

EXHIBIT C

Maria Chiclana

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March 30, 2011

VIA CERTIFIED MAIL

Anthony Lovallo, Vice President & General Counsel
Jacuzzi Brands Company
13925 City Center Drive
Suite 200
Chino Hills, CA 91709

Re: Jacuzzi® Finestra® - U.S. Patent No. 7,299,509

Dear Mr. Lovallo:

I am General Counsel of AS America, Inc., d/b/a American Standard Brands ("American Standard") and its newly acquired subsidiary, Safety Tubs Company, LLC ("STC"). Attached are copies of U.S. Patent No. 7,299,509 ("the '509 Patent"), which is directed to STC's side doors for walk-in bathtubs. Also enclosed is U.S. Patent No. 7,788,783 ("the '783 Patent") which is directed to STC's method for making a walk-in bathtub.

STC is aware that Jacuzzi, Inc. ("Jacuzzi") is marketing, manufacturing and/or selling and offering for sale, directly and indirectly, products under the name Finestra® 6030 and similar models in the U.S. The Jacuzzi tubs have side walk-in doors that are fit to the door frame, have a door frame having tracks defining channels for each of a gasket and a slidable hinge and based upon our examination appears to be within the scope of the '509 Patent. The tubs are formed from acrylic and have a depth and measurements which appear to have been made in accordance with the method of the '783 Patent.

By making, using, selling, offering for sale and/or importing such products into the U.S., Jacuzzi appears to be violating the '509 and the '783 Patents. We are aware that you had previous exchanges with STC's predecessor, Safety Tubs' patent counsel in 2007 while the applications for these patents were still pending before the U.S. Patent and Trademark Office. Since those letters were exchanged, the pending applications have matured into the issued patents noted above.

Jacuzzi is no doubt already aware of these STC properties and their issuance. Among other things, the prior letters sent in 2007 put Jacuzzi on notice that patent protection was pending for the Safety Tubs' walk-in bathtubs, side doors and the method of making the tubs. Moreover, Jacuzzi employed prior employees of

Clarke Products Inc. (CPI), a company that Safety Tubs worked with in manufacturing Safety Tubs' walk-in bathtub products. The former employees, Phil Weeks, Brett Mueller and Richard Romo were all involved at CPI with assisting Safety Tubs in its development of its patented walk-in tubs and door.

STC believes that the Finestra® tubs were a product line initiated and designed based on information that one or more of the former CPI employees removed from Safety Tubs and brought to Jacuzzi as discussed in the 2007 letters sent from Safety Tubs' counsel to Alex Marini of March 27, 2007, from Steven Davis of Jacuzzi to Safety Tubs' counsel on April 24, 2007 and from Safety Tubs' counsel to Steven Davis on May 30, 2007. In response to the query raised in the April 24, 2007 letter from Mr. Davis, while no formal agreement exists, Safety Tubs and CPI operated throughout the development of STC's products with a mutual agreement of confidentiality, and CPI treated STC's concepts and information, like that of its other customers, as confidential information. Employees of CPI were aware that information they were privy to in their worked for CPI customers should be kept confidential and belonged to CPI's customers, including Safety Tubs.

American Standard is committed to protecting the valuable intellectual property it acquired when it purchased STC. American Standard may be receptive to appropriate licensing arrangements, but infringement will not be tolerated.

This letter should in no way be construed as a charge of infringement against your company with respect to the STC patents at this time, and is intended as general notice of STC's '509 and '783 Patents as they each apply to Jacuzzi's Finestra® walk-in bathtub products and doors, including the Finestra® 6030 and its side entry door or any other walk-in tub sold by Jacuzzi and having the same or a similar door design and/or formed in the same or a similar manner. We recommend that Jacuzzi give careful consideration to the STC Patents as they pertain to the Finestra® products (and any similarly made products or having similar door assemblies) and contact the undersigned with your response regarding Jacuzzi's views on infringement. Further, it is requested that Jacuzzi provide detailed information on its method of manufacturing the Finestra® 6030 so that infringement issues concerning the '783 method patent can be resolved.

It is unfortunate that after so much time, Jacuzzi has not further contacted STC in an attempt to reach an amicable business resolution. However, STC is still willing to entertain a reasonable business resolution or settlement proposal from Jacuzzi depending on the terms. Note that any such settlement opportunities or discussions are unlikely to be available on the same terms at a later date should a dispute arise.

This letter is without prejudice to any rights STC may have in connection with the enclosed Patents, or any other claims STC may have based on the facts

surrounding development of Jacuzzi's Finestra® products and/or Jacuzzi's hiring of the CPI employees.

I would appreciate receiving your comments concerning this matter within the next twenty (20) days from the date of this letter.

Sincerely,

A handwritten signature in black ink that reads "Maria Chulano". The signature is written in a cursive style with a small mark above the 'i' in "Chulano".

Cc: Don Devine, American Standard Brands, President & CEO
Rob Buete, Safety Tubs Company, VP & GM
