

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL
No.: 500-06-000076-980

SUPERIOR COURT
(Class Action)

**CONSEIL QUÉBÉCOIS SUR LE TABAC
ET LA SANTÉ**

-and-

JEAN-YVES BLAIS

Plaintiffs

-and-

JTI-MACDONALD CORP.

-and-

**IMPERIAL TOBACCO CANADA
LIMITED.**

-and-

ROTHMANS, BENSON & HEDGES INC.

Defendants

-and-

FTI CONSULTING CANADA INC., in its
capacity as Monitor and CCAA Plan
Administrator of Imperial Tobacco
Canada Limited and Imperial Tobacco
Company Limited, having its
establishment at 1200 Waterfront Centre,
200 Burrard Street, Vancouver, BC V6C
3L6

-and-

ERNST & YOUNG INC., in its capacity as
Monitor and CCAA Plan Administrator of
Rothmans, Benson & Hedges Inc., having its
establishment at Ernst & Young Tower, 100
Adelaide Street West, Toronto, ON M5H 0B3

-and-

DELOITTE RESTRUCTURING INC., in its
capacity as Monitor and CCAA Plan
Administrator of JTI-Macdonald Corp., having its
establishment at Bay Adelaide East, 8 Adelaide
Street West, Suite 200 Toronto, ON M5H 0A9

Intervenors

**DECLARATION OF VOLUNTARY CONSERVATORY INTERVENTION
(Article 186 C.C.P.)**

TO THE HONOURABLE JUSTICE CATHERINE PICHÉ, J.S.C., SITTING IN THE CLASS ACTION DIVISION, IN THE DISTRICT OF MONTREAL, FTI CONSULTING CANADA INC., ERNST & YOUNG INC. AND DELOITTE RESTRUCTURING INC. SUBMIT AS FOLLOWS:

1. By way of the present *Declaration of Voluntary Conservatory Intervention*, FTI Consulting Canada Inc. (“**FTI**”), Ernst & Young Inc. (“**EY**”) and Deloitte Restructuring Inc. (“**Deloitte**”) (collectively, in their respective capacities as Monitors and CCAA Plan Administrators, the “**Monitors**”) seek to voluntarily intervene in the present proceedings (the “**Blais Class Action**”) in order to give effect to the Sanction Orders and, in particular, the Quebec Class Action Administration Plan approved therein (the “**Quebec Administration Plan**”).¹
2. In a judgment dated May 27, 2015, rectified on June 9, 2015 (the “**Riordan Judgment**”), Justice Brian Riordan, J.S.C. of the Superior Court of Quebec decided in favour of the Plaintiffs (the Quebec Class Action Plaintiffs, or “**QCAP**”) and ordered the Tobacco Companies to pay damages, with interest and additional indemnity, amounting to more than \$15 billion.
3. On March 1, 2019, the Court of Appeal substantially upheld the Riordan Judgment (the “**Appeal Judgment**”).
4. In March 2019, shortly after the release of the Appeal Judgment, Imperial Tobacco Canada Ltd. and Imperial Tobacco Company Limited (together, “**Imperial**”), Rothmans, Benson & Hedges Inc. (“**RBH**”) and JTI-Macdonald Corp. (“**JTIM**”) (collectively, the “**Tobacco Companies**”) sought and were granted protection under the CCAA before the Ontario Superior Court of Justice (Commercial List) (the “**CCAA Court**”). The *Blais* Class Action and the related proceedings in court file 500-06-000070-983 have been stayed ever since.
5. Deloitte was appointed as the Monitor of the business and financial affairs of JTIM under an Initial Order dated March 8, 2019 (as amended and restated from time to time) rendered by the CCAA Court.

¹ All capitalized terms used but not defined herein have the meanings given to them in the CCAA Plans (Exhibit R-2 in support of the *Application to come in aid of the Sanctions Orders and to adopt the Quebec Class Action Administration Plan* (the “**Come-in-Aid Application**”). All exhibits referenced herein are those in support of the Come-in-Aid Application.

