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 Proposal of the Superintendent of Financial Services to make an Order under section 69 of the *PBA*, respecting **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

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 a Notice of Intended Decision to make an Order to wind up the **Retirement Plan for the Employees of Dubreuil Forest Products Limited**, Registration Number **366468** (the "Plan").

IT IS THEREFORE ORDERED that the Plan be wound up in full effective January 17, 2011 for 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)*.

DATED at Toronto, Ontario, this 19th day of July 2011.

Brian Mills
Director, Pension Plans Branch
By Delegated Authority from
The Superintendent of Financial Services