Superintendent of Financial Services



Surintendant des services financiers

IN THE MATTER OF the *Pension Benefits Act*, R.S.O. 1990, c. P.8, as amended (the "*PBA*");

AND IN THE MATTER of a Notice of Intended Decision of the Superintendent of Financial Services to make an Order under section 69 of the *PBA*, respecting the **Retirement Plan for the Employees of Dubreuil Forest Products Limited** Registration Number 366468

TO: Erlinda Gontier

Pension Analyst

Mackenzie Financial Corporation

180 Queen Street West Toronto, ON M5K 3K1

Administrator

AND TO: Larry S. Bovey

Dubreuil Forest Products Limited P.O. Box 100, 21 Rue Des Pins Dubreuilville, ON POS 1B0

Employer

AND TO: Jayson Stoppel

Senior Vice-President BDO Canada Ltd. 1095 Barton Street

Thunder Bay, ON P7B 5N3

Trustee in Bankruptcy

AND TO: Guy Bourgouin

President

United Steel Workers 20 Riverside Dr.

Kapuskasing, ON P5N 1A3

Union

NOTICE OF INTENDED DECISION

I INTEND TO MAKE AN ORDER under section 69 of the PBA that the Retirement Plan for the Employees of Dubreuil Forest Products Limited Registration 366468 (the "Plan") be wound up effective January 17, 2011.

I INTEND TO MAKE THE ORDER FOR THE FOLLOWING REASONS:

There was a cessation or suspension of employer contributions to the pension fund.

The employer is Bankrupt within the meaning of the Bankruptcy and Insolvency Act (Canada).

Such further and other reasons as may come to my attention.

YOU ARE ENTITLED TO A HEARING by the Financial Services Tribunal (the "Tribunal") pursuant to section 89(6) of the PBA. To request a hearing, you must deliver to the Tribunal a written notice that you require a hearing, within thirty (30) days after this Notice of Intended Decision is served on you.1

YOUR WRITTEN NOTICE must be delivered to:

Financial Services Tribunal 5160 Yonge Street 14th Floor Toronto, Ontario M2N 6L9

Attention: The Registrar

NOTE - Pursuant to section 112 of the PBA any Notice, Order or other document is sufficiently given, served or delivered if delivered personally or sent by regular mail and any document sent by regular mail shall be deemed to be given, served or delivered on the fifth day after the date of mailing.

FOR FURTHER INFORMATION on a Form for the written notice, please see the Tribunal website at www.fstontario.ca **or** contact the Registrar of the Tribunal by phone at 416-590-7294, toll free at 1-800-668-0128, ext. 7294, or by fax at 416-226-7750.

IF YOU FAIL TO REQUEST A HEARING WITHIN THIRTY (30) DAYS, I MAY CARRY OUT THE INTENDED DECISION AS DESCRIBED IN THIS NOTICE.

DATED at Toronto, Ontario, this 2nd day of June 2011

K. David Gordon Deputy Superintendent, Pensions