Court File No.: CV-19-616077-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED**
AND IMPERIAL TOBACCO COMPANY LIMITED

APPLICANTS

~~THIRD~~FOURTH AMENDED AND RESTATED COURT-APPOINTED MEDIATOR'S AND MONITOR'S CCAA PLAN OF COMPROMISE AND ARRANGEMENT

PURSUANT TO THE
COMPANIES' CREDITORS ARRANGEMENT ACT

concerning, affecting and involving

IMPERIAL TOBACCO CANADA LIMITED AND
IMPERIAL TOBACCO COMPANY LIMITED

~~FEBRUARY~~AUGUST 27, 2025

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SCHEDULES

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Schedule "B":	Claims Package comprised of Miscellaneous Claims Instruction Letter (Schedule "A-1") and the Miscellaneous Claimant Proof of Claim (Schedule "A-2")
Schedule "C":	Omnibus Notice
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Schedule "E":	Contribution Security Agreement
Schedule "F":	Deed of ~~Moveable~~Movable Hypothec
Schedule "G":	Harrison Report
Schedule "H":	Curriculum vitae of Dr. Glenn Harrison
Schedule "I":	Jha Report
Schedule "J":	Curriculum vitae of Dr. Prabhat Jha
Schedule "K":	Quebec Class Action Administration Plan
Schedule "L":	Overview of Epiq's complex claims administration experience
Schedule "M":	Curriculum vitae of Daniel Shapiro, K.C.
Schedule "N":	Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis dated December 5, 2024
Schedule "O":	Analysis of Limitations Law applicable to Pan-Canadian Claimants dated September 2, 2020
Schedule "P":	Pan-Canadian Claimants' Compensation Plan dated December 5, 2024
Schedule "Q":	Resume of Dr. Robert Bell
Schedule "R":	Curriculum vitae of Dr. Robert Bell
Schedule "S":	The Cy-près Fund: Methodology and Analysis dated December 5, 2024
Schedule "T":	Claimant Contractual Release – ITCAN and ITCO

Schedule “U”: List of Health Care Costs Recovery Actions of the Provinces and HCCR Claims asserted by Territories

Schedule “V”: List of Actions commenced under Provincial Class Proceedings Legislation

Schedule “W”: List of Actions commenced by Individuals

Schedule “X”: Provincial and Territorial Liaison Committee Terms

~~THIRD~~FOURTH AMENDED AND RESTATED COURT-APPOINTED MEDIATOR'S AND MONITOR'S CCAA PLAN OF COMPROMISE AND ARRANGEMENT CONCERNING, AFFECTING AND INVOLVING IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

WHEREAS Imperial Tobacco Canada Limited ("**ITCAN**") and Imperial Tobacco Company Limited ("**ITCO**") (collectively, "**Imperial**") are insolvent;

AND WHEREAS Imperial was granted protection from its creditors under the CCAA pursuant to the initial Order of the Honourable Justice McEwen of the CCAA Court dated March 12, 2019 ("**Initial Order**");

AND WHEREAS by the Initial Order the CCAA Court appointed FTI Consulting Canada Inc. ("**FTI**") as an officer of the CCAA Court and the monitor of Imperial ("**Monitor**");

AND WHEREAS by an Order dated April 5, 2019, the CCAA Court appointed the Honourable Warren K. Winkler, K.C. ("**Court-Appointed Mediator**") as an officer of the CCAA Court to, as a neutral third party, mediate a global settlement of the Tobacco Claims;

AND WHEREAS by an Order dated September 27, 2023, the Honourable Chief Justice Geoffrey B. Morawetz directed the Monitor to work with the Court-Appointed Mediator to develop a plan of compromise and arrangement concerning Imperial;

NOW THEREFORE, set out herein is the ~~third~~fourth amended and restated plan of compromise and arrangement of Imperial developed by the Court-Appointed Mediator and Monitor pursuant to the Order dated September 27, 2023 and in accordance with the CCAA.

ARTICLE 1. INTERPRETATION

1.1 Definitions

In the CCAA Plan, including all Schedules hereto, unless otherwise stated or the context otherwise requires:

"**Administration Charge**" means the charge over the Property for the benefit of the Monitor, counsel to the Monitor, the PCC Representative Counsel and counsel to Imperial, created by paragraph 38 of the Initial Order, and having the priority provided in paragraphs 45 and 47 of such Order.

"**Administrative Coordinator**" means Daniel Shapiro, K.C., in his capacity as the Court-appointed administrative coordinator in respect of the administration of

both the PCC Compensation Plan and the Quebec Administration Plan. Daniel Shapiro's appointment as the Administrative Coordinator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Affected Claim**" means any Claim, other than an Unaffected Claim, against Imperial. For greater certainty, all Tobacco Claims, including the Provincial HCCR Claims, Territorial HCCR Claims, QCAP Claims, PCC Claims, *Knight* Claims, Tobacco Producers Claims and Miscellaneous Claims are Affected Claims.

"**Affected Creditor**" means a creditor who holds an Affected Claim.

"**Affected Creditor Class**" means the single class of creditors comprised solely of Affected Creditors grouped for the purposes of considering and voting on the CCAA Plan.

"**Affiliate**" means a Person is an affiliate of another Person if,

(a) one of them is the subsidiary of the other, or

(b) each of them is controlled by the same Person.

For the purpose of this definition,

(i) "subsidiary" means a Person that is controlled directly or indirectly by another Person and includes a subsidiary of that subsidiary, and

(ii) a Person (first Person) is considered to control another Person (second Person) if,

(A) the first Person beneficially owns or directly or indirectly exercises control or direction over securities of the second Person carrying votes which, if exercised, would entitle the first Person to elect a majority of the directors of the second Person, unless that first Person holds the voting securities only to secure an obligation,

(B) the second Person is a partnership, other than a limited partnership, and the first Person holds more than 50% of the interests of the partnership, or

(C) the second Person is a limited partnership and the general partner of the limited partnership is the first Person.

"**Aggrieved Parties**" has the meaning given in Article 12, Section 12.1.

"**Alternative Product**" means (i) any device that produces emissions in the form of an aerosol and is intended to be brought to the mouth for inhalation of the aerosol without burning of (a) a substance; or (b) a mixture of substances; (ii) any substance or mixture of substances, whether or not it contains tobacco or nicotine, that is intended for use with or without those devices to produce emissions in the form of an aerosol without burning; (iii) any

non-combustible tobacco (other than smokeless tobacco) or nicotine delivery product; or (iv) any component, part, or accessory of or used in connection with any such device or product referred to above.

"**Alternative Product Claim**" means any Claim of any Person, against or in respect of Imperial or any member of its Tobacco Company Group, excluding any part of any such Claim that constitutes a Tobacco Claim, that has been advanced (including, without limitation, in any outstanding or pending litigation), that could have been advanced or that could be advanced, and whether such Claim is on such Person's own account, on behalf of another Person, as a dependent of another Person, or on behalf of a certified or proposed class, or made or advanced by a Government, agency, insurer, employer or otherwise, under or in connection with Applicable Law, or under any current or future statute to recover damages or any other remedy or costs in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Alternative Products, the use of or exposure (whether directly or indirectly) to Alternative Products or their emissions, the development of any disease related to the use of Alternative Products or any representation or omission in respect of Alternative Products, including any misrepresentations, breach of duty or fraud in respect thereof by any member of Imperial's Tobacco Company Group or its Representatives in Canada or, in the case of Imperial, anywhere else in the world, in each case based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place before or after the Effective Time.

"**Alternative Products Business**" has the meaning given in Article 2, Section 2.1(f).

"**Annual Amount**" has the meaning given in the definition of Reserved Amount.

"**Annual Contributions**" has the meaning given in Article 5, Section 5.6, and "**Annual Contribution**" means any one of them.

"**Annual Financial Statement**" has the meaning given in Article 10, Section 10.2.1(a).

"**Applicable Law**" means any law, statute, order, decree, judgment, rule, regulation, ordinance or other pronouncement having the effect of law, whether in Canada or any other country, or any domestic or foreign state, county, province, city or other political subdivision of any Government.

"**Arbitrator**" means the arbitrator who is appointed pursuant to Article 13, Section 13.4.2.

"**Bank**" has the meaning given in Article 5, Section 5.3.

"**Banking Arrangements Order**" means the order of the CCAA Court dated August 15, 2025 (including all schedules and appendices thereto) made in the CCAA Proceeding approving (i) the engagement of BMO to act as the Trustee and Bare Trustee,

(ii) the Imperial Deed, (iii) the Imperial Tobacco Supplemental Trust Agreement, (iv) the Fee Schedule, (v) the Imperial Supplemental Trust Charge, and (vi) the Investment Guidelines, as such order may be amended, restated or varied from time to time.

"**Bankruptcy Action**" means, with respect to Imperial, where:

(a) An Order of a court of competent jurisdiction is entered adjudging Imperial bankrupt or insolvent, or subject to the CCAA or the BIA, or any other bankruptcy, insolvency or analogous laws;

(b) Imperial admits its inability to pay its debts generally as they become due or otherwise acknowledges its insolvency;

(c) Imperial makes an assignment in bankruptcy or makes any other assignment for the benefit of creditors, gives notice of intention to make a proposal or makes a proposal under the BIA, or any comparable law, or seeks relief under the CCAA, or any other bankruptcy, insolvency or analogous law of any relevant jurisdiction;

(d) A creditor delivers notice of its intention to enforce its security on Imperial's property pursuant to the BIA, or a creditor brings an application seeking, or the court or a creditor appoints, or Imperial consents to or acquiesces in, the appointment of a trustee, receiver, receiver and manager, interim receiver, custodian, sequestrator or other Person with similar powers of itself or of all or any substantial portion of Imperial's assets, or a creditor otherwise exercises any of its rights or remedies under any of the PPSAs over all or any substantial portion of Imperial's assets;

(e) Imperial files a petition, application or otherwise commences any proceeding seeking any reorganization, arrangement, composition, or readjustment under any applicable bankruptcy, insolvency, moratorium, reorganization or other similar insolvency law affecting creditors' rights, or consents to, or acquiesces in, such proceedings; or

(f) Imperial files a petition, application or otherwise commences any proceeding seeking any reorganization, arrangement, composition, or readjustment, whether or not affecting creditors' rights, under any applicable corporate statute, or consents to, or acquiesces in, such proceedings.

"**Bare Trustees**" initially means BMO (as bare trustee and escrow agent in respect of the Imperial Supplemental Trust, JTIM Supplemental Trust and RBH Supplemental Trust) and at any other time means the Person or Persons who may replace BMO pursuant to the terms hereof or the terms of the Imperial Tobacco Supplemental Trust Agreement, RBH Supplemental Trust Agreement and/or JTIM Supplemental Trust Agreement, as applicable.

"**BIA**" means the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3, as amended.

"***Blais* Class Action**" means the class action commenced on November 20, 1998 by Conseil Québécois sur le tabac et la santé and Jean-Yves Blais against

ITCAN, RBH and JTIM in the Superior Court of Quebec, District of Montreal, bearing Court File No. 500-06-000076-980.

"***Blais* Class Members**" means individuals who meet the criteria of the following certified class definition in the *Blais* Class Action:

All persons residing in Quebec who satisfy the following criteria:

(1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes).

For example, 12 pack/years equals:

20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600) or

30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or

10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);

(2) To have been diagnosed before March 12, 2012 with:

(a) Lung cancer or

(b) Cancer (squamous cell carcinoma) of the throat, that is to say of the Larynx, the Oropharynx or the Hypopharynx or

(c) Emphysema.

The group also includes the Heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.

"***Blais* Eligibility Criteria**" means the criteria set out in the certified class definition in the *Blais* Class Action which a person must meet to be eligible to receive a Compensation Payment as a Blais Class Member.

"***Blais* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-00076-980 (*Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.*).

"**BMO**" means BMO Trust Company.

"**Breach**" has the meaning given in Article 12, Section 12.4.

"**Business Day**" means a day other than a Saturday, Sunday, or statutory or civic holiday in the Province of Ontario.

"**Business Plan**" has the meaning given in Article 10, Section 10.1.

"**Canada**" means His Majesty in right of Canada.

"**Canada Newco**" has the meaning given in Article 11, Section 11.1(h).

"**CapEx**" has the meaning given in Article 10, Section 10.1(b).

"**CapEx Thresholds**" has the meaning given in Article 11, Section 11.3.

"**Carry Amount**" has the meaning given in the definition of Reserved Amount.

"**Cash**" means cash, certificates of deposit, bank deposits, term deposits, guaranteed investment certificates, cheques, commercial paper, treasury bills and other cash equivalents.

"**Cash Management Bank**" means any Person that is providing cash management services to Imperial under the Cash Management System, as defined in the Initial Order.

"**Cash Management Bank Claim**" means the Claim of any Cash Management Bank in connection with the provision of cash management services to Imperial under the Cash Management System pursuant to the Initial Order.

"**Cash Security Deposits**" means, collectively, (i) in the case of Imperial, the cash and interest, if any, deposited by ITCAN as suretyship pursuant to the Order of the Quebec Court of Appeal dated October 27, 2015; and (ii) in the case of RBH, the cash and interest, if any, deposited by RBH as suretyship pursuant to the Order of the Quebec Court of Appeal dated October 27, 2015, and "**Cash Security Deposit**" means any of them.

"**Cash Security Deposits Order**" means the order of the Court of Appeal of Quebec dated July 29, 2025, ordering the Minister of Finance of Quebec to release to the Trustees the Cash Security Deposits which shall be deposited into the Imperial Global Settlement Trust Account and the RBH Global Settlement Trust Account, as applicable, as such order may be amended, restated or varied from time to time.

"**CCAA**" means the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36, as amended.

"**CCAA Charges**" means, collectively, the Administration Charge, Court-Appointed Mediator Charge, Sales and Excise Tax Charge and Directors' Charge, as each term is defined in the Initial Order, as amended and restated, or any subsequent order in the CCAA Proceeding.

"**CCAA Court**" means the Ontario Superior Court of Justice (Commercial List) at Toronto.

"**CCAA Plan**", or "**Plan**", means the Court-Appointed Mediator's and Monitor's plan of compromise and arrangement pursuant to the CCAA concerning, affecting and involving Imperial, including all Schedules thereto.

~~"**CCAA Plan Administration Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, in the amount of $25.0 million in respect of the CCAA Plan of each Tobacco Company (Imperial, RBH and JTIM), and to be paid out of the Upfront Contributions and deposited into the separate CCAA Plan Administration Reserve Account for each Tobacco Company for the purpose of paying the CCAA Plan Administration Reserve Costs for that Tobacco Company. The CCAA Plan Administrator shall hold the CCAA Plan Administration Reserve in trust for those Persons entitled to such funds pursuant to the CCAA Plan in respect of the CCAA Proceeding.~~

~~"**CCAA Plan Administration Reserve Account**" means a segregated interest bearing trust account established by the CCAA Plan Administrator to hold the CCAA Plan Administration Reserve on behalf of the beneficiaries thereof.~~

~~"**CCAA Plan Administration Reserve Costs**" means Costs incurred and payments to be made on or after the Plan Implementation Date, including Costs incurred prior to the Plan Implementation Date which remain outstanding as of the Plan Implementation Date, in respect of:~~

~~(a) The Costs of the services which FTI (including its legal, financial, investment or other advisors) provides in connection with the performance of its duties as both the Monitor and the CCAA Plan Administrator under the CCAA Plan and in the CCAA Proceeding, including the fulfillment of its duties and responsibilities enumerated in Article 14, Section 14.4 herein; and~~

~~(b) The Costs of the services which the Court-Appointed Mediator (including his legal counsel and other consultants and advisors) may provide after the date of the Sanction Order, as requested by FTI acting as either the Monitor or the CCAA Plan Administrator, or by the CCAA Court, and approved by the CCAA Court.~~

"**CCAA Plan Administrators**" has the meaning given in Article 14, Section 14.1, and "**CCAA Plan Administrator**" means FTI in respect of Imperial.

"**CCAA Plan ~~Administrators'~~ Administrator Appointment Order**" means the order ~~or orders~~ of the CCAA Court dated March 6, 2025 appointing FTI to serve, as an officer of the CCAA Court, in the capacity of CCAA Plan Administrator of the CCAA Plan in respect of Imperial and, among other things, setting out the rights, powers and obligations of the CCAA Plan Administrator in connection with such appointment, as such order may be amended, restated or varied from time to time.

"**CCAA Plans**" means, collectively, the Court-Appointed Mediator's and Monitor's plans of compromise and arrangement pursuant to the CCAA concerning, affecting and involving each of Imperial, RBH and JTIM, including all Schedules to each CCAA Plan.

"**CCAA Proceeding**" means, in respect of each Tobacco Company, the proceeding commenced by such Tobacco Company pursuant to the CCAA, namely Application No. CV-19-616077-00CL in respect of Imperial, Application No. CV-19-616779-00CL in respect of RBH, and Application No. CV-19-615862-00CL in respect of JTIM, collectively the "**CCAA Proceedings**".

"**Certificate of Plan Completion**" has the meaning given in Article 19, Section 19.2(w).

"**Chapter 15 Proceedings**" means the foreign recognition proceedings of ITCAN pursuant to Chapter 15 of the US Bankruptcy Code pending before the US Bankruptcy Court (Case No. 19-10771(SCC)).

"**Claimant Allocation**" has the meaning given in Article 16, Section 16.1.

"**Claimant Contractual Release**" means the release, in the form attached to the CCAA Plan as Schedule "T", which the Claimants shall provide to the Released Parties that will fully, finally, irrevocably and unconditionally release and forever discharge the Released Parties of and from the Claimants' respective Released Claims, provided that such Claimant Contractual Release shall not release any of the Non-Released Claims.

"**Claimants**" means the Provinces and Territories, Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs and Tobacco Producers, and "**Claimant**" means any one of them~~.~~; provided that, for certainty, only with respect to the Banking Arrangements Order, the Imperial Supplemental Trust Charge, the Collateral Agent Order, the Imperial Collateral Agency Agreement and the Contribution Security, the use of "Claimants" therein shall not include the *Knight* Class Action Plaintiffs and Tobacco Producers.

"**Claimants' Representatives**" means:

(a) Counsel for the Provinces and Territories identified on the Common Service List;

(b) Quebec Class Counsel;

(c) PCC Representative Counsel;

(d) Knight Class Counsel; and

(e) Counsel for the Tobacco Producers.

"**Claims**" means any and all manner of requests, demands, complaints, claims (including claims for contribution or indemnity), rights, actions, causes of action, class actions, cross-claims, counterclaims, applications, proceedings, appeals, arbitrations, suits, debts, sums of money, liabilities, accounts, covenants, damages, losses, injuries, judgments, orders (including orders for injunctive relief or specific performance and compliance orders), interest, additional indemnity, expenses, executions, encumbrances, and recoveries on account of any liability, duty, obligation, demand or cause of action of whatever nature, in each case, of any kind, character or nature whatsoever, whether asserted or unasserted, known or unknown, suspected or unsuspected, liquidated or unliquidated, matured or unmatured, contingent or actual, disputed or undisputed, foreseen or unforeseen, and direct, indirect, or derivative, at common law or civil law, in equity, or under statute, and "**Claim**" means any one of them.

"**Claims Administrator**" means the claims administrator approved and appointed by the CCAA Court to (i) manage the overall administration of the individual claims process and perform all other duties and responsibilities assigned to it in regard to the PCC Compensation Plan, including acting as agent for the PCCs, and (ii) manage the overall administration of the individual claims process and perform all other duties and responsibilities assigned to it in regard to the Quebec Administration Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Claims Administrator Order**" means the order of the CCAA Court made in the CCAA Proceeding appointing Epiq to serve in the role of Claims Administrator in respect of the PCC Compensation Plan and the Quebec Administration Plan and in the role of PCC Agent in respect of the PCC Compensation Plan, and, among other things, setting out the duties and responsibilities of the Claims Administrator and the PCC Agent in connection with such appointment, as such order may be amended, restated or varied from time to time.

"**Claims Package**" means the documents attached to the Claims Procedure Order as Schedule "A", including the Instruction Letter and the Miscellaneous Claimant Proof of Claim form which are attached as Schedule "B" to the CCAA Plan.

"**Claims Procedure**" means the claims procedure contemplated by the Claims Procedure Order for (i) disputing the value and number of votes attributed to the Affected Claims of the Claimants, and (ii) identifying Miscellaneous Claims for the purpose of voting on the CCAA Plan.

"**Claims Procedure Order**" means the order of the CCAA Court dated October 31, 2024 (including all schedules and appendices thereto) made in the CCAA Proceeding establishing and approving the Claims Procedure in respect of Imperial, and as may be further amended, restated or varied from time to time.

"**Claims Process**" means the process by which PCC-Claimants may assert PCC Claims for Individual Payments as set forth in the PCC Compensation Plan, and the process by which Tobacco-Victim Claimants and Succession Claimants may assert, respectively,

Tobacco-Victim Claims and Succession Claims for Compensation Payments as set forth in the Quebec Administration Plan.

"**Closing Judgment**" means the judgment terminating the *Blais* Class Action and the *Létourneau* Class Action which will be requested on a motion brought by the Quebec Class Counsel after all Eligible Blais Class Members have been paid their Compensation Payments.

"**Collateral Agent**" means Computershare in its capacity as the collateral agent and hypothecary representative which shall act on behalf and for the benefit of itself and the Claimants under and in relation to the Contribution Security. ~~The Collateral Agent will be engaged prior to the Effective Time.~~

"**Collateral Agent Order**" means the order of the CCAA Court made in the CCAA Proceeding in respect of Imperial approving, among other things, (i) the engagement of Computershare to act as the Collateral Agent for and on behalf of itself and the Claimants in respect of the Contribution Security, (ii) the Imperial Collateral Agency Agreement, and (iii) the limitation of liability of the Indemnitees (as defined in the Imperial Collateral Agency Agreement) in connection with the Imperial Collateral Agency Agreement.

"**Common Service List**" means the service list posted on the Monitor's website, as may be amended from time to time.

"**Compensation Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible *Blais* Class Member under the Quebec Administration Plan in satisfaction of their QCAP Claim.

"**Computershare**" means Computershare Trust Company of Canada.

"**Confidentiality Protocol**" means the Court-Appointed Mediator Communication and Confidentiality Protocol as between the CCAA Court and the Court-Appointed Mediator, pursuant to the Endorsement of Justice McEwen dated May 24, 2019.

"**Contribution**" means, in respect of a Tobacco Company, each of its Upfront Contribution (excluding any income earned thereon following its transfer to the Global Settlement Trust Account) and Annual Contributions (excluding any income earned thereon following their transfer to the Global Settlement Trust Account), excluding any applicable Reserved Amounts retained in the Tobacco Company's Supplemental Trust Account. A Contribution shall also include any Reserved Amount (including any investment income therefrom) following release of such Reserved Amount (or investment income therefrom) from the Tobacco Company's Supplemental Trust Account to the Tobacco Company's Global Settlement Trust Account, but exclude any Reserved Amount (or any investment income therefrom) released from the Tobacco Company's Supplemental Trust Account to a Tax Authority or a Tobacco Company. For greater certainty, any and all investment income accrued on the Reserved Amounts in the Tobacco Company's Supplemental Trust Account that is transferred to the Global Settlement Trust Account shall be applied to reduce the aggregate

amount of the Global Settlement Amount that the Tobacco Companies are obligated to pay pursuant to the terms of their respective CCAA Plans.

"**Contribution Period**" has the meaning given in Article 5, Section 5.8.

"**Contribution Security**" has the meaning given in Article 5, Section 5.13.

"**Contribution Security Agreement**" has the meaning given in Article 5, Section 5.13 and is attached to the CCAA Plan as Schedule "E".

"**COPD**" means chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Cost of Health Care Benefits**" means the sum of (a) the present value of the total expenditure by a Province or Territory for Health Care Benefits provided for Insured Persons resulting from tobacco related disease or the risk of tobacco related disease, and (b) the present value of the estimated total expenditure by a Province or Territory for Health Care Benefits that could reasonably be expected will be provided for those Insured Persons resulting from tobacco related disease or the risk of tobacco related disease.

"**Cost of Health Care Benefits Percentages**" has the meaning given in Section 4 of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Costs**" has the meaning given in Article 14, Section 14.9.

"**Counsel for the Tobacco Producers**" means the law practice of Strosberg Sasso Sutts LLP.

"**Counsel for the Tobacco Producers' Fee**" means the amount to be determined and approved by the CCAA Court that will be payable from the Tobacco Producers Settlement Amount to the Counsel for the Tobacco Producers in respect of their fees, disbursements and costs as Counsel for the Tobacco Producers, and any applicable Sales and Excise Taxes payable thereon. The retainer agreement respecting fees and disbursements between the Counsel for the Tobacco Producers and the representative plaintiffs, as well as the Counsel for the Tobacco Producers' Fee, are subject to the approval of the CCAA Court.

"**Court-Appointed Mediator**" means the Honourable Warren K. Winkler, K.C., in his capacity as the Court-appointed mediator in the CCAA Proceedings of the Tobacco Companies.

"**Court-Appointed Mediator Charge**" means the charge over the Property for the benefit of the Court-Appointed Mediator created by paragraph 42 of the Initial Order, and having the priority provided in paragraphs 45 and 47 of such Order.

"**Court-Appointed Mediator's Ongoing Services**" has the meaning given in the definition of Court-Appointed Mediator's Ongoing Services Direction.

"**Court-Appointed Mediator's Ongoing Services Direction**" means the direction of the CCAA Court issued on June 26, 2025 in the CCAA Proceeding empowering and authorizing the Court-Appointed Mediator, in collaboration with the Monitors, CCAA Plan Administrators, Tobacco Companies and Claimants, to take all steps and actions, and to do all things, necessary or appropriate, in his sole discretion, with respect to the CCAA Plans (collectively, the "**Court-Appointed Mediator's Ongoing Services**") until further Order of the CCAA Court.

"**CRA**" means the Canada Revenue Agency.

"**Cy-près Foundation**" has the meaning given in Article 9, Section 9.1.

"**Cy-près Fund**" means the aggregate amount allocated from the Global Settlement Amount to be paid into the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account as set forth in Article 16, Sections 16.1, 16.2 and 16.3, and which amounts, for greater certainty, shall not be transferred to the Cy-près Foundation until such time as all aspects of the establishment of the Cy-près Foundation as set out in Section 9.4 herein have been given final approval by the CCAA Court.

~~"**Cy-près Fund**" means the aggregate amount allocated from the Global Settlement Amount payable into the Cy-près Trust Account which shall be administered by the Cy-près Foundation.~~

~~"**Cy-près Trust Account**" has the meaning given in Article 9, Section 9.2.~~

"**Deed of ~~Moveable~~Movable Hypothec**" has the meaning given in Section 1.2 of the Contribution Security Agreement which is Schedule "E" to the CCAA Plan.

"**Definitive Documents**" means the CCAA Plan, the Sanction Order, the Contribution Security Agreement, the Deed of Movable Hypothec, the documents required to implement and give effect to the PCC Compensation Plan and the Cy-près Foundation, and all other agreements, documents and orders contemplated by, or necessary to implement the transactions contemplated by, any of the foregoing.

"**Deliberation Meetings**" has the meaning given in Section 14(b) of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Deliberation Phase**" has the meaning given in Section 14(b) of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Deliberation Phase Secretariat**" has the meaning given in Section 25 of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Deloitte**" means Deloitte Restructuring Inc.

"**Director**" means any Person who, as at the Effective Time, is a former or present director or officer of ITCAN or ITCO or any other Person of a similar position or who by Applicable Law is deemed to be or is treated similarly to a director or officer of ITCAN or ITCO or who currently manages or supervises the management of the business and affairs of ITCAN or ITCO or did so in the past.

"**Directors' Charge**" means the charge over the Property for the benefit of the Directors created by paragraph 28 of the Initial Order, and having the priority provided in paragraphs 45 and 47 of such Order.

"**Disposition**" means, with respect to any Person, the sale, lease, license, transfer, assignment or other disposition of, or the expropriation, condemnation, destruction or other loss of, all or any portion of its business, assets, rights, revenues or property, real, personal or mixed, tangible or intangible, whether in one transaction or a series of transactions, and "**Dispose**" shall have a correlative meaning thereto.

"**Dispute**" has the meaning given in Article 13, Section 13.1.

"**Dispute Resolution Procedure**" has the meaning given in Article 13, Section 13.1.

"**Distribution Record Date**" means the date that is seven Business Days prior to the date that any distribution is made under the CCAA Plan.

"**Effective Time**" means such time on the Plan Implementation Date as the Court-Appointed Mediator and the Monitor may determine and designate.

"**Eligible *Blais* Class Members**" means the Tobacco-Victim Claimants and Succession Claimants whom the Claims Administrator has determined meet all the *Blais* Eligibility Criteria such that their Tobacco-Victim Claims and Succession Claims are approved to receive a Compensation Payment in accordance with the terms of the Quebec Administration Plan, and "**Eligible *Blais* Class Member**" means any one of them.

"**Eligible Pan-Canadian Claimants**" means the Individuals whom the Claims Administrator has determined meet all the PCC Eligibility Criteria such that their PCC Claims are approved for an Individual Payment in accordance with the terms of the PCC Compensation Plan, and "**Eligible Pan-Canadian Claimant**" means any one of them.

"**Emphysema**" means the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the PCC Compensation Plan and the Quebec Administration Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**Employee Priority Claim**" means any Claim for (a) accrued and unpaid wages and vacation pay owing to an employee of Imperial whose employment was

terminated between the Filing Date and the Plan Implementation Date; and (b) unpaid amounts provided for in sections 6(5)(a) and 6(6)(a) of the CCAA.

"**Encumbrance**" means a mortgage, floating charge, deed of trust, lien, pledge, hypothecation, assignment, security interest, right of offset or any other encumbrance, charge, or transfer of, on or affecting the property or assets of any Person or any interest therein, including any conditional sale contract or other title retention agreement or arrangement of any kind or character intended to create a security interest in substance, regardless of whether the Person creating the interest retains the equity of redemption, any financing lease having substantially the same economic effect as any of the foregoing, any rights of way, any easements and any construction, builder's, mechanic's, materialmen's or other similar liens, encumbrances and any trust imposed or deemed to exist by law.

"**Epiq**" means Epiq Class Actions Services Canada, Inc.

"**Event of Default**" has the meaning given in Article 12, Section 12.2.

"**Extended Cure Period**" has the meaning given in Article 12, Section 12.3(c).

"**EY**" means Ernst & Young Inc.

"**Fee Approval Direction**" means the direction of the CCAA Court issued on June 26, 2025 in the CCAA Proceeding which, among other things:

(i) directs the Court-Appointed Mediator to review the fees and disbursements of the Monitors and their counsel incurred since the commencement of the CCAA Proceedings (including any amounts accrued pre-filing but billed after the applicable filing date), and on an ongoing basis and advise the CCAA Court if, in his sole discretion, it is the opinion of the Court-Appointed Mediator that the fees and disbursements of the Monitors and their counsel are fair and reasonable in the circumstances; and

(ii) orders that, in discharging his duties in accordance with the Fee Approval Direction, the Court-Appointed Mediator shall continue to have the benefits of all protections given to him by the CCAA or any order or endorsement of the CCAA Court including, without limitation, the Confidentiality Protocol, the Sanction Order and the CCAA Plan, and shall incur no liability in connection with the discharge of his duties and shall continue to have the immunity of a Judge of a Superior Court in Canada.

"**Fee Schedule**" means the trustee services fee schedule attached as a schedule to the Imperial Deed, the Imperial CCAA Plan Administration Reserve Trust Deed and the Imperial Tobacco Supplemental Trust Agreement in accordance with which the Trustees and Bare Trustees shall be paid their reasonable fees and disbursements.

"**Filing Date**" means March 12, 2019.

"**Final Information Request**" has the meaning given in Article 10, Section 10.5(c).

"**Financially Viable**", or "**Financial Viability**", means the ability of Imperial to meet its obligations to creditors in the Ordinary Course of Business as they come due.

"**First Annual Global Claims Administration Costs Budget**" means (i) the first budget for the PCC Claims Administration, and (ii) the first budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators and is subject to the joint approval of the CCAA Court and the Quebec Superior Court in accordance with the terms of the Claims Administrator Order.

"**First Notice**" means the initial notice which the Claims Administrator shall publish regarding the PCC Compensation Plan.

"**First Notice Date**" means the date on which the Claims Administrator publishes the First Notice.

~~"**FTI**" means FTI Consulting Canada Inc.~~

"**Flow of Funds Agreement**" means the agreement to be entered into between the Tobacco Companies and the Claimants that sets out the particulars of (i) the payments, directions and actions that are to be effected prior to the Effective Time, and (ii) the payments and actions that are to be effected at the Effective Time following the delivery of the Plan Implementation Date Certificate in respect of each of the CCAA Plans by the applicable Monitor, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**Foreign Representative**" means, with respect to the Chapter 15 Proceedings, FTI in its capacity as the foreign representative for ITCAN within the meaning of section 101(24) of the US Bankruptcy Code.

"**FTI**" means FTI Consulting Canada Inc.

"**GAAS**" means Generally Accepted Auditing Standards.

