

ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

THE HONOURABLE MR.  
JUSTICE WILTON-SIEGEL

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WEDNESDAY, THE 15<sup>th</sup>  
DAY OF MARCH, 2017



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**")

**SUPPLEMENTARY CLAIMS PROCESS ORDER**

**THIS MOTION**, made by U. S. Steel Canada Inc. (the "**Applicant**"), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, for an order directing a supplementary claims process to identify, determine and resolve (i) claims against Directors and Officers (as defined below) and (ii) claims of certain creditors of the Applicant holding claims excluded from the application of the Order of this Court dated November 13, 2014 (the "**Claims Process Order**") for the purposes of a vote to be held in respect of a CCAA Plan (as defined below), was heard this day in Toronto, Ontario.

**ON READING** the affidavit of William E. Aziz sworn March 10, 2017 (the "**Aziz Affidavit**") and the Thirty-Seventh Report of Ernst & Young Inc. in its capacity as the Monitor of the Applicant (the "**Monitor**") dated March 13, 2017, and the affidavit of service of Emilia Moon de Kemp dated March 13, 2017, and on hearing the submissions of counsel for the Applicant, the Monitor and any such other counsel as were present:

**SERVICE**

1. **THIS COURT ORDERS** that the time for service of the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

**DEFINITIONS AND INTERPRETATION**

2. **THIS COURT ORDERS AND DECLARES** that this Order shall supplement the Claims Process Order, which shall continue in full force and effect, subject to any modification hereof, and, subject to paragraph 20, nothing herein shall extend or be deemed to extend the time period for asserting any Claim or revive or otherwise affect any Claim that has been barred or extinguished pursuant to the Claims Process Order or other order of this Court. For greater certainty, to the extent of any discrepancy between this Order and the Claims Process Order, this Order shall govern.

3. **THIS COURT ORDERS AND DECLARES** that all capitalized terms not otherwise defined herein shall have the same meanings as ascribed in the Claims Process Order.

4. **THIS COURT ORDERS AND DECLARES** that the following terms shall have the following meanings ascribed thereto:

- (a) “Administrator” means U. S. Steel Canada Inc. in its capacity as administrator of certain non-USW retirement plans;
- (b) “Cash Conservation and Business Preservation Order” means the Order of this Court dated October 28, 2015;
- (c) “Claim” has the meaning ascribed in the Claims Process Order and for the purposes of this Order includes, notwithstanding the Excluded Claims set out in the Claims Process Order, a Non-USW OPEB Claim, a Non-USW Pension Claim, a Non-USW Supplemental Pension Claim, and a Non-USW Employee Restructuring Claim;
- (d) “Director” means any former or present director of the Applicant or any Person of similar position or any other Person who by applicable law is deemed to be or is treated similarly to a director of the Applicant or who currently manages or

supervises the management of the business and affairs of the Applicant or did so in the past.

- (e) “D&O Claim” means, as against any Director or Officer or Responsible Person, any and all demands, claims (including claims for contribution or indemnity), actions, causes of action, counterclaims, suits, debts, sums of money, liabilities, accounts, covenants, damages, judgments, orders (including orders for injunctive relief or specific performance and compliance orders), expenses, executions, encumbrances and recoveries on account of any liability, obligation, demand or cause of action of whatever nature that any creditor or other Person has or may be entitled to assert (including for, in respect of or arising out of environmental matters, pensions or post-employment benefits or alleged wrongful or oppressive conduct, misrepresentation, fraud or breach of fiduciary duty), whether known or unknown, matured or unmatured, contingent or actual, direct, indirect or derivative, at common law, in equity or under statute, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, matter or occurrence existing or taking place at or prior to the Effective Time that in any way relate to or arise out of or in connection with (i) any Claims; (ii) the assets, obligations, business or affairs of the Applicant or any of the other members of the USSC Group, (iii) the administration or management of the pension plans of the Applicant or the assets thereof, or (iv) the CCAA Proceedings or any matter or transaction involving any of the members of the USSC Group occurring in or in connection with the CCAA Proceedings;
- (f) “D&O Claims Bar Date” means 5:00 p.m. Eastern Time on April 20, 2017;
- (g) “D&O Proof of Claim” means the proof of claim in substantially the form attached hereto as Schedule “E”, to be completed and filed by a Person setting forth its D&O Claim and which shall include all supporting documentation in respect of such D&O Claim;
- (h) “Effective Time” has the meaning ascribed to it in the CCAA Plan to be filed by the Applicant in this CCAA Proceeding;

