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Pension Plan for Executive Employees of Grant Forest Products Registration Number 0992537

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 Pension Plan for Executive Employees of Grant Forest Products Registration Number 0992537

TO: Mr. Charlie Evans
Senior Vice President
PricewaterhouseCoopers Inc.
Mississauga Executive Centre
One Robert Speck Parkway, Suite 1100
Mississauga ON L4Z 3M3

Administrator

AND TO: Mr. John Chisholm
Grant Forest Products Inc.
161 Bay Street, 27th Floor
Toronto ON M5J 2S1

Employer

NOTICE OF INTENDED DECISION

I INTEND TO MAKE AN ORDER under section 69 of the PBA that the Pension Plan for Executive Employees of Grant Forest Products, Registration Number 0992537 (the "Plan") be wound up effective June 30, 2010.

I INTEND TO MAKE THE ORDER FOR THE FOLLOWING REASONS:

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.

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 9th day of January, 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.