~~"**Global Settlement Amount**" has the meaning given in Article 5, Section 5.1.~~

"**Global Claims Administration Costs Framework**" means the framework basis that will be used to review and assess the Costs of the services provided by Epiq in respect of each of (i) the claims administration under the PCC Compensation Plan ("**PCC Claims Administration**"), (ii) the claims administration under the Quebec Administration Plan ("**QCAP Claims Administration**"), (iii) the PCC Agent services, (iv) the PCC Notice Plan, (v) the *Blais* Notice Plan and (vi) the pre-CCAA Plan implementation activities relating to the PCC Compensation Plan.

"**Global Settlement ~~Trust Account~~Amount**" has the meaning given in Article 5, Section ~~5.3~~5.1.

"**Government**" means any government, including the Provinces, Territories and Canada, and any person, body or entity within such government having or purporting to have jurisdiction on behalf of any nation, province, territory, municipality or state or any other geographic or political subdivision of any of them.

"**Government Priority Claim**" means any Claim of any Government against Imperial in respect of amounts that are outstanding, if any, provided for in section 6(3) of the CCAA.

"**Governmental Authority**" means any government (including the Provinces, Territories and Canada), regulatory authority, governmental department, agency, commission, bureau, official, minister, Crown corporation, court, board, tribunal or dispute settlement panel or other law, rule or regulation-making organization or entity: (i) having or purporting to have jurisdiction on behalf of any nation, province, territory or state or any other geographic or political subdivision of any of them; or (ii) exercising, or entitled or purporting to exercise any administrative, executive, judicial, legislative, policy, regulatory or taxing authority or power.

"**Harrison Report**" means the report of Dr. Glenn Harrison dated March 14, 2024 entitled "The Provincial and Territorial Present Value of Smoking Attributable Expenditures" that is attached to the CCAA Plan as Schedule "G".

"**HCCR Legislation**" means, collectively, the *Crown's Right of Recovery Act*, SA 2009, c C-35, Part 2, Sections 41-50 only, *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c 30, *The Tobacco Damages and Health Care Costs Recovery Act,* SM 2006, c 18, *Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c T-7.5, *Tobacco Health Care Costs Recovery Act*, SNL 2001, c T-4.2, *Tobacco Damages and Health-care Costs Recovery Act*, SNS 2005, c 46, *Tobacco Damages and Health Care Costs Recovery Act*, SNWT 2011, c 33 (proclaimed but not yet in force), *Tobacco Damages and Health Care Costs Recovery Act*, SNu 2010, c 31 (proclaimed but not yet in force), *Tobacco Damages and Health Care Costs Recovery Act, 2009*, SO 2009, c 13, *Tobacco Damages and Health Care Costs Recovery Act*, SPEI 2009, c 22, *Tobacco-related Damages and Health Care Costs Recovery Act*, 2009, CQLR c R-2.2.0.0.1, and *The Tobacco Damages and Health Care Costs Recovery Act*, SS 2007, c T-14.2.

"**Health Care Benefits**" means "health care benefits", "health services" or "health care services" as such terms, as applicable, are defined in each of the statutes enumerated in the definition of "HCCR Legislation".

"**Hypopharynx**" means the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Impacted Claimants**" means, at any given time during the Contribution Period, all Claimants, other than the Provinces and Territories, who have not yet been paid their full share of the Global Settlement Amount, and "**Impacted Claimant**" means any one of them.

"**Imperial**" means, collectively, ITCAN and ITCO.

"**Imperial CCAA Plan Administration Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors of Imperial as authorized by the CCAA Court pursuant to the Sanction Order in respect of Imperial, in the amount of $25.0 million, and to be paid out of the Upfront Contributions of Imperial and deposited from the Imperial Global Settlement Trust Account into the Imperial CCAA Plan Administration Reserve Account for the purpose of remedying any default in payment of any Imperial CCAA Plan Administration Reserve Costs. The Trustees shall hold the Imperial CCAA Plan Administration Reserve in trust for the benefit of those Persons who incur and are entitled to be paid Imperial CCAA Plan Administration Reserve Costs pursuant to the Imperial CCAA Plan in the CCAA Proceeding of Imperial. In aggregate, the Imperial CCAA Plan Administration Reserve, RBH CCAA Plan Administration Reserve and JTIM CCAA Plan Administration Reserve shall total $75.0 million.

"**Imperial CCAA Plan Administration Reserve Account**" means a segregated interest-bearing trust account to be established by the Trustees to hold the Imperial CCAA Plan Administration Reserve on behalf of the beneficiaries thereof.

"**Imperial CCAA Plan Administration Reserve Costs**" means Costs incurred and payments to be made on or after the Plan Implementation Date by Imperial, including Costs incurred prior to the Plan Implementation Date which remain outstanding as of the Plan Implementation Date, in respect of:

(a) The Costs of the services which FTI (including its legal, financial, investment or other advisors) provides in connection with the performance of its duties as both the Monitor and the CCAA Plan Administrator under the CCAA Plan, in the CCAA Proceeding and in respect of the ongoing administration of the CCAA Plan, including the fulfillment of its duties and responsibilities enumerated in Article 14, Section 14.4 herein, and as set out in the Sanction Order and the CCAA Plan Administrator Appointment Order; and

(b) The Costs of the Court-Appointed Mediator's Ongoing Services which the Court-Appointed Mediator (including his legal counsel and other consultants and advisors) may provide after the date of the Sanction Order, as requested by the Monitor or the CCAA Plan Administrator, or by the CCAA Court, and approved by the CCAA Court pursuant to the CCAA Plan Administrator Appointment Order, the Court-Appointed Mediator's Ongoing Services Direction and the Fee Approval Direction.

"**Imperial CCAA Plan Administration Reserve Trust**" means the trust to be known as "The Imperial CCAA Plan Administration Reserve Trust" that shall be created pursuant to the Imperial CCAA Plan Administration Reserve Trust Deed and into which the Imperial CCAA Plan Administration Reserve shall be deposited.

"**Imperial CCAA Plan Administration Reserve Trust Deed**" means the deed of trust to be entered into between ITCAN as the settlor and BMO as the Original Trustee to create the Imperial CCAA Plan Administration Reserve Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**Imperial Collateral Agency Agreement**" means the agreement to be entered into between ITCAN, ITCO, Marlboro Canada Limited, John Player & Sons Ltd., Imperial Brands Ltd., Medallion Inc., Cameo Inc. and Imperial Tobacco Products Limited as the debtors, Computershare as the Collateral Agent, the Provinces and Territories, the QCAPs and PCCs, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**Imperial Cy-près Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold Imperial's share of the aggregate Cy-près Fund set out in Article 16 in trust for the benefit of the Cy-près Foundation. The proportionate shares of the Cy-près Fund which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 2, 3, 4 and 5 following the Plan Implementation Date and any subsequent years until the Cy-près Fund has been paid in full, the proportionate shares of the aggregate Annual Contributions made by Imperial, RBH and JTIM in each of those years.

"**Imperial Deed**" means the deed of trust to be entered into between ITCAN as the settlor and BMO as the Original Trustee to create the Imperial Global Settlement Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**Imperial Global Settlement Trust**" means the trust to be known as "The Imperial Tobacco Global Settlement Trust" that shall be created pursuant to the Imperial Deed and into which Imperial's Upfront Contributions and Annual Contributions shall be deposited.

"**Imperial Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3.

"**Imperial Miscellaneous Claims Fund**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, and to be paid out of the total Upfront Contributions to be made by Imperial and deposited into the Imperial Miscellaneous Claims Fund for the purpose of paying the Miscellaneous Claims of Persons who are found by the CCAA Court to be entitled to be paid their Miscellaneous Claim pursuant to the CCAA Plan. The Trustees shall hold the Imperial Miscellaneous Claims Fund in trust for those Persons who are entitled to be paid their Miscellaneous Claim pursuant to the CCAA Plan. In aggregate, the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund shall total $25.0 million. The proportionate shares of the aggregate amount of $25.0 million which Imperial, RBH and JTIM shall deposit, respectively, into the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund from their respective Upfront Contribution shall be equal to the proportionate shares of the Upfront Contributions to be made by Imperial, RBH and JTIM.

"**Imperial PCC Compensation Plan Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, and to be paid out of the total Upfront Contributions made by Imperial and deposited from the Imperial Global Settlement Trust Account into the Imperial PCC Compensation Plan Reserve Account for the purpose of remedying any default in payment of any PCC Compensation Plan Reserve Costs. The Trustees shall hold the Imperial PCC Compensation Plan Reserve in trust for those Persons who incur and are entitled to be paid PCC Compensation Plan Reserve Costs pursuant to the CCAA Plan. In aggregate, the Imperial PCC Compensation Plan Reserve, RBH PCC Compensation Plan Reserve and JTIM PCC Compensation Plan Reserve shall total $5.0 million. The proportionate shares of the aggregate amount of $5.0 million which each of Imperial, RBH and JTIM shall deposit, respectively, into the Imperial PCC Compensation Plan Reserve Account, RBH PCC Compensation Plan Reserve Account and JTIM PCC Compensation Plan Reserve Account from their respective Upfront Contributions shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM.

"**Imperial PCC Compensation Plan Reserve Account**" means a segregated interest-bearing trust account to be established by the Trustees to hold the Imperial PCC Compensation Plan Reserve on behalf of the beneficiaries thereof.

"**Imperial PCC Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold Imperial's share of the PCC Compensation Plan Amount in trust for the benefit of the Pan-Canadian Claimants. The proportionate shares of the PCC Compensation Plan Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial PCC Trust Account, RBH PCC Trust Account and JTIM PCC Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 1 and 2 following the Plan Implementation Date and any subsequent years until the PCC Compensation Plan Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

"**Imperial QCAP Trust Account**" means a segregated interest-bearing trust account established in the Bank by the Trustees to hold Imperial's share of the QCAP Settlement Amount in trust for the benefit of the *Blais* Class Members. The proportionate shares of the QCAP Settlement Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of year 1 following the Plan Implementation Date and any subsequent years until the QCAP Settlement Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in that year.

"**Imperial Supplemental Trust**" means the bare trust to be known as "The Imperial Tobacco Supplemental Trust" that shall be created pursuant to the Imperial Tobacco Supplemental Trust Agreement.

"**Imperial Supplemental Trust Account**" has the meaning given in Article 5, Section 5.3.

"**Imperial Supplemental Trust Agreement Funds**" means any and all property held at any time by the Bare Trustees pursuant to the Imperial Tobacco Supplemental Trust Agreement, including the Reserved Amounts and such additional property which ITCAN, or other Persons may, in accordance with the CCAA Plan, transfer, assign, convey or deliver to the Bare Trustees to be deposited into the Imperial Supplemental Trust Account, together with income, interest and any other revenues generated thereby or accretions or additions thereto and any property into which any of the foregoing may be converted or exchanged.

"**Imperial Supplemental Trust Charge**" means the charge on the property held in the Imperial Supplemental Trust Account from time to time pursuant to the CCAA Plan for the benefit of the Collateral Agent and the Claimants, created by paragraph 10 of the Banking Arrangements Order, and having the priority provided in paragraph 12 of such Order.

"**Imperial Tobacco Supplemental Trust Agreement**" means the agreement to be entered into between ITCAN and the Bare Trustees creating the Imperial Supplemental Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**Indebtedness**" means for ITCAN or ITCO or any Material Subsidiary, at a particular time, the sum (without duplication) at such time of all:

(a) Indebtedness or liability of ITCAN or ITCO (including amounts for borrowed money and mezzanine debt and preferred equity that would be considered to be debt under relevant generally accepted accounting principles);

(b) Obligations evidenced by bonds, debentures, notes or other similar instruments;

(c) Obligations for the deferred purchase price of property or services (including trade obligations);

(d) Amounts drawn or available to be drawn under letters of credit or under guaranties or similar obligations;

(e) Face amounts outstanding under acceptance or letter of credit facilities;

(f) Guaranties, endorsements (other than for collection or deposit in the Ordinary Course of Business) and other contingent obligations to purchase, to provide funds for payment, to supply funds, to invest in any Person, or otherwise to assure a creditor against loss; and

(g) Obligations secured by any Encumbrances, whether or not the obligations have been assumed.

"**Indemnified Parties**" has the meaning given in Article 18, Section 18.1.7.

"**Individual Claimants**" means all individuals who have asserted or may be entitled to assert a Tobacco Claim, which individuals are either Pan-Canadian Claimants or Quebec Class Action Plaintiffs and are represented in this CCAA Proceeding by either the PCC Representative Counsel or the Quebec Class Counsel respectively.

"**Individual Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible Pan-Canadian Claimant under the PCC Compensation Plan.

"**Individuals**" means all individuals residing in a Province or Territory of Canada, and "**Individual**" means any one of them.

"**Information Request**" has the meaning given in Article 10, Section 10.5.

"**Initial Order**" means the initial order commencing the CCAA ~~Proceedings~~Proceeding of Imperial, as amended and restated from time to time.

"**Instruction Letter**" means the letter included in the Claims Package which is attached to the CCAA Plan as Schedule "B".

"**Insured Person**" means (a) a Person, including a deceased Person, for whom Health Care Benefits have been provided by a Province or Territory directly or through one or more agents or other intermediate bodies, or (b) a Person for whom Health Care Benefits could reasonably be expected will be provided by a Province or Territory directly or through one or more agents or other intermediate bodies.

"Intercompany Claim" means any Claim, other than an Intercompany Services Claim, that may be asserted against Imperial by or on behalf of any member of Imperial's Tobacco Company Group and, for greater certainty, includes all arrears of royalty and license fees as well as principal and interest due on loans made by any member of Imperial's Tobacco Company Group to Imperial, and any claim held or asserted by British American Tobacco Mexico S.A. de C.V. ("**BAT Mexico**") against ITCAN under the Finished Goods Supply Agreement dated July 2, 2015 between BAT Mexico and ITCAN in respect of costs or other amounts related to changes to BAT Mexico's manufacturing and packaging of ITCAN's tobacco products in order to adhere to the *Tobacco Products Regulations (Plain and Standardized Appearance)*, SOR/2019-107, which came into force November 9, 2019.

"**Intercompany Services**" has the meaning given in Article 5, Section 5.14.

"**Intercompany Services Claim**" means any Claim that may be asserted by or on behalf of Imperial's Parent or the relevant Affiliates within its Tobacco

Company Group in accordance with Article 5, Section 5.14 in respect of the provision of Intercompany Services to Imperial.

"**Intercompany Transaction**" means any transaction in the Ordinary Course of Business between ITCAN or ITCO and any member(s) of their Tobacco Company Group to buy and sell goods and/or services, licences, intellectual property and/or allocate, collect and pay any costs, expenses and other amounts from and to the members of their Tobacco Company Group, including in relation to:

(a) Head office, shared or supplied services and operational support (including information technology and marketing services);

(b) Finished, unfinished (including tobacco leaf purchases) and semi-finished goods and materials;

(c) Manufacturing of goods;

(d) Distribution and sale of goods;

(e) Equipment purchases;

(f) Personnel, administrative, technical and professional services;

(g) Royalties and fees in respect of trademark licenses;

(h) Treasury and debt; and

(i) Imperial's central Cash Management System and all related transactions and intercompany funding policies and procedures between Imperial and its Tobacco Company Group which are described in the Thauvette Affidavit,

collectively, "**Intercompany Transactions**".

"**Interface Meetings**" has the meaning given in Section 14(a) of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Interface Phase**" has the meaning given in Section 14(a) of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Interface Phase Secretariat**" has the meaning given in Section 24 of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Investment Guidelines**" means the guidelines and strategies approved by the CCAA Court pursuant to the Banking Arrangements Order and an Order to be granted in respect of the Imperial CCAA Plan Administration Reserve Account for investing the assets held in the Imperial Global Settlement Trust Account, Imperial Supplemental Trust Account, Imperial CCAA Plan Administration Reserve Account, Imperial PCC Compensation Plan Reserve Account, Imperial QCAP Trust Account, Imperial PCC Trust Account, Imperial

Cy-près Trust Account and Imperial Miscellaneous Claims Fund. The Investment Guidelines are attached as Schedule "C" to the Imperial Deed and Schedule "B" to the Imperial CCAA Plan Administration Reserve Trust Deed.

"**ITA**" means the *Income Tax Act* (Canada), as amended from time to time.

"**ITCAN**" means Imperial Tobacco Canada Limited.

"**ITCAN Subsidiaries**" means Imperial Tobacco Services Inc., Imperial Tobacco Products Limited, Marlboro Canada Limited, Cameo Inc., Medallion Inc., Allan Ramsay and Company Limited, John Player & Sons Ltd., Imperial Brands Ltd., 2004969 Ontario Inc., Construction Romir Inc., Genstar Corporation, Imasco Holdings Group, Inc., ITL (USA) Limited, Genstar Pacific Corporation, Imasco Holdings Inc., Southward Insurance Ltd., and Liggett & Myers Tobacco Company of Canada Limited.

"**ITCO**" means Imperial Tobacco Company Limited.

"**Jha Report**" means the report of Dr. Prabhat Jha dated March 24, 2021 entitled "Analyses to quantify smoking-attributable conditions that could be compensable and quantification of these conditions for each province and over time from 2003-2019", that is attached to the CCAA Plan as Schedule "I".

"**JTIM**" means JTI-Macdonald Corp.

"**JTIM CCAA Plan Administration Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors of JTIM as authorized by the CCAA Court pursuant to the Sanction Order in respect of JTIM, in the amount of $25.0 million, and to be paid out of the Upfront Contributions of JTIM and deposited from the JTIM Global Settlement Trust Account into the JTIM CCAA Plan Administration Reserve Account for the purpose of remedying any default in payment of any JTIM CCAA Plan Administration Reserve Costs. The Trustees shall hold the JTIM CCAA Plan Administration Reserve in trust for the benefit of those Persons who incur and are entitled to be paid JTIM CCAA Plan Administration Reserve Costs pursuant to the JTIM CCAA Plan in respect of the CCAA Proceeding in respect of JTIM. In aggregate, the Imperial CCAA Plan Administration Reserve, RBH CCAA Plan Administration Reserve and JTIM CCAA Plan Administration Reserve shall total $75.0 million.

"**JTIM CCAA Plan Administration Reserve Account**" means a segregated interest-bearing trust account to be established by the Trustees to hold the JTIM CCAA Plan Administration Reserve on behalf of the beneficiaries thereof.

"**JTIM CCAA Plan Administration Reserve Costs**" means Costs incurred and payments to be made on or after the Plan Implementation Date by JTIM, including Costs incurred prior to the Plan Implementation Date which remain outstanding as of the Plan Implementation Date, in respect of:

(a) The Costs of the services which Deloitte (including its legal, financial, investment or other advisors) provides in connection with the performance of its duties as both the Monitor and the CCAA Plan Administrator under the JTIM CCAA Plan, in the CCAA Proceeding in respect of JTIM, and in respect of the ongoing administration of the JTIM CCAA Plan, including the fulfillment of its duties and responsibilities enumerated in Article 14, Section 14.4 herein, and as set out in the Sanction Order and the CCAA Plan Administrator Appointment Order, in each case in respect of JTIM; and

(b) The Costs of the Court-Appointed Mediator's Ongoing Services which the Court-Appointed Mediator (including his legal counsel and other consultants and advisors) may provide after the date of the Sanction Order in respect of JTIM, as requested by the Monitor or the CCAA Plan Administrator in respect of JTIM, or by the CCAA Court, and approved by the CCAA Court pursuant to the CCAA Plan Administrator Appointment Order in respect of JTIM, the Court-Appointed Mediator's Ongoing Services Direction and the Fee Approval Direction.

"**JTIM CCAA Plan Administration Reserve Trust**" means the trust to be known as "The JTIM CCAA Plan Administration Reserve Trust" that shall be created pursuant to the JTIM CCAA Plan Administration Reserve Trust Deed and into which the JTIM CCAA Plan Administration Reserve shall be deposited.

"**JTIM CCAA Plan Administration Reserve Trust Deed**" means the deed of trust to be entered into between JTIM as the settlor and BMO as the Original Trustee to create the JTIM CCAA Plan Administration Reserve Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**JTIM Cy-près Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold JTIM's share of the Cy-près Fund in trust for the benefit of the Cy-près Foundation. The proportionate shares of the Cy-près Fund which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 2, 3, 4 and 5 following the Plan Implementation Date and any subsequent years until the Cy-près Fund has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

"**JTIM Deed**" means the deed of trust to be entered into between JTIM as the settlor and BMO as the Original Trustee to create the JTIM Global Settlement Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**JTIM Global Settlement Trust**" means the trust to be known as "The JTIM Global Settlement Trust" that shall be created pursuant to the JTIM Deed and into which JTIM's Upfront Contributions and Annual Contributions shall be deposited.

"**JTIM Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3.

"**JTIM Miscellaneous Claims Fund**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors of JTIM as authorized by the CCAA Court pursuant to the Sanction Order in respect of JTIM, and to be paid out of the total Upfront Contributions made by JTIM and deposited into the JTIM Miscellaneous Claims Fund for the purpose of paying the Miscellaneous Claims of Persons who are found by the CCAA Court to be entitled to be paid their Miscellaneous Claim pursuant to the JTIM CCAA Plan. The Trustees shall hold the JTIM Miscellaneous Claims Fund in trust for those Persons who are entitled to be paid their Miscellaneous Claim pursuant to the JTIM CCAA Plan. In aggregate, the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund shall total $25.0 million. The proportionate shares of the aggregate amount of $25.0 million which Imperial, RBH and JTIM shall deposit, respectively into Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund from their respective Upfront Contributions shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM.

"**JTIM PCC Compensation Plan Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, and to be paid out of the total Upfront Contributions made by JTIM and deposited into the JTIM PCC Compensation Plan Reserve Account for the purpose of remedying any default in payment of any PCC Compensation Plan Reserve Costs. The Trustees shall hold the JTIM PCC Compensation Plan Reserve in trust for those Persons who incur and are entitled to be paid PCC Compensation Plan Reserve Costs pursuant to the CCAA Plan. In aggregate, the Imperial PCC Compensation Plan Reserve, RBH PCC Compensation Plan Reserve and JTIM PCC Compensation Plan Reserve shall total $5.0 million. The proportionate shares of the aggregate amount of $5.0 million which each of Imperial, RBH and JTIM shall deposit, respectively, into the Imperial PCC Compensation Plan Reserve Account, RBH PCC Compensation Plan Reserve Account and JTIM PCC Compensation Plan Reserve Account from their respective Upfront Contributions shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM.

"**JTIM PCC Compensation Plan Reserve Account**" means a segregated interest-bearing trust account to be established by the Trustees to hold the JTIM PCC Compensation Plan Reserve on behalf of the beneficiaries thereof.

"**JTIM PCC Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold JTIM's share of the PCC Compensation Plan Amount in trust for the benefit of the Pan-Canadian Claimants. The proportionate shares of the PCC Compensation Plan Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial PCC Trust Account, RBH PCC Trust Account and JTIM PCC Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 1 and 2 following the Plan Implementation

Date and any subsequent years until the PCC Compensation Plan Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

"**JTIM QCAP Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold JTIM's share of the QCAP Settlement Amount in trust for the benefit of the *Blais* Class Members. The proportionate shares of the QCAP Settlement Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in year 1 following the Plan Implementation Date and any subsequent years until the QCAP Settlement Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in that year.

"**JTIM Supplemental Trust**" means the bare trust to be known as "The JTIM Supplemental Trust" that shall be created pursuant to the JTIM Supplemental Trust Agreement.

"**JTIM Supplemental Trust Account**" has the meaning given in Article 5, Section 5.3.

"**JTIM Supplemental Trust Agreement**" means the agreement to be entered into between JTIM and the Bare Trustees creating the JTIM Supplemental Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**JTIM Supplemental Trust Agreement Funds**" means any and all property held at any time by the Bare Trustees pursuant to the JTIM Supplemental Trust Agreement, including the Reserved Amounts and such additional property which JTIM, or other Persons may, in accordance with the CCAA Plan, transfer, assign, convey or deliver to the Bare Trustees to be deposited into the JTIM Supplemental Trust Account, together with income, interest and any other revenues generated thereby or accretions or additions thereto and any property into which any of the foregoing may be converted or exchanged.

"**JTIM TM**" means JTI-Macdonald TM Corp.

"***Knight* Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class action, whether before or after the Effective Time: *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300), including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"***Knight* Class Action**" means *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300).

"***Knight* Class Action Plaintiffs**" means Individuals who meet the criteria of the certified class definition in the *Knight* Class Action. The fact that an Individual is

a *Knight* Class Action Plaintiff does not thereby disqualify that Individual from being a Pan-Canadian Claimant.

"***Knight* Class Action Plaintiffs Settlement Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable to the *Knight* Class Action Plaintiffs as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein.

"***Knight* Class Counsel**" means Klein Lawyers LLP.

"***Knight* Class Counsel Fee**" means the amount to be determined and approved by the CCAA Court that will be payable from the *Knight* Class Action Plaintiffs Settlement Amount to the *Knight* Class Counsel in respect of their fees, disbursements and costs as *Knight* Class Counsel and any applicable Sales and Excise Taxes payable thereon. The retainer agreement respecting fees and disbursements between the *Knight* Class Counsel and the representative plaintiffs, as well as the *Knight* Class Counsel Fee, are subject to the approval of the CCAA Court.

"**Larynx**" means the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Legal Representative**" means an Individual who establishes through the submission to the Claims Administrator of one of the documents listed in the Claim Form for the Legal Representative of a PCC-Claimant that they have the right and are authorized to make a Submitted PCC-Claim on behalf of the PCC-Claimant.

"***Létourneau* Class Action**" means the class action commenced on September 30, 1998 by Cecilia Létourneau against ITCAN, RBH and JTIM in the Superior Court of Quebec, District of Montreal, bearing Court File No. 500-06-000070-983.

"***Létourneau* Class Members**" means Persons who meet the criteria of the following certified class definition in the *Létourneau* Class Action:

> All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria:
>
> (1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants;
>
> (2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and
>
> (3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants.

The group also includes the heirs of the members who satisfy the criteria described herein.

"***Létourneau* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-000070-983 (*Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*).

"**Lung Cancer**" has the meaning given in Article 8, Section 8.1(d)(i).

"**Material Adverse Effect**" means an event or condition that caused or would reasonably be expected to cause a material adverse effect on:

(a) The assets and liabilities of ITCAN or ITCO considered as a whole or the use or operation thereof;

(b) The business, profits, operations or condition (financial or otherwise) of ITCAN or ITCO;

(c) The ability of ITCAN or ITCO to perform their obligations in any material respect under any of the Definitive Documents to which they are parties or by which they are bound; or

(d) The Contribution Security.

"**Material Subsidiary**" means, in relation to ITCAN:

(a) Any of its Subsidiaries that holds 5% or more of the consolidated assets of ITCAN or contributes 5% or more of the consolidated revenues or net income of ITCAN, or

(b) Any of its Subsidiaries that are material to the conduct of ITCAN's business and operations,

provided that, without limiting the generality of Subsections (a) and (b), it includes Imperial Tobacco Company Limited.

"**MD&A**" has the meaning given in Article 10, Section 10.2.2.

"**Meeting**" means the meeting of Affected Creditors to be called and held pursuant to the Meeting Order for the purpose of considering and voting on the CCAA Plan, and includes any adjournment, extension, postponement or other rescheduling of such meeting.

"**Meeting Date**" means the date fixed for the Meeting pursuant to the Meeting Order subject to any adjournment or postponement or further order of the CCAA Court.

"**Meeting Order**" means the order of the CCAA Court dated October 31, 2024 directing the calling and holding of the Meeting of Affected Creditors to consider and vote on the CCAA Plan, as such order may be amended, restated or varied from time to time.

"**Metric**" has the meaning given in Article 5, Section 5.6.

"**Minister of Finance of Quebec**" means the Ministre des Finances du Québec, Bureau general de dépôts pour le Québec.

"**Miscellaneous Claimant Proof of Claim**" means the proof of claim form included as part of the Claims Package which is attached to the CCAA Plan as Schedule "B".

"**Miscellaneous Claims**" means, collectively:

(a) any Pre-Implementation Miscellaneous Claim;

(b) any Section 5.1(2) Claim, in respect of which the Person holding such Claim, or an authorized Person on their behalf, has not executed and delivered, or will not execute and deliver, a Claimant Contractual Release;

(c) any Section 19(2) Claim in regard to which the compromise or arrangement in respect of Imperial explicitly provides for the Section 19(2) Claim's compromise, and the Person holding such Claim, or an authorized Person on their behalf, has not voted, or will not vote, for the acceptance of the compromise or arrangement, or otherwise execute and deliver a Claimant Contractual Release; and

(d) any other Claim in respect of Imperial (excluding any Unaffected Claim) which is received by the Monitor and asserted against any Released Party based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter, or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) by a Person who asserts that such Claim will not be or, if asserted after the Effective Time, has not been compromised and fully, finally and irrevocably and unconditionally released and forever discharged, and permanently barred and enjoined pursuant to the terms of the CCAA Plan, the Claims Procedure Order, the Sanction Order or any other Order made in the CCAA Proceeding, and in accordance with Article 18, Section 18.2.3 of the CCAA Plan, the CCAA Court grants leave for such Person to bring such Claim for determination on its merits by the CCAA Court.

The existence of any such Miscellaneous Claims is not admitted but is expressly denied by Imperial, its Tobacco Company Group and the Claimants. For greater certainty, no Claimant or Individual Claimant may assert a Miscellaneous Claim.

"**Miscellaneous Claims Amount**" has the meaning given in Article 18, Section 18.2.1.

"**Miscellaneous Claims Bar Date**" means 5:00 pm (Eastern Time) on December 5, 2024.

~~"**Miscellaneous Claims Fund**" has the meaning given in Article 18, Section 18.2.1.~~

"**Miscellaneous Claims Fund Period**" has the meaning given in Article 18, Section 18.2.1.

"**Miscellaneous Claims Procedure**" means the procedure pursuant to which a Putative Miscellaneous Claimant can assert a Miscellaneous Claim as established in Article 18, Section 18.2 of the CCAA Plan.

"**Monetary Cure Period**" has the meaning given in Article 12, Section 12.3(b).

"**Monitor**" means FTI Consulting Canada Inc. in its capacity as the Court-appointed monitor appointed pursuant to the Initial Order in the CCAA Proceeding.

"**Monitors**" means, collectively, the Court-appointed monitors of the Tobacco Companies in the CCAA Proceedings.

"**Monthly Actual Costs Reports**" means the monthly reports that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators setting out the actual costs incurred, including actual time spent and hourly rates applied, and expenditures made by the Claims Administrator and the PCC Agent during the immediately prior month in regard to each of the PCC Claims Administration, QCAP Claims Administration, PCC Agent, PCC Notice Plan and *Blais* Notice Plan, in accordance with the terms of the Claims Administrator Order.

"**Monthly Claims Administration Reports**" means the monthly reports, in respect of the month upon which the monthly reports are based, that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators setting out for each of the PCC Compensation Plan and the Quebec Administration Plan the particulars regarding (i) the number of claims received, (ii) the number of claims reviewed, (iii) the number of incomplete claims awaiting submission of further information, (iv) the number of claims approved, (v) the number of claims rejected, (vi) the number of rejected claims that are in the process of being reviewed by the Review Officer, and (vii) the overall status of the claims administration process, in accordance with the terms of the Claims Administrator Order.

"**Monthly Events Reports**" means the monthly reports, in respect of the month upon which the monthly reports are based, that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators identifying and explaining any unusual, unexpected or inexplicable events that occurred and/or out of the ordinary trends that were observed in the PCC Claims Administration and the QCAP Claims Administration to enable the Claims Administrator and/or the PCC Agent, as applicable, to take prompt steps to correct any issues, problems, errors and/or mistakes in the claims administration processes as soon as possible, in accordance with the terms of the Claims Administrator Order.

"**NDA**" means a confidentiality, non-disclosure and non-use agreement between Imperial and another Person in the form already agreed to by the Parties.

"**Negative Notice Bar Date**" means 5:00 p.m. (Eastern Time) on the date that is twenty-one (21) days following the Negative Notice Issuance Date.

"**Negative Notice Claim**" means the value (for voting purposes only) of the Affected Claims of each Claimant and the number of votes associated therewith as set forth in a Statement of Negative Notice Claim to be sent to each Claimant in accordance with the following:

Claimant	Number of Votes for Voting Purposes	Value of Claim for Voting Purposes
Quebec Class Action Plaintiffs (QCAPs)	99,958	$13,706,891,279
Pan-Canadian Claimants (PCCs)	186,003	$5,041,088,110
Knight Class Action Plaintiffs	1	$484,000,000
Tobacco Producers	3,930	$29,043,876
British Columbia	1	$136,681,344,490
Alberta	1	$119,266,303,168
Saskatchewan	1	$27,189,868,453
Manitoba	1	$42,741,373,788
Ontario	1	$271,795,731,959
Quebec	1	$253,365,332,712
New Brunswick	1	$22,778,964,723
Nova Scotia	1	$29,979,033,060
Prince Edward Island	1	$6,238,547,995
Newfoundland and Labrador	1	$20,279,767,449
Yukon	1	$3,752,573,987
Northwest Territories	1	$6,865,708,611
Nunavut	1	$3,584,449,605
Canada	1	$333,535,110

"**Negative Notice Claims Package**" means the Claimant's Statement of Negative Notice Claim and the form of Notice of Dispute of Negative Notice Claim to be used in the event that the Claimant wishes to raise a dispute in accordance with paragraph 8 of the Claims Procedure Order, which are attached as Schedule "A" to the CCAA Plan.