6. FTI was appointed as the Monitor of the business and financial affairs of Imperial under an Initial Order dated March 12, 2019 (as amended and restated from time to time) rendered by the CCAA Court.
7. EY was appointed as the Monitor of the business and financial affairs of RBH under an Initial Order dated March 22, 2019 (as amended and restated from time to time) rendered by the CCAA Court.
8. On March 6, 2025, the CCAA Court issued a Sanction Order in each CCAA proceeding, among other things:
 - (a) sanctioning substantially identical Third Amended and Restated Court-Appointed Mediator's and Monitors' CCAA Plans of Compromise and Arrangement in respect of each Tobacco Company (the "**CCAA Plans**");
 - (b) authorizing and directing the Monitors to "take all steps and actions, and to do all things, necessary or appropriate to implement the CCAA Plan" (para. 15(a));
 - (c) authorizing and empowering the Monitors "to apply to any court ... for the assistance in carrying out the terms" of the Sanction Order (para. 64); and
 - (d) extending the Stay Period in each CCAA Proceeding until the Effective Time.
9. The CCAA Plans also provide for an ongoing role for the Monitors—FTI (in respect of Imperial), EY (in respect of RBH) and Deloitte (in respect of JTIM)—in the administration of the CCAA Plans as "**CCAA Plan Administrators**", including the Quebec Administration Plan thereunder. In that regard, concurrently with the issuance of the Sanction Orders, the CCAA Court issued the CCAA Plan Administrator Appointment Orders, which formally appointed each Monitor as CCAA Plan Administrator in respect of the CCAA Plan of their respective Tobacco Company (Exhibit R-4).
10. The CCAA Plan Administrators have certain powers and obligations under the CCAA Plans, including with respect to the Quebec Administration Plan.
11. The Quebec Administration Plan sets out the process by which the *Blais* Class Members may submit claims for compensation and establishes the process for administering such claims. It also provides for this Court, in conjunction with the CCAA Court, to have oversight and supervision of the Quebec Administration Plan.
12. The Quebec Administration Plan requires that an application be brought before this Court in the *Blais* Class Action to request that this Court come in aid, recognize, assist and give full force and effect to the extent necessary to the orders issued by the CCAA Court. It also requires the CCAA Plan Administrators to take a number of steps before this Court, as more fully described in the Come-in-Aid Application.

13. Accordingly, the Monitors have sufficient interest in the subject matter of these proceedings and their participation in them is required in accordance with the CCAA Plans.

FOR THESE REASONS, MAY IT PLEASE THE COURT TO:

- [A] **GRANT** the present *Declaration of Voluntary Conservatory Intervention*;
- [B] **AUTHORIZE** FTI Consulting Canada Inc., Ernst & Young Inc. and Deloitte Restructuring Inc. to intervene as parties in the present proceedings in their respective capacities as the Monitors and CCAA Plan Administrators of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp.;
- [C] **THE WHOLE**, without costs, except in the case of contestation.

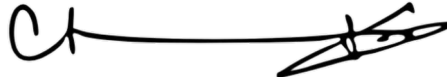
Montreal, June 27, 2025



**DAVIES WARD PHILLIPS & VINEBERG
LLP**

Lawyers for FTI Consulting Canada Inc., in
its capacity as Monitor and CCAA Plan
Administrator of Imperial Tobacco Canada
Limited and Imperial Tobacco Company
Limited

Montreal, June 27, 2025

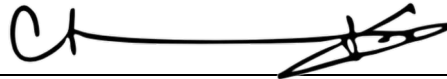


per

LANGLOIS LAWYERS LLP

Lawyers for Ernst & Young Inc., in its
capacity as Monitor and CCAA Plan
Administrator of Rothmans, Benson &
Hedges Inc.

Montreal, June 27, 2025

A handwritten signature in black ink, appearing to be 'C. [unclear]', written over a horizontal line.

per

BLAKE, CASSELS & GRAYDON LLP

Lawyers for Deloitte Restructuring Inc., in its
capacity as Monitor and CCAA Plan
Administrator of JTI-Macdonald Corp.

SUPERIOR COURT**(Class Action)****District of Montreal****CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ -and- JEAN-YVES BLAIS****Plaintiffs****-and-****JTI-MACDONALD CORP.** et. al.**Defendants****-and-****FTI CONSULTING CANADA INC.**, in its capacity as Monitor and CCAA Plan Administrator of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited et. al.**Interveners****DAVIES WARD PHILLIPS & VINEBERG LLP**1501 Av. McGill College, 27th floor
Montreal, Quebec H3A 3N9
Tel: 514-841-6400

Lawyers for FTI Consulting Canada Inc., in its capacity as Monitor and CCAA Plan Administrator of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

LANGLOIS LAWYERS LLP1250 René-Lévesque Blvd W, 20th floor
Montreal, Quebec H3B 4W8
Tel: 514-842-9512

Lawyers for Ernst & Young Inc., in its capacity as Monitor and CCAA Plan Administrator of Rothmans, Benson & Hedges Inc.

BLAKE, CASSELS & GRAYDON LLP1 Place Ville Marie, suite 3000
Montreal, Quebec H3B 4N8
Tel: 514-982-4000

Lawyers for Deloitte Restructuring Inc., in its capacity as Monitor and CCAA Plan Administrator of JTI-Macdonald Corp.

DECLARATION OF VOLUNTARY CONSERVATORY INTERVENTION