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Pension Plan for Eligible Employees of Lincoln Graphic Inc. Registration Number 924613

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 Pension Plan for the Eligible Employees of Lincoln Graphics Inc. Registration Number 924613.

TO: Dominic Muro
Consultant, Legislation and Plan Governance
The Standard Life Assurance Company
1245 Sherbrooke St. W.
Montreal Quebec H3G 1G3

Administrator

AND TO: Lawrence Mantini
Plan Administrator
Lincoln Graphics Inc.
22 Export Avenue
P.O. Box 665
St. Catherines ON L2R 6W8

Employer

NOTICE OF INTENDED DECISION

I INTEND TO MAKE AN ORDER under section 83 of the PBA declaring that the Pension Benefits Guarantee Fund applies to the Pension Plan for Eligible Employees of Lincoln Graphics Inc. Registration Number 924613 (the "Plan") wound up effective July 22, 2011

I INTEND TO MAKE THE ORDER FOR THE FOLLOWING REASONS:

1. There was a cessation or suspension of employer contributions to the pension fund.
2. All or significant part of the business have been discontinued at a specific location.
3. 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

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 16th day of March, 2012.

K. David Gordon
Deputy Superintendent, Pensions

¹ 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.