



Mercer (Canada) Limited, Administrator
161 Bay Street, P.O. Box 501
Toronto, Ontario M5J 2S5
+1 416 868 7333 or 1 877 553 7788
Fax +1 416 868 2913
windupmercer@mercer.com
www.mercer.ca

January 15, 2014

**The Pension Plan for Employees of Sun Pac Foods Limited (the “Plan”)
Registration No.: 0368381**

Dear Plan Member:

On January 3, 2014, the Superintendent of Financial Services for the Province of Ontario appointed Mercer (Canada) Limited as the Administrator of the Plans as a result of the receivership of Sun Pac Foods Limited (the “Company”).

Our role as Administrator is to continue to administer the Plan and to take the steps required to complete the wind up of the Plan and distribute members’ pension benefits. The Plan will be wound up in accordance with Ontario’s pension laws.

We have contacted former Company representatives, the Receiver and the plan actuary and have requested their help in providing us with member data and other information required to administer and wind up the Plan. We are in the early stages of gathering and reviewing the data and information.

We will work with the Plan’s service providers to ensure that all members who are owed pension benefits are identified and their pensions are properly calculated.

Once we have obtained all of the member contact information, we will write to all Plan members to provide additional information regarding the wind up of the Plan. We hope to write to members within the next 4 to 6 weeks.

If you have any questions regarding our appointment or any other matters, please contact us on our toll-free telephone line at **1 877 553 7788** or locally at **416 868 7333** to reach an associate in our office familiar with your Plan.

You can also reach us by email at windupmercer@mercer.com. Please include the Plan name in the subject line.

Sincerely,

Mercer (Canada) Limited, Administrator