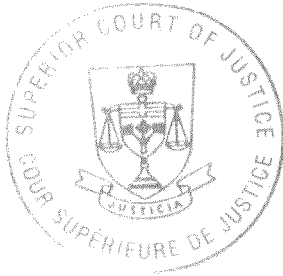


ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

THE HONOURABLE MR. ) WEDNESDAY, THE 8<sup>th</sup>  
 )  
JUSTICE WILTON-SIEGEL ) DAY OF OCTOBER 2014



IN THE MATTER OF THE *COMPANIES' CREDITORS  
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PROPOSED PLAN OF  
COMPROMISE OR ARRANGEMENT WITH RESPECT TO  
**U. S. STEEL CANADA INC.**

(the "**Applicant**")

**REPRESENTATIVE COUNSEL APPOINTMENT ORDER**

**THIS MOTION**, made by U. S. Steel Canada Inc. (the "**Applicant**"), for an Order appointing certain representatives of the Non-USW Active and Retiree Beneficiaries (as defined below), was heard this day at 330 University Avenue, Toronto, Ontario.

**ON READING** the Affidavit of William E. Aziz sworn September 26, 2014 (the "**Aziz Affidavit**"), and the First Report of Ernst & Young Inc., in its capacity as Monitor of the Applicant (the "**Monitor**") dated October 3, 2014, and on hearing the submissions of counsel to the Applicant, Monitor, United States Steel Corporation, Koskie Minsky LLP, and such other counsel who have appeared, and upon reviewing the affidavit of service of Sonia Antonellis, dated September 26, 2014.

**DEFINITIONS**

1. The following terms shall have the meanings ascribed thereto:
  - (a) "**CCAA Proceedings**" means these proceedings commenced by the Applicant under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;

- (b) **“Filing Date”** means September 16, 2014;
- (c) **“Hamilton Salaried Pension Plan”** means the U. S. Steel Canada Inc. Retirement Plan for Salaried Employees at Hamilton Works (FSCO Registration No. 0338509);
- (d) **“Legacy Pension Plans”** means:
  - (i) the U. S. Steel Canada Inc. Retirement Plan for Salaried Employees at the Former Welland Pipe Ltd. (FSCO Registration No. 1017185);
  - (ii) the U. S. Steel Canada Inc. Retirement Plan for CAW-Canada Local 523 Employees at the Former Stelpipe Ltd. (FSCO Registration No. 1018860);  
and
  - (iii) the U. S. Steel Canada Inc. Retirement Plan for Salaried Employees of the Former Stelpipe Ltd. (FSCO Registration No. 1017177);
- (e) **“LEW Pickling Facility Pension Plan”** means the U. S. Steel Canada Inc. Retirement Plan for Employees at the Pickle Line Department of Lake Erie Works (FSCO Registration No. 1206457), which covers both salaried non-represented employees and employees represented by USW;
- (f) **“LEW Salaried Pension Plan”** means the U. S. Steel Canada Inc. Retirement Plan for Salaried Employees at Lake Erie Works (FSCO Registration No.0698753);
- (g) **“Non-USW Active and Retiree Beneficiaries”** means any member, former member, retired member, surviving spouse or other person entitled to benefits pursuant to:
  - (i) the Hamilton Salaried Pension Plan;
  - (ii) the LEW Salaried Pension Plan;
  - (iii) the LEW Pickling Facility Pension Plan who are not represented by USW;
  - (iv) the Legacy Pension Plans;

- (v) the Stelco Inc. Retirement Plan for Mark C. Steinman (FSCO Registration No. 1056738);
  - (vi) the Opportunity Plan GRRSP;
  - (vii) the RBCs and RAs who are not represented by USW; and
  - (viii) OPEBs who are not represented by USW;
- (h) **“Non-USW Plans and OPEBs”** means the registered pension plans, the Opportunity Plan GRRSP, RBCs and RAs and OPEBs of the Applicant pursuant to which the Non-USW Active and Retiree Beneficiaries are entitled to benefits;
- (i) **“OPEBs”** means other post-employment benefits, including group medical, life and dental benefits, provided by the Applicant to certain former employees and their dependants who participate or participated in certain registered pension plans and group registered retirement savings plans of the Applicant;
- (j) **“Opportunity Plan GRRSP”** means the Group Retirement Savings Plan of U. S. Steel Canada Inc.;
- (k) **“Opt-Out Individuals”** has the meaning set out in paragraph 10 hereof;
- (l) **“Other Compensation”** means broad-based compensation plans or broad-based employment matters as may arise that are related to these CCAA Proceedings and that affect employees within the Non-USW Active and Retiree Beneficiaries at one or both locations of the Applicant, or as may be agreed between the Applicant and the Representatives from time to time acting reasonably;
- (m) **“RBCs and RAs”** means:
- (i) individual “Retirement Benefit Contracts” provided to Non-USW Active and Retiree Beneficiaries; and
  - (ii) other supplemental non-registered payments known as “Retiring Allowances” provided to Non-USW Active and Retiree Beneficiaries;

- (n) “**Representative Counsel**” has the meaning set out in paragraph 3 hereof;
- (o) “**Representatives**” has the meaning set out in paragraph 2 hereof;
- (p) “**USW**” means United Steelworkers of America.

