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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 83 of the *PBA*, respecting the **Pension Plan for Employees  
of Kraus Inc. and Strudex Fibres Limited** Registration Number  
**0330621**.

**TO:** David Kearney  
Principal  
Mercer (Canada) Limited  
161 Bay Street  
P.O. Box 501  
Toronto ON M5J 2S5

Administrator

**AND TO:** Tim Burt  
VP Finance  
Kraus Inc., Kraus Canada Inc. and Strudex Fibres Limited  
60 Northfield Drive  
Waterloo ON N2L 0A8

Employer

**AND TO:** Tracey Weaver  
Vice President  
PricewaterhouseCoopers Inc.  
18 York Street, Suite 2600  
Toronto ON M5J 0B2

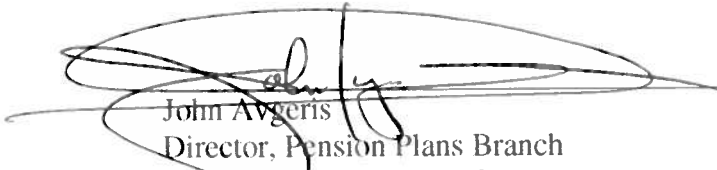
Trustee in Bankruptcy

**ORDER**

**NO REQUEST FOR 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 83 of the *PBA*, declaring that the Pension Benefits Guarantee Fund applies to **Pension Plan for Employees of Kraus Inc. and Strudex Fibres Limited**, Registration Number **0330621**, (the Plan).

**THE SUPERINTENDENT OF FINANCIAL SERVICES THEREFORE MAKES THIS ORDER**, pursuant to section 83 of the *PBA*, declaring that the Pension Benefits Guarantee Fund applies to the Plan for the reasons set out in the Notice of Intended Decision.

**DATED** at Toronto, Ontario, this 24<sup>th</sup> day of April, 2014.

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