- (i) “Mercer” means Mercer (Canada) Limited, the actuary retained by the Applicant for the purposes of these CCAA proceedings;
- (j) “Non-USW Employee” means any current or former employee of the USSC Group who is not represented by the USW.
- (k) “Non-USW Employee Restructuring Claim” means a Restructuring Claim of a Non-USW Employee arising as a result of the termination of employment of such Non-USW Employee by the Applicant or the suspension of Salary Continuance Payments pursuant to the Cash Conservation and Business Preservation Order;
- (l) “Non-USW Employee Restructuring Claims Bar Date” means the later of 21 Business Days after the date on which the Monitor sends a Notice of Non-USW Employee Restructuring Claim or 5:00 p.m. Eastern Time on April 20, 2017;
- (m) “Non-USW OPEB Claim” means a Claim of a Non-USW Employee (whether brought by the Non-USW Employee or by Representative Counsel on his or her behalf) and his or her dependents, heirs, administrators or assigns as at the Filing Date in respect of the coverage provided under the Applicant’s post-employment health and welfare benefit plans, including life insurance, health and dental benefits (but excluding pensions and other retirement payments) to Non-USW Employees, eligible spouses and dependents and surviving spouses of deceased Non-USW Employees;
- (n) “Non-USW OPEB Claims Report” means the actuarial valuation report to be prepared by Mercer, in consultation with USSC, the Monitor, Representative Counsel and Segal, and any amendments thereto, in connection with the Non-USW OPEB Claims;
- (o) “Non-USW Pension Claim” means a Claim of the Administrator in respect of the following retirement plans:
  - (i) the U. S. Steel Canada Inc. Retirement Plan for Salaried Employees at Hamilton Works (FSCO Registration No. 0338509);
  - (ii) the U. S. Steel Canada Inc. Retirement Plan for Salaried Employees at Lake Erie Works (FSCO Registration No. 0698753); and

- (iii) the U. S. Steel Canada Inc. Retirement Plan for Employees at the Pickle Line Department of Lake Erie Works (FSCO Registration No. 1206457);

which, for greater certainty, includes claims in respect of any contributions, obligations, deficits or deficiencies relating to such plans;

- (p) “Non-USW Pension Actuarial Report” means the most recent actuarial report prepared by the plan actuary, on behalf of the Administrator, in respect of each of the retirement plans referred to in subparagraph 4(n) as filed with the Financial Services Commission of Ontario;
- (q) “Non-USW Supplemental Pension Claims” means a Claim arising in respect of the provision of or an obligation to provide pension benefits to current and former Non-USW Employees and their beneficiaries pursuant to the retirement benefit contracts for specified members funded pursuant to a retirement compensation arrangement trust and the non-registered unfunded retirement benefit contracts for specified retired members, retiring allowance arrangements for former Stelpipe union members, and special retiring allowances for certain retired members and beneficiaries;
- (r) “Notice of Non-USW Employee Restructuring Claim” means the notice substantially in the form attached as Schedule “D”.
- (s) “Notice of Non-USW Supplemental Pension Claim” means the notice substantially in the form attached as Schedule “C”.
- (t) “Officer” means any former or present officer of the Applicant or any Person of similar position or any other Person who by applicable law is deemed to be or is treated similarly to an officer of the Applicant or that currently manages or supervises the management of the business and affairs of the Applicant or did so in the past.
- (u) “Opt Out Individuals” has the meaning ascribed in the Representative Counsel Appointment Order.
- (v) “Representative Counsel Appointment Order” means the order dated October 8, 2014 appointing certain representatives of the Non-USW Employees;

- (w) “Responsible Person” means any Director or Officer and any Person who, prior to the Effective Time, was requested to act, and who is acting or did or does act or is deemed to be treated by applicable law to be acting or have acted, as a director, officer, or Person of a similar position of another entity in which the Applicant has a direct or indirect interest;
- (x) “Salary Continuance Payments” has the meaning ascribed in the Cash Conservation and Business Preservation Order.
- (y) “Segal” means The Segal Group Inc., the actuary retained by the Non-USW Employees and Representative Counsel for the purpose of these CCAA proceedings;
- (z) “Supplementary Claims Process” means the process outlined in this Order, including the Schedules;
- (aa) “Supplementary Restructuring Claims Bar Date” means, in respect of Restructuring Claims arising on or after the date of this Order, 5:00 p.m. Eastern Time on a date that is 30 days after the date on which the Monitor sends a Proof of Claim Document Package with respect to a Restructuring Claim.
- (bb) “USSC Group” means the Applicant and its subsidiaries;
- (cc) “USW” means United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Applied Industrial and Service Workers International Union, USW Local 1005, USW Local 8782 and USW Local 8782(b).
- (dd) “Voting Value” means the amount deemed under this Order to be the value of such Claim for the purposes of a vote in the Creditors’ Meeting on a CCAA Plan and for no other purpose. For greater certainty, the Voting Value shall not be deemed to be the value of such Claim for the purposes of any distribution under a CCAA Plan unless otherwise determined in accordance with this Order.

## **NOTICE**

5. **THIS COURT ORDERS** that the filing of any document or the giving of any notice in accordance with this Order by counsel on behalf of a Person shall satisfy the requirements set

out herein, including for greater certainty, by Representative Counsel on behalf of a Non-USW Employee.