2. **THIS COURT ORDERS** that Mr. Gary Dallin, Mr. George Hanson, Mr. Paul Wendling, Mr. Pat Mousseau, Mr. Ronald McClure and Mr. Frank Dalimonte (the “**Representatives**”) are hereby appointed as representatives of all Non-USW Active and Retiree Beneficiaries in these CCAA Proceedings (excluding Opt-Out Individuals, if any), with the scope and purpose of such appointment relating to all matters pertaining to any recovery, compromise of rights or entitlements under the Non-USW Plans and OPEBs or changes to Other Compensation in these CCAA Proceedings (the “**Purpose**”).

3. **THIS COURT ORDERS** that Koskie Minsky LLP (“**Representative Counsel**”) is hereby appointed as representative counsel of the Representatives in these CCAA Proceedings in relation to the Purpose.

4. **THIS COURT ORDERS** that the Applicant shall provide to Representative Counsel, without charge, the following information, documents and data (the “**Information**”), subject to confidentiality arrangements satisfactory to the Applicant and Monitor:

- (a) the names, last known addresses and last known telephone numbers and e-mail addresses (if any) of the Non-USW Active and Retiree Beneficiaries (excluding Opt-Out Individuals, if any, who have opted out prior to delivery of the Information), as well as applicable data regarding their entitlements under the Non-USW Plans and OPEBs, only to be used for the Purpose; and
- (b) upon request of Representative Counsel, such documents and data as may be relevant to the Purpose, including documents and data pertaining to the Non-USW Plans and OPEBs, including available financial information regarding the funding and investments of the Non-USW Plans and OPEBs, if applicable,

and that, in so doing, the Applicant is not required to obtain express consent from such Non-USW Active and Retiree Beneficiaries authorizing disclosure of the Information to Representative Counsel for the Purpose and, further, in accordance with section 7(3) of the

*Personal Information Protection and Electronic Documents Act*, this Order shall be sufficient to authorize the disclosure of the Information without the knowledge or consent of the individual Non-USW Active and Retiree Beneficiaries for the Purpose.

5. **THIS COURT ORDERS** that Representative Counsel may, with prior approval of the Monitor and the Applicant or by further order of this Court, retain such actuarial and other advisors and assistants as may be necessary in connection with its duties as Representative Counsel in relation to the Purpose.

6. **THIS COURT ORDERS** that, subject to an agreement among the Representatives, Representative Counsel and the Applicant (the “**Representative Counsel Letter**”), which Representative Counsel Letter is subject to approval of the Monitor, all reasonable professional fees and disbursements that may be incurred on or after the Filing Date by the Representatives and by Representative Counsel and its advisors and assistants retained pursuant to paragraph 5 above, if any, shall be paid by the Applicant on a monthly basis, forthwith upon the rendering of accounts to the Applicant. In the event of any disagreement regarding such fees and disbursements, such disagreement may be remitted to this Court for determination.

7. **THIS COURT ORDERS** that the Representatives or Representative Counsel on their behalf are authorized to take all steps and to do all acts necessary or desirable to carry out the terms of this Order, including dealing with any Court, regulatory body and other government ministry, department or agency, and to take all such steps as are necessary or incidental thereto.

8. **THIS COURT ORDERS** that, with the exception of Opt-Out Individuals, the Representatives shall represent all Non-USW Active and Retiree Beneficiaries in these CCAA Proceedings, which persons shall be bound by the actions of the Representatives and Representative Counsel in these proceedings.

#### **NOTICE AND OPT-OUT PROCEDURE**

9. **THIS COURT ORDERS** that notice of the granting of this Order, substantially in the form attached hereto as **Schedule “A”** shall be:

- (a) published by the Applicants, with the assistance of the Monitor, in The Globe & Mail (National Edition), Hamilton Spectator and Simcoe Reformer within 14 calendar days of the date of this Order; and
- (b) sent by the Applicants, with the assistance of the Monitor, to the Non-USW Active and Retiree Beneficiaries by regular mail to the last known address of such Non-USW Active and Retiree Beneficiaries within 14 calendar days of the date of this Order.

10. **THIS COURT ORDERS** that any individual Salaried Active and Retiree Beneficiary who does not wish to be represented by the Representatives and Representative Counsel in these CCAA Proceedings shall, within 30 days of publication of notice of the appointment of the Representatives and Representative Counsel pursuant to paragraph 9, above, notify the Monitor, Applicant and Representative Counsel, in writing, that he or she is opting out of representation by the Representatives and Representative Counsel (an “**Opt-Out Notice**”), and shall thereafter not be bound by the actions of the Representatives or Representative Counsel and shall represent himself or herself or be represented by any counsel that he or she may retain exclusively at his or her own expense in these CCAA Proceedings (any such persons who deliver an Opt-Out Notice in compliance with the terms of this paragraph 10, “**Opt-Out Individuals**”).

