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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 83 of the *PBA*, respecting the **Retirement Plan for Salaried Employees of ACG Canada,** Registration Number **1158336.**

TO:

Pauline Frenette Senior Consultant Morneau Shepell 895 Don Mills Road, Tower One, Suite 700 Toronto ON M3C 1W3

Administrator

AND TO:

Dorothy Roussy Human Resources Administrator ACG Canada 3565 Eagle Street, P.O. Box 130 Stevensville ON LOS 1S0

Employer

AND TO:

Andrew Hede Chief Restructuring Officer and Managing Director Alvarez & Marsal 600 Madison Ave., 18th Floor New York, New York 10022 USA

Counsel to the Debtors in Possession

AND TO:

Angela C. Marshall VP FP&A and Operational Finance Vertis Holdings, Inc. P.O. Box 17102 Baltimore, Maryland 21297 USA

Debtors in Possession

ORDER

NO REQUEST FOR HEARING was delivered to the Financial Services Tribunal within the time prescribed by subsection 89(6) of the *PBA* respecting the Notice of Intended Decision to make an Order under section 83 of the *PBA*, declaring that the Pension Benefits Guarantee Fund applies to the **Retirement Plan for Salaried Employees of ACG Canada**, Registration Number **1158336**, (the Plan).

THE SUPERINTENDENT OF FINANCIAL SERVICES THEREFORE MAKES THIS ORDER, pursuant to section 83 of the *PBA*, declaring that the Pension Benefits Guarantee Fund applies to the Plan for the reasons set out in the Notice of Intended Decision.

DATED at Toronto, Ontario, this this 12th day of September, 2014.

Original Signed By

John Avgeris Director, Pension Plans Branch by Delegated Authority from the Superintendent of Financial Services

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