6. **THIS COURT ORDERS** that:

- (a) the Monitor shall, as soon as practicable following the making of this Order send to each Non-USW Employee who is represented by Representative Counsel pursuant to the Representative Counsel Appointment Order and to any Opt-Out Individuals a notice substantially in the form attached as Schedule "A"; and
- (b) The Monitor shall, as soon as practicable following the making of this Order, post on the Monitor's Website a copy of the this Order and the attached schedules substantially in the form approved hereunder; and
- (c) The Monitor shall as soon as practicable following the making of this Order, cause to be published in (i) The Globe and Mail newspaper (National Edition), (ii) the Hamilton Spectator, (iii) the Simcoe Reformer, (iv) the Wall Street Journal (National Edition), and (v) the Pittsburgh Post-Gazette for one day the notices substantially in the form attached as Schedules "A" and "B".

7. **THIS COURT ORDERS** that, except as otherwise set out in this Order or any other orders of the Court, neither the Monitor nor Applicant is under any obligation to send or provide notice to any Person holding a Claim or a D&O Claim, and without limitation, neither the Monitor nor the Applicant shall have any obligation to send or provide notice to any Person having a security interest in a Claim (including the holder of a security interest created by way of a pledge or a security interest created by way of an assignment of a Claim) and all persons shall be bound by any notices delivered in accordance with this Order, whether or not they received actual notice, and any steps taken in respect of any Claim in accordance with this Order.

**NON-USW PENSION CLAIMS**

8. **THIS COURT ORDERS** that, solely for the purpose of determining the Voting Value of the Non-USW Pension Claims, the Applicant shall deliver copies of the Non-USW Pension

Actuarial Reports to Segal and Representative Counsel by no later than March 17, 2017, and that the wind up deficits set out in each Non-USW Pension Actuarial Report shall be deemed to be the Voting Value of the related Non-USW Pension Claims.

### **NON-USW OPEB CLAIMS**

9. **THIS COURT ORDERS** that, solely for the purpose of determining the Voting Value of the Non-USW OPEB Claims:

- (a) Mercer shall prepare, in consultation with USSC, the Monitor, and Segal, a Non-USW OPEB Claims Report indicating the value of the Non-USW OPEB Claims on an aggregate basis and shall deliver the Non-USW OPEB Claims Report to the Applicant, Monitor, Segal, and Representative Counsel no later than March 21, 2017;
- (b) no later than March 31, 2017, Representative Counsel shall notify the Monitor and Applicant, in writing, of any error in or disagreement with the valuations set out in the Non-USW OPEB Claims Report;
- (c) if any errors or disagreements are identified in respect of the valuations set out in the Non-USW OPEB Claims Report, Mercer, in consultation with Segal, shall work as expeditiously as possible to resolve such error or disagreement and Mercer shall prepare a revised Non-USW OPEB Claims Report and deliver it to the Monitor, Applicant, and Representative Counsel by no later than April 7, 2017. If the error or disagreement cannot be resolved, the parties may seek further direction of this Court.

10. **THIS COURT ORDERS** that the Non-USW OPEB Claims determined in accordance with this Order and for which no motion for directions has been made in accordance with paragraph 9 shall be deemed to be the Voting Value of the Non-USW OPEB Claims.

### **NON-USW SUPPLEMENTAL PENSION CLAIMS**

11. **THIS COURT ORDERS** that all Non-USW Supplemental Pension Claims shall be subject to the Supplementary Claims Process set forth in this Order, notwithstanding their treatment as Excluded Claims under the Claims Process Order. Nothing in this Order shall

extend any bar date or alter, amend, or revive any Non-USW Supplemental Pension Claim barred under any prior orders of this Court.

12. **THIS COURT ORDERS** that:

- (a) no later than March 17, 2017, Mercer and Segal shall consult with each other and determine an appropriate actuarial methodology for the calculation of Non-USW Supplemental Pension Claims;
- (b) no later than March 24, 2017, Mercer shall prepare, in consultation with Segal, and deliver to the Monitor and Applicant a schedule stating, on an individual basis, the value of the Non-USW Supplemental Pension Claims and the factual data used to arrive at the valuation;
- (c) no later than March 29, 2017, the Monitor shall send a Notice of Non-USW Supplemental Pension Claim substantially in the form attached as Schedule "C" stating the value of the individual's Non-USW Supplemental Pension Claim, the basis on which the individual's Non-USW Supplemental Pension Claim was calculated and any individual information relevant to the calculation of the Non-USW Supplemental Pension Claim amount:
  - (i) to the Opt-Out Individuals holding Non-USW Supplemental Pension Claims, by mail or if available, email; and
  - (ii) to Representative Counsel on behalf of each known Claimant holding a Non-USW Supplemental Pension Claim (other than the Opt-Out Individuals). As soon as practicable thereafter, Representative Counsel shall send the Notice of Non-USW Supplemental Pension Claim to each known Claimant holding a Non-USW Supplemental Pension Claim (other than the Opt-Out Individuals) by mail or if available, email;
- (d) no later than April 20, 2017:
  - (i) any Claimant represented by Representative Counsel wishing to dispute the factual data used to calculate his or her Non-USW Supplemental

Pension Claim, as set out in his or her Notice of Non-USW Supplemental Pension Claim shall notify Representative Counsel. Representative Counsel shall forthwith seek to have the error or disagreement corrected or resolved. In the event such error or disagreement cannot be resolved, the parties may seek the further direction of this Court; and

- (ii) any Opt-Out Individual wishing to dispute the factual data used to calculate his or her Non-USW Supplemental Pension Claim, as set out in his or her Notice of Non-USW Supplemental Pension Claim shall notify the Monitor. The Monitor shall forthwith seek to have the error or disagreement corrected or resolved. In the event such error or disagreement cannot be resolved, the parties may seek the further direction of the Court.

