

Financial Services
Commission
of Ontario

Pension Plans Branch

5160 Yonge Street
Box 85
Toronto ON M2N 6L9

Telephone: (416) 226-7776
Facsimile: (416) 226-7777

Commission des
services financiers
de l'Ontario

Direction des régimes de retraite

5160, rue Yonge
Boîte 85
Toronto ON M2N 6L9

Téléphone: (416) 226-7776
Télécopieur: (416) 226-7777



June 19, 2012

Registration Number: 0942979

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

Dear Mr. Kearney:

**Re: Administrator Appointment Request
Pension Plan for the Union Employees of Kraus Inc. (the "Plan")**

This is to confirm that by delegated authority from the Superintendent of Financial Services, I have formally appointed dated Mercer (Canada) Limited as the administrator of the above-referenced pension plan effective dated June 19, 2012. The appointment has been made pursuant to subsection 71(1) of the *Pension Benefits Act*, R.S.O. 1990, c.P.8 (the "PBA").

The appointment is also made in accordance with the terms and conditions of the Appointment Agreement attached hereto, dated June 19, 2012, between the Superintendent of Financial Services and Mercer (Canada) Limited.

Please notify all interested parties of your appointment as administrator of the plan.

If you have any questions or concerns, you may contact me at the address above, or directly by telephone at (416) 226-7808. Please quote the registration number at the top of this letter.

Yours truly,

A handwritten signature in black ink, appearing to read "Laurin".

Chantal Laurin
Insolvency Coordinator

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Commission
of Ontario

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5160 Yonge Street
Box 85
Toronto ON M2N 6L9

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June 19, 2012

Registration Number: 0551580

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

Dear Mr. Kearney:

**Re: Administrator Appointment Request
Pension Plan for Executive Employees of Kraus Inc. (the "Plan")**

This is to confirm that by delegated authority from the Superintendent of Financial Services, I have formally appointed dated Mercer (Canada) Limited as the administrator of the above-referenced pension plan effective dated June 19, 2012. The appointment has been made pursuant to subsection 71(1) of the *Pension Benefits Act*, R.S.O. 1990, c.P.8 (the "PBA").

The appointment is also made in accordance with the terms and conditions of the Appointment Agreement attached hereto, dated June 19, 2012, between the Superintendent of Financial Services and Mercer (Canada) Limited.

Please notify all interested parties of your appointment as administrator of the plan.

If you have any questions or concerns, you may contact me at the address above, or directly by telephone at (416) 226-7808. Please quote the registration number at the top of this letter.

Yours truly,

A handwritten signature in black ink, appearing to read "Laurin".

Chantal Laurin
Insolvency Coordinator

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June 19, 2012

Registration Number: 0330621

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

Dear Mr. Kearney:

Re: Administrator Appointment Request
Pension Plan for Employees of Kraus Inc. and Strudex Fibres Limited (the "Plan")

This is to confirm that by delegated authority from the Superintendent of Financial Services, I have formally appointed dated Mercer (Canada) Limited as the administrator of the above-referenced pension plan effective dated June 19, 2012. The appointment has been made pursuant to subsection 71(1) of the *Pension Benefits Act*, R.S.O. 1990, c.P.8 (the "PBA").

The appointment is also made in accordance with the terms and conditions of the Appointment Agreement attached hereto, dated June 19, 2012, between the Superintendent of Financial Services and Mercer (Canada) Limited.

Please notify all interested parties of your appointment as administrator of the plan.

If you have any questions or concerns, you may contact me at the address above, or directly by telephone at (416) 226-7808. Please quote the registration number at the top of this letter.

Yours truly,

A handwritten signature in black ink, appearing to read "Chantal Laurin".

Chantal Laurin
Insolvency Coordinator