"**Negative Notice Issuance Date**" means the date that the Statement of Negative Notice Claim is sent to a Claimant.

"**Net After-Tax Income**" is as described in Article 5, Section 5.6.

"**Newco**" has the meaning given in Article 2, Section 2.1(f) and refers to the new corporation to be incorporated pursuant to Article 4, Section 4.1.

"**Non-Monetary Cure Period**" has the meaning given in Article 12, Section 12.3(c).

"**Non-Released Claims**" means all Claims that are not Released Claims and, for greater certainty, includes all Unaffected Claims.

"**Normal Reassessment Period**" has the meaning ascribed by subsection 152(3.1) of the ITA (and any analogous provisions of provincial or territorial law),

taking into account any applicable extension under the *Taxation Act* (Quebec) resulting from a reassessment made by the CRA or another Provincial Tax Authority, except that in the case of a Tax Refund Cash Payment, the extended period provided by subparagraph 152(4)(b)(i) of the ITA (and any analogous provisions of provincial or territorial law) will apply, and where the CCAA Plan Administrators and Imperial have agreed to file a waiver, the extended period provided by subparagraph 152(4)(a)(ii) of the ITA (or the relevant analogous provisions of provincial or territorial law) shall apply.

"**Notice of Breach**" has the meaning given in Article 13, Section 13.3.

"**Notice of Default**" has the meaning given in Article 12, Section 12.3.

"**Notice of Dispute of Negative Notice Claim**" means the notice, substantially in the form included in the Negative Notice Claims Package and attached to the CCAA Plan as Schedule "A", which may be delivered to the Monitor by a Claimant disputing a Statement of Negative Notice Claim and providing reasons for such dispute.

"**Omnibus Notice**" means the notice which the Monitor shall cause to be published regarding the Claims Procedure Order and the Meeting, in accordance with the Omnibus Notice Program, a copy of which notice is attached as Schedule "C" to the Claims Procedure Order and as Schedule "C" to the CCAA Plan.

"**Omnibus Notice Program**" means the plan to publish comprehensive legal notice regarding the Claims Procedure Order and the Meeting to Persons, including Putative Miscellaneous Claimants, situated in all the Provinces and Territories, as set forth on the document attached as Schedule "D" to the Claims Procedure Order and as Schedule "D" to the CCAA Plan.

"**Omnibus Sanction Hearing Notice**" means the notice which the Monitor shall cause to be published regarding the Sanction Hearing in accordance with the Omnibus Sanction Hearing Notice Program.

"**Omnibus Sanction Hearing Notice Program**" means the plan to publish comprehensive legal notice regarding the Sanction Hearing to Persons, including Putative Miscellaneous Claimants, situated in all the Provinces and Territories.

"**Ordinary Course Divestitures**" has the meaning given in Article 11, Section 11.4.

"**Ordinary Course Divestitures Thresholds**" has the meaning given in Article 11, Section 11.4.

"**Ordinary Course of Business**" means, in relation to Imperial or a member of its Tobacco Company Group, the ordinary course of day-to-day business activities and operations of that company consistent with past practices, as such practices may change from time to time in the tobacco industry in response to regulatory, market or industry

developments or changes, and materially similar in nature and magnitude to actions customarily taken in the normal course of day-to-day operations.

"**Ordinary Course Operational Activities**" has the meaning given in Article 11, Section 11.2.

"**Original Trustee**" means BMO.

"**Oropharynx**" means the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Pan-Canadian Claimants**", or "**PCCs**", means Individuals, excluding *Blais* Class Members and *Létourneau* Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim.

"**Parent**" means, in the case of Imperial, British American Tobacco p.l.c.

"**Parties**" means the Claimants, the Tobacco Companies and the Tobacco Company Groups, and "**Party**" means any one of them.

"**PCC Agent**" means Epiq in its role of agent for the PCC Representative Counsel in respect of the PCC Compensation Plan.

"**PCC Claim**" means any Claim of any Pan-Canadian Claimant that has been made or may in the future be asserted or made in whole or in part against or in respect of the Released Parties, or any one of them (either individually or with any other Person), that has been advanced, could have been advanced or could be advanced, whether on such Pan-Canadian Claimant's own account, or on their behalf, or on behalf of a certified or proposed class, to recover damages or any other remedy in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of Tobacco Products, including any representations or omissions in respect thereof, the historical or ongoing use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions and the development of any disease or condition as a result thereof, whether existing or hereafter arising, in each case based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) including, all Claims that have been advanced, could have been advanced or could be advanced in the following actions commenced by Individuals under provincial class proceedings legislation and actions commenced by Individuals, or in any other similar proceedings:

(a) *Barbara Bourassa* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2780 and Court File No. 14-4722);

(b) *Roderick Dennis McDermid* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2769);

(c) *Linda Dorion* v. *Canadian Tobacco Manufacturers' Council et al*. (Alberta Court of Queen's Bench, Court File No. 0901-08964);

(d) *Thelma Adams* v. *Canadian Tobacco Manufacturers' Council et al.* (Saskatchewan Court of Queen's Bench, Court File No. 916 of 2009);

(e) *Deborah Kunta* v. *Canadian Tobacco Manufacturers' Council et al.* (Manitoba Court of Queen's Bench, Court File No. CI09-01-61479);

(f) *Suzanne Jacklin* v. *Canadian Tobacco Manufacturers' Council* (Ontario Superior Court of Justice, Court File No. 53794/12);

(g) *Ben Semple* v. *Canadian Tobacco Manufacturers' Council et al.* (Supreme Court of Nova Scotia, Court File No. 312869);

(h) *Victor Todd Sparkes* v. *Imperial Tobacco Canada Limited* (Newfoundland and Labrador Supreme Court - Trial Division, Court File No. 200401T2716 CP);

(i) *Peter Stright* v. *Imperial Tobacco Canada Limited* (Supreme Court of Nova Scotia, Court File No. 177663);

(j) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. C17773/97);

(k) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *B.A.T. Industries P.L.C.* (Ontario Superior Court of Justice, Court File No. C18187/97);

(l) *Ragoonanan* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 00-CV-183165-CP00);

(m) *Scott Landry* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 1442/03);

(n) *Joseph Battaglia* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 21513/97);

(o) *Roland Bergeron* v. *Imperial Tobacco Canada Limited* (Quebec Superior Court, Court File No. 750-32-700014-163);

(p) *Paradis, in personal capacity and on behalf of estate of Lorraine Trepanier* v. *Rothmans, Benson & Hedges Inc.* (Quebec Small Claims Court);

(q) *Couture* v. *Rothmans, Benson & Hedges Inc.* (Quebec Superior Court); and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**PCC Claim Package**" means all of the documents that a PCC-Claimant or a PCC-Claimant's Legal Representative, as applicable, is required to complete and submit to the Claims Administrator including the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Physician Form (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available), and all medical and other documents requested in the Claim Forms and the Physician Form. The aforesaid forms are Appendices "C", "D" and "E" to the PCC Compensation Plan which is attached as Schedule "P" to the CCAA Plan.

"**PCC-Claimants**" means the Pan-Canadian Claimants who are all Individuals resident in a Province or Territory of Canada, excluding the Quebec Class Action Plaintiffs in relation to QCAP Claims but including the Pan-Canadian Claimants' respective heirs, successors, assigns and representatives, who assert a PCC Claim by submitting a PCC Claim Package to the Claims Administrator pursuant to the PCC Compensation Plan, and "**PCC-Claimant**" means any one of them.

"**PCC Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

"**PCC Claims Application Deadline**" means the date twenty-four months after the First Notice Date by which all PCC-Claimants are required to submit their completed PCC Claim Packages to the Claims Administrator. The PCC Claims Application Deadline may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

"**PCC Claims Period**" has the meaning given in Article 8, Section 8.1(d).

"**PCC Compensable Diseases**" has the meaning given in Article 8, Section 8.1(d)(iii).

"**PCC Compensation Plan**" has the meaning given in Article 8, Section 8.1 and is attached as Schedule "P".

"**PCC Compensation Plan Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable into the Imperial PCC Trust Account, RBH PCC Trust Account and JTIM PCC Trust Account in respect of compensation for Eligible Pan-Canadian Claimants as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein.

~~"**PCC Compensation Plan Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, in the amount of $5.0 million, and to be paid out of the total Upfront Contributions from the Tobacco Companies and deposited into the PCC Compensation Plan Reserve Account for the purpose of paying the PCC Compensation Plan Reserve Costs. The CCAA Plan Administrators for Imperial, RBH and JTIM shall hold the PCC~~

~~Compensation Plan Reserve in trust for those Persons entitled to such funds pursuant to the CCAA Plan.~~

~~"**PCC Compensation Plan Reserve Account**" means a segregated interest-bearing trust account established by the CCAA Plan Administrators to hold the PCC Compensation Plan Reserve on behalf of the beneficiaries thereof.~~

"**PCC Compensation Plan Reserve Costs**" means Costs incurred and payments to be made on or after the Plan Implementation Date, including Costs incurred prior to the Plan Implementation Date which remain outstanding as of the Plan Implementation Date, in respect of:

(a) The Costs of the services which the Claims Administrator (including its advisors) provides in relation to the PCC Compensation Plan;

(b) The Costs of the services which the PCC Agent (including its advisors) provides in relation to the PCC Compensation Plan;

(~~b~~c) The Costs of the services which the Administrative Coordinator (including his advisors) provides in connection with the performance of his duties under the CCAA Plan; and

(~~c~~d) The Costs of the services which the PCC Representative Counsel (including their advisors) provide in connection with the performance of their duties under the CCAA Plan and in the CCAA Proceeding.

"**PCC Eligibility Criteria**" has the meaning given in Article 8, Section 8.1.

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

~~"**PCC Trust Account**" has the meaning given in Article 8, Section 8.3.~~

"**Pending Litigation**" has the meaning given in Article 18, Section 18.3.1.

"**Permitted Encumbrance**" in regard to ITCAN or any Material Subsidiary means:

(a) Encumbrances in favour of ITCAN or any Material Subsidiary existing on the date of the Contribution Security Agreement;

(b) Subject to the covenants set forth in Article 11, Section 11.1(g) and Article 11, Section 11.1(k) herein, Encumbrances on property, or on capital stock or Indebtedness, of a Person existing at the time such Person is merged with or into, amalgamated with, or consolidated with ITCAN or any Material Subsidiary, provided that such Encumbrances were in existence prior to the contemplation of such merger, amalgamation or

consolidation and do not extend to any assets other than those of the Person merged into, amalgamated with, or consolidated with ITCAN or any Material Subsidiary;

(c) Encumbrances on property (including capital stock) existing at the time of acquisition of the property by ITCAN or any Material Subsidiary, provided that such Encumbrances were in existence prior to, and not incurred in contemplation of, such acquisition;

(d) Encumbrances to secure the performance of bids, tenders, leases, statutory obligations, surety or appeal bonds, performance bonds or other obligations of a like nature incurred in the Ordinary Course of Business;

(e) Encumbrances existing on the Plan Implementation Date;

(f) Encumbrances for Taxes, assessments or governmental charges or claims that are not yet delinquent or that are being contested in good faith by appropriate proceedings promptly instituted and diligently concluded, provided that any reserve or other appropriate provision as is required in conformity with generally accepted accounting principles has been established therefor;

(g) Encumbrances imposed by law, such as carriers', warehousemen's, landlord's, construction and mechanics' liens, in each case incurred in the Ordinary Course of Business;

(h) Survey exceptions, easements or reservations of, or rights of others for, licenses, rights-of-way, sewers, electric lines, telegraph and telephone lines and other similar purposes, or zoning or other restrictions as to the use of real property that were not incurred in connection with Indebtedness and that do not in the aggregate constitute a Material Adverse Effect on the value of such property or materially impair their use in the operation of the business of such Person;

(i) Encumbrances created for the benefit of or to secure the obligations created in the Definitive Documents; and

(j) Encumbrances incurred in the Ordinary Course of Business of ITCAN or any Material Subsidiary with respect to obligations that do not cause a Material Adverse Effect.

"**Permitted Transfers**" has the meaning given in Article 11, Section 11.1(h).

"**Person**" means an individual, a corporation, a partnership, a limited liability company, a trust, an unincorporated association, a Government, or any other group, entity or body.

"**Plan Implementation Conditions**" has the meaning given in Article 19, Section 19.3.

"**Plan Implementation Date**" means the date upon which all of the Plan Implementation Conditions and the conditions to other Definitive Documents have been

satisfied or waived and the transactions contemplated by the CCAA Plan, the Sanction Order and the other Definitive Documents are to be implemented, as evidenced by the Monitor's Plan Implementation Date Certificate to be delivered to Imperial and filed with the CCAA Court.

"**Plan Implementation Date Certificate**" has the meaning given in Article 19, Section 19.4.

"**PPSAs**" means, collectively, *Personal Property Security Act*, RSBC 1996, c. 359, *Personal Property Security Act*, RSA 2000, c. P-7, *The Personal Property Security Act, 1993*, SS 1993, c. P-6.2, *The Personal Property Security Act*, RSM 1987, c. P35, *Personal Property Security Act*, RSO 1990, c. P.10, *Personal Property Security Act*, SNB 1993, c. P-7.1, *Personal Property Security Act*, SNS 1995-96, c. 13, *Personal Property Security Act*, RSPEI 1988, c. P-3.1, *Personal Property Security Act*, SNL 1998, c. P-7.1, *Personal Property Security Act*, RSY 2002, c. 169, *Personal Property Security Act*, SNWT (Nu) 1994, c. 8, as amended, and the relevant provisions of the Civil Code of Quebec, CQLR c. CCQ-1991.

"**Pre-Implementation Miscellaneous Claim**" means an Affected Claim by a Person who is not an Individual Claimant and which Affected Claim is not a: (a) Provincial HCCR Claim, (b) Territorial HCCR Claim, (c) QCAP Claim, (d) PCC Claim, (e) Tobacco Producers Claim, or (f) *Knight* Claim.

"**Property**" means all current and future assets, undertakings and properties of Imperial of every nature and kind whatsoever, and wherever situate, including all Cash and other proceeds thereof.

"**Provinces**" means, collectively, His Majesty the King in right of British Columbia ("**British Columbia**"), His Majesty the King in right of Alberta ("**Alberta**"), His Majesty the King in right of Saskatchewan ("**Saskatchewan**"), His Majesty the King in right of Manitoba ("**Manitoba**"), His Majesty the King in right of Ontario ("**Ontario**"), the Attorney General of Quebec ("**Quebec**"), His Majesty the King in right of New Brunswick ("**New Brunswick**"), His Majesty the King In right of Nova Scotia ("**Nova Scotia**"), His Majesty the King in right of Prince Edward Island ("**Prince Edward Island**") and His Majesty the King in right of Newfoundland and Labrador ("**Newfoundland and Labrador**"), and "**Province**" means any one of them.

"**Provinces and Territories Settlement Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable to the Provinces and Territories to settle the Provincial HCCR Claims and Territorial HCCR Claims, as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein.

"**Provincial and Territorial Liaison Committee**", or "**PTLC**", means the committee that shall be established by the Provinces and Territories in accordance with the PTLC Terms set out in Schedule "X".

"**Provincial and Territorial Liaison Committee Terms**", or "**PTLC Terms**", are attached to the CCAA Plan as Schedule "X".

"**Provincial HCCR Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in any of the following actions or in any other similar proceedings, whether before or after the Effective Time and whether under the HCCR Legislation or otherwise:

(a) *Her Majesty the Queen in right of British Columbia* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. S010421);

(b) *Her Majesty in right of Alberta* v. *Altria Group, Inc.* (Alberta Court of Queen's Bench, Court File No. 1201-07314);

(c) *The Government of Saskatchewan* v. *Rothmans, Benson & Hedges Inc.* (Saskatchewan Court of Queen's Bench, Court File No. 8712012);

(d) *Her Majesty the Queen in right of the Province of Manitoba* v. *Rothmans, Benson & Hedges Inc.* (Manitoba Court of Queen's Bench, Court File No. CI 12-01-78127);

(e) *Her Majesty the Queen in right of Ontario* v. *Rothmans Inc. et al.* (Ontario Superior Court of Justice, Court File No. CV-09-387984);

(f) *Procureur général du Québec* v. *Impérial Tobacco Canada Limitée* (Quebec Superior Court, Court File No. 500-17-072363-123);

(g) *Her Majesty the Queen in right of the Province of New Brunswick* v. *Rothmans Inc.* (New Brunswick Court of Queen's Bench, Court File No. F/C/88/08);

(h) *Her Majesty the Queen in right of the Province of Nova Scotia* v. *Rothmans, Benson & Hedges Inc.* (Supreme Court of Nova Scotia, Court File No. 434868/737686);

(i) *Her Majesty the Queen in right of the Province of Prince Edward Island* v. *Rothmans, Benson & Hedges Inc.* (Prince Edward Island Supreme Court, Court File No. S1 GS-25019);

(j) *Attorney General of Newfoundland and Labrador* v. *Rothmans Inc.* (Supreme Court of Newfoundland and Labrador, Court File No. 201101G0826); and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**PTLC Chair**" has the meaning given in Section 8 of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**PTLC Members**" has the meaning given in Section 5 of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**PTLC Vice-Chair**" has the meaning given in Section 11 of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Putative Miscellaneous Claimant**" means a Person, other than a Claimant or an Individual Claimant, who asserts a Miscellaneous Claim.

"**QCAP Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions, whether before or after the Effective Time:

(a) *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-00076-980); and

(b) *Létourneau* c. *Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-000070-983),

including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019, and any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**QCAP Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

"**QCAP Claims Process**" means the process established pursuant to the Quebec Administration Plan for *Blais* Class Members to assert claims for direct monetary compensation.

"**QCAP Cy-près Contribution**" means the aggregate sum of $131.0 million forming part of the QCAP Settlement Amount that shall be contributed by the QCAPs to the Cy-près Fund ~~and paid into the~~. The proportionate shares of the QCAP Cy-près Contribution which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM. The QCAP Cy-près Contribution is the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment.

"**QCAP Settlement Amount**" means the aggregate amount allocated from the Global Settlement Amount ~~and~~to be paid into the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account for the benefit of the QCAPs in settlement of the Tobacco Companies' liability pursuant to the judgments rendered in the Quebec Class Actions, as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein.

~~"**QCAP Trust Account**" means the segregated interest-bearing trust account or trust accounts held in the Bank for the benefit of the Quebec Class Action Plaintiffs and into which the QCAP Settlement Amount shall be paid and deposited from the Global Settlement Trust Account.~~

"**Quebec Class Action Administration Plan**", or "**Quebec Administration Plan**", means the document (with attached appendices) that is subject to the approval of the CCAA Court setting out the process by which the Quebec Class Action Plaintiffs may submit claims for a Compensation Payment pursuant to the *Blais* Judgment, the process of

administering such claims, and the joint oversight and supervision thereof by the CCAA Court and the Superior Court of Quebec.

"**Quebec Class Action Plaintiffs**", or "**QCAPs**", means individuals who meet the criteria of the certified class definitions in the Quebec Class Actions.

"**Quebec Class Actions**" means, collectively, (i) *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec), and (ii) *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"**Quebec Class Counsel**" means, collectively, the law practices of Trudel Johnston & Lespérance s.e.n.c., Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., L.L.P., and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.

"**Quebec Class Counsel Fee**" means the amount to be determined subject to the approval of the CCAA Court that will be payable from the QCAP Settlement Amount to Quebec Class Counsel, and to any legal counsel or other advisors of any nature or kind whatsoever who have provided, are providing or may in the future provide services to the Quebec Class Counsel in connection with the CCAA Proceedings, the Quebec Class Actions and/or any other proceedings on behalf of the *Blais* Class Members and/or *Létourneau* Class Members both before and after the Plan Implementation Date, in respect of their fees, disbursements and costs as Quebec Class Counsel, and any applicable Sales and Excise Taxes payable thereon. All Costs incurred in respect of the services provided by Raymond Chabot (as agent for the Quebec Class Counsel on behalf of the QCAPs) both before and after the Plan Implementation Date shall be paid by Quebec Class Counsel out of the Quebec Class Counsel Fee.

"**Quebec Superior Court**" means the Superior Court of Quebec, Class Action Division, at Montreal.

"**Raymond Chabot**" means Raymond Chabot Administrateur Provisoire Inc. and its Affiliates.

"**RBH**" means Rothmans, Benson & Hedges Inc.

"**RBH CCAA Plan Administration Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors of RBH as authorized by the CCAA Court pursuant to the Sanction Order in respect of RBH, in the amount of $25.0 million, and to be paid or directed to be paid by RBH out of the Upfront Contributions of RBH or any other Contribution made by RBH as of the Plan Implementation Date and deposited into the RBH CCAA Plan Administration Reserve Account for the purpose of remedying any default in payment of any RBH CCAA Plan Administration Reserve Costs. The Trustees shall hold the RBH CCAA Plan Administration Reserve in trust for the benefit of those Persons who incur and are entitled to be paid RBH CCAA Plan Administration Reserve Costs pursuant to the RBH CCAA Plan in respect of the CCAA Proceeding in respect of RBH. In aggregate, the Imperial

CCAA Plan Administration Reserve, RBH CCAA Plan Administration Reserve and JTIM CCAA Plan Administration Reserve shall total $75.0 million.

"**RBH CCAA Plan Administration Reserve Account**" means a segregated interest-bearing trust account to be established by the Trustees to hold the RBH CCAA Plan Administration Reserve on behalf of the beneficiaries thereof.

"**RBH CCAA Plan Administration Reserve Costs**" means Costs incurred and payments to be made on or after the Plan Implementation Date by RBH, including Costs incurred prior to the Plan Implementation Date which remain outstanding as of the Plan Implementation Date, in respect of:

(a) The Costs of the services which EY (including its legal, financial, investment or other advisors) provides in connection with the performance of its duties as both the Monitor and the CCAA Plan Administrator under the RBH CCAA Plan and in the CCAA Proceeding in respect of RBH and in respect of the ongoing administration of the CCAA Plan, including the fulfillment of its duties and responsibilities enumerated in Article 14, Section 14.4 herein, and as set out in the Sanction Order and the CCAA Plan Administrator Appointment Order in each case in respect of RBH; and

(b) The Costs of the Court-Appointed Mediator's Ongoing Services which the Court-Appointed Mediator (including his legal counsel and other consultants and advisors) may provide after the date of the Sanction Order in respect of RBH, as requested by the Monitor or the CCAA Plan Administrator in respect of RBH, or by the CCAA Court, and approved by the CCAA Court pursuant to the CCAA Plan Administrator Appointment Order in respect of RBH, the Court-Appointed Mediator's Ongoing Services Direction and the Fee Approval Direction.

"**RBH CCAA Plan Administration Reserve Trust**" means the trust to be known as "The RBH CCAA Plan Administration Reserve Trust" that shall be created pursuant to the RBH CCAA Plan Administration Reserve Trust Deed and into which the RBH CCAA Plan Administration Reserve shall be deposited.

"**RBH CCAA Plan Administration Reserve Trust Deed**" means the deed of trust to be entered into between RBH as the settlor and BMO as the Original Trustee to create the RBH CCAA Plan Administration Reserve Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**RBH Cy-près Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold RBH's share of the Cy-près Fund in trust for the benefit of the Cy-près Foundation. The proportionate shares of the Cy-près Fund which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 2, 3, 4 and 5 following the Plan Implementation Date and any subsequent years until the

Cy-près Fund has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

"**RBH Deed**" means the deed of trust to be entered into between RBH as the settlor and BMO as the Original Trustee, to create the RBH Global Settlement Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**RBH Global Settlement Trust**" means the trust to be known as "The RBH Global Settlement Trust" that shall be created pursuant to the RBH Deed and into which RBH's Upfront Contribution (other than the portion of the Upfront Contributions which is to be contributed to the RBH CCAA Plan Administration Reserve) and Annual Contributions shall be deposited.

"**RBH Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3.

"**RBH Miscellaneous Claims Fund**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors of RBH as authorized by the CCAA Court pursuant to the Sanction Order in respect of RBH, and to be paid out of the total Upfront Contributions made by RBH and deposited into the RBH Miscellaneous Claims Fund for the purpose of paying the Miscellaneous Claims of Persons who are found by the CCAA Court to be entitled to be paid their Miscellaneous Claim pursuant to the RBH CCAA Plan. The Trustees shall hold the RBH Miscellaneous Claims Fund in trust for those Persons who are entitled to be paid their Miscellaneous Claim pursuant to the RBH CCAA Plan. In aggregate, the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund shall total $25.0 million. The proportionate shares of the aggregate amount of $25.0 million which Imperial, RBH and JTIM shall deposit, respectively, into the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund from their respective Upfront Contribution shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM.

"**RBH PCC Compensation Plan Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, and to be paid out of the total Upfront Contributions made by RBH and deposited into the RBH PCC Compensation Plan Reserve Account for the purpose of remedying any default in payment of any PCC Compensation Plan Reserve Costs. The Trustees shall hold the RBH PCC Compensation Plan Reserve in trust for those Persons who incur and are entitled to be paid PCC Compensation Plan Reserve Costs pursuant to the CCAA Plan. In aggregate, the Imperial PCC Compensation Plan Reserve, RBH PCC Compensation Plan Reserve and JTIM PCC Compensation Plan Reserve shall total $5.0 million. The proportionate shares of the aggregate amount of $5.0 million which each of Imperial, RBH and JTIM shall deposit, respectively, into the Imperial PCC Compensation Plan Reserve Account, RBH PCC Compensation Plan Reserve Account and JTIM PCC Compensation Plan Reserve Account from their respective Upfront Contribution shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM.

"**RBH PCC Compensation Plan Reserve Account**" means a segregated interest-bearing trust account to be established by the Trustees to hold the RBH PCC Compensation Plan Reserve on behalf of the beneficiaries thereof.

"**RBH PCC Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold RBH's share of the PCC Compensation Plan Amount in trust for the benefit of the Pan-Canadian Claimants. The proportionate shares of the PCC Compensation Plan Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial PCC Trust Account, RBH PCC Trust Account and JTIM PCC Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 1 and 2 following the Plan Implementation Date and any subsequent year until the PCC Compensation Plan Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

"**RBH QCAP Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold RBH's share of the QCAP Settlement Amount in trust for the benefit of the *Blais* Class Members. The proportionate shares of the QCAP Settlement Amount which the Trustees shall transfer from each of the RBH Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of year 1 following the Plan Implementation Date and any subsequent years until the QCAP Settlement Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in that year.

"**RBH Retained Amount**" has the meaning given in Article 5, Section 5.4.

"**RBH Supplemental Trust**" means the bare trust to be known as "The RBH Supplemental Trust" that shall be created pursuant to The RBH Supplemental Trust Agreement.

"**RBH Supplemental Trust Account**" has the meaning given in Article 5, Section 5.3.

"**RBH Supplemental Trust Agreement**" means the agreement to be entered into between RBH and the Bare Trustees creating the RBH Supplemental Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**RBH Supplemental Trust Agreement Funds**" means any and all property held at any time by the Bare Trustees pursuant to the RBH Supplemental Trust Agreement, including the Reserved Amounts and such additional property which RBH, or other Persons may, in accordance with the CCAA Plan, transfer, assign, convey or deliver to the Bare

Trustees to be deposited into the RBH Supplemental Trust Account, together with income, interest and any other revenues generated thereby or accretions or additions thereto and any property into which any of the foregoing may be converted or exchanged.

"**Release**" has the meaning given in Article 18, Section 18.1.1.

"**Released Claims**" means, collectively, any and all of the following Claims, excluding Unaffected Claims:

(a) any Tobacco Claims; and

(b) any Claims:

(i) in respect of the assets, obligations, business or affairs of the Released Parties in Canada or, in the case of Imperial, anywhere else in the world, relating to Tobacco Products, which are based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter);

(ii) in respect of the CCAA Proceedings and the Chapter 15 Proceedings up to the Effective Time, provided that such Released Party is not determined by (A) a final order of the CCAA Court to have committed fraud in the CCAA Proceedings, or (B) a final order of the US Bankruptcy Court to have committed fraud in the Chapter 15 Proceedings;

(iii) existing at or prior to the Effective Time that have been advanced, that could have been advanced or could be advanced in the CCAA Proceeding; and

(iv) released as against the Monitors, CCAA Plan Administrators, Foreign Representative, Court-Appointed Mediator and Administrative Coordinator pursuant to Article 18, Sections 18.1.4, 18.1.5 and 18.1.6 herein.

For greater certainty, Released Claims include all Tobacco Claims in respect of fraud, misrepresentation or omission that have been or could have been asserted in any proceeding initiated prior to the Effective Time, including all Claims released by the Release and the Claimant Contractual Release.

"**Released Parties**", collectively, means:

(a) ITCAN,

(b) ITCO,

(c) RBH,

(d) JTIM,

(e) British American Tobacco p.l.c.,

(f) Philip Morris International Inc.,

(g) JT International Holding B.V.,

(h) the ITCAN Subsidiaries,

(i) B.A.T. Investment Finance p.l.c.,

(j) B.A.T Industries p.l.c.,

(k) British American Tobacco (Investments) Limited,

(l) Carreras Rothmans Limited,

(m) Philip Morris U.S.A. Inc.,

(n) Philip Morris Incorporated,

(o) Philip Morris Global Brands Inc.,

(p) Philip Morris S.A.,

(q) Rothmans Inc.,

(r) Ryesekks p.l.c.,

(s) Altria Group, Inc.,

(t) R.J. Reynolds Tobacco Company,

(u) R.J. Reynolds Tobacco International Inc.,

(v) RJR Nabisco, Inc.,

(w) JT International SA,

(x) JT Canada LLC Inc.,

(y) Japan Tobacco Inc.,

(z) JTIM TM,

(aa) Canadian Tobacco Manufacturers' Council, and

(bb) every other current or former Affiliate of any of the companies listed in subparagraphs (a) to (z) herein, and each of their respective indemnitees,

and "**Released Party**" means any of them. Each Released Party includes their respective Representatives.

"**Releasors**", collectively, means:

(a) the Provinces and Territories,

(b) the Quebec Class Action Plaintiffs,

(c) the Pan-Canadian Claimants,

(d) the *Knight* Class Action Plaintiffs,

(e) the Tobacco Producers, and

(f) every other Person having an Affected Claim or a Released Claim,

and "**Releasor**" means any one of them. "**Releasors**" and "**Releasor**" shall include their respective Representatives.

"Representatives" means, in respect of a Person, as may be applicable, such Person's past, present or future representatives, predecessors, successors, executors, trustees, heirs, dependents, children, siblings, parents, administrators, executors, directors, officers, shareholders, partners, employees, servants, agents, consultants, legal counsel and advisers, including their respective successors and assigns, and each of their respective directors, officers, partners and employees.

"**Request for Particulars**" has the meaning given in Article 13, Section 13.2.

"**Request for Review**", as applicable, has the meaning given in paragraph 29.1 of the PCC Compensation Plan and is in the form attached thereto as Appendix "J", and the meaning given in paragraph 28.1 of the Quebec Administration Plan and is in the form attached thereto as Appendix "M".

"**Required Majority**" means, in respect of the Affected Creditor Class, a majority in number of the Affected Creditors holding Voting Claims representing at least two-thirds in value of the Voting Claims of the Affected Creditors, in each case who are entitled to vote at the Meeting in accordance with the Meeting Order and who are present and voting in person or by proxy at the Meeting.

"**Reserved Amount**" of a Tobacco Company means: (i) any Tax Refund attributable to the carryback of a Tax Attribute to a preceding taxation year (other than the taxation year in which the Upfront Contribution is made) (a "**Tax Refund Cash Payment**"); (ii) in respect of an Annual Contribution, the reduction in income tax payable by the Tobacco Company in respect of its taxation year in which the Annual Contribution is made attributable to the deduction in computing income for tax purposes of the Annual Contribution and any resulting Tax Refund Cash Payment (the "**Annual Amount**"); and (iii) the reduction in income

tax payable by the Tobacco Company in respect of a subsequent taxation year attributable to the carryforward of a Tax Attribute to the subsequent taxation year (the "**Carry Amount**"), and "**Reserved Amounts**" in respect of a Tobacco Company, means at any time, the aggregate of any Reserved Amount in respect of such Tobacco Company.

"**Response**" has the meaning given in Article 13, Section 13.3.

"**Review Officer**" means, (i) in respect of the PCC Compensation Plan, a senior employee or officer of the Claims Administrator who is screened from the Claims Process and whose role is designated solely to review upon an independent basis any Requests for Review that may be submitted to the Claims Administrator by PCC-Claimants and decide whether to confirm, reverse or vary the Claims Administrator's decision, and (ii) in respect of the Quebec Administration Plan, a senior employee or officer of the Claims Administrator who is screened from the Claims Process and whose role is designated solely to review upon an independent basis any Requests for Review that may be submitted to the Claims Administrator by Tobacco-Victim Claimants or Succession Claimants and decide whether to confirm, reverse or vary the Claims Administrator's decision.