13. **THIS COURT ORDERS** that the value of any Non-USW Supplemental Pension Claims that are resolved, undisputed, or finally determined by the Court pursuant to paragraph 12 shall be final and binding, shall be the Voting Value of such Non-USW Supplemental Pension Claims and shall form such Claimant's Non-USW Supplemental Pension Claim for the purposes of any distributions under the CCAA Plan and such Claimant shall be forever barred from asserting any additional Non-USW Supplemental Pension Claims or claiming any additional amounts in respect thereof.

14. **THIS COURT ORDERS** that if Mercer and Segal are unable to agree on an appropriate actuarial methodology for the calculation of Non-USW Supplemental Pension Claims in accordance with paragraph 12, the aggregate value of the Non-USW Supplemental Pension Claims shall be calculated by Mercer (notwithstanding any dispute or disagreement by Segal over the actuarial methodology used) and such value shall be stated in each Claimant's Notice of Non-USW Supplemental Pension Claim and is deemed to be the Voting Value of such Non-USW Supplemental Pension Claim. For greater certainty, Non-USW Supplemental Pension Claims calculated in this manner shall be subject to final determination for the purposes of any distributions under the CCAA.

**NON-USW EMPLOYEE RESTRUCTURING CLAIMS**

15. **THIS COURT ORDERS** that all Non-USW Employee Restructuring Claims shall be subject to the Supplementary Claims Process set forth in this Order, notwithstanding their treatment as Excluded Claims under the Claims Process Order. Nothing in this Order shall extend any bar date or alter, amend, or revive any Non-USW Employee Restructuring Claim barred under any prior orders of this Court.

16. **THIS COURT ORDERS** that:

- (a) no later than March 17, 2017, the Monitor shall send to Representative Counsel on behalf of each known Claimant holding a Non-USW Employee Restructuring Claim, according to a schedule to be provided by the Applicant to the Monitor, a Notice of Non-USW Employee Restructuring Claim substantially in the form attached as Schedule "D" setting out the amount of the individual's Non-USW Employee Restructuring Claim;
- (b) no later than March 22, 2017, Representative Counsel shall send the Notice of Non-USW Employee Restructuring Claim to each known Claimant by mail or if available, email. The amount set out in such Claimant's Notice of Non-USW Employee Restructuring Claim shall be deemed to be the Voting Value of such Non-USW Employee Restructuring Claim;
- (c) on or prior to the Non-USW Employee Restructuring Claims Bar Date, any Claimant disputing the value or individual information of the Non-USW Employee Restructuring Claim as determined by the Applicant and set out in his or her Notice of Non-USW Employee Restructuring Claim form shall notify Representative Counsel of such dispute and file a Notice of Dispute with the Monitor, failing which the amount of the Non-USW Employee Restructuring Claim set out in his or her Notice of Non-USW Employee Restructuring Claim shall be final and binding and shall form such Claimant's Non-USW Employee Restructuring Claim for the purposes of any distributions under the CCAA Plan and such Claimant shall be forever barred from asserting any additional Non-USW Employee Restructuring Claims or claiming any additional amounts in respect thereof.

**PROOFS OF CLAIM TO BE FILED - D&O CLAIMS**

17. **THIS COURT ORDERS** that all Persons holding a D&O Claim shall file a D&O Proof of Claim on or before the D&O Claims Bar Date.

18. **THIS COURT ORDERS** that all D&O Proofs of Claim filed shall be reviewed by the Monitor as expediently as possible in consultation with the applicable Director, Officer and Responsible Person and their counsel. If matters cannot be addressed in a satisfactory manner, the parties or the applicable Director, Officer or Responsible Person may seek the further direction of this Court.

19. **THIS COURT ORDERS** that any Person that does not file a D&O Proof of Claim in respect of a D&O Claim as provided for herein such that the D&O Proof of Claim is received by the Monitor on or before the D&O Claims Bar Date, as applicable, (a) shall be and is hereby forever barred from making or enforcing such D&O Claim against the Directors and Officers and Responsible Persons and all such D&O Claims shall be forever extinguished; and (b) shall not be entitled to any further notice in, and shall not be entitled to participate as a Claimant or creditor in, the CCAA Proceedings in respect of such D&O Claim.

#### **LATE FILED CLAIMS**

20. **THIS COURT ORDERS** that any Proofs of Claim filed after the Claims Bar Date specified in the Claims Process Order but before March 1, 2017 shall be deemed to have been filed by the Claims Bar Date and are not barred or extinguished and shall be reviewed by the Monitor in consultation with the Applicant and determined in accordance with the procedures set out in the Claims Process Order.

