

**Financial Services  
Commission  
of Ontario**

Pension Plans Branch

5160 Yonge Street  
Box 85  
Toronto ON M2N 6L9

[REDACTED]

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

Direction des régimes de retraite

5160, rue Yonge  
Boîte 85  
Toronto ON M2N 6L9

[REDACTED]



March 15, 2016

Registration Number: 0351684

Mr. Howard Cimring  
Partner  
Morneau Shepell  
895 Don Mills Road Tower One  
Suite 700  
Toronto, ON M3C 1W3

Dear Mr. Cimring:

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

I am writing in response to your letter dated February 11, 2016, requesting extensions of the deadlines for the filing of the the partial wind up report due February 23, 2016, to June 23, 2016, and the actuarial valuation report due February 28, 2016, to September 30, 2016, in respect of the above plan.

In accordance with section 105 of the Pension Benefits Act, R.S.O. 1990, c. P.8, the filing deadlines are hereby extended to April 23, 2016, for the filing of the partial wind up report, and May 31, 2016, for the actuarial valuation report.

In the event you have any questions or concerns, you may contact me directly by telephone at [REDACTED]. Please quote the registration number shown at the top right-hand corner of this letter.

Yours truly,

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

Gino Marandola  
Director, Pension Plans Branch (Interim)  
by Delegated Authority from  
the Superintendent of Financial Services

Copy: Ms. Michelle Rohner, Navistar Canada Inc.  
Mr. Lewis Gottheil, Law office of Lewis Gottheil