"**Sales and Excise Tax Charge**" means the charge over the Property for the benefit of a Tax Authority that is entitled to receive payments or collect monies from ITCAN and ITCO in respect of Sales and Excise Taxes (including for greater certainty the Canada Border Services Agency), created by paragraph 25 of the Initial Order, and having the priority provided in paragraphs 45 and 47 of such Order.

"**Sales and Excise Taxes**" means all goods and services, harmonized sales or other applicable federal, provincial or territorial sales or use taxes, and all federal excise taxes and customs and import duties and all federal, provincial and territorial tobacco taxes.

"**Sanction Hearing**" means the hearing before the CCAA Court in respect of the Sanction Order.

"**Sanction Hearing Objection Notice**" means the notice, substantially in the form attached as a schedule to the Sanction ~~Hearing~~Protocol Order, which may be submitted or delivered to the Monitor by a Putative Miscellaneous Claimant objecting to the Sanction Order and providing reasons for such objection.

"**Sanction Order**" means the Order of the CCAA Court dated March 6, 2025, among other things, sanctioning and approving the CCAA Plan and granting, approving and declaring the settlements, compromises and releases, as applicable, contemplated by the CCAA Plan.

"**Sanction ~~Hearing~~Protocol Order**" means the Order of the CCAA Court dated December 23, 2024 (including all schedules and appendices thereto) made in the CCAA Proceeding approving the Omnibus Sanction Hearing Notice, the Omnibus Sanction Hearing Notice Program and the timetable and procedure for the Sanction Hearing, as such Order may be amended, restated or varied from time to time.

~~"**Sanction Order**" means the Order of the CCAA Court, among other things, sanctioning and approving the CCAA Plan and granting, approving and declaring the settlements, compromises and releases, as applicable, contemplated by the CCAA Plan.~~

"**Sanction Recognition Order**" means the Order entered by the US Bankruptcy Court recognizing and enforcing the Sanction Order in the Chapter 15 Proceedings, which shall be in form and substance acceptable to Imperial.

"**Section 5.1(2) Claims**" means any Claims against the Directors that:

(a) arose before the commencement of the CCAA Proceeding;

(b) relate to the obligations of Imperial where the Directors are by law liable in their capacity as Directors for the payment of such obligations; and

(c) either relate to contractual rights of one or more creditors, or are based on allegations of misrepresentations made by Directors to creditors, or of wrongful or oppressive conduct by Directors.

"**Section 19(2) Claims**" means any Claims against Imperial that relate to any of the following debts or liabilities, present or future, to which Imperial is subject on the day on which the CCAA Proceeding commenced, or to which Imperial may become subject before the compromise or arrangement is sanctioned by reason of any obligation incurred by Imperial before the day on which the CCAA Proceeding commenced, unless the compromise or arrangement in respect of Imperial explicitly provides for the Claim's compromise, and the creditor in relation to that debt has voted for the acceptance of the compromise or arrangement:

(a) any fine, penalty, restitution order or other order similar in nature to a fine, penalty or restitution order, imposed by a court in respect of an offence;

(b) any award of damages by a court in civil proceedings in respect of:

  (i) bodily harm intentionally inflicted, or sexual assault, or

  (ii) wrongful death resulting from an act referred to in subparagraph (i);

(c) any debt or liability arising out of fraud, embezzlement, misappropriation or defalcation while acting in a fiduciary capacity or, in Quebec, as a trustee or an administrator of the property of others;

(d) any debt or liability resulting from obtaining property or services by false pretences or fraudulent misrepresentation, other than a debt or liability of the company that arises from an equity claim; or

(e) any debt for interest owed in relation to an amount referred to in any of paragraphs (a) to (d).

"**Secured Claim**" means any Claim of a creditor to the extent that it is secured by a valid Encumbrance that is duly and properly registered or otherwise perfected in accordance with Applicable Law in the appropriate jurisdiction as of the Filing Date or thereafter pursuant to an Order, to the extent of the value of such Encumbrance as at the Filing Date (having regard to the value of the assets subject to such Encumbrance and the priority of such Encumbrance) and which Claim is entitled to be proven as a secured claim pursuant to the provisions of the CCAA.

"**Signing Authorization Order**" means the order of the CCAA Court dated August 15, 2025 made in the CCAA Proceedings authorizing Quebec Class Counsel, PCC Representative Counsel, *Knight* Class Counsel and Counsel for the Tobacco Producers to execute and deliver on behalf of, respectively, the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the *Knight* Class Action Plaintiffs, and the Tobacco Producers any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans.

"**Statement of Negative Notice Claim**" means the respective statements to be prepared by the Monitor, each of which shall contain, for voting purposes, the amount and number of votes ascribed to the Negative Notice Claim of each Claimant. The Statement of Negative Notice Claim is included in Schedule "A" to the CCAA Plan.

"**Stay Period**" has the meaning ascribed to such term in the Initial Order.

"**Submitted PCC-Claims**" means the claims made by the PCC-Claimants by submitting a PCC Claim Package to the Claims Administrator, and "**Submitted PCC-Claim**" means any one of them.

"**Subsequent Annual Global Claims Administration Costs Budget**" means, for each twelve calendar month period following the end of the twelve calendar month period covered by the First Annual Global Claims Administration Costs Budget until the PCC Claims Administration and the QCAP Claims Administration, respectively, are complete (i) each subsequent budget for the PCC Claims Administration, and (ii) each subsequent budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators and is subject to the joint approval of the CCAA Court and the Quebec Superior Court in accordance with the terms of the Claims Administrator Order.

"**Subsidiary**" has the meaning attributed thereto in Section 2(5) of the *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, as amended.

"**Succession Claim**" means the QCAP Claim of a Succession Claimant which is submitted to the Claims Administrator using the Succession Claim Form.

"**Succession Claimant**" means a person who asserts a Succession Claim pursuant to the Quebec Administration Plan.

~~"**Supplemental Trust Account**" has the meaning given in Article 5, Section 5.3.~~

"**Surviving Family Members**" means, collectively the Individuals who are eligible to recover damages for loss of guidance, care and companionship pursuant to the applicable legislation in each jurisdiction which governs surviving family members' claims

for damages, namely: *Family Compensation Act*, RSBC 1996, c. 126; *Fatal Accidents Act*, RSA 2000, c. F-8; *The Fatal Accidents Act*, RSS 1978, c. F-11; *The Fatal Accidents Act*, CCSM, c. F50; *Family Law Act*, RSO 1990, c. F.3; *Civil Code of Quebec*, chapter CCQ-1991; *Fatal Accidents Act*, RSNB 2012, c.104; *Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12; *Fatal Accidents Act*, RSPEI 1988, c. F-5; *Fatal Accidents Act*, RSNL 1990, c F-6; *Fatal Accidents Act*, RSY 2002, c 86; and *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3. For greater certainty, "Surviving Family Members" does not include the estates of Individuals who fulfill the criteria to receive compensation as a Pan-Canadian Claimant.

"**Tax Attribute**" means, with respect to Imperial, any tax attribute resulting from the deductibility of an Upfront Contribution, Annual Contribution or applicable Reserved Amount that is available for carryforward or carryback to another taxation year, including a non-capital loss, capital loss, credit, and other balance.

"**Tax Authority**" means the CRA, the Receiver General for Canada, any other federal Governmental Authority (such as the Canada Border Services Agency) and any corresponding provincial or territorial Governmental Authority.

"**Tax Matter**" has the meaning given in Article 10, Section 10.2.2(m).

"**Tax Refund Cash Payment**" has the meaning given in the definition of Reserved Amount.

"**Tax Refund**" means any income tax refund received from a Tax Authority in cash or cash equivalent by Imperial during the Contribution Period. For greater certainty, any tax instalment overpayment shall not be considered a Tax Refund.

"**Taxes**" means all federal, state, provincial, territorial, county, municipal, local or foreign taxes, duties, imposts, levies, assessments, tariffs and other charges imposed, assessed or collected by a Tax Authority including those levied on, or measured by, or referred to as, income, net income, gross income, gross receipts, business, royalty, capital, capital gains, goods and services, harmonized sales, value added, severance, stamp, franchise, occupation, premium, capital stock, sales and use, real property, land transfer, personal property, ad valorem, transfer, licence, profits, windfall profits, withholding, environmental, payroll, employment, employer health, pension plan, anti-dumping, countervail, excise, severance, stamp, occupation, or premium tax, all employment insurance premiums, Canada, Québec and any other pension plan contributions or premiums.

"**Territorial HCCR Claim**" means any Claim that:

(a) Northwest Territories has advanced, could have advanced or could advance pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SNWT 2011, c 33 (proclaimed but not yet in force), whether before or after the Effective Time, and whether under the HCCR Legislation or otherwise;

(b) Nunavut has advanced, could have advanced or could advance pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SNu 2010, c 31 (proclaimed but not yet

in force), whether before or after the Effective Time, and whether under the HCCR Legislation or otherwise;

(c) Yukon has advanced, could have advanced or could advance, whether before or after the Effective Time, in relation to the recovery of (i) the present value of the total expenditure by Yukon for health care benefits provided for Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease, and (ii) the present value of the estimated total expenditure by Yukon for health care benefits that could reasonably be expected will be provided for those Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease, including pursuant to any legislation that may be enacted by Yukon in the future which could result in a Claim against any of the Released Parties relating to such expenditures; and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**Territories**" means, collectively, the Government of Yukon ("**Yukon**"), the Government of the Northwest Territories ("**Northwest Territories**") and the Government of Nunavut ("**Nunavut**"), and "**Territory**" means any one of them.

"**Thauvette Affidavit**" means the affidavit sworn on March 12, 2019 by Eric Thauvette, Vice President and Chief Financial Officer of Imperial Tobacco Canada Limited, in *Imperial Tobacco Canada Limited (Re)* bearing Application No. CV-19-616077-00CL.

"**Throat Cancer**" has the meaning given in Article 8, Section 8.1(d)(ii).

"**Tobacco Claim**" means any Claim of any Person against or in respect of a Tobacco Company and/or any Director thereof, or any member of its Tobacco Company Group and/or any Director thereof, that has been advanced (including, without limitation, in any outstanding or pending litigation), that could have been advanced or that could be advanced, and whether such Claim is on such Person's own account, on behalf of another Person, as a dependent of another Person, or on behalf of a certified or proposed class, or made or advanced by a Government, or an agency, insurer, employer or otherwise, under or in connection with Applicable Law, or under any current or future statute to recover damages or any other remedy or costs in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Tobacco Products, the use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions, the development of any disease related to the use of Tobacco Products, or any representation or omission in respect of Tobacco Products, including any misrepresentations, breach of duty or fraud in respect thereof by any member of the Tobacco Company Group or its Representatives in Canada or, in the case of the Tobacco Company, anywhere else in the world, in each case based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) and including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim. For greater certainty, Tobacco Claim includes:

(a) Any Provincial HCCR Claim;

(b) Any Territorial HCCR Claim;

(c) Any QCAP Claim;

(d) Any PCC Claim;

(e) Any *Knight* Claim; and

(f) Any Tobacco Producers Claim.

"**Tobacco Companies**" means, collectively, Imperial, RBH and JTIM, and "**Tobacco Company**" means any one of them.

"**Tobacco Company Group**" means, in respect of Imperial, its Parent and all other current or former Affiliates, direct or indirect Subsidiaries or parents, of Imperial, and their respective indemnitees.

"**Tobacco Company's Global Settlement Trust Account**" means, as applicable, the Imperial Global Settlement Trust Account, the RBH Global Settlement Trust Account and the JTIM Global Settlement Trust Account.

"**Tobacco Company's Supplemental Trust Account**" means, as applicable, the Imperial Supplemental Trust Account, the RBH Supplemental Trust Account and the JTIM Supplemental Trust Account.

"**Tobacco Producers**" means, collectively, the Ontario Flue-Cured Tobacco Growers' Marketing Board, Andy J. Jacko, Brian Baswick, Ron Kichler, Arpad Dobrentey and all other tobacco growers and producers, including any successors or assigns, who sold their tobacco through the Ontario Flue-Cured Tobacco Growers' Marketing Board pursuant to the annual Heads of Agreement made with ITCAN, RBH and JTIM from January 1, 1986 to December 31, 1996, and "**Tobacco Producer**" means any one of them.

"**Tobacco Producers' Actions**" means the uncertified class actions enumerated in the definition of "Tobacco Producers Claim" in the CCAA Plan.

"**Tobacco Producers Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions or in any other similar proceedings, whether before or after the Effective Time:

(a) *The Ontario Flue-Cured Tobacco Growers' Marketing Board* v. *JTI-Macdonald Corp.* (Ontario Superior Court of Justice, Court File No. 1056/10CP);

(b) *The Ontario Flue-Cured Tobacco Growers' Marketing Board* v. *Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. 64462 CP); and

(c) *The Ontario Flue-Cured Tobacco Growers' Marketing Board* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 64757 CP);

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**Tobacco Producers Settlement Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable to the Ontario Flue-Cured Tobacco Growers' Marketing Board for the benefit of the Tobacco Producers, as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein. The Counsel for the Tobacco Producers' Fee is subject to the approval of the CCAA Court and shall be paid out of the Tobacco Producers Settlement Amount.

"**Tobacco Product**" means any product made in whole or in part of tobacco that is intended for human consumption or use, including any component, part, or accessory of or used in connection with a tobacco product, including cigarettes, tobacco sticks (intended for smoking and requiring further preparation before they are smoked), loose tobacco intended for incorporation into cigarettes, cigars, cigarillos, pipe tobacco, kreteks, bidis and smokeless tobacco (including chewing tobacco, nasal snuff and oral snuff), but does not include any Alternative Product.

"**Tobacco-related Disease**" means a disease or other illness or harm caused or contributed to by the use of or exposure (whether directly or indirectly) to a Tobacco Product.

"**Tobacco-Victim**" means any Individual who suffers or suffered from a Tobacco-related Disease.

"Tobacco-Victim Claim" is the QCAP Claim of a Tobacco-Victim which is submitted to the Claims Administrator using the Tobacco-Victim Claim Form.

"**Tobacco-Victim Claimant**" means a person who asserts a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Trustees**" means BMO (i) in its capacity as the original trustee under the Imperial Deed, RBH Deed or JTIM Deed and at any other time the Person or Persons holding office as the trustee or trustees of any trust created under the Imperial Deed, RBH Deed or JTIM Deed at such time, or as the context otherwise requires, (ii) in its capacity as the original trustee under the Imperial CCAA Plan Administration Reserve Trust Deed, RBH CCAA Plan Administration Reserve Trust Deed or JTIM CCAA Plan Administration Reserve Trust Deed and at any other time the Person or Persons holding office as the trustee or trustees of any trust created under the Imperial CCAA Plan Administration Reserve Trust Deed, RBH CCAA Plan Administration Reserve Trust Deed or JTIM CCAA Plan Administration Reserve Trust Deed at such time.

"**Twelve Pack-Years**" means the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of

consumption insofar as the total is equal to or greater than 87,600 cigarettes. For example, Twelve Pack-Years equals:

(a) 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600); or

(b) 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600); or

(c) 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600).

"**Unaffected Claims**" means, collectively:

(a) any Alternative Product Claim;

(b) any Claim by a Person relating to the right to enforce against any Released Party its obligations under any of the Definitive Documents;

(c) any Claim secured by the CCAA Charges;

(d) any Cash Management Bank Claim;

(e) any Employee Priority Claim;

(f) any Government Priority Claim;

(g) any Claim in respect of the Imperial CCAA Plan Administration Reserve Costs;

(h) any Claim in respect of the PCC Compensation Plan Reserve Costs;

(i) any Secured Claim that is not a Tobacco Claim;

(j) any Claim for Costs by the Monitor, the CCAA Plan Administrator, the Claims Administrator, the Administrative Coordinator, the Court-Appointed Mediator, including their respective legal or other advisors, or counsel to Imperial, subject to the applicable terms in connection therewith under the CCAA Plan;

(k) any Claim by any Director under any directors' or officers' indemnity policy or agreement with Imperial to the extent not otherwise covered by the CCAA Charges;

(l) any Intercompany Services Claim;

(m) any Intercompany Claim, subject to the terms of Article 5, Section 5.15;

(n) any Claim by a supplier against Imperial for the supply of goods or services other than a Tobacco Claim;

(o) any Claim against Imperial relating to environmental remediation pursuant to Applicable Law;

(p) any Claim by Canada or any Province or Territory against any Released Party relating in any manner to:

(i) except as otherwise contemplated in the CCAA Plan, any applicable Taxes of any kind whatsoever applicable to any Released Party, and

(ii) such Released Party's compliance with any Applicable Law and statutes and the regulations made thereunder, except for liability for actions or omissions occurring prior to the Effective Time in respect of a Tobacco Claim;

(q) any Claim in respect of ITCAN's obligation to pay the balance owed under the Comprehensive Agreement dated July 31, 2008 between ITCAN, Canada and the Provinces which settled the claims by Canada and the Provinces against ITCAN regarding the trade of contraband products in Canada and related tax collection matters; and

(r) any Claim by any Person under any contract with Imperial that has not been disclaimed and which Claim is not a Tobacco Claim;

and, for greater certainty, shall include any Unaffected Claim arising through subrogation.

"**Unaffected Creditor**" means a Person who has an Unaffected Claim.

"**Upfront Contributions**" has the meaning given in Article 5, Section 5.4, and "**Upfront Contribution**" means any one of them.

"**US Bankruptcy Code**" means title 11 of the United States Bankruptcy Code 11 U.S.C. §§ 101 – 1532, as amended.

"**US Bankruptcy Court**" means the United States Bankruptcy Court, Southern District of New York.

"**Virtual Data Room**" has the meaning given in Article 10, Section 10.10.

"**Voting Claim**" means the amount of the Affected Claim of an Affected Creditor as finally determined for voting purposes in accordance with the Statements of Negative Notice Claims, the Claims Procedure Order and the Meeting Order entitling such Affected Creditor to vote at the Meeting in accordance with the provisions of the Meeting Order, the CCAA Plan and the CCAA.

"**Weekly Actual Costs Reports**" means the weekly reports that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators setting out the actual costs incurred, including actual time spent and hourly rates applied, and expenditures made by the Claims Administrator and the PCC Agent during the immediately prior week in regard to each of the PCC Claims Administration, QCAP Claims Administration, PCC Agent, PCC Notice Plan and *Blais* Notice Plan, in accordance with the terms of the Claims Administrator Order.

"**Weekly Claims Administration Reports**" means the weekly reports, in respect of the week upon which the weekly reports are based, that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators setting out for each of the PCC Compensation Plan and the Quebec Administration Plan, the particulars regarding (i) the number of claims received, (ii) the number of claims reviewed, (iii) the number of incomplete claims awaiting submission of further information, (iv) the number of claims approved, (v) the number of claims rejected, (vi) the number of rejected claims that are in the process of being reviewed by the Review Officer, and (vii) the overall status of the claims administration process, in accordance with the terms of the Claims Administrator Order.

"**Weekly Events Reports**" means the weekly reports, in respect of the week upon which the weekly reports are based, that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators identifying and explaining any unusual, unexpected or inexplicable events that occurred and/or out of the ordinary trends that were observed in the PCC Claims Administration and the QCAP Claims Administration to enable the Claims Administrator and/or the PCC Agent, as applicable, to take prompt steps to correct any issues, problems, errors and/or mistakes in the claims administration processes as soon as possible, in accordance with the terms of the Claims Administrator Order.

1.2 Certain Rules of Interpretation

For the purposes of the CCAA Plan:

(a) Any reference in the CCAA Plan to an Order or an existing document or exhibit filed or to be filed means such Order, document or exhibit as it may have been or may be amended, modified, or supplemented;

(b) Unless otherwise specified, all references to currency are in Canadian dollars;

(c) The division of the CCAA Plan into "articles" and "sections" and the insertion of a table of contents are for convenience of reference only and do not affect the construction or interpretation of the CCAA Plan, nor are the descriptive headings of "articles" and "sections" intended as complete or accurate descriptions of the content thereof;

(d) The use of words in the singular or plural, or with a particular gender, including a definition, will not limit the scope or exclude the application of any provision of the CCAA Plan or a schedule hereto to such Person (or Persons) or circumstances as the context otherwise permits;

(e) The words "includes" and "including" and similar terms of inclusion will not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather will mean "includes but is not limited to" and "including but not limited to", so that references to included matters will be regarded as illustrative without being either characterizing or exhaustive;

(f) Unless otherwise specified, all references to time herein and in any document issued pursuant hereto mean local time in Toronto, Ontario and any reference to

an event occurring on a Business Day means prior to 5:00 p.m. (Eastern Time) on such Business Day;

(g) Unless otherwise specified, time periods within or following which any payment is to be made or act is to be done will be calculated by excluding the day on which the period commences and including the day on which the period ends and by extending the period to the next succeeding Business Day if the last day of the period is not a Business Day;

(h) Unless otherwise provided, any reference to a statute or other enactment of parliament or a legislature includes all regulations made thereunder, all amendments to or re-enactments of such statute or regulations in force from time to time, and, if applicable, any statute or regulation that supplements or supersedes such statute or regulation;

(i) References to a specified "article" or "section" will, unless something in the subject matter or context is inconsistent therewith, be construed as references to that specified article or section of the CCAA Plan, whereas the terms "the CCAA Plan", "hereof", "herein", "hereto", "hereunder" and similar expressions will be deemed to refer generally to the CCAA Plan and not to any particular article, section or other portion of the CCAA Plan and includes any documents supplemental hereto; and

(j) When a capitalized term used in the CCAA Plan references a definition in any other document, the CCAA Plan shall be interpreted as if the definition in that other document is included in the CCAA Plan.

1.3 Governing Law and Jurisdiction

The CCAA Plan and all Definitive Documents shall be governed and construed in accordance with the laws of the Province of Ontario and the Applicable Laws of Canada, save for the Chapter 15 Proceedings which shall be subject to the jurisdiction of the US Bankruptcy Court, and the administration of the QCAP Claims Process pursuant to the Quebec Administration Plan which shall be governed by the laws of the Province of Quebec and the Applicable Laws of Canada.

1.4 Schedules

The following are the Schedules to the CCAA Plan, which are incorporated by reference into the CCAA Plan and form an integral part of it:

Schedule "A": Negative Notice Claims Package comprised of Statement of Negative Notice Claim (Schedule "B-1") and the Notice of Dispute of Negative Notice Claim (Schedule "B-2")

Schedule "B": Claims Package comprised of Miscellaneous Claims Instruction Letter (Schedule "A-1") and the Miscellaneous Claimant Proof of Claim (Schedule "A-2")

Schedule "C":	Omnibus Notice
Schedule "D":	Omnibus Notice Program comprised of condensed version of the Omnibus Notice (Appendix "A") and the list of the regional newspapers in which the Omnibus Notice will be published (Appendix "B")
Schedule "E":	Contribution Security Agreement
Schedule "F":	Deed of ~~Moveable~~Movable Hypothec
Schedule "G":	Harrison Report
Schedule "H":	Curriculum vitae of Dr. Glenn Harrison
Schedule "I":	Jha Report
Schedule "J":	Curriculum vitae of Dr. Prabhat Jha
Schedule "K":	Quebec Class Action Administration Plan dated August 27, 2025
Schedule "L":	Overview of Epiq's complex claims administration experience
Schedule "M":	Curriculum vitae of Daniel Shapiro, K.C.
Schedule "N":	Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis dated December 5, 2024
Schedule "O":	Analysis of Limitations Law applicable to Pan-Canadian Claimants dated September 2, 2020
Schedule "P":	Pan-Canadian Claimants' Compensation Plan dated ~~December 5~~August 27, ~~2024~~2025
Schedule "Q":	Resume of Dr. Robert Bell
Schedule "R":	Curriculum vitae of Dr. Robert Bell
Schedule "S":	The Cy-près Fund: Methodology and Analysis dated December 5, 2024
Schedule "T":	Claimant Contractual Release – ITCAN and ITCO
Schedule "U":	List of Health Care Costs Recovery Actions of the Provinces and HCCR Claims asserted by Territories
Schedule "V":	List of Actions commenced under Provincial Class Proceedings Legislation
Schedule "W":	List of Actions commenced by Individuals

Schedule "X": Provincial and Territorial Liaison Committee Terms

ARTICLE 2. PURPOSE AND EFFECT OF THE CCAA PLAN

2.1 Purpose

The purposes of the CCAA Plan are to:

(a) Effect a full and final settlement and irrevocable compromise of all Tobacco Claims;

(b) Effect a release, discharge and bar of all Released Claims;

(c) Eliminate liability for all Tobacco Claims for actions up to the Effective Time;

(d) Effect the distributions of the Global Settlement Amount to the Claimants as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein;

(e) Provide for the disposition and resolution of all Pending Litigation;

(f) Effect the transfer of all of Imperial's assets, Indebtedness, liabilities and business relating to its current and future Alternative Products ("**Alternative Products Business**") to an unrelated company, a Canadian Affiliate of its Parent, or a Canadian Subsidiary of any other company within its Tobacco Company Group ("**Newco"**); and

(g) Permit Imperial to exit this CCAA Proceeding and continue to carry on its business as a going concern.

2.2 Exclusion of Alternative Products from CCAA Plan

Alternative Products are excluded from the CCAA Plan. The CCAA Plan shall not be applicable to any right or claim against Imperial or any member of its Tobacco Company Group relating to its development, manufacture, production, marketing, advertising, distribution, purchase or sale of Alternative Products, use of or exposure to Alternative Products, representations in respect of Alternative Products or otherwise in connection with Alternative Products. For greater certainty, the CCAA Plan shall not release any such rights or claims relating to Alternative Products against Imperial or members of its Tobacco Company Group.

ARTICLE 3. CLAIMS PROCEDURE, CLASSIFICATION OF AFFECTED CREDITORS, VOTING, PROCEDURE FOR SANCTION HEARING AND RELATED MATTERS

3.1 Claims Procedure

3.1.1 CCAA Court Hearing regarding Claims Procedure

The procedure for determining the validity and quantum of the Affected Claims for voting purposes shall be governed by the Statements of Negative Notice Claims, the Claims Procedure

Order, the Meeting Order, the CCAA, the CCAA Plan and any other Order of the CCAA Court, as applicable.

The Court-Appointed Mediator and the Monitor will make a motion to the CCAA Court for Orders:

(a) Approving the filing of the CCAA Plan;

(b) Approving the Claims Procedure set forth in the Claims Procedure Order;

(c) Approving the Omnibus Notice and the Omnibus Notice Program which shall include the timetable for the implementation of the Omnibus Notice Program; and

(d) Approving the Meeting Order, including setting the Meeting Date, approving the classification of the Affected Creditors into one single class for the purpose of considering and voting on the CCAA Plan at the Meeting, and authorizing the Claimants' Representatives to vote on the CCAA Plan in person or by proxy at the Meeting.

3.1.2 Claims Procedure for Negative Notice Claims

The procedure for addressing Negative Notice Claims shall be governed by the terms of the Claims Procedure Order including the schedules thereto. Notwithstanding the foregoing, the Monitor, in consultation with the Court-Appointed Mediator, may make minor non-substantive changes to the Negative Notice Claims Package as they may consider necessary or desirable.

As soon as practicable after the date of the Claims Procedure Order, the Monitor shall cause to be sent to each Claimant's Representative a Negative Notice Claims Package which will contain a Statement of Negative Notice Claim that specifies, for voting purposes, the amount and number of votes ascribed to such Claimant's Negative Notice Claim. Attached to the CCAA Plan as Schedule "A" is the Negative Notice Claims Package comprised of the Statement of Negative Notice Claim (Schedule "B-1") and the Notice of Dispute of Negative Notice Claim (Schedule "B-2"). The Negative Notice Claims Package shall be deemed to have been received by each Claimant's Representative on the Negative Notice Issuance Date.

If a Claimant wishes to dispute the amount of its Affected Claim for voting purposes and the number of votes associated therewith as set forth in the relevant Statement of Negative Notice Claim, the Claimant's Representative shall deliver to the Monitor a Notice of Dispute of Negative Notice Claim by no later than the Negative Notice Bar Date, failing which the Claimant shall be conclusively and irrevocably deemed to have accepted the Statement of Negative Notice Claim and the value and number of votes associated with its Affected Claim solely for the purpose of voting on the CCAA Plan at the Meeting.

The Monitor, in consultation with the Court-Appointed Mediator, shall review any Notice of Dispute of Negative Notice Claim received and shall attempt to resolve such dispute with the relevant Claimant following receipt of the Notice of Dispute of Negative Notice Claim. In the event that the dispute is not settled, the Monitor shall refer the dispute to the CCAA Court, and provide timely notice of such hearing date to the disputing Claimant's Representative.

Unless any dispute of a Statement of Negative Notice Claim results in a revision to the value or number of votes associated with the relevant Affected Claim pursuant to the terms of the Claims Procedure Order, each of the Claimants shall be entitled to vote at the Meeting in accordance with the value and number of votes set forth on the applicable Statements of Negative Notice Claim.

Except as may be required by the Meeting Order, no further steps shall be required to be taken by any of the Claimants in order for them to be able to be present and vote at the Meeting.

3.1.3 Claims Procedure for Persons, other than Claimants or Individual Claimants, to assert a Claim

The Claims Procedure for Persons, other than Claimants or Individual Claimants, to file a Claim and assert the right to attend at the Meeting and vote on the CCAA Plan shall be governed by the terms of the Claims Procedure Order and schedules thereto. Save for establishing the entitlement of certain Persons to vote on the CCAA Plan, the Claims Procedure shall not constitute, nor may it be construed as, an acceptance by the CCAA Court, the Court-Appointed Mediator, the Monitor and/or Imperial of the existence, validity or value of any Claim asserted in a Miscellaneous Claimant Proof of Claim filed thereunder, including for distribution purposes under the CCAA Plan which shall be determined in accordance with the Miscellaneous Claims Procedure.

The solicitation of Miscellaneous Claimant Proofs of Claim, and the filing by any Person of any Miscellaneous Claimant Proof of Claim, shall not grant such Person any rights, including without limitation, in respect of the nature, quantum and priority of its Claims or its standing in the CCAA Proceedings, except the rights specifically set out in the Claims Procedure Order.

3.1.3.1 Notification Procedure

Attached to the CCAA Plan are the following schedules relating to the notification procedure for the Claims Procedure:

(a) Schedule “B” is the Claims Package comprised of the Miscellaneous Claims Instruction Letter (Schedule “A-1”) and the Miscellaneous Claimant Proof of Claim (Schedule “A-2”);

(b) Schedule “C” is the Omnibus Notice; and

(c) Schedule “D” is the Omnibus Notice Program which includes a condensed version of the Omnibus Notice (Appendix “A” to Schedule “D”) and the list of the regional newspapers in which the Omnibus Notice will be published (Appendix “B” to Schedule “D”).

The Monitor shall cause the Claims Procedure Order, the Omnibus Notice and the Claims Package to be posted to the Monitor’s website within five Business Days following the date of the Claims Procedure Order. The Monitor shall also cause the Omnibus Notice, the Claims Package and the Claims Procedure Order to be sent to: (i) each Person that appears on the Common Service List within five Business Days following the date of the Claims Procedure Order; and (ii) any Person that has identified itself in writing to the Monitor prior to the

Miscellaneous Claims Bar Date as a Putative Miscellaneous Claimant, as soon as reasonably practicable thereafter.

Reasonable compliance with the notice program set forth in the Omnibus Notice Program shall constitute good and sufficient service and delivery of notice of the Claims Procedure Order and the Miscellaneous Claims Bar Date on all Persons that may be entitled to receive notice, and no other notice or service need be given or made and no other document or material need be sent to or served upon any Person in respect of the Claims Procedure Order.

3.1.3.2 Miscellaneous Claims Bar Date

In order for a Person, other than a Claimant or an Individual Claimant, to assert a Claim and be permitted to attend the Meeting and vote thereat, such Person must file a Miscellaneous Claimant Proof of Claim with the Monitor by the Miscellaneous Claims Bar Date. Only such Persons who have filed a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date shall be entitled to attend and vote on the CCAA Plan at the Meeting as a Putative Miscellaneous Claimant.

If a Person holding any Pre-Implementation Miscellaneous Claim fails to file a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date, in addition to being barred from attending the Meeting and voting on the CCAA Plan, such Person:

(a) shall be forever barred, estopped and enjoined from asserting any Pre-Implementation Miscellaneous Claim under the Miscellaneous Claims Procedure;

(b) shall not be entitled to receive any distribution under the CCAA Plan in respect of any such Pre-Implementation Miscellaneous Claim, including from the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund; and

(c) shall be bound by and subject to the Release and injunctions set forth in Article 18, Section 18.1 of the CCAA Plan in respect of any such Pre-Implementation Miscellaneous Claim.