#### **RESTRUCTURING CLAIMS**

21. **THIS COURT ORDERS** that, notwithstanding the treatment of Restructuring Claims in the Claims Process Order, all Restructuring Claims arising on or after the date of this Order shall be subject to the Supplementary Claims Process and, except as otherwise stated in this Order:

- (a) all Proofs of Claim in respect of such Restructuring Claims shall be filed with the Monitor on or before the Supplementary Restructuring Claims Bar Date;

- (b) any Restructuring Claims filed in accordance with this Order shall be reviewed by the Monitor in consultation with the Applicant and determined in accordance with the Procedures set out in the Claims Process Order; and
- (c) any Person that does not file a Proof of Claim in respect of such Restructuring Claim as provided for herein (i) shall be and is hereby forever barred from making or enforcing such Restructuring Claim against the Applicant and all such Restructuring Claims shall forever be extinguished, (ii) shall not be entitled to vote such Restructuring Claim at the Creditors' Meeting in respect of the CCAA Plan or to receive any distribution thereunder in respect of such Restructuring Claim, and (iii) shall not be entitled to any further notice in, and shall not be entitled to participate as a Claimant or creditor in, the CCAA Proceedings in respect of such Restructuring Claim.

*W. Per-Inst.*

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PER / PAR: *W*

## **SCHEDULE "A"**

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 "USSC")

### **NOTICE TO CURRENT AND FORMER NON-USW EMPLOYEES OF U. S. Steel Canada Inc. ("USSC") and its subsidiaries**

#### **RE: NOTICE OF SUPPLEMENTARY CLAIMS PROCESS FOR USSC PURSUANT TO THE *COMPANIES' CREDITORS ARRANGEMENT ACT* ("CCAA")**

**NOTICE IS HEREBY GIVEN** pursuant to an order of the Superior Court of Justice of Ontario (the "Court") dated • (the "Supplementary Claims Process Order") that the Court has ordered a procedure for the filing and determination of certain claims relating to USSC. The Supplementary Claims Process Order sets out a procedure for the determination and filing of certain claims in advance of a Creditors' Meeting. Notice of the Creditors' Meeting and its location and time will be communicated separately.

A copy of the Supplementary Claims Process Order is published on the website of Ernst & Young Inc., the Court-appointed monitor (the "Monitor") of USSC at [www.ey.com/ca/ussc](http://www.ey.com/ca/ussc). It is also posted on the website of Koskie Minsky LLP, the court-appointed Representative Counsel to all non-USW employees and retirees at <https://kmlaw.ca/cases/usscrepcounsel>.

**You are affected by the Supplementary Claims Process Order if you are a present or former employee of USSC and its subsidiaries who is not a member of or represented by the United Steelworkers of America ("Non-USW Employees") in one of the following categories:**

- a) Non-USW Employees who are beneficiaries under the U. S. Steel Canada Inc. Retirement Plan for Salaried Employees at Hamilton Works (FSCO Registration No. 0338509); the U. S. Steel Canada Inc. Retirement Plan for Salaried Employees at Lake Erie Works (FSCO Registration No. 0698753); and the U. S. Steel Canada Inc. Retirement Plan for Employees at the Pickle Line Department of Lake Erie Works (FSCO Registration No. 1206457) (the "Non-USW Pension Plans");
- b) Non-USW Employees and their dependents, heirs, administrators or assigns who are beneficiaries under USSC's post-employment benefit plans; and
- c) any Non-USW Employee with a claim related to the cessation of their employment.

***IF YOU ARE A NON-USW EMPLOYEE OR RETIREE ENTITLED TO BENEFITS  
UNDER A REGISTERED PENSION AND/OR HEALTH BENEFIT PLAN***, you are not

required to file a Proof of Claim. The value of the plan claims will be calculated on an actuarial basis by USSC's actuary in consultation with the actuary retained by Representative Counsel on behalf of Non-USW Employees. If you have any questions about the determination of Non-USW Pension Claims and/or Non-USW OPEB Claims, please contact Representative Counsel (please contact the Monitor if you are an Opt Out Individual not represented by Representative Counsel).

***IF YOU ARE A NON-USW EMPLOYEE OR RETIREE ENTITLED TO BENEFITS***

***UNDER A SUPPLEMENTAL PENSION ARRANGEMENT*** you are not required to file a Proof of Claim. The value of your claim will be calculated on an actuarial basis by USSC's actuary in consultation with the actuary retained by Representative Counsel on behalf of the non-USW employees. A Notice of Non-USW Supplemental Pension Claim will be sent to you and will state the actuarial value of your individual Non-USW Supplemental Pension Claim. If there is an error or disagreement regarding the factual data used in the calculation of your claim and: **(A) you have not opted-out of representation by Koskie Minsky LLP as Representative Counsel**, you are required to contact Representative Counsel no later than April 20, 2017; or **(B) you are an Opt Out Individual who is not represented by Representative Counsel**, you are required to contact the Monitor no later than April 20, 2017, failing which your claim shall be as stated in the Notice of Non-USW Supplemental Pension Claim and you shall be forever barred from asserting any additional claims or claiming any additional amounts in respect thereof. If there is an error or disagreement regarding the factual data used in the calculation of your claim and you are an Opt-Out Individual, you are required to contact the Monitor no later than April 17, 2017, failing which your claim shall be as stated in the Notice of Non-USW Supplemental Pension Claim and you shall be forever barred from asserting any additional claims or claiming any additional amounts in respect thereof.

