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**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  
Employees of Sun Pac Foods Limited**, Registration Number  
**0368381**

**TO:** Ms. Sharon Carew  
Principal  
Mercer (Canada) Limited  
161 Bay Street, P.O. Box 501  
Toronto, ON M5J 2S5

Administrator

**AND TO:** Mr. Garth Rombough  
Vice President, Finance  
Sun Pac Foods Limited  
10 Sun Pac Boulevard  
Brampton, ON L6S 4R5

Employer

**AND TO:** Mr. Gary Cerrato, CIRP  
Vice President  
BDO Canada Limited  
123 Front Street West, Suite 1200  
Toronto, ON M5J 2M2

Receiver

**ORDER**

**NO REQUEST OR 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 69 of the *PBA*, to wind up **The Pension Plan for Employees of Sun Pac Foods Limited**, Registration Number **0368381** (the "Plan") .

**THE SUPERINTENDENT OF FINANCIAL SERVICES THEREFORE ORDERS** that the Plan be wound up in full under section 69 of the *PBA* effective **November 12, 2013** for the reasons set out in the Notice of Intended Decision.

**DATED** at Toronto, Ontario, this *24<sup>th</sup>* day of *APRIL* , 20 *14* .



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