#### **PROTECTIONS AND AUTHORITY TO SEEK ADVICE AND DIRECTIONS**

11. **THIS COURT ORDERS** that the Representatives and Representative Counsel shall have no liability as a result of their appointment or the fulfilment of their duties in carrying out the provisions of this Order and any subsequent Orders in these CCAA Proceedings, save and except for any gross negligence or wilful misconduct on their part.

12. **THIS COURT ORDERS** that the Representatives and Representative Counsel shall be at liberty and are authorized at any time to apply to this Court, on proper notice to the Monitor and the Applicant, for advice and directions in the performance or variation of their powers and duties and, in the event of any disagreement over whether the Representatives and Representative Counsel can act on a certain matter applicable to a Non-USW Active or Retiree Beneficiary, such disagreement may be remitted to this Court for determination.

W. I. Don - dnt J.

ENTERED AT / INSCRIT A TORONTO  
ON / BOOK NO:  
LE / DANS LE REGISTRE NO.

OCT 9 2014

**SCHEDULE A**



IN THE ONTARIO SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C.  
1985, c. C-36, AS AMENDED (the "CCAA")

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT  
WITH RESPECT TO U. S. STEEL CANADA INC. ("USSC")

**NOTICE TO SALARIED ACTIVE & RETIRED BENEFICIARIES**

On September 16, 2014, USSC commenced court-supervised restructuring proceedings under the CCAA pursuant to an Order (the "**Initial Order**") of the Ontario Superior Court of Justice (Commercial List) (the "**Court**"). Ernst & Young Inc. has been appointed by the Court as monitor in USSC's CCAA proceedings ("**Monitor**").

TAKE NOTICE THAT, pursuant to an Order of the Court dated October 7, 2014:

1. Mr. Gary Dallin, Mr. George Hanson, Mr. Paul Wendling, Mr. Pat Mosseau, Mr. Ronald McClure and Mr. Frank Dalimonte (the "**Representatives**") were appointed as representatives, in the CCAA Proceedings of USSC, of all individuals who are beneficiaries of the USSC registered pension plans, group registered retirement savings plan, retirement benefit arrangements, retiring allowances and other post-employment benefits ("**OPEBs**") offered to employees and/or retirees who are not represented by the United Steelworkers of America (collectively, the "**Non-USW Active and Retiree Beneficiaries**") in respect of matters relating to such plans and OPEBS (the "**Non-USW Plans and OPEBs**") or changes to certain other compensation and employment matters in USSC's CCAA proceedings; and
2. Koskie Minsky LLP ("**Representative Counsel**") was appointed as representative counsel of the Representatives in relation to the Non-USW Plans and OPEBs or changes to certain other compensation and employment matters in the CCAA proceedings of USSC.

**IF YOU DO NOT WISH TO BE REPRESENTED in the CCAA proceedings of USSC by the Representatives and Representative Counsel, you must, before November 5, 2014, provide notice in writing to all the following persons, indicating that you wish to opt-out of such representation:**

**Ernst & Young Inc. - The Court Appointed Monitor of U.S. Steel  
Canada Inc.**  
P.O. Box 251  
222 Bay Street  
Toronto, ON, M5K1J7  
Canada  
Fax: 416-943-3300

Attention: Alex Morrison  
**Koskie Minsky LLP**  
20 Queen Street West  
Suite 900, Box 52  
Toronto ON M5H 3R3  
Fax: (416) 977-3316

Attention: Andrew Hatnay

**McCarthy Tétrault LLP**  
Box 48, Suite 5300  
Toronto Dominion Bank Tower  
Toronto ON M5K 1E6  
Fax: 416-868-0673

Attention: James Gage

Persons requiring further information should review the website established by the Monitor  
<http://www.ey.com/ca/ussc> or call the Monitor's Hotline at 1-844-941-7764.

IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT  
WITH RESPECT TO U. S. STEEL CANADA INC.

**Court File No. CV-14-10695-00CL**

***ONTARIO SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)***

Proceeding Commenced at Toronto

**REPRESENTATIVE COUNSEL  
APPOINTMENT ORDER**

**McCarthy Tétrault LLP**

Toronto Dominion Bank Tower  
Toronto, ON M5K 1E6  
Fax: (416) 868-0673

**James Gage** LSUC#: 34676I

Tel: (416) 601-7539  
Email: [jgage@mccarthy.ca](mailto:jgage@mccarthy.ca)

**Paul Steep** LSUC#: 21869L

Tel: (416) 601-7998  
Email: [psteep@mccarthy.ca](mailto:psteep@mccarthy.ca)

**Heather Meredith** LSUC#: 48354R

Tel: (416) 601-8342  
Email: [hmeredith@mccarthy.ca](mailto:hmeredith@mccarthy.ca)

Lawyers for U. S. Steel Canada Inc.

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