***IF YOU ARE A NON-USW EMPLOYEE WITH A CLAIM RELATING TO UNPAID TERMINATION AND SEVERANCE AMOUNTS OR UNPAID SALARY CONTINUANCE***

***PAYMENTS*** you are not required to file a Proof of Claim. You will be sent a Notice of Restructuring Claim indicating the value of your claim. If there is an error or disagreement regarding your claim, you are required to contact Representative Counsel as soon as possible and file a Notice of Dispute by 5:00 p.m. Eastern Time the later of 21 business days after the date on which the Monitor sent the Notice of Non-USW Employee Restructuring Claim or April 20, 2017, failing which your claim shall be as stated in the Notice of Non-USW Employee Restructuring Claim and you shall be forever barred from asserting any additional claims or claiming any additional amounts in respect thereof.

**Contact Information**

If you are a Non-USW Employee who has not opted out of representation by Representative Counsel and have any questions regarding the process described above, please contact Representative Counsel at 1-866-777-6341 or at [usscrepcounsel@kmlaw.ca](mailto:usscrepcounsel@kmlaw.ca) or the Monitor at the Monitor's Hotline at 1-844-941-7764.

If you are an Opt-Out Individual pursuant to the Representative Counsel Appointment Order dated October 8, 2014 and have any questions regarding the process described above, please contact your counsel or call the Monitor's Hotline at 1-844-941-7764.

## **SCHEDULE "B"**

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 "USSC")

### **NOTICE TO CLAIMANTS**

**RE: NOTICE OF A CLAIMS PROCESS IN RESPECT OF DIRECTORS AND  
OFFICERS OF U. S. STEEL CANADA INC.**

**NOTICE IS HEREBY GIVEN** pursuant to an order of the Superior Court of Justice of Ontario (the "Court") dated • (the "Supplementary Claims Process Order") that the Court has ordered a procedure for the filing of claims against any present or former Directors and Officers of USSC and Responsible Persons. A copy of the Supplementary Claims Process Order is published on the website of Ernst & Young Inc., the Court-appointed monitor (the "Monitor") of USSC at [www.ey.com/ca/ussc](http://www.ey.com/ca/ussc).

**TAKE NOTICE** that all persons who assert a D&O Claim (as defined in the Supplementary Claims Process Order) **must file a D&O Proof of Claim with the Monitor on or before 5:00 p.m. Eastern Time on April 20, 2017** by sending a completed D&O Proof of Claim to the Monitor by, registered mail, courier, personal delivery or electronic transmission at the address of the Monitor listed below.

D&O Proof of Claim forms may be obtained from the Monitor's website or by contacting the Monitor by telephone or email at the address of the Monitor listed below.

**IF YOUR PROOF OF CLAIM IS NOT RECEIVED BY THE MONITOR BY THE D&O CLAIMS BAR DATE, YOUR CLAIM AGAINST THE DIRECTORS AND OFFICERS OF USSC AND RESPONSIBLE PERSONS WILL BE BARRED AND EXTINGUISHED FOREVER.**

#### **Address of the Monitor:**

Ernst & Young Inc.  
Monitor of USSC  
222 Bay St., P.O. Box 251  
Toronto-Dominion Centre  
Toronto, ON M5K 1J7  
Attention: USSC Monitor  
Fax: 1-416-943-2887  
Tel: 1-844-941-7764  
e-mail: [ussc.monitor@ca.ey.com](mailto:ussc.monitor@ca.ey.com)

## SCHEDULE "C"

[DATE]

[NAME]

[ADDRESS1]

[ADDRESS2]

[ADDRESS3]

### PERSONAL AND CONFIDENTIAL

#### Canadian CCAA Notice of Supplemental Pension Claim of Non-USW Employee

On September 16, 2014, U. S. Steel Canada Inc. ("USSC", formerly Stelco) applied for and was granted protection under the *Companies' Creditors Arrangement Act* (Canada) (the "CCAA") by the Ontario Superior Court of Justice (Commercial List) (the "Court"). Pursuant to an Order, as amended (the "Initial Order") of the Court dated September 16, 2014, Ernst & Young Inc. (the "Monitor") was appointed Monitor of the Applicant in the CCAA proceedings.

In connection with a plan of compromise, arrangement and reorganization proposed by USSC (the "CCAA Plan"), an Order of the Court dated • (the "Supplementary Claims Process Order") established a claims process to, among other things, identify and resolve claims current and former employees and retirees of USSC who are not represented by the United Steelworkers Union, for the purposes of the CCAA Plan. Defined terms not defined herein have the meanings set out in the Supplementary Claims Process Order, a copy of which can be found on the Monitor's website at [www.ey.com/ca/ussc](http://www.ey.com/ca/ussc).