The filing by any Person of a Miscellaneous Claimant Proof of Claim shall not constitute a determination of the existence, validity or value of such Miscellaneous Claim and shall not entitle such Person to any distribution under the CCAA Plan, or otherwise. For certainty, subject to a Miscellaneous Claimant Proof of Claim being filed by the Miscellaneous Claims Bar Date, provided that the CCAA Plan is approved by the Affected Creditor Class, sanctioned by the CCAA Court, and implemented, any Person who purports to have a Miscellaneous Claim shall be obliged to follow the procedure set forth in the Miscellaneous Claims Procedure to prove the existence, validity and value of such Miscellaneous Claim.

Any Miscellaneous Claimant Proof of Claim in a foreign currency that is filed with the Monitor shall be converted by the Monitor to Canadian dollars at the applicable Bank of Canada exchange rate at 12:00 pm on March 8, 2019.

3.1.3.3 Monitor's Role for Purposes of the Meeting and the Vote

In addition to its prescribed rights, duties, responsibilities and obligations under the CCAA, the Initial Order and any other Orders of the CCAA Court in the CCAA Proceeding, the Monitor shall administer the Claims Procedure and take such other actions and fulfill such other roles as are authorized by the Claims Procedure Order or incidental thereto. The Monitor shall seek such assistance as may be reasonably required from the Court-Appointed Mediator, Imperial and the Claimants, as applicable, to carry out the terms of the Claims Procedure Order.

Subject to the approval of the CCAA Court, the Monitor, in consultation with the Court-Appointed Mediator, will be authorized pursuant to the Claims Procedure Order to use its reasonable discretion as to the adequacy of compliance with respect to the manner and timing in which forms delivered pursuant to the Claims Procedure Order are completed and executed, and may, where it is satisfied that a Miscellaneous Claimant Proof of Claim has been adequately filed, waive strict compliance with the requirements of the Claims Procedure Order as to completion and execution of such forms. Notwithstanding any other provision of the Claims Procedure Order, any Miscellaneous Claimant Proof of Claim filed with the Monitor after the Miscellaneous Claims Bar Date but prior to the Meeting may, in the reasonable discretion of the Monitor or subject to further Order of the Court, be deemed to have been filed before the Miscellaneous Claims Bar Date, and may be treated by the Monitor in accordance with the Claims Procedure.

The Monitor shall receive and keep a record of all Miscellaneous Claimant Proofs of Claim filed in order to prepare a list of Persons, in addition to the Claimants, entitled to attend and vote at the Meeting, but the Monitor shall not be required to make any inquiry or assessment as to the validity or quantification of any such Miscellaneous Claimant Proofs of Claim that it may receive, provided that the Monitor shall be entitled, in its sole discretion, to seek further direction from the CCAA Court with respect to any Miscellaneous Claimant Proof of Claim filed if the Monitor considers such direction necessary, including for the conduct of the Meeting.

Notwithstanding the foregoing, the Monitor shall not take into consideration any Miscellaneous Claimant Proof of Claim filed either by an Individual Claimant or on behalf of any group of Individual Claimants, as all Individual Claimants are represented by either the PCC Representative Counsel or the Quebec Class Counsel, as the case may be. For greater certainty, no Individual Claimant nor any Person purporting to represent any Individual Claimants (other than the PCC Representative Counsel and Quebec Class Counsel) shall be permitted to attend or vote at the Meeting.

At the Meeting, the Monitor shall keep distinct ledgers in order to tally the votes of all Persons that file a Miscellaneous Claimant Proof of Claim separately from the votes of the Claimants, and it shall report to the CCAA Court on the results recorded on each such ledger at the Sanction Hearing. Notwithstanding the foregoing, and without accepting the existence, validity or value of any Miscellaneous Claimant Proof of Claim received, any votes recorded by the Monitor for such Persons shall be deemed to be included in the Affected Creditor Class in accordance with the Meeting Order.

3.2 Classification of Creditors

In accordance with the Meeting Order, the Affected Creditors shall be placed into one single class for the purpose of considering and voting on the CCAA Plan at the Meeting.

3.3 Meeting of Affected Creditors

The Meeting shall be held in accordance with the CCAA Plan, the Meeting Order and any further Order of the CCAA Court. The only Persons entitled to attend and vote on the CCAA Plan at the Meeting are those specified in the Meeting Order and any further Order of the CCAA Court.

3.4 Approval by Creditors

In order to be approved, the CCAA Plan must receive the affirmative vote of the Required Majority of the Affected Creditor Class.

3.5 Voting of the Affected Creditor Class

The Affected Creditors in the Affected Creditor Class who are entitled to vote at the Meeting, pursuant to and in accordance with the Claims Procedure Order, the Meeting Order, the CCAA Plan and the CCAA, shall be entitled to the following number of votes representing the amount equal to their respective Voting Claims:

(a) The Quebec Class Action Plaintiffs shall be entitled to a total of 99,958 votes;

(b) The Pan-Canadian Claimants shall be entitled to a total of 186,003 votes;

(c) Each Province shall be entitled to a total of 1 vote;

(d) Each Territory shall be entitled to a total of 1 vote;

(e) Canada shall be entitled to a total of 1 vote;

(f) The Ontario Flue-Cured Tobacco Growers' Marketing Board plus the Tobacco Producers shall be entitled to a total of 3,930 votes; and

(g) The *Knight* Class Action Plaintiffs shall be entitled to a total of 1 vote.

In addition to the foregoing, any Putative Miscellaneous Claimant that files a Miscellaneous Claimant Proof of Claim in conformity with the Claims Procedure shall be entitled to a total of 1 vote.

3.6 Unaffected Creditors

No Unaffected Creditor, in respect of an Unaffected Claim, shall be entitled to:

(a) vote on the CCAA Plan;

(b) attend the Meeting; or

(c) receive any distributions pursuant to the CCAA Plan, other than its right to have its Unaffected Claim addressed in accordance with Article 3, Section 3.7 of the CCAA Plan.

3.7 Treatment of Unaffected Claims

Unaffected Claims are not compromised by the CCAA Plan and shall remain in full force and effect in accordance with their terms. Subject to Article 5, Section 5.15, Unaffected Claims shall be paid by Imperial in the Ordinary Course of Business as and when they become due, further subject only to Imperial's rights and defences, both legal and equitable, with respect to any Unaffected Claim, including any entitlement to set-off, compensation or recoupment.

3.8 Extinguishment of Claims

At the Effective Time, in accordance with the terms of the CCAA Plan and the Sanction Order, the treatment of Affected Claims and Released Claims will be final and binding on Imperial, the Affected Creditors, and any Person with an Affected Claim or a Released Claim. Save and except as set out in the CCAA Plan, the Released Parties will have no further obligation whatsoever in respect of the Affected Claims and the Released Claims, as applicable.

3.9 Guarantees and Similar Covenants

No Person who has a Claim under any guarantee, surety, indemnity or similar covenant in respect of any Claim that is compromised and released under the CCAA Plan or who has any right to claim over in respect of, or to be subrogated to, the rights of any Person in respect of a Claim that is compromised under the CCAA Plan will be entitled to any greater rights as against Imperial than the Person whose Claim is compromised under the CCAA Plan.

3.10 Procedure for Sanction Hearing

3.10.1 CCAA Court Hearing regarding Procedure for Sanction Hearing

Subsequent to the Meeting, the Court-Appointed Mediator and the Monitor will report to the CCAA Court regarding the results of the vote on the CCAA Plan at the Meeting. If the CCAA Plan received the affirmative vote of the Required Majority of the Affected Creditor Class, then the Monitor will make a motion to the CCAA Court for Orders:

(a) Setting the date for the Sanction Hearing;

(b) Approving the Omnibus Sanction Hearing Notice and the Omnibus Sanction Hearing Notice Program, including the timetable for implementation of the Omnibus Sanction Hearing Notice Program;

(c) Setting the date for the filing of any Sanction Hearing Objection Notices with the Monitor which will be dealt with at the Sanction Hearing;

(d) Establishing the litigation timetable leading up to the Sanction Hearing, including the dates for the filing of motion records, factums and any reply motion materials; and

(e) Establishing the agenda and procedure for the Sanction Hearing.

3.10.2 Omnibus Sanction Hearing Notice

The form and content of the Omnibus Sanction Hearing Notice and the manner and extent of publication of such notice are subject to the approval of the CCAA Court. By no later than 5:00 p.m. (Eastern Time) on the 30th calendar day prior to the Sanction Hearing, the Monitor shall cause the Omnibus Sanction Hearing Notice to be sent in accordance with the Omnibus Sanction Hearing Notice Program:

(a) To each Person that appears on the Common Service List;

(b) To any Person known to Imperial or the Monitor as having a potential Affected Claim based on the books and records of Imperial that is not captured in any Statement of Negative Notice Claim or in any Miscellaneous Claimant Proof of Claim;

(c) To any Putative Miscellaneous Claimant who has identified itself to Imperial and/or the Monitor prior to the publication of the Omnibus Sanction Hearing Notice; and

(d) By way of general notice to any other Persons in Canada who may potentially be affected by the CCAA Plan as a Putative Miscellaneous Claimant.

The Omnibus Sanction Hearing Notice will:

(a) Include the CCAA Plan attached as a schedule;

(b) Specify the date, time and mode of hearing of the Sanction Hearing;

(c) Advise that at the Sanction Hearing the Court-Appointed Mediator and the Monitor will be seeking the granting of the Sanction Order sanctioning the CCAA Plan under the CCAA and ancillary relief relating to such sanction; and

(d) Advise that any Putative Miscellaneous Claimant who wishes to oppose the granting of the Sanction Order must serve on all Persons on the Common Service List and file with the CCAA Court a copy of the materials to be used to oppose the Sanction Order by no later than 5:00 p.m. (Eastern Time) 14 calendar days prior to the Sanction Hearing. The materials delivered by any Person desiring to oppose the granting of the Sanction Order shall specify their objection with particularity and the remedies, if any, that are sought.

3.10.3 Omnibus Sanction Hearing Notice Program

The Omnibus Sanction Hearing Notice Program is subject to the approval of the CCAA Court. It will be designed to effectively reach as many Persons across Canada as possible, including any Putative Miscellaneous Claimants, and capture their attention with notice of the Sanction

Hearing communicated in clear, concise, plain language so that such Persons may fully understand their rights and options.

A pan-Canadian notice program will be implemented to widely communicate the Omnibus Sanction Hearing Notice throughout Canada using various mediums and platforms.

3.10.4 Sanction Hearing

If the CCAA Plan receives the affirmative vote of the Required Majority of the Affected Creditor Class at the Meeting in conformity with the Meeting Order and the CCAA, then the Monitor will make a motion to the CCAA Court for Orders:

(a) Approving and sanctioning the CCAA Plan and ordering the releases and injunctions necessary to implement the CCAA Plan and give effect to the settlement contemplated thereby;

(b) Authorizing and directing Imperial, the Monitor, the Claimants, the Claimants' Representatives and other Persons as applicable to take all steps and actions and to do all things necessary or appropriate to implement and give effect to the transactions contemplated by the CCAA Plan in accordance with and subject to its terms and conditions; and

(c) Granting such other relief as necessary, appropriate and the CCAA Court may allow to implement and give effect to the transactions contemplated by the CCAA Plan.

ARTICLE 4. RESTRUCTURING STEPS

4.1 Transfer of Alternative Products Business to Newco

On a date to be agreed between Imperial and the CCAA Plan Administrators, Imperial shall take actions as may be necessary or appropriate to effect the restructuring of its business by transferring its Alternative Products Business to Newco. Such actions may include: (i) the execution and delivery of appropriate articles, agreements or other documents of incorporation, merger, amalgamation, consolidation, arrangement, continuation, restructuring or other transactions containing terms that are consistent with the terms of the CCAA Plan; (ii) the execution and delivery of appropriate instruments of transfer, assignment, assumption including, where applicable, with respect to the assumption of liabilities upon the transfer or assignment of assets on terms consistent with the terms of the CCAA Plan in each case without the need to obtain any consent of any Person; (iii) the filing of appropriate articles, agreements or other documents of incorporation, merger, amalgamation, consolidation, arrangement, continuation, restructuring or other transaction with the appropriate Governmental Authorities under Applicable Laws; and (iv) all other actions that Imperial determines are necessary or appropriate to give effect to the transfer of its Alternative Products Business to Newco, including the making of filings or recordings in connection with such transactions.

The organization, incorporating documents, articles, by-laws and other constating documents of Newco (including any shareholders agreement, shareholders rights plan and classes of shares

(voting and non-voting)) shall be in form and substance reasonably satisfactory to the Court-Appointed Mediator, the CCAA Plan Administrator and the Claimants.

All of the steps, terms, transactions and documents relating to the conveyance of the Alternative Products Business to Newco in accordance with the CCAA Plan shall be in form and in substance acceptable to the Court-Appointed Mediator, the CCAA Plan Administrator and the Claimants.

4.2 Restructuring Steps

At the Effective Time, the following will occur and be deemed to have occurred in the order set out below unless otherwise specified in this Article 4 and become effective without any further act or formality:

(a) Imperial shall deposit its Upfront Contribution into the Imperial Global Settlement Trust Account;

(b) ~~The timing and details of the transfer of Imperial's Alternative Products Business to Newco are to be agreed between Imperial and the CCAA Plan Administrator~~**Intentionally deleted**;

(c) The Contribution Security Agreement and the ~~Deed of Moveable~~other Contribution Security contemplated therein, including the Deed of Movable Hypothec, will have become or will become effective;

(d) The Sales and Excise Tax Charge and Directors' Charge will be terminated, discharged, expunged and released;

(e) The amount of $25.0 million shall be paid out of Imperial's Upfront Contribution and deposited from the Imperial Global Settlement Trust Account into the Imperial CCAA Plan Administration Reserve Account to establish the Imperial CCAA Plan Administration Reserve;

(f) The amount of ~~$5.0 million~~the Imperial PCC Compensation Plan Reserve, to be determined pursuant to Article 15, Section 15.2 herein, shall be paid out of ~~the total~~Imperial's Upfront ~~Contributions from all of the Tobacco Companies~~Contribution and deposited into the Imperial PCC Compensation Plan Reserve Account to establish the Imperial PCC Compensation Plan Reserve;

(g) The amount of the Imperial Miscellaneous Claims Fund, to be determined pursuant to Article 18, Section 18.2.1 herein, shall be paid out of Imperial's Upfront Contribution and deposited into the Imperial Miscellaneous Claims Fund;

(~~g~~h) The distributions that are required to be paid to the Claimants on the Plan Implementation Date shall be paid in full as set forth in the CCAA Plan;

(~~h~~i) All Affected Claims and Released Claims will be fully, finally, irrevocably and forever released, discharged, barred and enjoined in accordance with Article 3, Section 3.8 and

Article 18, Sections 18.1 to 18.1.10, and all notes, certificates and other instruments evidencing Affected Claims and Released Claims (and all guarantees associated with each of the foregoing) will be deemed cancelled and extinguished and be null and void in accordance with Article 17, Section 17.9;

(~~i~~j) The Claimant Contractual Release will become effective in accordance with its terms; and

(~~j~~k) The Stay Period will terminate,

(collectively, the "**Restructuring Steps**"). The failure of the CCAA Plan to incorporate any provision of a document evidencing a Restructuring Step will not derogate from the enforceability of such provision.

4.3 Corporate Approvals

At the Effective Time, all corporate actions of Imperial contemplated by the CCAA Plan, including those required for the transfer of Imperial's Alternative Products Business to Newco, shall be deemed to have been authorized and approved in all respects (subject to the provisions of the CCAA Plan). All matters provided for in the CCAA Plan shall be deemed to have timely occurred, in accordance with Applicable Laws, and shall be effective, without any requirement of further action by the Affected Creditors, directors, officers, or managers of Imperial. On the Plan Implementation Date, the appropriate directors and officers of Imperial shall be authorized and directed to issue, execute and deliver the agreements, documents, securities and instruments contemplated by the CCAA Plan including with respect to the transfer of Imperial's Alternative Products Business to Newco, in the name of and on behalf thereof.

ARTICLE 5. CCAA PLAN CONSIDERATION

5.1 Global Settlement Amount

The global settlement amount under the CCAA Plan shall be **$32.5 billion** (the "**Global Settlement Amount**").

5.2 Intentionally deleted

5.3 Global Settlement Trust Account and Supplemental Trust Account

Pursuant to the Banking Arrangements Order, the CCAA Court approved the engagement of BMO to act as the Trustee of the Imperial Global Settlement Trust and the Bare Trustee of the Imperial Supplemental Trust. Subject to the approval of the CCAA Court, BMO shall be engaged to act as the Trustee of the Imperial CCAA Plan Administration Reserve Trust.

Prior to the Plan Implementation Date, ITCAN and the Original Trustee shall enter into the Imperial Deed pursuant to which legal ownership of the Imperial

Global Settlement Trust shall be vested in and administered and managed exclusively by the Trustees in accordance with the terms of the Imperial Deed.

Prior to the Plan Implementation Date, ITCAN and the Bare Trustees shall enter into the Imperial Tobacco Supplemental Trust Agreement pursuant to which legal title of the Imperial Supplemental Trust Agreement Funds shall be held by the Bare Trustees in accordance with the terms hereof and of the Imperial Tobacco Supplemental Trust Agreement.

~~The Tobacco Companies~~Imperial shall deposit ~~their respective~~its Contributions, less applicable Reserved Amounts, into a segregated interest-bearing trust account or trust accounts ("**Imperial Global Settlement Trust Account**")~~. The Tobacco Companies~~ (for greater certainty, each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account shall be established in the Bank and held by the Trustees). Imperial shall deposit ~~their respective~~its Reserved Amounts into an interest-bearing trust account or trust accounts ("**Imperial Supplemental Trust Account**") (for greater certainty, ~~a separate~~each of the Imperial Supplemental Trust Account, RBH Supplemental Trust Account and JTIM Supplemental Trust Account shall be established ~~and maintained for each Tobacco Company~~). ~~The~~in the Bank and held by the Bare Trustees). The Imperial Global Settlement Trust Account and Imperial Supplemental Trust Account shall be held in Schedule I Chartered Banks designated by the CCAA Plan Administrators, or in a syndicate of Schedule I Chartered Banks which may include such financial institutions as may be approved and designated by the CCAA Plan Administrators ("**Bank**").

ITCAN shall be the beneficial owner of the funds in the Imperial Supplemental Trust and the Bare Trustees shall act as agent for ITCAN pursuant to the terms of the Imperial Tobacco Supplemental Trust Agreement. Imperial shall not agree to any amendment of the Imperial Tobacco Supplemental Trust or otherwise alter its terms except in accordance with an order of the CCAA Court.

ITCAN shall report all income, gains and losses, if any, derived from the Imperial Supplemental Trust Agreement Funds in computing its income for purpose of the ITA and all corresponding provincial or territorial legislation and shall prepare and file any and all tax returns prepared, filed or required to be prepared or filed in accordance with the foregoing.

Imperial shall prepare and file prior to the relevant filing due date all tax and information returns required to be prepared in respect of the Imperial Supplemental Trust or Imperial Supplemental Trust Agreement Funds pursuant to the provisions of the ITA and regulations thereunder and any other applicable provincial or territorial tax legislation.

5.4 Upfront Contributions

On or before the Plan Implementation Date, each ~~Tobacco Company~~of Imperial, RBH and JTIM shall make a cash contribution which shall be deposited, respectively, into the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account (collectively, the "**Upfront Contributions**"). The Upfront Contributions shall equal the aggregate of each Tobacco Company's cash and cash

equivalents generated from all sources by each Tobacco Company as at the month end prior to the Plan Implementation Date, including all amounts ~~pledged by the Tobacco Companies to cash collateralize~~that are cash collateral for any outstanding letters of credit, surety or bonding obligations to the issuers thereof, plus the Cash Security Deposits, less the sum of $750 million which shall be deducted from the aggregate amount and retained by RBH (the "**RBH Retained Amount**"). RBH shall be free to deal in its sole discretion with the RBH Retained Amount, including being free to transfer or distribute such monies outside of Canada in such manner as RBH may determine. For greater certainty, any such transfers or distributions of the RBH Retained Amount will be deemed to be a Permitted Transfer for the purposes of Article 11. Notwithstanding the foregoing:

(a) The Cash Security Deposits may be deposited into the Imperial Global Settlement Trust Account and the RBH Global Settlement Trust Account in whole or in part as soon as practicable after the Plan Implementation Date. Any portion of the Cash Security Deposits that is deposited into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account on or before the Plan Implementation Date shall be distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation. As and when payments on account of the Cash Security Deposits are deposited by the Minister of Finance of Quebec into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account after the Plan Implementation Date, such payments shall be distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation;

(b) Any portion of Imperial's Upfront Contribution (solely because, and to the extent, such funds remain as cash collateral for any outstanding letters of credit, surety or bonding obligations), and any applicable insurance proceeds, which are not available for deposit into the Imperial Global Settlement Trust Account on or before the Plan Implementation Date, shall be distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation. As and when payments on account of the balance of Imperial's Upfront Contributions are deposited by Imperial into the Imperial Global Settlement Trust Account after the Plan Implementation Date, such payments shall be paid and distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation. For the avoidance of doubt, Imperial shall use commercially reasonable efforts to deposit such remaining portion of its Upfront Contribution (and any applicable insurance proceeds) into the Imperial Global Settlement Trust Account as soon as possible after the Plan Implementation Date; and

(c) Any portion of JTIM's Upfront Contribution which is not available for deposit into the JTIM Global Settlement Trust Account on or before the Plan Implementation Date, solely because, and to the extent, such funds remain pledged by JTIM as cash collateral, shall be distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation. As and when payments on account of the balance of JTIM's Upfront Contributions are deposited by JTIM into the JTIM Global Settlement Trust Account after the Plan Implementation Date, such payments shall be paid distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation. For the avoidance of doubt, JTIM shall use commercially reasonable efforts to deposit such remaining portion of its Upfront

Contribution into the JTIM Global Settlement Trust Account as soon as possible after the Plan Implementation Date.

5.5 Reserved Amounts

Imperial shall make a cash payment equal to any Reserved Amounts into the Imperial Supplemental Trust Account at the times referred to in this Section 5.5. Imperial shall pay its Tax Refund Cash Payment into the Imperial Supplemental Trust Account within 30 days after its receipt of the applicable Tax Refund. If Imperial receives its Tax Refund Cash Payment in instalments, it shall pay for deposit into the Imperial Supplemental Trust Account 100% of each instalment received within 30 days after its receipt of each instalment. Imperial shall pay its respective Annual Amount into the Imperial Supplemental Trust Account on or before the 30th day following its tax filing due date for the relevant taxation year for which the Annual Contribution is made (or in the case of the final calendar year of the Contribution Period, on or before the 182nd day following the end of the Contribution Period). Imperial shall pay its respective Carry Amount into the Imperial Supplemental Trust Account within 30 days after its tax filing due date for the taxation year to which the relevant Tax Attribute is carried forward (or in the case of the final calendar year of the Contribution Period, on or before the 182nd day following the end of the Contribution Period).

For certainty and to avoid duplication, any Tax Refund Cash Payment will not be taken into account in the Metric used to compute the Annual Contributions. Reserved Amounts of Imperial shall be released from the Imperial Supplemental Trust Account in the following circumstances:

(a) in respect of Annual Amounts and Carry Amounts (and income reasonably considered to be earned on such amounts while held in the Imperial Supplemental Trust Account), consistent with the Annual Contribution percentage in respect of the relevant Annual Contributions (in the case of a Carry Amount, the Annual Contribution percentage in respect of the Annual Contribution for the tax year in which the Tax Attribute is utilized) provided for in this CCAA Plan and in the case of a Tax Refund Cash Payment (and income reasonably considered earned on such Tax Refund Cash Payments while held in the Imperial Supplemental Trust Account), 85.0% to the Imperial Global Settlement Trust Account and 15.0% to Imperial, in each case, 30 days following the expiry of the last applicable Normal Reassessment Period (or, such earlier time as determined by Imperial with the concurrence of the CCAA Plan Administrator, acting reasonably) in respect of the relevant taxation year of Imperial to which the Reserved Amount relates, being (i) in the case of an Annual Amount, the taxation year in which the relevant Annual Contribution is deducted in computing income for tax purposes, (ii) in the case of a Tax Refund Cash Payment, the taxation year to which the relevant Tax Refund relates and (iii) in the case of a Carry Amount, the taxation year to which the relevant Tax Attribute has been carried forward;

(b) to a relevant Tax Authority on account of a notice of assessment or reassessment of Taxes (including any related assessed interest or penalties) related to a Tax Matter of Imperial issued by a Tax Authority with the concurrence of the CCAA Plan Administrator (such concurrence not to be unreasonably withheld). Any amounts released to a Tax Authority on

behalf of Imperial shall be excluded from the Contributions made by Imperial at any time. For greater certainty, should there be a dispute regarding a notice of assessment or reassessment of Taxes, interest or penalties, the CCAA Plan Administrator, at the request of Imperial, shall transfer the amount requested by Imperial (not exceeding 100% of any Taxes, interest and penalties assessed) to the relevant Tax Authority pending final resolution of the dispute; or

(c) to Imperial, following termination of the Contribution Period with the concurrence of the CCAA Plan Administrator (such concurrence not to be unreasonably withheld).

Imperial shall only instruct the Bare Trustee to release Imperial Supplemental Trust Agreement Funds in accordance with the foregoing.

5.6 Annual Contributions

On or before the July 30th following each calendar year during the Contribution Period (or in the case of the final calendar year of the Contribution Period, on or before the 182nd day following the end of the Contribution Period), Imperial shall deposit into the Imperial Global Settlement Trust Account or the Imperial Supplemental Trust Account, as applicable, payments calculated in accordance with the Metric (collectively, the "**Annual Contributions**"), until such time as the total Contributions, in the aggregate, equal the Global Settlement Amount.

The CCAA Plan provides that net after-tax income is used in the calculation of the Annual Contributions in accordance with a metric ("**Metric**"). The Metric is the method by which, on an annual basis, the profits of the operating business of Imperial and any additional realization of assets are calculated, excluding the Alternative Products Business to be carved out in accordance with Section 5.7 ("**Net After-Tax Income")**. For greater certainty, the Metric will:

(a) Be based on the amount generated from all sources by Imperial, excluding Alternative Products;

(b) Include interest income (other than income earned on the Reserved Amounts held in the Imperial Supplemental Trust Account, until and only to the extent such income is released to Imperial);

(c) Include the proceeds of any disposition of any assets, including capital assets and intangible assets;

(d) Exclude one-time accounting adjustments that are non-operational in nature;

(e) Exclude one-time restructuring and global settlement related adjustments that are non-operational in nature (for greater certainty, this includes the recognition of any global settlement liability and/or associated expense of that liability). Subparagraph (e) is not intended to exclude cash expenses associated with CCAA Plan implementation including: (i) the Costs for the services of the CCAA Plan Administrators; (ii) the Costs for the services of the Claims Administrator (both as administrator and ~~agent~~PCC Agent)

in respect of the administration of the PCC Compensation Plan; (iii) the Costs for the services of the Administrative Coordinator; and (iv) the Costs for the services of the PCC Representative Counsel;

(f) Exclude interest expense to related parties; and

(g) Exclude any penalties and fines imposed by taxing and/or regulatory authorities.

The Annual Contributions required to be made for deposit into the Imperial Global Settlement Trust Account by Imperial for each year during the Contribution Period shall be calculated as follows:

(a) In years 1-5 (adjusted to take into account any stub period as appropriate, including eliminating the portion of the first year that occurs prior to the last day of the month prior to the Plan Implementation Date) following the last day of the month prior to the Plan Implementation Date, **85.0%** of the amount calculated pursuant to the Metric;

(b) In years 6-10 following the Plan Implementation Date, **80.0%** of the amount calculated pursuant to the Metric;

(c) In years 11-15 following the Plan Implementation Date, **75.0%** of the amount calculated pursuant to the Metric; and

(d) In year 16 following the Plan Implementation Date, **70.0%** of the amount calculated pursuant to the Metric, and continuing thereafter until the aggregate of the Contributions totals the Global Settlement Amount.

For greater certainty, the percentage of the Annual Contributions payable by Imperial shall commence at 85.0% in years 1-5 (adjusted to take into account any stub period as applicable) following the last day of the month prior to the Plan Implementation Date and, thereafter, shall be reduced in 5.0% increments every five years until the percentage reaches 70.0% in year 16, and shall continue fixed at 70.0% thereafter until such time as the Global Settlement Amount has been paid in full. Notwithstanding the foregoing and without limiting the Claimants' rights in respect of an Event of Default, Imperial shall only be permitted to reduce the percentage of the Annual Contributions by the next 5% increment provided that Imperial has made all of the payments of Annual Contributions due and owing for all prior periods.

The Annual Contributions to be made by Imperial for the first and final calendar years of the Contribution Period shall be pro-rated to ensure that the Global Settlement Amount is not exceeded.

5.7 Exclusion of Alternative Products from Metric

All revenues from Alternative Products and all proceeds from any disposition of any assets related to the Alternative Products shall be excluded from the Metric, and all capital expenditures, fees, costs, disbursements, indebtedness, liabilities, expenses and other expenditures of any kind whatsoever, irrespective of whether they are made in the Ordinary

Course of Business, that are made in respect of or relating to any Alternative Products shall be excluded from the Metric and shall not be charged against the revenue from Tobacco Products. Within sixty days before the Plan Implementation Date, Imperial shall provide to the CCAA Plan Administrators a list of all its Tobacco Products that shall be included in the Metric and a list of all its Alternative Products that shall be excluded from the Metric.

5.8 Contribution Period

~~The Tobacco Companies~~Imperial, RBH and JTIM shall only be required to pay Annual Contributions and Reserved Amounts into, respectively, the Imperial Global Settlement Trust Account and Imperial Supplemental Trust Account, the RBH Global Settlement Trust Account and RBH Supplemental Trust Account, and the JTIM Global Settlement Trust Account and JTIM Supplemental Trust Account during the period from the last day of the month prior to the Plan Implementation Date to the date that the aggregate amount of the Contributions paid into the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account (including the RBH CCAA Plan Administration Reserve) and, JTIM Global Settlement Trust Account equals the Global Settlement Amount (the "**Contribution Period**"), and upon payment of the Global Settlement Amount in full, the Tobacco Companies' obligations in respect of the CCAA ~~Plan~~Plans shall terminate. For greater certainty, the Contribution Period shall include the period of time during which any debt collection or other enforcement proceedings are pursued by any of the Claimants.

5.9 Several Liability

The obligations of the Tobacco Companies under their CCAA Plans to pay their respective Upfront Contributions, Annual Contributions and Reserved Amounts for deposit into ~~the~~their respective Tobacco Company's Global Settlement Trust ~~Account and~~Accounts and Tobacco Company's Supplemental Trust ~~Account~~Accounts, shall be several and not joint and several.

5.10 No Admission of Liability

Nothing in the CCAA Plan or in any other Definitive Document is or shall be deemed to be an admission of fact or liability of any kind by any member of the Tobacco Company Group.

5.11 Retention/Transfer of Cash

During the Contribution Period, in each year until the end of the Contribution Period, Imperial shall retain its cash, cash equivalents and investments earned in respect of that year in Canada until such time as the Annual Contribution and Reserved Amounts owing in respect of that fiscal year have been deposited into the Imperial Global Settlement Trust Account or Imperial Supplemental Trust Account. Each year, after such deposit has been made in respect of that year, and provided that the amounts of the Annual Contribution and Reserved Amounts are not in dispute between the Parties, Imperial shall be free to deal in its sole discretion with its respective share of the Net After-Tax Income and any amounts released from the Imperial Supplemental Trust Account to Imperial that remain with Imperial, including being free to transfer or distribute such monies outside of Canada in such manner as Imperial may

determine. Notwithstanding the foregoing, in the event that there is a dispute regarding the amount of Imperial's share of the Annual Contributions and/or the relevant Reserved Amounts:

(a) Imperial shall preserve and retain in Canada the amount that is in dispute out of its share of the Net After-Tax Income and any amounts released from the Imperial Supplemental Trust Account to Imperial in respect of that year until such time as such dispute is fully and finally resolved and the balance of the Annual Contribution and any relevant Reserved Amounts, if any, determined to be owing by Imperial to the Claimants has been deposited in full into the Imperial Global Settlement Trust Account and Imperial Supplemental Trust Account, as applicable, or as otherwise ordered by the CCAA Court; and

(b) Imperial shall be required to deposit into the Imperial Global Settlement Trust Account and the Imperial Supplemental Trust Account, as applicable, the amount of the Annual Contribution and/or Reserved Amounts, as applicable, that Imperial does not dispute is due and payable by it. After the dispute has been fully and finally resolved, Imperial shall be free to deal in its sole discretion with the balance remaining of its respective share of the Net After-Tax Income and any amounts released from the Imperial Supplemental Trust Account to Imperial, including being free to transfer or distribute such monies outside of Canada in such manner as Imperial may determine.

