE DEBTORS AND THEIR PROPERTY SHALL BE FOREVER DISCHARGED FROM ANY AND ALL INDEBTEDNESS OR LIABILITY WITH RESPECT TO SUCH CLAIM, AND SUCH HOLDER SHALL NOT BE PERMITTED TO VOTE TO ACCEPT OR REJECT ANY PLAN OF REORGANIZATION FILED IN THESE CHAPTER 11 CASES, OR PARTICIPATE IN ANY DISTRIBUTION IN EITHER OF THE DEBTORS' CHAPTER 11 CASES ON ACCOUNT OF SUCH CLAIM OR TO RECEIVE FURTHER NOTICES REGARDING SUCH CLAIM OR WITH RESPECT TO THE DEBTORS' CHAPTER 11 CASES.

## **7. THE DEBTORS' SCHEDULES AND ACCESS THERETO**

You may be listed as the holder of a claim against one or more of the Debtors in the Schedules.

To determine if and how you are listed on the Schedules, please refer to the descriptions set forth on the enclosed proof of claim forms regarding the nature, amount, and classification of your claim(s). If the Debtors believe that you hold claims against more than one Debtor, you will receive multiple proof of claim forms, each of which will reflect the nature and amount of your claim against one Debtor, as listed in the Schedules.

If you rely on the Schedules (or enclosed proof of claim forms), it is your responsibility to determine that the claim is accurately listed in the Schedules. However, you may rely on the enclosed form, which lists your claim as scheduled, identifies the Debtor against which it is scheduled, and specifies whether the claim is disputed, contingent or unliquidated.

If you agree with the nature, amount and classification of your claim as listed in the Debtors' Schedules, and if you do not dispute that your claim is only against the Debtor specified by the Debtors, and if your claim is not described as "disputed," "contingent," or "unliquidated," you need not file a proof of claim. Otherwise, if you decide to file a proof of claim, you must do so before the Bar Date in accordance with the procedures set forth in this Notice.

Copies of the Debtors' Schedules are available for inspection on Donlin, Recano & Company, Inc.'s website at [www.donlinrecano.com](http://www.donlinrecano.com) or the Court's Internet Website at <http://www.nysb.uscourts.gov>. A login and password to the Court's Public Access to Electronic Court Records ("PACER") are required to access this information on the Court's Internet website and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>. Copies of the Schedules may also be examined between the hours of 9:00 a.m. and 5:00 p.m., Monday through Friday, at the Office of Donlin, Recano & Company, Inc., 419 Park Avenue South, Suite 1206, New York, New York 10016. Copies of the Debtors' Schedules may also be obtained by written request to Debtors' Claims Agent at the following address and telephone number:

DONLIN, RECANO & COMPANY, INC.  
419 PARK AVENUE SOUTH, Suite 1206  
NEW YORK, NEW YORK 10016  
Tel. No.: (212) 771-1128

**A holder of a possible claim against the Debtors should consult an attorney regarding any matters not covered by this notice, such as whether the holder should file a proof of claim.**

Dated: August 15, 2007  
New York, New York

**BY ORDER OF THE COURT**

TROUTMAN SANDERS LLP  
405 Lexington Avenue  
New York, NY 10174  
(212) 704-6000

Attorneys for the Debtors