USSC's records indicate that you have a Non-USW Supplemental Pension Claim against USSC as a result of your employment at USSC and your participation in a supplemental pension arrangement with USSC. The lump sum equivalent of this benefit has been actuarially valued in accordance with the Supplementary Claims Process Order, based on assumptions and a valuation methodology that was agreed upon by your Representative Counsel, Koskie Minsky LLP, and their actuary, the Segal Group Inc., and has been determined to be the amount as set out below.

Note that the claim amount below is in respect of your Non-USW Supplemental Pension Claim only and does not include any other claims that you may have, and which are dealt with separately under the Claims Process Order and Supplementary Claims Process Order.

Claim Type	Claim Amount (CAD)
Non-USW Supplemental Pension Claim	\$ •

Pursuant to the Supplementary Claims Process Order, the individual information relevant to the calculation of this Non-USW Supplemental Pension Claim amount has been included in the

attached *Schedule A* for your review. Please carefully review the information contained in Schedule A and follow the directions outlined therein for any changes or corrections.

If the personal information is correct, then you do not need to take any additional steps in connection with proving your Non-USW Supplemental Pension Claim and the amount of your Non-USW Supplemental Pension Claim set out in the table above will be deemed to be correct and complete in all respects for the purposes of the CCAA Plan and receiving distributions thereunder. If you disagree with the personal information, then please follow Step 2 as set out in the attached Schedule "A".

If you have any questions, please contact:

- Monitor at 1-844-941-7764 or 416-941-7764 or email the Monitor at [ussc.monitor@ca.ey.com](mailto:ussc.monitor@ca.ey.com)
- Court-appointed Non-USW Employees and Retirees Representative Counsel, Koskie Minsky LLP, at 1-866-777-6341 or email at [usscrepcounsel@kmlaw.ca](mailto:usscrepcounsel@kmlaw.ca)

## **SCHEDULE A – Non-USW Supplemental Pension Claim Personal Information**

The Non-USW Supplemental Pension Claim amount set out in the previous page will only be modified if you submit corrections to the personal information that USSC has on file for you that are listed below to your Representative Counsel **and** those corrections are accepted.

Line #	Description	Details per USSC's Records
1		
2		
3		
4		

### **After reviewing the above table:**

1. If you AGREE with all of the personal information in the table above, you do not need to do anything further and you do not need to return a copy of this form. The amount of the claim in the table on the previous page will be deemed to be correct and complete in all respects and will constitute your Non-USW Supplemental Pension Claim against USSC for all purposes.
2. If you have any CHANGES OR CORRECTIONS to the personal information in the table above, you must contact your Court-appointed Representative Counsel, Koskie Minsky LLP (or if you are an Opt-Out Individual, you must contact the Monitor) to discuss the details of your changes or corrections so that they can seek to have the issue corrected or resolved.

Representative Counsel can be reached as follows:

- Phone: 1-866-777-6341
- E-mail: [usscrepcounsel@kmlaw.ca](mailto:usscrepcounsel@kmlaw.ca)

The Monitor can be reached as follows:

- Phone: 1-844-941-7764
- E-mail: [ussc.monitor@ca.ey.com](mailto:ussc.monitor@ca.ey.com)

If the changes to your information are accepted, and result in a change to your Non-USW Supplemental Pension Claim amount, a Revised Proof of Claim will be generated and mailed to you.

If you do not return any changes by **April 20, 2017**, then in accordance with the Supplementary Claims Process Order the information in the table above will be deemed to be correct and complete in all respects and the amount of the claim in the above table will be deemed to constitute your Non-USW Supplemental Pension Claim against USSC for all purposes.

## SCHEDULE "D"

[DATE]

[NAME]

[ADDRESS1]

[ADDRESS2]

[ADDRESS3]

### PERSONAL AND CONFIDENTIAL

## Canadian CCAA Notice of Non-USW Employee Restructuring Claim

On September 16, 2014, U. S. Steel Canada Inc. ("USSC") applied for and was granted protection under the *Companies' Creditors Arrangement Act* (Canada) (the "CCAA") by the Ontario Superior Court of Justice (Commercial List) (the "Court"). Pursuant to an Order, as amended (the "Initial Order") of the Court dated September 16, 2014, Ernst & Young Inc. (the "Monitor") was appointed Monitor of the Applicant in the CCAA proceedings.

In connection with a plan of compromise, arrangement and reorganization proposed by USSC (the "CCAA Plan"), an Order of the Court dated • (the "Supplementary Claims Process Order") established a claims process to, among other things, identify and resolve claims of current and former employees of USSC who are not represented by the United Steelworkers Union, for the purposes of the CCAA Plan. Defined terms not defined herein have the meanings set out in the Supplementary Claims Process Order, a copy of which can be found on the Monitor's website at [www.ey.com/ca/ussc](http://www.ey.com/ca/ussc).