Provided that it is not alleged that RBH and JTIM are in any way implicated or involved in, or responsible for, the dispute regarding the amount of Imperial's share of the Annual Contributions and/or the amount of Imperial's Reserved Amounts, RBH and JTIM shall be free to deal in their sole discretion with their respective shares of the Net After-Tax Income and amounts released from the RBH Supplemental Trust Account to RBH and/or from the JTIM Supplemental Trust Account to JTIM that remain with RBH and JTIM, as applicable, including being free to transfer or distribute such monies outside of Canada in such manner as RBH and JTIM may determine.

5.12 Transparency of Payments by Tobacco Companies

The amounts of all Contributions and Reserved Amounts paid by Imperial pursuant to the terms of the CCAA Plan shall be fully disclosed to the Provinces and Territories and counsel for any Impacted Claimants, pursuant to and in accordance with the CCAA Plan ~~Administrators'~~Administrator Appointment Order, to enable the Provinces and Territories and any Impacted Claimants to verify that the Contributions and Reserved Amounts have been calculated accurately in accordance with the Metric and all other applicable terms of the Definitive Documents. ~~For greater certainty, the Tobacco Companies shall not merge their Contributions and Reserved Amounts and then blindly deposit them into the Global Settlement Trust Account.~~

5.13 Contribution Security

~~At least 10 Business Days~~On or prior to the Plan Implementation Date, Imperial and its Material Subsidiaries shall enter into an agreement ("**Contribution Security Agreement**") granting security, including a Deed of ~~Moveable~~Movable Hypothec, to the Collateral Agent for the exclusive benefit of the Claimants over all of its present and after

acquired assets, undertakings and properties and otherwise as may be agreed, to secure the obligations of Imperial to make the Annual Contributions and Reserved Amounts (the "**Contribution Security**"). Notwithstanding the foregoing, the Contribution Security Agreement shall not constitute an assignment, transfer, conveyance, mortgage, charge, pledge, hypothecation or grant of a security interest in any and all of the personal property, assets and undertakings of Imperial and its Material Subsidiaries relating solely to the Alternative Products Business. Recourse to the Contribution Security shall only be available upon the occurrence of an Event of Default which is not cured pursuant to Article 12, Section 12.3. The Collateral Agent shall have no rights to enforce the Contribution Security in the event of the occurrence of a Breach. The Contribution Security Agreement is attached to the CCAA Plan as Schedule "E", and the Deed of ~~Moveable~~Movable Hypothec as Schedule "F".

The Collateral Agent, to be engaged in accordance with the terms of the Imperial Collateral Agency Agreement which is subject to the approval of the CCAA Court, shall agree pursuant to the terms of ~~an~~any required intercreditor agreement on market terms to be agreed, to subordinate the Contribution Security to (i) any statutory deemed trusts; and (ii) any security granted (or to be granted) by Imperial to any lender in connection with an operating facility on market terms with a principal amount that does not exceed an amount to be agreed in respect of Imperial.

Subject to the terms of an NDA entered into between Imperial and the Claimants, Imperial shall provide to the Claimants the full particulars regarding the assets, undertakings and properties over which Imperial and its Material Subsidiaries shall grant security.

5.14 Parent and Tobacco Company Group Support through Intercompany Transactions

During the Contribution Period, Imperial's Parent and the relevant Affiliates within its Tobacco Company Group shall continue to provide to Imperial and its Subsidiaries shared services and other operational support ("**Intercompany Services**") pursuant to the Intercompany Transactions that are in place on the Plan Implementation Date, or new Intercompany Services that are part of a broader operational restructuring among Imperial's Tobacco Company Group. The provision of such Intercompany Services shall be (a) consistent with existing arrangements or past practice, or as otherwise approved by the CCAA Plan Administrators, and (b) in compliance with Applicable Law and subject to the Tobacco Company Group's transfer pricing policies across global markets, and (c) subject to normal course market adjustments. Any adjustments to Intercompany Services within Imperial's Tobacco Company Group shall not affect Imperial in a manner that is materially less favourable as compared to the terms on which similar Intercompany Services are provided to any other members of Imperial's Tobacco Company Group. The chief financial officer of Imperial shall certify that any adjustments to the Intercompany Services are consistent with the treatment of the other companies within the Tobacco Company Group. Any such certification shall not give rise to any personal liability on the part of the applicable certifying officer.

Imperial, its Parent and the relevant Affiliates within its Tobacco Company Group shall:

(a) maintain and not make any revision to or variation of the terms of any Intercompany Transaction, including the withdrawal, termination or cessation of the Intercompany Transaction; and

(b) shall maintain and not make any material change to its related party Canadian trademark and other intellectual property licensing arrangements, together with the structure and pricing methodology currently used for carrying on business in Canada,

except in compliance with the requirements set out in this Section 5.14.

In the event that Imperial is no longer Financially Viable due to circumstances beyond the control of Imperial or its Tobacco Company Group, Imperial's Parent may give the CCAA Plan Administrators, the Provinces and Territories, the Impacted Claimants and the other Tobacco Companies one year's notice of its intention to discontinue its Canadian operations. If the CCAA Plan Administrators are satisfied, based on the financial information made available to them by Imperial pursuant to the CCAA Plan, that Imperial is no longer Financially Viable due to circumstances beyond the control of Imperial or its Tobacco Company Group, then they will communicate such position to the Provinces and Territories and the Impacted Claimants. If each of the Provinces and Territories and the Impacted Claimants accept such position, then Imperial's Parent may discontinue the provision of shared services and other operational support on the date that the discontinuance takes effect.

The foregoing does not negate the prohibition against Imperial's Parent and relevant Affiliates within its Tobacco Company Group entering the market for Tobacco Products in Canada with any other company or entity in place of the discontinued business, or any other provision in the CCAA Plan except for the obligation to provide shared services and other operational support. For greater certainty, except through Imperial and its Material Subsidiary, Imperial's Parent and the relevant Affiliates within its Tobacco Company Group shall not directly or indirectly, including by (i) exporting or supplying Tobacco Products to Canada, (ii) licensing technology, trademarks and intellectual property, or (iii) providing services, engage in any business activity or have any direct or indirect involvement or participation in the market for Tobacco Products in Canada.

In the event that the CCAA Plan Administrators, the Provinces and Territories, the Impacted Claimants or other Tobacco Companies do not accept the position of Imperial and its Parent regarding the Financial Viability of Imperial's Canadian operation, Imperial and its Parent may bring the issue before the CCAA Court for determination.

5.15 Payment of Intercompany Claims

Any Intercompany Claim outstanding and due by Imperial as at the Effective Time may only be repaid by Imperial from its share of the Net After-Tax Income and amounts released from the Imperial Supplemental Trust Account, as applicable, that will remain with Imperial in each year after its Annual Contribution and any Reserved Amounts have been deposited into the Imperial Global Settlement Trust Account or Imperial Supplemental Trust Account, as applicable, the whole subject, however, to the terms of Article 5, Section 5.11 that govern the retention of its

share of funds in the event that the amount of the Annual Contribution or Reserved Amount is in dispute.

ARTICLE 6. ADMINISTRATION OF THE GLOBAL SETTLEMENT AMOUNT

6.1 Allocation of the Global Settlement Amount

Set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein are the terms that will govern the allocation of the Global Settlement Amount and the timing of the distributions thereof to the:

(a) Quebec Class Action Plaintiffs;

(b) Pan-Canadian Claimants;

(c) Provinces and Territories;

(d) Cy-près Foundation;

(e) Tobacco Producers; and

(f) *Knight* Class Action Plaintiffs.

6.2 Expert Evidence supporting Provincial HCCR Claims and Territorial HCCR Claims and Provincial and Territorial Allocation

Expert evidence informing, in part, and supporting the quantification of the Provincial HCCR Claims and the Territorial HCCR Claims, and the allocation of the Provinces and Territories Settlement Amount among the Provinces and Territories, includes the Harrison Report that is attached to this Plan as Schedule "G". Dr. Harrison's curriculum vitae is attached to the CCAA Plan as Schedule "H". The Provinces and Territories Settlement Amount shall be apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3.

6.3 Expert Evidence supporting the Pan-Canadian Claimants' Compensation Plan

Expert evidence informing, in part, and supporting the development, formulation and quantification of the PCC Compensation Plan includes the Jha Report that is attached to this Plan as Schedule "I". Dr. Jha's curriculum vitae is attached to the CCAA Plan as Schedule "J".

6.4 Consideration for Settlement of *Knight* Class Action

The consideration for the settlement of the *Knight* Class Action shall be the contribution to the Cy-près Fund and the payment of the *Knight* Class Counsel Fee.

6.5 Investment of Contributions and Reserved Amounts pending Disbursement

The Contributions and Reserved Amounts paid into the Imperial Global Settlement Trust Account ~~and Supplemental Trust Account~~, Imperial PCC Trust Account, Imperial QCAP Trust Account, and Imperial Cy-près Trust Account, as well as the monies deposited into the Imperial Miscellaneous Claims Fund, Imperial CCAA Plan Administration Reserve Account and the Imperial PCC Compensation Plan Reserve Account, shall be invested in accordance with ~~approved investment guidelines,~~Investment Guidelines pending disbursement to the Claimants and any other applicable payees. Imperial shall adhere to the Investment Guidelines at all times when giving instructions to the Bare Trustee in respect of the Reserved Amounts held in the Imperial Supplemental Trust Account. Imperial shall not terminate any investment agreement with, or otherwise attempt to replace, any investment manager engaged to invest the amounts in the Imperial Supplemental Trust Account without the approval of the CCAA Court.

ARTICLE 7. ESTABLISHMENT AND ADMINISTRATION OF QUEBEC CLASS ACTION ADMINISTRATION PLAN

7.1 Purpose of the Quebec Administration Plan

The Quebec Administration Plan will provide direct compensation in the form of monetary payments to QCAPs who meet the criteria to qualify as *Blais* Class Members pursuant to the judgments in the Quebec Class Actions. The Quebec Administration Plan is attached to the CCAA Plan as Schedule "K".

The Court-Appointed Mediator and the Monitors recommend that Epiq be approved by the CCAA Court for appointment as the Claims Administrator to manage the administration of the claims processes for both the Quebec Administration Plan and the PCC Compensation Plan. Attached to the CCAA Plan as Schedule "L" is an overview of Epiq's complex claims administration experience, an eleven page list of Epiq's legal administration projects, a description of Epiq's Tobacco Claims Pre-Settlement Support Program, and the resumes of the key professional management personnel who will be assigned to the administration of the Quebec Administration Plan and the PCC Compensation Plan.

~~The~~Upon the recommendation of the Court-Appointed Mediator and the Monitors ~~recommend that~~, pursuant to the Sanction Order, the CCAA Court approved the appointment of Daniel Shapiro, K.C. ~~be approved for appointment~~ as the Administrative Coordinator in respect of the administration of both the Quebec Administration Plan and the PCC Compensation Plan. Mr. Shapiro's curriculum vitae is attached to the CCAA Plan as Schedule "M".

The following table summarizes the compensation available to Eligible *Blais* Class Members under the Quebec Administration Plan:

Quebec Class Action Administration Plan		
Column 1 **Compensable Disease**	**Compensation Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Column 2 **Compensation Payment for Eligible *Blais* Class Members who started to smoke before January 1, 1976**	**Column 3** **Compensation Payment for Eligible *Blais* Class Members who started to smoke on or after January 1, 1976 (80% of Column 2)**
Lung Cancer	$100,000	$80,000
Throat Cancer	$100,000	$80,000
Emphysema/COPD (GOLD Grade III or IV)	$30,000	$24,000

7.2 Quebec Administration Plan is subject to the Approval of the CCAA Court

The CCAA Court shall hear and determine the proceedings relating to the approval of the Quebec Administration Plan, including the approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs in the Quebec Class Actions, and the approval of the Quebec Class Counsel Fee.

Matters relating to the ongoing supervision of the Quebec Administration Plan shall be heard and determined jointly by the CCAA Court and the Quebec Superior Court. In performing this function, the CCAA Court and the Quebec Superior Court may communicate with one another in accordance with a protocol to be worked out and established by them.

~~No~~After the Plan Implementation Date, no changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior Court ~~as set out in an Order issued by the CCAA Court~~.

7.3 Release of Cash Security Deposits

~~The~~Pursuant to the Cash Security Deposits Order, the Cash Security Deposits, which form part of the Upfront Contributions, shall be released from suretyship prior to the Plan Implementation Date and shall be deposited by the Minister of Finance of Quebec into the Imperial Global Settlement Trust Account~~.~~ and the RBH Global Settlement Trust Account, as applicable. Notwithstanding the foregoing, the Minister of Finance of Quebec may

deposit the Cash Security Deposits into the Imperial Global Settlement Trust Account and the RBH Global Settlement Trust Account, as applicable, in whole or in part as soon as practicable after the Plan Implementation Date.

7.4 QCAP Trust ~~Account~~Accounts

The QCAP Settlement Amount, less the QCAP Cy-près Contribution, shall be paid from the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account and deposited, respectively, into the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account for the benefit of the *Blais* Class Members. The proportionate shares of the QCAP Settlement Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of year 1 following the Plan Implementation Date and any subsequent years until the QCAP Settlement Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in that year.

From time to time, upon the submission of a requisition by the Claims Administrator, the CCAA Plan Administrators shall authorize the advancement of instalments of funds from the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account to the Claims Administrator's trust account designated for the Quebec Administration Plan, which shall be held in the Bank for the benefit of the *Blais* Class Members, to enable the Claims Administrator to make Compensation Payments to Eligible *Blais* Class Members.

7.5 Payment of QCAP Cy-près Contribution to Cy-près Trust Account

The payment of the QCAP Cy-près Contribution in the amount of $131 million shall be the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment constituting the indirect benefit to the *Létourneau* Class Members. The QCAP Cy-près Contribution shall be ~~deposited into the Cy-près Trust Account~~paid from the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account and deposited, respectively, into the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account for the benefit of the Cy-près Foundation. The proportionate shares of the Cy-près Fund which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 2, 3, 4 and 5 following the Plan Implementation Date and any subsequent years until the Cy-près Fund has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

7.6 No Solicitation of *Blais* Class Members

No Persons other than the Quebec Class Counsel, their agent Raymond Chabot, the Claims Administrator, or any Person specifically authorized by any of the foregoing Persons or by the CCAA Court, shall solicit *Blais* Class Members in order to assist them with the preparation or submission of their Proofs of Claim under the Quebec Administration Plan.

ARTICLE 8. ESTABLISHMENT AND ADMINISTRATION OF PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

8.1 Purpose of the PCC Compensation Plan

The Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") will provide direct compensation in the form of monetary payments to PCCs who fulfill all of the following criteria ("**PCC Eligibility Criteria**"):

(a) On the date that a PCC submits their claim to the PCC Compensation Plan:

  (i) If the PCC is alive, they must reside in a Province or Territory in Canada, or

  (ii) If the PCC is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

(b) The PCC was alive on March 8, 2019;

(c) Between January 1, 1950 and November 20, 1998, the PCC smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies;

(d) Between March 8, 2015 and March 8, 2019 ("**PCC Claims Period**"), the PCC was diagnosed with:

  (i) Primary lung cancer ("**Lung Cancer**"),

  (ii) Primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx ("**Throat Cancer**"), or

  (iii) Chronic obstructive pulmonary disease (GOLD Grade III or IV only) (collectively, the "**PCC Compensable Diseases**"); and

(e) On the date of the diagnosis with a PCC Compensable Disease the PCC resided in a Province or Territory in Canada.

The following table summarizes the compensation which will be available under the PCC Compensation Plan:

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PCC Compensation Plan		
Column 1 **PCC Compensable Disease**	**Individual Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Column 2 **Compensation for PCCs who started to smoke before January 1, 1976** **(60% of damages awarded to Quebec Class Action Plaintiffs)**	**Column 3** **Compensation for PCCs who started smoking on or after January 1, 1976** **(80% of Column 2)**
Lung Cancer	$60,000	$48,000
Throat Cancer	$60,000	$48,000
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400

The following documents are attached as Schedules to the CCAA Plan:

(a) The document entitled "Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis" dated December 5, 2024 is attached to the CCAA Plan as Schedule "N";

(b) The Jha Report is attached to the CCAA Plan as Schedule "I"; and

(c) The Analysis of Limitations Law applicable to Pan-Canadian Claimants dated September 2, 2020 is attached to the CCAA Plan as Schedule "O".

8.2 PCC Compensation Plan

The CCAA Court shall hear and determine the proceedings relating to the approval of the PCC Compensation Plan. The PCC Compensation Plan is attached to the CCAA Plan as Schedule "P". ~~The~~Upon the recommendation of the Court-Appointed Mediator and the Monitors ~~recommend that Epiq be approved by~~, pursuant to the Sanction Order, the CCAA Court ~~for~~approved the appointment of Epiq as the Claims Administrator to manage the administration of the claims processes for both the Quebec Administration Plan and the PCC Compensation Plan. The duties and responsibilities of the Claims Administrator in connection with such appointment, as well as the duties and responsibilities of Epiq in its role as PCC

Agent, are set out in the Claims Administrator Order, PCC Compensation Plan and Quebec Administration Plan.

Matters relating to the ongoing supervision of the PCC Compensation Plan shall be heard and determined solely by the CCAA Court.

8.3 PCC Trust ~~Account~~Accounts

The PCC Compensation Plan Amount shall be paid from the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account and deposited ~~into a segregated interest-bearing trust account or trust accounts (“~~, respectively, into the Imperial PCC Trust Account~~”) held in the Bank~~, RBH PCC Trust Account and JTIM PCC Trust Account for the benefit of the Pan-Canadian Claimants. The proportionate shares of the PCC Compensation Plan Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial PCC Trust Account, RBH PCC Trust Account and JTIM PCC Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 1 and 2 following the Plan Implementation Date and any subsequent years until the PCC Compensation Plan Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

From time to time, upon the submission of a requisition by the Claims Administrator, the CCAA Plan Administrators shall authorize the advancement of instalments of funds from the Imperial PCC Trust Account, RBH PCC Trust Account and JTIM PCC Trust Account to the Claims Administrator’s trust account designated for the PCC Compensation Plan, which shall be held in the Bank for the benefit of the Pan-Canadian Claimants, to enable the Claims Administrator to make Individual Payments to Eligible Pan-Canadian Claimants.

8.4 No Solicitation of Pan-Canadian Claimants

No Persons other than the PCC Representative Counsel, ~~their agent Epiq~~the PCC Agent, the Claims Administrator, or any Person specifically authorized by any of the foregoing Persons or by the CCAA Court, shall solicit Pan-Canadian Claimants in order to assist them with the preparation or submission of their PCC Claim Packages under the PCC Compensation Plan.

ARTICLE 9. ESTABLISHMENT AND ADMINISTRATION OF THE CY-PRÈS FOUNDATION

9.1 Purpose of the Cy-près Foundation

The Cy-près Fund will be administered by a public charitable foundation (“**Cy-près Foundation**”) to be established as part of the implementation of the CCAA Plan. The Cy-près Foundation shall be independent and free from any influence or interference by any of the Claimants, Tobacco Companies, Tobacco Company Groups, or any potential or actual beneficiary of the Cy-près Foundation. Although it is recognized that the

governance of the Cy-près Foundation will be independent and free from any influence or interference, the Cy-près Foundation shall remain under the jurisdiction of the CCAA Court.

The Cy-près Fund will provide consideration for the full and final settlement and release of all claims and potential claims of PCCs who are not receiving direct compensation payments from the PCC Compensation Plan, and *Létourneau* Class Members who are not receiving direct compensation payments from the Quebec Administration Plan, but will be indirectly benefited by falling within the scope of the Cy-près Foundation. This broad group of claimants includes the following Persons and any affected family members or estates:

(a) Smokers suffering from Lung Cancer or Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) who are outside the claims period or who smoked less than the requisite Twelve Pack-Years or, in the case of Emphysema/COPD, were not classified as GOLD Grade III or IV or the equivalent;

(b) Smokers who have tobacco-related harms other than Lung Cancer or Throat Cancer and Emphysema/COPD (GOLD Grade III or IV) or the equivalent; and

(c) Persons who smoke or have smoked Tobacco Products who have not yet or may never develop a tobacco-related harm.

The guiding principle is that the Cy-près Foundation must maintain a rational connection between the varying circumstances of the diverse group of PCCs and *Létourneau* Class Members covered by the Cy-près Fund and the Cy-près Foundation's purpose which is to fund research, programs and initiatives focused on improving outcomes in tobacco-related diseases that will provide indirect benefits to such Persons. This guiding principle will apply throughout the duration of the Cy-près Foundation's existence to the work product generated by the research and the programs and initiatives funded by the Cy-près Foundation.

The payment of the QCAP Cy-près Contribution in the amount of $131 million shall be the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment.

Upon the recommendation of the PCC Representative Counsel, the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Dr. Robert Bell, MDCM, MSc, FRCSC, FACS, FRCSE (Hon), ~~will~~may be appointed by the CCAA Court to serve as the initial Chair of the Cy-près Foundation. Dr. Bell's resume and curriculum vitae are attached to the CCAA Plan as Schedule "Q" and Schedule "R" respectively. Should Dr. Bell decline to have his name put forward such other designate as the PCC Representative Counsel, the Court-Appointed Mediator and the Monitors may see fit to recommend will be advanced for consideration by the CCAA Court.

The document entitled "Cy-près Fund: Methodology and Analysis" is attached to the CCAA Plan as Schedule "S".

9.2 Funding the Cy-près Foundation

The Cy-près Fund shall be paid ~~from the~~in the aggregate amount set out in Article 16 from the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account and deposited~~ into a segregated interest-bearing trust account or trust accounts (~~", respectively, into the Imperial Cy-près Trust Account~~") held in the Bank~~, RBH Cy-près Trust Account and JTIM Cy-près Trust Account for the benefit of the Cy-près Foundation. The proportionate shares of the Cy-près Fund which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 2, 3, 4 and 5 following the Plan Implementation Date and any subsequent years until the Cy-près Fund has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years. The Cy-près Fund shall not be transferred to the Cy-près Foundation until such time as all aspects of the establishment of the Cy-près Foundation as set out in Section 9.4 herein have been given final approval by the CCAA Court, and the Imperial Cy-près Trust Account ~~has~~, RBH Cy-près Trust Account and JTIM Cy-près Trust Account have been duly established in the Bank. Following such time, the Cy-près Fund, including all amounts held in the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account will be transferred to, and held by, the Cy-près Foundation. Following the transfer of such amounts to the Cy-près Foundation, any further payments to the Cy-près Foundation to be made by Imperial, RBH and JTIM shall be paid, respectively, from the Imperial Global Settlement Trust Account, the RBH Global Settlement Trust Account and the JTIM Global Settlement Trust Account and deposited to the Cy-près Foundation. The proportionate shares of the Cy-près Fund which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, the RBH Global Settlement Trust Account and the JTIM Global Settlement Trust Account to the Cy-près Foundation shall be the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

9.3 Cy-près Foundation Terms of Reference

The Terms of Reference of the Cy-près Foundation are set out below:

"The Foundation for Improved Outcomes in Tobacco-Related Disease" (FIORD)

Terms of Reference

Introduction: This document describes the terms of reference for the Cy-près Foundation.

Foundation Name: The name of the Cy-près Foundation must relate clearly to the purpose of the Cy-près. The name **"The Foundation for Improved Outcomes in Tobacco-Related Disease"** will serve as the corporate name along with the acronym "FIORD". This name will be used on the Cy-près Foundation's website and other presentation materials.

Purpose of the Cy-près Foundation: The Cy-près Foundation's purpose is to fund research, programs and initiatives focused on improving outcomes in tobacco-related diseases. The

Cy-près Foundation will indirectly benefit users of Tobacco Products and their affected family members or estates who are not directly compensated through the Quebec Administration Plan or PCC Compensation Plan. The smokers who are directly compensated (through the Quebec Administration Plan and PCC Compensation Plan) include individuals suffering from Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) as defined in those plans.

The Cy-près Foundation will not make any monetary payments to individuals making claims for tobacco-related harms. Those individuals who are to receive monetary compensation will do so through either the Quebec Administration Plan or PCC Compensation Plan in accordance with the provisions of those plans.

The tobacco users who are not directly compensated but will be indirectly benefited by falling within the scope of the Cy-près include the following Persons and any affected family members or estates:

i) Smokers suffering from Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) who are outside the claims period or who smoked less than the requisite Twelve Pack-Years or, in the case of Emphysema/COPD, were not classified as GOLD Grade III or IV or the equivalent.

ii) Smokers who have tobacco-related harms other than Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV) or the equivalent.

iii) Persons who smoke or have smoked Tobacco Products and have not yet or may never develop a tobacco-related harm.

Vision for the Cy-près Foundation: Canadians will experience improved diagnosis, treatment and outcomes for tobacco-related cancers, Emphysema/COPD and other tobacco-related harms.

Mission of the Cy-près Foundation: The Cy-près Foundation will indirectly benefit current, past and future smokers and their families by funding research, programs and initiatives regarding tobacco-related cancers, Emphysema/COPD and other illnesses and conditions which are reasonably and rationally connected to tobacco-related harms. The research, programs and initiatives that are funded by the Cy-près Foundation will achieve earlier diagnosis, better treatment and improved outcomes for Persons suffering from these diseases.

Values of the Cy-près Foundation: The Cy-près Foundation will focus on: the inherent value of the research, program or initiative from the standpoint of its indirect benefit to Persons covered by the Cy-près and Canadians at large; awareness of the need to maintain a "rational connection" between the work supported by the Cy-près Foundation and the individuals benefitting from the Cy-près; devotion to principles of best evidence and expert peer review; emphasis on collaboration to increase the impact of research funding while limiting Cy-près Foundation overhead costs to maximize the indirect benefit to individuals who fall within the scope of the Cy-près; and, insistence that Cy-près Foundation funded research, programs and initiatives reflect the principles of health equity and opportunity for inclusion of First Nations, Metis and Inuit people.

What Will Be Eligible for Consideration for Support by the Cy-près Foundation: Proposals regarding research, programs and initiatives falling within the scope of the Cy-près will be received by the board of directors of the Cy-près Foundation ("**Foundation Board**") for consideration for financial or other support from the Cy-près Foundation. Programs and initiatives aimed at reducing or preventing tobacco use in Canada are outside of the scope of the Cy-près because they fall within the purview of the Provinces and Territories, involving policy issues and advocacy. Accordingly, such programs and initiatives will not be considered for funding or other support from the Cy-près Foundation.

The fact that a proposal requesting funding for research or a program or initiative is received by the Cy-près Foundation for consideration does not mean that it will necessarily be awarded a grant of funding or other support. The decision regarding whether to provide funding for a proposal is within the sole discretion of the Cy-près Foundation and is not reviewable once it has received approval by the CCAA Court.

Early works:

- Establish "**The Foundation for Improved Outcomes in Tobacco-related Disease**" as a tax-exempt charitable public foundation.

- Recruit a neutral and independent board that will provide oversight of the Cy-près Foundation's strategy for funding research, programs and initiatives supported by the Cy-près Foundation. The Foundation Board will also develop and oversee the financial and investment strategy for the Cy-près Foundation.

- Undertake a process of consultation with interested parties and members of the public across Canada led by the Chair of the Cy-près Foundation to better understand their concerns and gather suggestions for improving the present structure for diagnosis, treatment and palliation of Persons suffering from tobacco-related cancers, Emphysema/COPD and other tobacco-related harms.

- Develop a strategic plan for the implementation of the intended activities of the Cy-près Foundation.

Potential Areas of Cy-près Foundation Financial Support:

- Improving methods for screening and diagnosis of tobacco-related cancers.

- Establishing best practices for diagnosis and treatment of tobacco-related cancers, Emphysema/COPD and other tobacco-related harms and increasing the likelihood that Canadians can achieve access to best practice care of these diseases.

- Researching the treatment of nicotine addiction and dependence, and tobacco use in Canada.

- Researching the effective treatment and palliation of tobacco-related diseases.

- Services and supportive health care to reduce the burden on and enhance the health and quality of life of Canadians living with tobacco-related diseases and their families.

Benefit to all Canadians:

- In addition to benefiting Canadians who have smoked, research funded by the Cy-près Foundation has the potential to determine whether screening of higher risk populations and potentially all Canadians can identify cancers at earlier stages of oncogenesis when treatment is less morbid and potential cure is more likely.

- Expanded learnings from Cy-près Foundation supported research into tobacco-related cancers, Emphysema/COPD and tobacco-related diseases, as well as areas yet to be identified, will provide a collateral benefit to members of the broader Canadian public. In fulfilling the Cy-près Foundation's mandate, it is anticipated that the broader Canadian population will benefit from the knowledge generated by this work.

9.4 CCAA Court Approval of Establishment of Cy-près Foundation (in the period after the Sanction Hearing and prior to Final Approval of the Cy-près Foundation)

The establishment of the Cy-près Foundation will take place in two phases as set forth herein: the first occurring at the Sanction Hearing, and the second occurring at the hearing for the final approval by the CCAA Court of the Cy-près Foundation, so as to permit the finalization of the administrative aspects of the Cy-près Foundation.

The establishment of the Cy-près Foundation will be subject to the final approval of the CCAA Court after the Cy-près Foundation has been created and the essential requirements have been fulfilled including:

(a) Drafting the goals, objects and purpose of the Cy-près Foundation;

(b) Preparing the governing documents which will establish the legal entity that will constitute the Cy-près Foundation in accordance with CRA rules for registered charities;

(c) Establishing the legal entity of the Cy-près Foundation;

(d) Drafting the governance structure for the Cy-près Foundation, including matters relating to quorum, voting, frequency of the meetings of the Foundation Board, and other organizational and governance matters including whether and, if so, to what extent the capital can be encroached upon;

(e) Pursuant to Article 9, Section 9.5, appointing the requisite Persons who will be responsible for the management and operation of the Cy-près Foundation which, for the sake of ease of reference, shall be referred to herein as the directors, including the Chair, of the Cy-près Foundation, who together shall constitute the Foundation Board;

(f) Applying for and acquiring from the CRA status for the Cy-près Foundation as a registered charity;

(g) Setting up the requisite management controls and system of books and records; and

(h) Establishing the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account in the Bank.

Once the Sanction Order has been granted, the Cy-près Foundation shall be compliant with all legal, technical and other requirements to enable the establishment of the Cy-près Fund and the registration and operation of the Cy-près Foundation as a charitable public foundation.

It is understood that, after the CCAA Court has rendered the Sanction Order approving the CCAA Plan, the CCAA Plan Administrators may, on an interim basis and consistent with the Terms of Reference of the Cy-près Foundation, proceed to engage in the work of establishing the Cy-près Foundation, including attending to the completion of the essential requirements set out in subparagraphs (a) to (h) above.

The CCAA Plan Administrators will seek an Interim Maintenance Order pertaining to the operation and financial support of the putative Cy-près Foundation pending fulfillment of the above requirements and approval by the CCAA Court.

The CCAA Plan Administrators will be required to seek final approval by the CCAA Court of the Cy-près Foundation once the requisite steps to establish the Cy-près Foundation have been completed. The CCAA Plan Administrators shall supply reports to the CCAA Court affirming the foregoing.

9.5 Appointment of Board of Directors and Chair of Cy-près Foundation (in the period after the Sanction Hearing and prior to Final Approval of the Cy-près Foundation)

The Foundation Board shall be comprised of ten neutral and independent directors, including the Chair of the Cy-près Foundation. The directors shall be independent of any proposal submitted to the Cy-près Foundation. In order to provide meaningful representation of the PCCs, the PCC Representative Counsel, in consultation with the Court-Appointed Mediator and the CCAA Plan Administrators, shall nominate five directors (and fill any requisite vacancies thereof) to serve on the Foundation Board. The Chair of the Cy-près Foundation, in consultation with the Court-Appointed Mediator and the CCAA Plan Administrators, shall nominate four directors to serve on the Foundation Board. The appointment of the ten directors, including the Chair, to the Foundation Board shall be ratified by the CCAA Plan Administrators and be subject to the approval of the CCAA Court. Foundation Board members shall serve a term of two years as to be further described in the bylaws of the Cy-près Foundation.

9.6 Process for soliciting and selecting proposals for funding by the Cy-près Foundation

The Foundation Board shall establish a secretariat and direct its activities to facilitate the effective and efficient governance, administration and operation of the Cy-près Foundation which will include the solicitation, receipt, review and evaluation of the merits of proposals submitted by individuals and organizations seeking distributions from the Cy-près Fund.

The Foundation Board shall establish the criteria, reflective of the mission of the Cy-près Foundation, for applicants to qualify to receive distributions from the Cy-près Fund. The

Foundation Board shall publish requests for proposals soliciting the submission of proposals from interested individuals and organizations seeking financing and support for research, programs and initiatives which fall within the scope of the mission of the Cy-près Foundation. The requests for proposals will specify that a proposal should include, among other things:

(a) Background information regarding the organization or institution seeking funding, including its history, mission statement, research mandate, strategic plan, goals and objectives;

(b) The curriculum vitae of the researcher or project manager as applicable to the research, program or initiative to establish that they have the appropriate qualifications and expertise to undertake the research, program or initiative;

(c) A declaration by the applicant that there is no real or perceived conflict of interest between the applicant's interest in the research, program or initiative and the applicant's private, professional, business and/or public interests;

(d) A statement of how the research, program or initiative is aligned with the mission of the Cy-près Foundation;

(e) A scientific abstract or other description of the research, program or initiative, including methodology and analysis and the expected product or result of the work of the research, program or initiative, together with the expected indirect benefit of the work to the individuals falling within the scope of the Cy-près and Canadians at large;

(f) The term (in months/years) for which funding is sought and the proposed start date and end date of the research, program or initiative;

(g) The amount of funding requested;

(h) The budget for the expenditure of the funding; and

(i) Disclosure of the financial accountability policies, administrative systems, procedures and controls in place to ensure the funds distributed from the Cy-près Fund are used appropriately in accordance with the highest ethical and financial standards.

