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January 29, 2019

RE: ECS Refining, Inc 401K Plan Termination
Bankruptcy Case #: 18-22453-D-7

Dear Former ECS Employee,

As you have learned from the earlier letter sent to you regarding the termination of the ECS Refining 401K Plan you need to return the Distribution Form instructing the benefits administrator in what to do with your funds. You were told the deadline for making the selection was February 11, 2019. Due to the change in the assignment of Bankruptcy Trustees in December 2018 I assumed the role of Plan Administrator. I will be signing the forms you complete and sending them on to Ascensus who will then execute your instructions. Please read these instructions:

- Email distribution forms to kh7trustee@gmail.com and subject line should read "ECS 401(k) Distributions"
- If you as a participant have a question, you should contact participant services at 866-794-2145
- If you would like to view your account, visit <https://my.vanguardplan.com> and sign in
- If you have both Roth and Pre-tax deferrals, the "Direct Rollover Information" section of the form must have two boxes completed, one for Roth and a second for pre-tax dollars, even if they are going to the same institution
- **Deadline to return distribution forms is now 3/1/2019.** If the participant does not return a distribution form, the account will be forced into an Ascensus Trust IRA.

If you have already sent your forms to Ascensus or Vanguard you don't need to complete them again. However, you may want to confirm they were received by the deadline.

Sincerely,

Kimberly J. Husted

Kimberly J. Husted, Chapter 7 Trustee