U.S. Steel Canada Inc.'s records indicate that you have a Non-USW Employee Restructuring Claim against USSC as a result of the termination of your employment at USSC. In accordance with the Supplementary Claims Process Order, this notice is to inform you that the Monitor, in conjunction with USSC, has determined that you have an unsecured claim as set out below:

Claim Type	Claim Amount (CAD)
Non-USW Employee Restructuring Claim: Termination and Severance	\$ •

The methodology and assumptions applied in the valuation of the above claim were agreed upon between USSC and your Court-appointed Representative Counsel and take into consideration the requirements under the Ontario Employment Standards Act.

**If you wish to dispute the value of this claim,** then please contact your Court-appointed Representative Counsel, Koskie Minsky LLP, to discuss the details of your dispute and have a Dispute Notice filed. Your Representative Counsel can be reached as follows:

- Phone: 1-866-777-6341
- E-mail: [usscrepcounsel@kmlaw.ca](mailto:usscrepcounsel@kmlaw.ca)

**ALL DISPUTE NOTICES MUST BE FILED WITH THE MONITOR NO LATER THAN THE LATER OF 21 DAYS AFTER THE DATE ON WHICH THE MONITOR SENT**

**THE NOTICE OF NON-USW EMPLOYEE RESTRUCTURING CLAIM OR APRIL 20, 2017, FAILING WHICH THE AMOUNT OF YOUR CLAIM WILL BE AS STATED IN THIS NOTICE OF NON-USW EMPLOYEE RESTRUCTURING CLAIM AND YOU WILL BE FOREVER BARRED FROM ASSERTING ANY ADDITIONAL CLAIMS OR ANY ADDITIONAL AMOUNTS IN RESPECT THEREOF.**

**If you do not wish to dispute the value of this claim,** then you do not need to take any action at this time. The amount of the claim in the table above will be deemed to be correct and complete in all respects and will constitute your Non-USW Employee Restructuring Claim for all purposes.

The amount set out above is in respect of your Non-USW Employee Restructuring Claim only and does not reflect any other claims you may have as a current or former employee of USSC, which are dealt with separately under the Claims Process Order.

For any other questions, please contact the Monitor at 1-844-941-7764 or 416-941-7764 or email at [ussc.monitor@ca.ey.com](mailto:ussc.monitor@ca.ey.com)

## Schedule "E"

# Canadian CCAA Proof of Claim against DIRECTOR OR OFFICER OR RESPONSIBLE PERSON

re: U. S. Steel Canada Inc.

<b>1 Name of the Debtor</b>					
U. S. Steel Canada Inc.					
<b>2 Original Creditor Identification (the "Creditor")</b>					
Legal Name of Creditor				Name of Contact	
Address				Phone #	
				Fax #	
City	Prov / State	Postal/Zip code	E-mail		
<b>3 Assignee, if claim has been assigned</b>					
Full Legal Name of Assignee				Name of Contact	
Address				Phone #	
				Fax #	
City	Prov / State	Postal/Zip code	E-mail		
<b>4 Amount of Claim</b>					
The Director(s) / Officer(s) / Responsible Person(s) of the Debtor was/were and still is/are indebted to the Creditor as follows:				For those claims you are making against a Director or Officer or Responsible Person, check the box below and list the Director(s), Officer(s) and/or Responsible Person(s) against whom you assert your claim	
Claims will be recorded as "Unsecured" unless the "Secured" box is checked		(Check only if applicable)			
Currency (e.g. CAD,USD)	Original Currency Amount	Restructuring			
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
<b>5 Documentation</b>					
Provide all particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, amount of invoices, particulars of all credits, discounts, etc. claimed, name of any guarantor which has guaranteed the Claim, description of the security, if any, granted by the Director(s)/Officer(s)/Responsible Person(s) of the Debtor to the Creditor and estimated value of such security, and any other supporting documentation.					
<b>6 Certification</b>				This space reserved for use by the Monitor	
I hereby certify that:					
<ul style="list-style-type: none"> <li>I am the Creditor, or authorized Representative of the Creditor.</li> <li>I have knowledge of all the circumstances connected with this Claim.</li> <li>The Creditor asserts this claim against the Director(s), Officer(s) and/or Responsible Person(s) of the Debtor as indicated above.</li> <li>Complete documentation in support of this claim is attached.</li> </ul>					
Signature		Name			
		Title			
Dated		Signed at			
<b>7 Filing of Claim</b>					
<b>This Proof of Claim must be received by the Monitor by no later than 5:00 p.m. (prevailing time in Toronto, Ontario, Canada) on April 20, 2017, by ordinary mail, courier, personal delivery or electronic or digital transmission at the following address:</b>				Ernst & Young Inc., Monitor of USSC 222 Bay St., P.O.Box 251 Toronto-Dominion Centre Toronto, ON M5K 1J7 Attention: Mr. David Saldanha	
				Fax: 1-416-943-2887 Tel: 1-844-941-7764 e-mail: ussc.monitor@ca.ey.com	

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

**ORDER  
(Supplementary Claims Process Order)**

**McCarthy Tétrault LLP**

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

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Email: skour@mccarthy.ca

Lawyers for U. S. Steel Canada Inc.