Once proposals are received by the secretariat, the Foundation Board will submit the proposals which it clears to go forward as having met the preliminary requirements to an independent organization for peer review to enable the Foundation Board to determine whether each proposal is sufficiently meritorious to be further advanced in the process for approval. Once cleared through the peer review process, the Foundation Board will ascertain which proposals it wishes to advance, the priority, timing, amounts to be allocated to each successful proposal, and duration or term of a successful proposal to completion, as well as any other pertinent questions. This will include oversight and reporting requirements as well as other conditions attached to a successful grant of funds. The Cy-près Foundation has no duty to grant, nor shall there be any expectation to receive, any financial or other support for any research, program or initiative which is sought from the Cy-près Foundation.

Once a proposal is accepted by the Foundation Board, it will be submitted together with supporting materials to the CCAA Plan Administrators for review. The Foundation Board will also provide a copy of the proposal together with supporting materials to the PCC Representative Counsel. If accepted by the CCAA Plan Administrators, the proposal will be submitted with or without a recommendation by the CCAA Plan Administrators to the CCAA Court for approval. Until such time as the final CCAA Court approval is finalized, a proposal shall not be deemed to have been approved.

The grants submitted by the Foundation Board through the CCAA Plan Administrators for approval by the CCAA Court will be conducted annually. The list of grants shall be prioritized, supported by a strategic plan, a budget and the peer reviews.

The CCAA Plan Administrators shall be empowered to retain the services of such experts as they deem necessary to advise them in regard to the foregoing and in respect of any and all endeavours in connection with the establishment and operation of the Cy-près Foundation.

9.7 Reporting by approved recipients of distributions from the Cy-près Fund

The approved recipients of distributions from the Cy-près Fund will be required to, among other things:

(a) Periodically submit financial reports to the Cy-près Foundation regarding the receipts and expenditures on the research, program or initiative;

(b) Periodically submit written progress reports to the Cy-près Foundation providing details of the progress on the research, program or initiative and future work plans;

(c) Submit a written final report to the Cy-près Foundation; and

(d) At the end of the term of the research, program or initiative, will return any unexpended funds to the Cy-près Foundation.

9.8 Reporting by Cy-près Foundation to CCAA Plan Administrators and CCAA Court

Not less frequently than annually, the Chair of the Cy-près Foundation shall prepare a written report for submission to the CCAA Plan Administrators and thereafter for filing with the CCAA Court that includes reports on the financial status of the Cy-près Foundation (including capital, interest earned, distributions made, etc.) and the activities of the Cy-près Foundation for the period covered by the report. A copy of this report shall be provided to PCC Representative Counsel.

9.9 Role of the CCAA Plan Administrators and the CCAA Court

The CCAA Court is responsible for the ultimate supervision of the Cy-près Foundation pursuant to the terms of the CCAA Plan.

The CCAA Plan Administrators are designated in the CCAA Plan to be the overseers of the Cy-près Foundation and will function as the intermediaries relative to the supervisory role of the

CCAA Court. In this capacity, the CCAA Plan Administrators will gather the data and information concerning the Cy-près Foundation that will be of significance to the CCAA Court when it approves various functions of the Cy-près Foundation as it will be required to do from time to time.

The CCAA Plan Administrators will report to the CCAA Court regarding the activities of the Cy-près Foundation annually, or more frequently as they deem necessary. Accordingly, the Chair of the Foundation Board shall communicate with the CCAA Plan Administrators when the Cy-près Foundation's reports are put forward for approval by the CCAA Court. Similarly, this process will be adhered to when the Cy-près Foundation seeks the approval of the CCAA Court in advance of proceeding with matters, other than purely administrative matters, which entail financial expenditures or commitments. All reports provided by the Chair of the Foundation Board to the CCAA Plan Administrators and all reports provided by the CCAA Plan Administrators to the CCAA Court in relation to the Cy-près Foundation shall be provided to the PCC Representative Counsel.

9.10 Term of Operation of Cy-près Foundation

The Cy-près Foundation shall not be dissolved, nor shall its work be terminated until such time as specified by the CCAA Court in the Sanction Order or such further Order of the CCAA Court.

ARTICLE 10. INFORMATION TO BE PROVIDED DURING THE CONTRIBUTION PERIOD

10.1 Annual Business Plans

Notwithstanding any terms or conditions of any Definitive Documents, Imperial and any members of its Tobacco Company Group, as applicable, shall comply with all their obligations pursuant to Article 10 herein. On an annual basis during the Contribution Period, Imperial shall provide to the CCAA Plan Administrator a rolling five-year operating and capital business plan approved by Imperial's Canada leadership team (the "**Business Plan**") that shall be consistent with the Definitive Documents and, without limitation, shall include the following:

(a) The same schedules and level of detail as Imperial has provided to the Claimants during the pendency of the CCAA Proceedings including, for greater certainty, five-year projections for Imperial's income statement, balance sheet, cash flow statement, gross margin schedule, total margin schedule, Intercompany Transaction details, taxes and government levies schedule, operating costs schedule, statement of financial position, and summary of assumptions and trends, and, until such time as Imperial shall have transferred all of its assets, Indebtedness, liabilities and business relating to its current and future Alternative Products to an unrelated company, a Canadian Affiliate of its Parent, or a Canadian Subsidiary of any other company within its Tobacco Company Group pursuant to Article 4, Section 4.1 herein, the particulars of the determination of the net income attributable to the Alternative Products;

(b) Imperial's plans to make capital expenditures ("**CapEx**") that:

(i) Are reasonably necessary for the preservation of its assets, undertakings and properties or its business (including payments on account of insurance, maintenance and security services),

(ii) Are reasonably necessary to replace or supplement its assets, undertakings or properties, or

(iii) Are otherwise of benefit to the business; and

(c) The framework, elements and pricing of the intercompany charges for the Intercompany Services which the Parent and relevant Affiliates of Imperial shall continue to provide to Imperial through Intercompany Transactions, subject to the provisions of the CCAA Plan and in accordance with the Definitive Documents.

The CCAA Plan Administrator shall review the Business Plan for Imperial on an annual basis, and may suggest non-binding revisions or amendments to Imperial. The CCAA Plan Administrator may advise the Provinces, Territories and any Impacted Claimants of such suggestions. The suggestions of the CCAA Plan Administrator shall be considered in good faith by Imperial.

10.2 Quarterly and Annual Information

10.2.1 Annual Financial Information

On or before the 90th day following the end of each fiscal year during the Contribution Period, Imperial shall provide the CCAA Plan Administrator with the following financial information:

(a) An audited financial statement ("**Annual Financial Statement**");

(b) A schedule providing the particulars by Affiliate of all receipts and disbursements in respect of all of Imperial's Intercompany Transactions;

(c) A report that identifies and discusses the differences between Imperial's financial performance forecast in its Business Plan and its actual financial performance in each fiscal year during the Contribution Period; and

(d) All other relevant assumptions, details and schedules that support the Annual Financial Statement.

10.2.2 Information to be provided by Imperial in Annual MD&A

The Business Plan which Imperial shall provide annually during the Contribution Period to the CCAA Plan Administrator shall be accompanied by a management discussion and analysis ("**MD&A**") which includes disclosure of information regarding the following matters that is of a similar level of disclosure as in the CCAA Proceedings to enable

the CCAA Plan Administrator and the Claimants to understand and assess the impact on and associated risk to Imperial's performance of its obligations under the Definitive Documents:

(a) **Transfer Pricing Arrangements** - Any plan to change any of Imperial's existing intercompany transfer pricing arrangements;

(b) **Intercompany Transaction Changes** - Any plan to enter into a new Intercompany Transaction or amend the terms of an existing Intercompany Transaction which may only be undertaken in compliance with the requirements set out in Article 5, Section 5.14 herein;

(c) **Intercompany Transaction Terminations** - Any plan to not renew, not extend or otherwise terminate an Intercompany Transaction;

(d) **Change in Location** - Any plan to move Imperial's head office or other premises and/or terminate any lease of the premises housing such offices;

(e) **Disposition of Assets** - Any plan to dispose of and/or transfer material assets exceeding $5 million in any one transaction or $10 million in the aggregate, including manufacturing equipment, trademarks, intellectual property and any other intangible assets, that are material to Imperial's conduct of its Ordinary Course of Business;

(f) **Termination of Employees** - Any plan to terminate an operationally significant number of employees of Imperial;

(g) **Change in Executive Management Team** - Any planned or anticipated changes to Imperial's executive management team in regard to both complement and personnel;

(h) **CapEx** - Imperial's CapEx budget, including any plans to make material capital expenditures and dispose of and/or transfer assets;

(i) **Cash Security Arrangements** - Any planned new cash security arrangements or other treasury arrangements, or planned amendments to cash security arrangements or treasury arrangements including: the use of concentration accounts, cash sweeps, increased or new escrow, and deposit or pledged asset requirements;

(j) **Cash Commitments** - Any planned new or amended cash commitments or deposits required that are in excess of $10 million in the aggregate, whether occurring in any one situation, or series of related situations, or series of related transactions;

(k) **Financing Arrangements** - Any planned new or amended financing arrangements into which Imperial proposes to enter, that are in excess of $10 million in the aggregate, whether occurring in any one situation, or series of related situations, or series of related transactions, including full particulars regarding the anticipated security and financing costs;

(l) **Material Change in Business Operations -** Any plans to permanently or temporarily cease, downsize or shutdown any businesses or operations carried on by Imperial, or

make any other material changes in Imperial's business or operations (other than in respect of Alternative Products);

(m) **Taxes** – All notices of assessment or reassessment in respect of any taxation year ending during the Contribution Period. Any rulings and any other written communications issued by a Tax Authority relating to the deductibility of the Upfront Contributions, Annual Contributions or Reserved Amounts for income tax purposes, the receipt of Reserved Amounts, or the availability, deductibility, carryforward or carryback of a Tax Attribute (any of which, a "**Tax Matter**");

(n) **Claims and Litigation** – All notices received by Imperial regarding claims or potential claims that may be brought against it, and copies of all originating processes commenced against Imperial;

(o) **Settlements** – All amounts paid to settle claims made and actions commenced against Imperial and whether such payments were made in whole or in part by Imperial's insurer(s); and

(p) **Penalties and Fines** – All penalties and fines, and any interest charged thereon, levied against Imperial by a Governmental Authority.

10.2.3 Information to be provided by Imperial in Quarterly MD&A

Quarterly during the Contribution Period, Imperial shall provide to the CCAA Plan Administrator:

(a) Financial statements which include the same schedules and level of detail as Imperial has provided to the Claimants during the pendency of the CCAA Proceedings including, for greater certainty, income statement, balance sheet, statement of profit and loss, cash flow statement, statement of Tobacco Product shipment volumes by brand, gross margin schedule, total margin schedule, Intercompany Transaction details, Taxes and government levies schedule, operating costs schedule, statement of financial position, and summary of assumptions and trends, and the particulars of the determination of the net income attributable to the Alternative Products; and

(b) An accompanying MD&A which includes disclosure of any new information or updates relating to the matters enumerated in Article 10, Section 10.2.2(a) through Article 10, Section 10.2.2(p) herein that is sufficiently detailed to enable the CCAA Plan Administrator and the Claimants to understand and assess the impact on and associated risk to Imperial's performance of its obligations under the Definitive Documents.

10.3 Other Information to be provided by Imperial

During the Contribution Period, within ten days of receipt of any communication from a Tax Authority relating to a Tax Matter, Imperial shall provide copies of same to the CCAA Plan Administrators. During the Contribution Period, Imperial shall also provide sufficiently detailed information and supporting data to the CCAA Plan Administrator in response to *ad hoc* requests which may be made from time to time in connection with the

information produced by Imperial pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3 and 10.8 herein. Imperial shall provide the CCAA Plan Administrators with ongoing internet access to view the holdings comprising the Imperial Supplemental Trust Account and the related performance thereof.

10.4 Access to Imperial's Management

During the Contribution Period, Imperial shall provide the CCAA Plan Administrators with reasonable access to its key management personnel to answer any reasonable questions they may have arising from or in connection with the financial records and information produced to the CCAA Plan Administrators pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein. The key management personnel of Imperial shall attend quarterly meetings and any meetings scheduled *ad hoc* with the CCAA Plan Administrators.

10.5 Procedure for Provinces and Territories to request Information from Imperial

If, in connection with the interpretation, implementation, application, compliance with, enforcement of, or alleged breach or violation of any terms of any of the Definitive Documents, a Province or Territory wishes to make a request for financial records or other data and information ("**Information Request**") to Imperial, the following procedure shall be followed:

(a) An Information Request from any public servant of, or financial, legal or other advisor to, a Province or Territory shall be delivered to the PTLC Member for the requesting Province or Territory. The Information Request shall be in writing and sufficiently particularized;

(b) The PTLC Member for the requesting Province or Territory shall submit the written Information Request to the PTLC Chair;

(c) The PTLC Chair shall review each Information Request received and, if necessary, confer with the requesting PTLC Member to clarify the particulars of the information sought, remove any duplication with other Information Requests received from other PTLC Members, and then prepare a final written Information Request ("**Final Information Request**"). Notwithstanding the foregoing responsibility, the PTLC Chair may, in their discretion, decline to send to the CCAA Plan Administrator an Information Request which, in the reasonable view of the PTLC Chair, is unreasonable, unnecessary, overly broad or imprecise. If the PTLC Chair declines to send an Information Request to the CCAA Plan Administrator, the PTLC Chair shall advise the requesting PTLC Member in writing of the reason for such decision;

(d) If the Information Request has not been declined, the PTLC Chair shall submit the Final Information Request to the CCAA Plan Administrator, and provide all PTLC Members and any Impacted Claimants with a copy of the Final Information Request;

(e) The CCAA Plan Administrator shall review and then may submit the Final Information Request to Imperial. Notwithstanding the foregoing responsibility, the CCAA Plan

Administrator may, in its discretion, suggest revisions, add comments or decline to send to Imperial a Final Information Request which, in the reasonable view of the CCAA Plan Administrator, is unreasonable, unnecessary, overly broad or imprecise. If the CCAA Plan Administrator declines to send a Final Information Request to Imperial, the CCAA Plan Administrator shall advise the PTLC Chair in writing of the reason for such decision. In that event:

(i) The PTLC Chair may reconsider whether to revise or withdraw the Final Information Request; or

(ii) The PTLC Chair may require the CCAA Plan Administrator to provide Imperial with a copy of the Final Information Request, in which case the written reasons for the CCAA Plan Administrator's view that the Final Information Request is improper or irrelevant shall also be submitted to Imperial.

All Final Information Requests that are submitted to Imperial and any written comments or written reasons of the CCAA Plan Administrator shall be admissible in evidence in any arbitration or proceeding in the CCAA Court;

(f) Imperial shall provide to the CCAA Plan Administrator data, information and any documents responsive to the Final Information Request which the CCAA Plan Administrators shall use to prepare a written response to the Final Information Request. The CCAA Plan Administrator shall deposit the written response and any documents received from Imperial in the Virtual Data Room for Imperial, and then notify the PTLC Chair and any Impacted Claimants of such deposit;

(g) The PTLC Chair shall notify the PTLC Members that the written response and any documents responsive to the Final Information Request have been deposited into Imperial's Virtual Data Room; and

(h) The PTLC Chair, any Impacted Claimants or the CCAA Plan Administrator may request an *ad hoc* Interface Meeting to discuss Imperial's response to the Final Information Request.

Under no circumstances shall a PTLC Member, other public servant of, or a financial, legal or other advisor to, any Province or Territory contact Imperial or a member of Imperial's Tobacco Company Group directly to make an Information Request and thereby bypass the PTLC Chair or the CCAA Plan Administrator.

10.6 Procedure for Impacted Claimants to request Information from Imperial

If an Impacted Claimant wishes to make an Information Request to Imperial, the following procedure shall be followed:

(a) An Information Request from an Impacted Claimant, or its financial, legal or other advisor, shall be in writing, sufficiently particularized and not duplicate any Final

Information Requests from the Provinces and Territories which have been provided to the Impacted Claimant by the PTLC Chair;

(b) The Impacted Claimant shall submit its Information Request to the CCAA Plan Administrator with a copy to the PTLC Chair;

(c) The PTLC Chair shall provide a copy of the Impacted Claimant's Information Request to all PTLC Members;

(d) The CCAA Plan Administrator shall review and then may submit the Impacted Claimant's Information Request to Imperial. Notwithstanding the foregoing responsibility, the CCAA Plan Administrator may, in its discretion, suggest revisions, add comments or decline to send to Imperial an Information Request which, in the reasonable view of the CCAA Plan Administrator, is unreasonable, unnecessary, overly broad or imprecise. If the CCAA Plan Administrator declines to send an Information Request to Imperial, the CCAA Plan Administrator shall advise the Impacted Claimant of the reason for such decision. In that event:

(i) The Impacted Claimant may reconsider whether to revise or withdraw its Information Request; or

(ii) The Impacted Claimant may require the CCAA Plan Administrator to provide Imperial with a copy of its Information Request, in which case the written reasons for the CCAA Plan Administrator's view that the Information Request is unreasonable, unnecessary, overly broad or imprecise shall also be submitted to Imperial.

All Information Requests of an Impacted Claimant that are submitted to Imperial and any written comments or written reasons of the CCAA Plan Administrator shall be admissible in evidence in any arbitration or proceeding in the CCAA Court;

(e) Imperial shall provide to the CCAA Plan Administrator data, information and any documents responsive to the Impacted Claimant's Information Request which the CCAA Plan Administrator shall use to prepare a written response to the Information Request. The CCAA Plan Administrator shall deposit the written response and any documents received from Imperial in the Virtual Data Room for Imperial, and then notify the Impacted Claimant and the PTLC Chair of such deposit;

(f) The PTLC Chair shall notify the PTLC Members that the written response and any documents responsive to the Impacted Claimant's Information Request have been deposited into Imperial's Virtual Data Room; and

(g) The Impacted Claimant, PTLC Chair or CCAA Plan Administrator may request an *ad hoc* Interface Meeting to discuss Imperial's response to the Impacted Claimant's Information Request.

Under no circumstances shall an Impacted Claimant, or any of its financial, legal or other advisors, contact Imperial or any member of Imperial's Tobacco Company Group directly to make an Information Request and thereby bypass the CCAA Plan Administrator.

10.7 Confidentiality of Information

In addition to their obligations pursuant to the NDAs and any confidentiality order, the PTLC Members and the Impacted Claimants shall maintain the strict confidentiality of all communications made, all information shared and all agendas, reports, records and other documents exchanged during the Interface Meetings and the Deliberation Meetings and in response to Information Requests, which shall not be disclosed in or used for any proceeding or any other purposes, other than as provided for in Article 10, Sections 10.5(e) and 10.6(d).

10.8 Information and Certification to be provided by Imperial regarding Annual Contributions and Reserved Amounts

During the Contribution Period, Imperial shall provide to the CCAA Plan Administrator sufficiently detailed information and supporting data regarding the quantum of the Annual Contributions and Reserved Amounts to be made by Imperial in respect of each calendar year, including a certification provided by Imperial's chief financial officer that the quantum of the Annual Contributions and Reserved Amounts to be made by Imperial in respect of each calendar year has been calculated accurately in accordance with the Metric and all other applicable terms of the Definitive Documents. Such certification shall be delivered to the CCAA Plan Administrator at the same time as the aforesaid information and supporting data and shall not give rise to any personal liability on the part of the certifying officer.

10.9 Timing of Imperial's Delivery of Business Plan, Financial Statements and MD&A to CCAA Plan Administrators

By no later than the applicable dates specified in the Table below, Imperial shall deliver to the CCAA Plan Administrator the Business Plans and financial records and information that it is required to produce pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein:

Financial Documents	Dates by which Imperial shall deliver Financial Documents to CCAA Plan Administrator
Q1 Financial Statements	May 15
Q2 Financial Statements	August 15
Q3 Financial Statements	November 15
Q4 Financial Statements	March 15

Financial Documents	Dates by which Imperial shall deliver Financial Documents to CCAA Plan Administrator
Annual Financial Statements	March 31
5 year Business Plan provided annually	May 15
Calculation of Metric	June 30

10.10 Virtual Data Rooms and NDAs

As provided in Article 11, Section 11.1(b) herein, during the Contribution Period, Imperial shall provide to its CCAA Plan Administrator for deposit into its virtual data room ("**Virtual Data Room**") all of the financial records and information required to be produced to the CCAA Plan Administrator pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein. Imperial's Virtual Data Room shall only be accessed by the CCAA Plan Administrators, Provinces, Territories and Impacted Claimants and their advisors who have executed an NDA with Imperial.

Provided that they have executed an NDA, any Claimant to whom any portion of its share of the Global Settlement Amount remains unpaid shall be entitled to access all of the financial records and information that Imperial shall deposit in its Virtual Data Room pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 and Article 11, Section 11.1(b) herein.

ARTICLE 11. COVENANTS AND OTHER PAYMENT ASSURANCE

11.1 Covenants

During the Contribution Period, Imperial and, as applicable, members of its Tobacco Company Group shall be subject to the following covenants, subject to Imperial's right to engage in its Ordinary Course Operational Activities:

(a) Imperial shall use commercially reasonable efforts to operate and carry on business in a manner consistent with its Business Plan, subject to any changes to such operations or business that are not inconsistent with the Definitive Documents, and as may be necessary or required in the Ordinary Course of Business of Imperial, or in response to prevailing material market changes affecting Imperial, that are not contemplated by its Business Plan;

(b) In accordance with Article 10, Section 10.10 herein, Imperial shall continue on a regular and timely basis to provide to its CCAA Plan Administrator for deposit into its Virtual Data Room all financial records and information required to be produced to the CCAA Plan Administrators pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein, and to which the CCAA Plan Administrators, Provinces, Territories and any Impacted Claimants shall be permitted continued access during the Contribution Period

provided that they have executed an NDA. The CCAA Plan Administrators may request and, upon receipt of such request, Imperial shall produce to the CCAA Plan Administrators and, through the Virtual Data Rooms, to the Provinces, Territories and any Impacted Claimants all financial records and information necessary to, among other things:

(i) Assess the financial performance of Imperial;

(ii) Determine whether the Annual Contributions and Reserved Amounts have been calculated and paid in compliance with the Definitive Documents;

(iii) Assess the rates, prices and any adjustments to such rates and prices as may be made in respect of any Intercompany Transaction by Imperial's Parent and the relevant Affiliates within its Tobacco Company Group in compliance with the requirements set out in Article 5, Section 5.14 herein; and

(iv) Assess whether Imperial is operating in accordance with the Definitive Documents.

Any Province, Territory or Impacted Claimant may request additional financial records and information from Imperial by submitting a request for same to the CCAA Plan Administrators, and the CCAA Plan Administrators shall make that request to Imperial. Notwithstanding the foregoing responsibility, the CCAA Plan Administrators may, in their discretion, decline to send to Imperial an Information Request which, in the reasonable view of the CCAA Plan Administrators, is improper or irrelevant;

(c) Imperial shall fulfill its obligations to provide to the CCAA Plan Administrator regular quarterly, annual and, if requested by the CCAA Plan Administrator, *ad hoc* reporting of all information enumerated in Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein at the specified times including information regarding:

(i) Any non-compliance with any of the Definitive Documents or non-compliance with its Business Plan, including any issue, event or condition which caused or would reasonably be expected to cause a Material Adverse Effect on Imperial or that constitutes a Breach or an Event of Default;

(ii) Confirmation of the amounts of the Annual Contributions to be made by it; and

(iii) Confirmation of the Reserved Amounts received or realized by it;

(d) Imperial shall apply any available Tax Attribute to its earliest taxation year permitted by Applicable Law to reduce taxable income in such taxation year, provided for greater certainty, that there shall be no requirement to reduce taxable income to an amount that is less than $100 in a taxation year;

(e) Imperial shall diligently pursue any Tax Matter raised by a Tax Authority to establish a positive outcome for Imperial, keep the CCAA Plan Administrators reasonably informed of the progress of any Tax Matter with the relevant Tax Authority, and provide the

CCAA Plan Administrators with reasonable opportunity to review and comment upon any submissions, objections or appeals lodged by Imperial in respect of any Tax Matter, provided that following any receipt of any such submissions, objections or appeals, the CCAA Plan Administrators shall not knowingly waive any applicable privilege in respect of such submissions, objections or appeals;

(f) The chief financial officer of Imperial shall certify that the information provided to the CCAA Plan Administrator by Imperial pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein is true and correct to the best of their knowledge, information and belief, and consistent with the information and data provided by Imperial to its Tobacco Company Group. Any such certification shall not give rise to any personal liability on the part of the applicable certifying officer;

(g) Imperial and its Material Subsidiaries shall conduct their businesses in good faith with a view to fulfilling their obligations pursuant to the Definitive Documents, and shall not conduct their businesses and operations, divest assets, rearrange ownership, and/or alter their corporate structures, and/or operational practices, in any manner that circumvents or is adverse to the ability of Imperial to satisfy its obligations under the CCAA Plan including, the ability of Imperial to pay the Upfront Contributions, Tax Refund Cash Payments and/or Annual Contributions within the Contribution Period;

(h) Except: (i) for the transfer of all of Imperial's Alternative Products Business to Newco pursuant to Article 4, Section 4.1 herein, (ii) for an Ordinary Course Divestiture made in accordance with Article 11, Section 11.4 herein, or (iii) with the consent of the Provinces and Territories and any Impacted Claimants, which consent shall not be unreasonably withheld (collectively, "**Permitted Transfers**"), in the event that Imperial or its Material Subsidiary seeks to transfer any or all of its assets and business to any other entity including an unrelated company, a Canadian Affiliate of its Parent, or a Canadian Subsidiary of any other company within its Tobacco Company Group ("**Canada Newco**"), pursuant to its CCAA Plan or otherwise (except, for greater certainty, its assets, Indebtedness, liabilities and business relating to its Alternative Products), then upon the effective date of any such transfer, the balance then remaining owing by Imperial in respect of its share of the Annual Contributions and Reserved Amounts shall accelerate and become due and payable in full upon such effective date without any further action being required to be taken by the Claimants. In the event that an Impacted Claimant seeks to invoke the acceleration clause and any other Impacted Claimant or any Tobacco Company, including the defaulting Tobacco Company, take exception to such action, then the Impacted Claimant seeking to invoke the acceleration clause or the Tobacco Company may bring the issue before the CCAA Court for determination;

(i) Neither Imperial nor any of its Material Subsidiaries shall create, incur, assume or suffer to exist or otherwise become liable for any Indebtedness, otherwise than in the Ordinary Course of Business;

(j) Neither Imperial nor any of its Material Subsidiaries shall create, incur, assume, suffer to exist or otherwise become bound by or subject to any Encumbrance upon any of its properties and assets other than a Permitted Encumbrance;

(k) Imperial shall not, and shall not permit any of its Material Subsidiaries to, merge into or amalgamate or consolidate or reorganize with any other Person, or permit any other Person to merge into or amalgamate or consolidate with it, or wind up, liquidate or dissolve;

(l) Imperial shall not, and shall not permit any of its Material Subsidiaries to, change its name, type of organization, jurisdiction of organization or incorporation, chief executive office or registered office;

(m) Imperial shall not, and shall not permit any of its Material Subsidiaries to, Dispose of (including pursuant to a dissolution) any of their respective property or assets, except for Permitted Transfers and Dispositions consisting of:

(i) Inventory sold in the Ordinary Course of Business upon customary credit terms;

(ii) Sales of worn-out, scrap or obsolete material or equipment which are not material in the aggregate; and

(iii) Licenses granted to third parties in the Ordinary Course of Business; ~~and~~

(n) Imperial shall not, and shall not permit any of its Material Subsidiaries to, assign any of its income to any other Person, and Imperial's Parent and any member of its Tobacco Company Group shall not cause Imperial to assign any of its income to any other Person~~.~~; and

(o) Imperial shall not withdraw funds or otherwise transfer or instruct the withdrawal or transfer of funds from the Imperial Supplemental Trust except in accordance with the terms hereof.

11.2 Ordinary Course Operational Activities

Decisions made by Imperial's directors, officers and management, as applicable, pertaining to operational matters, including the matters enumerated in subparagraphs (a) through (n) herein ("**Ordinary Course Operational Activities**"), shall be considered to be within the reasonable exercise of Imperial's directors' and officers' business judgment, provided that such decisions are made in the Ordinary Course of Business, are consistent with Imperial's covenants and the terms of the CCAA Plan, and are in compliance with all Applicable Laws:

(a) Product mix, pricing, volume and distribution of Tobacco Products;

(b) Brands of Tobacco Products, provided that Imperial does not directly or indirectly:

(i) Transfer a Tobacco Product brand with a profitable gross margin out of Canada to another company within its Tobacco Company Group, or

(ii) Exit a Tobacco Product brand with a profitable gross margin such that Imperial is arbitrarily affected in a negative manner, as compared to other members of its Tobacco Company Group;

(c) Customer rebates and trade allowances in regard to the sale of Tobacco Products;

(d) Tobacco Products sales and promotional activities;

(e) Sustaining capital expenditures to maintain Imperial's cash flows, operating capacity and earning capacity and maintain and preserve its assets in good working order. For greater certainty, activities undertaken and decisions made pertaining to investment CapEx are not Ordinary Course Operational Activities and are subject to the terms of Article 11, Section 11.3 herein;

(f) Payment of expenses reasonably necessary for the preservation of Imperial's assets and business including payments on account of insurance (including directors and officers insurance), maintenance and security services;

(g) Administration of Imperial's payroll including the payment of wages, salaries, commissions, compensation, vacation pay, bonuses, incentive and share compensation plan payments, reimbursement expenses (including amounts charged to corporate credit cards) and severance pay;

(h) Administration of Imperial's benefit programs including expenses related to the employee and retiree medical insurance, dental insurance, disability insurance, life insurance and similar benefit plans or arrangements, and employee assistance programs;

(i) Administration of Imperial's pension and retirement programs;

(j) Remittance of statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province or Territory or any other taxation authority which Imperial is required to deduct from employees' wages, including amounts in respect of employment insurance, Canada Pension Plan, Quebec Pension Plan and income taxes;

(k) Payment, withholding, or remittance of all Taxes required to be paid, withheld, or remitted by Imperial to a Governmental Authority under Applicable Law;

(l) Posting of bonding collateral to satisfy regulatory or administrative requirements imposed on Imperial to provide security in relation to the collection and remittance of federal excise taxes and customs and import duties and federal, provincial and territorial tobacco taxes; and

(m) Cash management, cash investment and treasury transactions including, payment of accounts payable, collection of accounts receivable, management of cash and liquidity,

purchase of short term investment vehicles, issuing of letters of credit, funding of payroll, and management of foreign exchange positions.

11.3 CapEx Thresholds

During the Contribution Period, Imperial may make capital expenditures, in addition to those reasonably necessary for the preservation of its assets, undertakings and properties or its business (including payments on account of insurance, maintenance and security services), to replace or supplement its assets, undertakings or properties, or that are otherwise of benefit to the business, provided that any single such expenditure is less than $1 million, or the aggregate of such expenditures in a calendar year is less than $10 million **("CapEx Thresholds**"). The CapEx Thresholds shall be adjusted for inflation as appropriate. In the event that Imperial wishes to exceed the CapEx Thresholds for a valid business reason, it shall make a request in writing to the CCAA Plan Administrator in that regard and the CCAA Plan Administrator shall determine whether any increase is permitted.

11.4 Ordinary Course Divestitures Thresholds

During the Contribution Period, Imperial may permanently or temporarily cease, downsize or shut down any of its business or operations that is redundant and non-material, or dispose of redundant or non-material assets (collectively, "**Ordinary Course Divestitures**") not exceeding $5 million in any one transaction or $10 million in any calendar year in the aggregate ("**Ordinary Course Divestitures Thresholds**"). The Ordinary Course Divestitures Thresholds may be adjusted for inflation as appropriate. In the event that Imperial wishes to exceed the Ordinary Course Divestitures Thresholds for a valid business reason, it shall make a request in writing to the CCAA Plan Administrator in that regard and the CCAA Plan Administrator shall determine whether any increase is permitted.

