

**Financial Services
Commission
of Ontario**

Deputy Superintendent
Pension Division

5160 Yonge Street
Box 85
North York ON M2N 6L9

Telephone: (416) 226-7795
Facsimile: (416) 226-7787

**Commission des
services financiers
de l'Ontario**

Surintendant adjoint
Division des régimes de retraite

5160, rue Yonge
boîte 85
North York ON M2N 6L9

Téléphone: (416) 226-7795
Télécopieur: (416) 226-7787



March 27, 2012

Registration Number: 0351684

Mr. Ken Lewenza
National President
CAW – Canada
205 Placer Court
Toronto ON M2H 3H9

Dear Mr. Lewenza:

Re: Navistar Canada, Inc. Non-Contributory Retirement Plan

Thank you for your letter of March 9, 2012, requesting an order to partially wind up the above pension plan following the closure of the Chatham facility.

I have asked Mr. Vinod Armoogum, the Pension Officer responsible for this pension plan, to review this matter. Once his review has been completed, he will respond to you in writing.

Should you have any questions or concerns, you may contact Mr. Armoogum, either at the address above, or directly by telephone at (416) 590-2060. Please quote the registration number shown at the top of this letter.

Yours very truly,

A handwritten signature in black ink, appearing to read "K. David Gordon".

K. David Gordon
Deputy Superintendent, Pensions

Copy: Vinod Armoogum