



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 Proposal of the Superintendent of
Financial Services to make an Order under section 69 of the *PBA*,
respecting **Collins & Aikman Canada Inc. Pension Plan for
Port Hope Salaried Employees**. Registration Number **0358879**

TO: Debbie Gallagher
Consultant
Morneau Shepell
895 Don Mills Road, Suite 700
One Morneau Sobeco Centre
Toronto, ON M3C 1W3

Administrator

AND TO: Terri Gander-Rowe
Collins & Aikman Canada Inc.
500 Laird Road
Guelph ON N1G 3X7

Employer

AND TO: Stella Millis
Vice-President
Ziefman Partners Inc.
201 Bridgeland Ave.
Toronto, ON M6A 1Y7

Trustee in Bankruptcy

ORDER

No request requiring a hearing was delivered to the Financial Services Tribunal within the time prescribed by subsection 89(6) of the *PBA* respecting the Notice of Intended Order to make an Order to wind up the **Collins & Aikman Canada Inc. Pension Plan for Port Hope Salaried Employees**, Registration Number **0358879** (the “Plan”).

IT IS THEREFORE ORDERED that the Plan be wound up in full effective effective **March 31, 2010, and include the class of Plan members whose employment or Plan membership ended during the period from July 15, 2008 to March 31, 2010**, for following reasons:

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

A significant number of members of the pension plan ceased to be employed by the employer as a result of the discontinuance of all or part of the business of the employer or as a result of the reorganization of the business of the employer.

All or a significant portion of the business carried on by the employer at a specific location was discontinued.

DATED at Toronto, Ontario, this **19th** day of **May, 2011**

Brian Mills
Director, Pension Plans Branch