



SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Direction

COURT FILE NO.: CV-19-616077-00CL
CV-19-616779-00CL
CV-19-615862-00CL

DATE: January 8, 2026

IMPERIAL TOBACCO CANADA LIMITED et al v. JTI-MACDONALD CORP. et al
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ROTHMANS, BENSON & HEDGES INC. v. IMPERIAL TOBACCO CANADA LIMITED et al

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JTI-MACDONALD CORP. et al v. BENSON & HEDGES INC. et al

DIRECTION

[1] The CCAA Plans in these three matters were unanimously approved by the voting Affected Creditors in December 2024, sanctioned by this Court on March 6, 2025, and implemented on August 29, 2025 (the “Plan Implementation Date”).

[2] The CCAA Plans provided that:

- (a) one of the purposes of the CCAA Plans was to provide for the disposition and resolution of all Pending Litigation (as that term is defined in the Initial Order),
- (b) the Parties shall take all steps and actions which are necessary and appropriate to dismiss the Pending Litigation with prejudice and without costs as soon as possible after the Plan Implementation Date; and

(c) all parties to the Pending Litigation were deemed to have given all consents necessary to effect the termination with prejudice and without costs of the Pending Litigation.

[3] Accordingly, on November 13, 2025, orders were granted to facilitate the dismissal of all Pending Litigation (the “Pending Litigation Dismissal Orders”). Among other things, paragraph 4 of the Pending Litigation Dismissal Orders states that this CCAA Court requests that each applicable court before which the Pending Litigation was commenced and/or is continuing: (a) aid, recognize and assist the CCAA Court to confirm that, effective as and from the Plan Implementation Date, being August 29, 2025, the CCAA Plans have fully and finally resolved and definitively settled the Pending Litigation; and (b) issue such orders and do all such things as may be necessary or appropriate to terminate and dismiss all of the Pending Litigation on a with prejudice and without costs basis upon the filing of the appropriate documents with each applicable court in each jurisdiction.

[4] The Pending Litigation comprises approximately 32 court proceedings across Canada, 10 of which are pending before the Ontario Superior Court of Justice (collectively, the “Ontario Pending Litigation”). I understand that many of the Ontario Pending Litigation matters are not being case-managed.

[5] Given my familiarity with the CCAA proceedings and in my capacity as supervising judge, I am prepared to issue the necessary dismissal orders. In my view, this is the most appropriate and efficient way to proceed, consistent with the purpose of the single supervising judge model that is well recognized in the CCAA context. See, e.g., *9354-9186 Québec inc. v. Callidus Capital Corp.*, 2020 SCC 10 at para. 47-48.

[6] Accordingly, I direct the Monitors and CCAA Plan Administrators to prepare draft dismissal orders in respect of all Ontario Pending Litigation and to submit such draft orders for my review and consideration.



Chief Justice Geoffrey B. Morawetz

Date: January 8, 2025