ARTICLE 12. EVENTS OF DEFAULT, BREACHES AND REMEDIES

12.1 Aggrieved Parties in Dispute Resolution

For the purpose of the dispute resolution processes set forth in Articles 12 and 13 of the CCAA Plan, the following Persons only may be "**Aggrieved Parties**":

(a) the Provinces and Territories collectively, the collective interests of which will be advanced in the dispute resolution processes in a coordinated manner through the PTLC. Notwithstanding the foregoing, each Province and Territory retains its right to pursue a claim individually should it decide to do so and, if any Province or Territory elects to do so, it shall be designated as an Aggrieved Party hereunder. However, such right shall not extend to any assignee of an Affected Claim of a Province or Territory;

(b) the Pan-Canadian Claimants whose collective interests will be represented in the dispute resolution processes by the PCC Representative Counsel;

(c) the QCAPs whose collective interests will be represented in the dispute resolution processes by the Quebec Class Counsel;

(d) any other Impacted Claimant who has not yet been paid their full share of the Global Settlement Amount; and/or

(e) the Cy-près Foundation solely for the purpose of enforcing any non-payment of any portion of the Cy-près Fund.

Upon the occurrence of an event that may constitute an Event of Default or a Breach, any Aggrieved Party may exercise their rights and pursue any remedies available pursuant to the terms of the CCAA Plan, any other Definitive Documents and Applicable Law. For greater certainty, no Aggrieved Party shall have any rights to enforce the Contribution Security in the event of the occurrence and continuance of a Breach. In so doing, such Aggrieved Party shall consult with and communicate relevant information to all other Impacted Claimants regarding the steps to be taken, remedies sought, outcome and other significant matters relating to the resolution or determination of the Event of Default or Breach.

12.2 Events of Default

The occurrence during the Contribution Period of any of the following events ("**Events of Default**") shall constitute an Event of Default subject, where applicable, to the Monetary Cure Period, Non-Monetary Cure Period or Extended Cure Period:

(a) Imperial fails to pay or cause its Upfront Contribution or any portion thereof to be paid when due in accordance with the terms of the Definitive Documents;

(b) Imperial fails to pay or cause any Annual Contribution or any portion thereof to be paid when due in accordance with the terms of the Definitive Documents;

(c) Imperial fails to pay or cause a Reserved Amount or any portion thereof to be paid when due in accordance with the terms of the Definitive Documents;

(d) Imperial fails to provide any annual Business Plan and MD&A at all to the CCAA Plan Administrator in accordance with Article 10, Section 10.1 and Article 10, Section 10.2.2 herein;

(e) Imperial fails to provide any quarterly financial statements and MD&A at all to the CCAA Plan Administrator in accordance with Article 10, Section 10.2.3 herein;

(f) Imperial fails to provide any Annual Financial Statements at all to the CCAA Plan Administrator in accordance with Article 10, Section 10.2.1 herein;

(g) Imperial fails to provide any information to the CCAA Plan Administrator at all regarding the calculation of the Annual Contributions and Reserved Amounts to be made by Imperial in respect of each calendar year in accordance with Article 10, Section 10.8 herein;

(h) Imperial fails to respond to an *ad hoc* request from the CCAA Plan Administrator for information in connection with any of Imperial's Business Plan, annual MD&A, quarterly

MD&A and Annual Financial Statements in accordance with Article 10, Section 10.3 herein;

(i) Imperial's key management personnel fail to attend a quarterly meeting or any meeting scheduled *ad hoc* with the CCAA Plan Administrators in accordance with Article 10, Section 10.4 herein;

(j) Imperial fails to provide the Contribution Security in accordance with Article 5, Section 5.13;

(k) Any material provision in the CCAA Plan or in the Contribution Security Agreement or other Definitive Documents for any reason ceases to be valid, binding and enforceable against Imperial in accordance with its terms, or Imperial so asserts in writing;

(l) Any representation or warranty made by Imperial in the CCAA Plan or in any other Definitive Document or in any report, certificate, financial statement or other instrument, agreement or document furnished pursuant hereto or thereto is false, incorrect, incomplete or misleading in any material respect as of the date that the representation or warranty was made or deemed to be made;

(m) Imperial or its Material Subsidiary transfers any or all of its assets and business to any other entity including an unrelated company, a Canadian Affiliate of its Parent, or a Canada Newco, pursuant to its CCAA Plan or otherwise (except, for greater certainty, Permitted Transfers), or sells or otherwise disposes of its respective assets, including the disposition of manufacturing equipment and the transfer of trademarks, intellectual property and any other intangible assets, that are material to the conduct of the Ordinary Course of Business of Imperial or its Material Subsidiary, other than Permitted Transfers;

(n) Imperial or its Material Subsidiary ceases or threatens to cease to carry on its business or admits its inability to pay its Indebtedness generally, or is insolvent or admits that it is insolvent;

(o) Expressly excepting Imperial's CCAA Proceeding, a Bankruptcy Action exists in respect of Imperial or its Material Subsidiary;

(p) Any arrangement not permitted by the Definitive Documents is proposed involving a reclassification, reorganization, change or conversion of Imperial's shares or its consolidation with or into another entity;

(q) A judgment, writ of execution, garnishment, sequestration, distress, attachment or similar process is issued or levied for the payment of money in a sum which exceeds $1 million against Imperial or its Material Subsidiary, and the same is not released, bonded, satisfied, discharged, vacated, accepted for payment by an insurer or otherwise stayed within 30 days from the date of notice of entry thereof;

(r) Any remedial order that causes or would reasonably be expected to cause a Material Adverse Effect is issued by any Governmental Authority in respect of Imperial or its Material Subsidiary pursuant to any environmental law;

(s) Imperial or its Material Subsidiary violates any legal requirement which results in the issuance of an order or the cancellation of any license or certificate or approval by a Governmental Authority that causes or would reasonably be expected to cause a Material Adverse Effect;

(t) Imperial conducts its business and operations, divests assets, rearranges ownership, alters its corporate structure and/or operational practices either directly or indirectly, in any manner that circumvents or is adverse to the intention underlying the CCAA Plan, including the ability of Imperial to pay the Global Settlement Amount in full;

(u) Any Encumbrance for the benefit of one or more of the Claimants created upon any properties or assets of Imperial or its Material Subsidiary, or intended so to be, pursuant to any Definitive Document ceases to be a valid and perfected Encumbrance, having the priority contemplated in the Definitive Documents;

(v) Imperial or its Material Subsidiary creates, incurs, assumes, suffers to exist or otherwise becomes bound by or subject to any Encumbrance upon any of its properties and assets other than a Permitted Encumbrance;

(w) An encumbrancer pursuant to an Encumbrance takes possession of, or forecloses or retains, or sells or otherwise disposes of, or otherwise proceeds to enforce an Encumbrance over any of the property or assets of Imperial or its Material Subsidiary;

(x) Imperial or its Material Subsidiary fails to comply with an order, decision or award made by the Arbitrator or the CCAA Court; ~~or~~

(y) The Parent fails to comply with its obligations pursuant to Article 5, Section 5.14, or an Order of the CCAA Court issued pursuant to Article 5, Section 5.14~~.~~ or

(z) Imperial withdraws or otherwise transfers or instructs the withdrawal or transfer of funds from the Imperial Supplemental Trust except in accordance with the terms hereof.

12.3 Cure of Events of Default

Upon the occurrence of an Event of Default, an Aggrieved Party may deliver written notice to Imperial of such default ("**Notice of Default**") and:

(a) If the Event of Default is one referred to in Article 12, Sections 12.2(j), 12.2(k) and 12.2(m) to 12.2(o) herein, no cure period (defined in subsections (b) or (c) as applicable below) shall apply;

(b) If the Event of Default is one referred to in Article 12, Sections 12.2(a), 12.2(b) and 12.2(c) herein, and is capable of being remedied, Imperial shall have 10 days following receipt of the Notice of Default to remedy such default ("**Monetary Cure Period**");

(c) If the Event of Default is one referred to in Articles 12, Sections 12.2(d) to 12.2(i), 12.2(l) and 12.2(p) to 12.2(x) herein and is capable of being remedied, Imperial shall have 15 days following receipt of the Notice of Default to remedy such default ("**Non-Monetary Cure Period**") or, if the nature of such Event of Default is such that it is capable of being remedied, but is not capable of being remedied within the Non-Monetary Cure Period, then the Non-Monetary Cure Period shall be extended for a period not to exceed 45 days from the date that Imperial receives the Notice of Default (the "**Extended Cure Period**") as may be required to permit Imperial to remedy the Event of Default, provided that Imperial makes best efforts to remedy the Event of Default during the Extended Cure Period; or

(d) If the Event of Default is the one referred to in Article 12, Section 12.2(y) herein and is capable of being remedied, the Parent shall have the Non-Monetary Cure Period to remedy such default or, if the nature of such Event of Default is such that it is capable of being remedied, but is not capable of being remedied within the Non-Monetary Cure Period, then the Non-Monetary Cure Period shall be extended for a period not to exceed the Extended Cure Period as may be required to permit the Parent to remedy the Event of Default, provided that the Parent makes best efforts to remedy the Event of Default during the Extended Cure Period.

The discontinuance or correction of an Event of Default shall constitute a cure thereof.

12.4 Breach of CCAA Plan

The occurrence during the Contribution Period of any of the following events constitutes a breach ("**Breach**") of Imperial's obligations pursuant to the CCAA Plan and other Definitive Documents:

(a) On the part of Imperial:

(i) The provision of an annual Business Plan and MD&A to the CCAA Plan Administrators the contents of which are deficient as they do not fulfill the requirements of Article 10, Section 10.1 and Article 10, Section 10.2.2 herein;

(ii) The provision of quarterly financial statements and MD&A to the CCAA Plan Administrators the contents of which are deficient as they do not fulfill the requirements of Article 10, Section 10.2.3 herein;

(iii) The provision of Annual Financial Statements to the CCAA Plan Administrators the contents of which are deficient as they do not fulfill the requirements of Article 10, Section 10.2.1 herein;

(iv) The provision to the CCAA Plan Administrators of information regarding the quantum of the Contributions and Reserved Amounts to be made by Imperial in respect of each calendar year, the contents of which are deficient as they do not fulfill the requirements of Article 10, Section 10.8 herein;

(v) The provision of an unsatisfactory, incomplete or deficient response to an *ad hoc* request from the CCAA Plan Administrators for information in connection with any of Imperial's Business Plan, annual MD&A, quarterly MD&A and Annual Financial Statements in accordance with Article 10, Section 10.3 herein;

(vi) The making of a capital expenditure that exceeds the applicable CapEx Threshold contrary to Article 11, Section 11.3 herein;

(vii) The making of an Ordinary Course Divestiture that exceeds the applicable Ordinary Course Divestitures Threshold contrary to Article 11, Section 11.4 herein;

(viii) The application of the Metric to calculate the Annual Contributions in a manner which is contrary to the applicable provisions of the Definitive Documents; and

(ix) The calculation of the Reserved Amounts in a manner which is contrary to the applicable provisions of the Definitive Documents~~; and~~.

(b) Any failure on the part of Imperial and/or its Material Subsidiary to perform its obligations in any material respect under any of the Definitive Documents that is not expressly enumerated in Article 12, Sections 12.2 or 12.4 of the CCAA Plan will constitute a Breach that shall be resolved in accordance with the Dispute Resolution Procedure set out in Section 13.1.

12.5 Recourse against Parent

Notwithstanding anything to the contrary in this CCAA Plan or any other Definitive Document, recourse against any Parent and its Affiliates other than Imperial and its Subsidiaries under or in respect of this CCAA Plan and the other Definitive Documents shall be limited solely to circumstances involving a default by such Person of its obligations under Section 5.14, as determined by the CCAA Court.

12.6 Waiver of Events of Default and Breaches

Any Event of Default or Breach, other than a failure to make a Contribution, may be waived in writing by the CCAA Plan Administrators, with the consent of the Provinces and Territories and any Impacted Claimants, subject to the approval of the CCAA Court.

ARTICLE 13. DISPUTE RESOLUTION PROCEDURE

13.1 Procedure for Dispute Resolution

Any question, issue, difference of opinion, disagreement, claim, complaint or dispute arising from or out of, or in any way in connection with the interpretation, implementation, application, compliance with, enforcement of, or alleged breach or violation of any terms of any of the Definitive Documents ("**Dispute**") shall be addressed and determined in accordance with Articles 12 and 13 herein which set out the procedure for the resolution of all Disputes ("**Dispute Resolution Procedure**"). Only the Aggrieved Parties, Imperial, its Tobacco Company Group and the CCAA Plan Administrators, as applicable, shall be entitled to participate in any arbitration or CCAA Court proceeding conducted in accordance with the Dispute Resolution Procedure.

13.2 Investigation of Events causing a Material Adverse Effect

Without limiting the rights of the Provinces, Territories and any other Impacted Claimants as Aggrieved Parties, if the CCAA Plan Administrators are made aware of an issue, event or condition regarding Imperial which caused or would reasonably be expected to cause a Material Adverse Effect, or may constitute a Breach or Event of Default, they will convene an *ad hoc* meeting with the PTLC Chair and any other Impacted Claimants to provide a preliminary report regarding the issue.

If further information is required, the PTLC and any other Impacted Claimants may consult and prepare a written request for particulars ("**Request for Particulars**") which includes a statement of the Breach or Event of Default which Imperial is alleged to have committed. The PTLC Chair will provide the Request for Particulars to the CCAA Plan Administrators who shall send the Request for Particulars to Imperial. Notwithstanding the foregoing responsibility, the CCAA Plan Administrators may, in their discretion, decline to send to Imperial a Request for Particulars or other information request received from the PTLC Chair which, in the reasonable view of the CCAA Plan Administrators, is improper or irrelevant.

Within ten days of receipt of a Request for Particulars, Imperial shall be required to provide a written response to the Request for Particulars and advise why the circumstances at issue do not constitute a Breach or an Event of Default. The deadline specified for Imperial's response may be extended on a case by case basis by the CCAA Plan Administrators, in consultation with the PTLC Chair, and will take into account the nature and complexity of the issue under review in order to set a reasonable and realistic time frame for the response.

The CCAA Plan Administrators will provide to the PTLC Chair Imperial's written response to the Request for Particulars and their explanation regarding the alleged Breach or Event of Default. The PTLC Chair shall provide Imperial's written response to the PTLC and any other Impacted Claimants.

The PTLC and any other Impacted Claimants will then consult and decide whether their position is that the issue:

(a) Falls within Imperial's Ordinary Course Operational Activities such that it is not a Breach or an Event of Default;

(b) Is a Breach; or

(c) Is an Event of Default.

13.3 Resolution of Breaches by Parties

If an Aggrieved Party is of the view that Imperial has committed a Breach and it wishes to resolve such Breach, the Aggrieved Party shall deliver a written notice ("**Notice of Breach**") to Imperial providing particulars regarding the Breach to the extent they are known to the Aggrieved Party, including specifying all Sections of the Definitive Documents that are relevant to the Breach.

After receiving a Notice of Breach Imperial may, within 10 days of such receipt, deliver to the Aggrieved Party a written request for further written particulars regarding the Breach. The Aggrieved Party shall have 10 days to respond to such request in writing. The deadline specified for Imperial's response may be extended on a case by case basis by the CCAA Plan Administrator, in consultation with the Aggrieved Party, and will take into account the nature and complexity of the issue under review in order to set a reasonable and realistic time frame for the response.

Within 10 days after the later of the receipt of the Notice of Breach or the receipt of further particulars if any are known to the Aggrieved Party, Imperial shall deliver to the Aggrieved Party a written response to the Notice of Breach ("**Response**") which provides the full particulars of Imperial's position, including whether Imperial disputes the position of the Aggrieved Party in whole or in part, and the grounds for the disagreement with or denial of the position of the Aggrieved Party.

The Aggrieved Party and Imperial shall have a period of time not exceeding 30 days following the delivery of the Response to consider and, if they believe appropriate to do so, discuss or address the Breach. If the matter is addressed to the reasonable satisfaction of the Aggrieved Party and Imperial within such 30 day period, then the issue in dispute shall be deemed to be resolved and shall not be the basis for further remedies pursuant to the Definitive Documents.

13.4 Resolution of Breaches by Arbitrator

13.4.1 Notice of Arbitration

If the Aggrieved Party and Imperial fail to resolve a Breach within 30 days following Imperial's delivery of the Response, and the Aggrieved Party has decided to seek a resolution of the Breach by way of arbitration pursuant to Article 13, Section 13.2(b), they shall deliver a notice of arbitration to Imperial within a further thirty day period. Such notice of arbitration shall include the following information:

(a) The specific terms of the Definitive Documents that are relevant to the Breach and the relief sought;

(b) A concise summary of the material facts relevant to the issues raised in the Breach that are relied upon by the Aggrieved Party; and

(c) A statement of the material facts that Imperial accepts as correct, and a concise summary of the additional material facts upon which Imperial relies.

Notwithstanding the foregoing, on the CCAA Court's own motion or upon application by any of the Aggrieved Party, Imperial, its Tobacco Company Group or the CCAA Plan Administrator as applicable, in exceptional circumstances the CCAA Court may, in its discretion, decide that it shall hear and determine a Breach in lieu of the Arbitrator doing so.

All Breaches referred to the Arbitrator shall be arbitrated in accordance with the provisions of the *Arbitration Act, 1991*, S.O. 1991, c. 17, except to the extent that those statutory provisions are expressly varied by the terms hereof or the terms of the other Definitive Documents.

13.4.2 Appointment of an Arbitrator

The Aggrieved Party and Imperial shall agree upon an Arbitrator to appoint who:

(a) Is independent of the Parties and the CCAA Plan Administrators;

(b) Is not and has never been in the employ of or under contract with any Party or any CCAA Plan Administrator at any time; and

(c) Is qualified by education, experience and training to determine the subject matter of the Breach.

If the Aggrieved Party and Imperial are unable to reach an agreement regarding the choice of Arbitrator, the CCAA Court shall appoint the Arbitrator from a list of five prospective Arbitrators provided by the Aggrieved Party and Imperial. The five prospective Arbitrators shall fulfill the criteria set forth in subsections (a) to (c) immediately above and shall have not been rejected by the Aggrieved Party or Imperial. If the Aggrieved Party and Imperial are unable to agree upon the list of five prospective Arbitrators, then the CCAA Court may appoint an Arbitrator in its discretion.

The Arbitrator shall be empowered and shall have the discretion to conduct a mediation of the Breach and, in doing so, shall not be disqualified from conducting an arbitration hearing to resolve the Breach if the mediation is unsuccessful.

The Aggrieved Party shall advise the Arbitrator of the position of the CCAA Plan Administrator and provide to the Arbitrator any report prepared by the CCAA Plan Administrator in regard to the issue to be arbitrated.

13.5 Jurisdiction of Arbitrator

The Arbitrator has exclusive jurisdiction to determine:

(a) All Disputes pertaining to a Breach unless, pursuant to Article 13, Section 13.4.1, the CCAA Court, in its discretion, decides that exceptional circumstances exist which warrant the CCAA Court hearing and determining a Breach in lieu of the Arbitrator doing so;

(b) All questions pertaining to the interpretation of the terms of the Definitive Documents; and

(c) All questions of fact, law and mixed fact and law that arise in any Dispute referred to the Arbitrator for determination pursuant to Article 13, Section 13.4 herein.

In deciding a Dispute, the Arbitrator shall apply the laws of the Province of Ontario and the Applicable Laws of Canada.

The Arbitrator may receive evidence, rely upon it and determine what, if any, weight to give to the evidence, whether or not such evidence is admissible in a court of law.

All decisions of the Arbitrator shall be final and conclusive for all purposes, and shall bind the parties to the arbitration.

No appeal shall lie to the CCAA Court or any other Court in Canada from a decision of the Arbitrator on questions of fact, law or mixed fact and law.

13.6 Arbitration Remedies

The Arbitrator shall decide a Dispute regarding a Breach in accordance with Applicable Law, including equity, and may order specific performance, injunctions and other equitable remedies.

If the Arbitrator makes a finding against Imperial in regard to (i) the application of the Metric to calculate the Annual Contributions [Article 12, Section 12.4(viii)], or (ii) the calculation of the Reserved Amounts [Article 12, Section 12.4(ix)], the Arbitrator may:

(a) Fix the amount of the Annual Contributions or Reserved Amounts, as applicable, that the Arbitrator shall order Imperial to pay;

(b) Remit the matter back to Imperial with the direction that it recalculate the Annual Contributions or Reserved Amounts in accordance with the Arbitrator's findings, and make a finding as to the amount of the adjustment Imperial owes to the Aggrieved Parties. The Arbitrator shall retain jurisdiction over the matter pending its final disposition; or

(c) Make any other order which the Arbitrator determines is appropriate.

The Arbitrator has the jurisdiction to make an order as to interest or any additional sum in respect of any amount found to be due and owing by Imperial. If Imperial withholds payment of all or a portion of the Annual Contributions, or Reserved Amounts, then:

(a) Interest shall accrue on the sum that is ultimately found to be owing to the Aggrieved Parties at the rate of interest payable pursuant to sections 127 and 129 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43 as amended, such interest to accrue daily until the arbitral award, inclusive of such interest, has been paid in full; and

(b) Any interest paid by Imperial shall not be applied to reduce the balance of the Global Settlement Amount owing.

13.7 Enforcement of Arbitrator's Awards

A Party who is entitled to enforcement of an award made by the Arbitrator may make an application to the CCAA Court on notice to the Party or Person against whom enforcement is sought. The CCAA Court shall give a judgment enforcing the Arbitrator's award and shall have the same powers with respect to the enforcement of the Arbitrator's award as with respect to the enforcement of its own judgments.

13.8 Costs of Arbitration

The Arbitrator may award full indemnity costs of an arbitration which include the parties' legal expenses, the fees and expenses of the Arbitrator and any other expenses related to the arbitration.

13.9 Jurisdiction of CCAA Court

After the Effective Time, the CCAA Court shall retain jurisdiction over the CCAA Proceedings, be seized of the implementation of Imperial's CCAA Plan and have exclusive supervisory jurisdiction over the administration of the CCAA Plan, except that the US Bankruptcy Court shall retain jurisdiction with respect to the Sanction Recognition Order, and for the joint supervision of the Quebec Administration Plan by the CCAA Court and the Quebec Superior Court as described in Article 7, Section 7.2, until such time as the CCAA Plans have been fully implemented, including payment of the Global Settlement Amount in full.

The CCAA Court shall, in its discretion, give such directions and make such orders as are necessary to facilitate the Parties completing the implementation of the CCAA Plan, including determining any Disputes that may arise between the Tobacco Companies, any or all members of the Tobacco Company Groups, the Claimants and/or the CCAA Plan Administrators arising out of or relating to the CCAA Plan in accordance with the Dispute Resolution Procedure.

Without exception, the CCAA Court shall have the exclusive jurisdiction to determine:

(a) Whether a matter falls within the scope of Article 13, Section 13.1 herein such that it shall be determined through the Dispute Resolution Procedure;

(b) Whether, on the CCAA Court's own motion or upon application by an Aggrieved Party, Imperial, a member of its Tobacco Company Group or the CCAA Plan Administrators as applicable, the CCAA Court may, in its discretion, decide to hear and determine a Breach in lieu of the Arbitrator doing so in accordance with Article 13, Section 13.4 herein; and

(c) All proceedings regarding Events of Default in accordance with Article 13, Section 13.11 herein.

13.10 Appeals from Orders or Decisions of CCAA Court

Imperial, any applicable members of its Tobacco Company Group, the CCAA Plan Administrator or any Aggrieved Party who is a party to a proceeding that is determined by the CCAA Court in accordance with the Dispute Resolution Procedure may appeal from the order or decision of the CCAA Court in accordance with Sections 13, 14 and 15 of the CCAA.

13.11 Resolution of Events of Default by CCAA Court

Upon the occurrence of any Event of Default, an Aggrieved Party shall be immediately entitled to exercise all rights and remedies available pursuant to the CCAA Plan and any other Definitive Documents and the laws of Ontario and the laws of Canada, including applying to the CCAA Court for such relief as the CCAA Court finds appropriate.

In addition, upon the occurrence of any of the Events of Default enumerated in Article 12, Sections 12.2(d) to 12.2(i) herein, the CCAA Plan Administrator shall also be entitled to apply to the CCAA Court for such relief as the CCAA Court finds appropriate.

The CCAA Court shall have the exclusive jurisdiction to determine all proceedings regarding Events of Default. The CCAA Court shall have exclusive jurisdiction to determine all matters related to the enforcement of the terms of the Contribution Security Agreement and the exercise of any rights, remedies and powers that the Collateral Agent may have under the Contribution Security Agreement, at law, in equity or under the PPSA.

During the pendency of any proceeding in the CCAA Court relating to the occurrence of an Event of Default, Imperial shall continue to comply with its obligations pursuant to the Definitive Documents, including the obligation to pay the Annual Contributions and Reserved Amounts for deposit, respectively, into the Imperial Global Settlement Trust Account and Imperial Supplemental Trust Account.

Upon the occurrence of:

(a) An Event of Default referred to in Article 12, Section 12.3(a) herein, or

(b) An Event of Default referred to in Article 12, Section 12.3(b) or Section 12.3(c) herein, where either Imperial fails to cure such Event of Default within the Monetary Cure

Period, Non-Monetary Cure Period or Extended Cure Period, as applicable, or such Event of Default is incapable of being cured,

the terms of Article 5, Section 5.11 shall govern, and Imperial shall fulfill its obligations thereunder. If Imperial fails to deposit into the Imperial Global Settlement Trust Account or the Imperial Supplemental Trust Account, as applicable, any amount at all on account of its respective share of any of the Upfront Contribution, any Annual Contribution or any Reserved Amounts, then the balance remaining to be paid of Imperial's share of the Global Settlement Amount shall accelerate and be deemed to be due and payable in full without any further action being required to be taken by any Aggrieved Party, and any and all amounts owing by Imperial under or in respect of the CCAA Plan or Definitive Documents shall bear interest at the rate of interest payable pursuant to sections 127 and 129 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43 as amended. In the event that an Impacted Claimant seeks to invoke the acceleration clause and any other Impacted Claimant or any Tobacco Company, including the defaulting Tobacco Company, take exception to such action, then the Impacted Claimant seeking to invoke the acceleration clause or the Tobacco Company may bring the issue before the CCAA Court for determination.

ARTICLE 14. CCAA PLAN ADMINISTRATORS

14.1 Appointment of CCAA Plan Administrators

Pursuant to the CCAA Plan ~~Administrators' Order~~Administrator Appointment Orders granted in the CCAA Proceedings, the CCAA Court ~~shall be requested to approve~~approved the appointment of an Administrator for the CCAA Plan of each Tobacco Company (collectively, the "**CCAA Plan Administrators**") which shall administer the implementation of the Tobacco Company's CCAA Plan. The CCAA Plan ~~Administrators' Order shall~~Administrator Appointment Orders specify that the effective date of the CCAA Plan Administrators' appointment is March 6, 2025.

~~Subject~~Pursuant to ~~the approval of~~ the CCAA ~~Court~~Plan Administrator Appointment Orders, the following firms ~~shall be~~were appointed to serve as the CCAA Plan Administrators until such time as such firms may be replaced with the further approval of the CCAA Court:

(a) For Imperial, FTI Consulting Canada Inc;

(b) For RBH, Ernst & Young Inc.; and

(c) For JTIM, Deloitte Restructuring Inc.

14.2 Role of CCAA Plan Administrators

The CCAA Plan Administrators shall be neutral and independent from the Tobacco Companies, the Tobacco Company Groups and the Claimants and, in this capacity, shall report to the CCAA Court. From time to time, in their discretion, the CCAA Plan

Administrators may seek directions from the CCAA Court regarding any matters relevant to the implementation or administration of the Tobacco Companies' CCAA Plans.

For greater certainty, in no circumstances shall the CCAA Plan Administrators:

(a) Be or be deemed to be the representatives of the Claimants, Tobacco Companies and/or Tobacco Company Groups for the purposes of the implementation and administration of the CCAA Plan (including, without limitation, in respect of any notice, consent or agreement contemplated herein), or for any other purpose;

(b) Have the authority to bind any of the Claimants in respect of any matters relating to the CCAA Plan, or any other matter; or

(c) Have the authority to bind any of the Tobacco Companies or Tobacco Company Groups in respect of any matters relating to the CCAA Plan, or any other matter.

The global settlement of all Tobacco Claims in Canada involves the concurrent resolution of the CCAA Proceedings of Imperial, RBH and JTIM in accordance with the terms of the CCAA Plans. As ~~will be~~is set forth with more particularity in the CCAA Plan ~~Administrators'~~Administrator Appointment Order in each CCAA Proceeding, as appropriate and as necessitated by the circumstances of the matters being addressed, the CCAA Plan Administrators shall consult with each other and act jointly and in concert in fulfilling their duties and responsibilities enumerated in Article 14, Section 14.4 herein. Accordingly, in certain instances in the CCAA Plan, the joint fulfillment of the CCAA Plan Administrators' duties and responsibilities is referenced. The CCAA Plan Administrators shall have access to all documents and information provided by each Tobacco Company during the Contribution Period, including the financial and other information produced by each Tobacco Company pursuant to Article 10 of the CCAA Plan.

14.3 Trustees of the Imperial Global Settlement Trust Account, Imperial PCC Trust Account, Imperial QCAP Trust Account ~~and~~, Imperial Cy-près Trust Account, Imperial Miscellaneous Claims Fund, Imperial CCAA Plan Administration Reserve Account and Imperial PCC Compensation Plan Reserve Account, and Bare Trustees of the Imperial Supplemental Trust Agreement Funds

The ~~CCAA Plan Administrators shall oversee the~~Trustees shall hold and administer the Imperial Global Settlement Trust and establish and maintain the Imperial Global Settlement Trust Account, Imperial PCC Trust Account, Imperial QCAP Trust Account, Imperial Cy-près Trust Account, Imperial Miscellaneous Claims Fund~~, CCAA Plan Administration Reserve Account and~~ and Imperial PCC Compensation Plan Reserve Account in accordance with the terms of the Imperial Deed. The Trustees shall hold and administer the Imperial CCAA Plan Administration Reserve Account in accordance with the terms of the Imperial CCAA Plan Administration Reserve Trust Deed. The Bare Trustees shall hold legal title to the Imperial Supplemental Trust Agreement Funds and establish the Imperial Supplemental Trust Account in accordance with the terms of the Imperial Tobacco Supplemental Trust Agreement. The details regarding these trust accounts are set forth in greater detail in the

Imperial Deed, Imperial CCAA Plan Administration Reserve Trust Deed, Imperial Tobacco Supplemental Trust Agreement, Flow of Funds Agreement, Banking Arrangements Order and CCAA Plan Administrator Appointment Order, as applicable. For greater certainty, the CCAA Plan Administrators shall not be trustees, contributors or settlors in any capacity ~~other than~~ in regard to ~~holding~~ the Imperial Global Settlement Trust Account, Imperial PCC Trust Account, Imperial QCAP Trust Account, Imperial Cy-près Trust Account, Imperial Miscellaneous Claims Fund, Imperial CCAA Plan Administration Reserve Account ~~and~~, Imperial PCC Compensation Plan Reserve Account~~. The details regarding these accounts will be set forth in greater detail in the CCAA Plan Administrators' Order~~ and Imperial Supplemental Trust Account.

14.4 Duties and Responsibilities of CCAA Plan Administrators

In implementing the administration of the CCAA Plans during the Contribution Period, the duties and responsibilities of the CCAA Plan Administrators shall be as set out below provided, however, that the CCAA Plan Administrators shall incur no liability of any kind whatsoever to the Provinces, Territories, any Impacted Claimants or any other Person in respect of their performance of such duties and responsibilities and shall be held harmless in this regard:

(a) On an annual basis, receiving and reviewing the Business Plan and accompanying MD&A which each Tobacco Company shall provide pursuant to Article 10, Sections 10.1 and Section 10.2.2 of their respective CCAA Plans;

(b) On a quarterly basis, receiving and reviewing the financial statements and accompanying MD&A which each Tobacco Company shall provide pursuant to Article 10, Section 10.2.3 herein;

(c) On an annual basis, receiving and reviewing the financial statements with notes that each Tobacco Company shall provide pursuant to Article 10, Section 10.2.1 herein;

(d) Receiving and reviewing the information that each Tobacco Company shall provide to the CCAA Plan Administrators regarding the calculation of the Annual Contributions and Reserved Amounts to be paid by each Tobacco Company in respect of each calendar year pursuant to Article 10, Section 10.8 herein;

(e) Receiving and reviewing the information that each Tobacco Company shall provide in response to the *ad hoc* requests made from time to time by the CCAA Plan Administrators in connection with the Tobacco Company's Business Plan, annual MD&A, quarterly MD&A and Annual Financial Statements pursuant to Article 10, Section 10.3 herein;

(f) Reporting to the Provinces, Territories and any Impacted Claimants regarding any issue, event or condition pertaining to a Tobacco Company which is disclosed to the CCAA Plan Administrators as an event which may constitute a Material Adverse Effect, or may constitute a Breach or an Event of Default;

(g) ~~Overseeing the investment of the Upfront Contributions, Annual Contributions and Reserved Amounts in accordance with approved investment guidelines pending~~

~~disbursement to the Claimants, and reporting from time to time to the Provinces, Territories and any Impacted Claimants regarding same;~~**Intentionally deleted**;

(h) Reporting to the Provinces, Territories and any Impacted Claimants regarding the calculation of the amount of the Annual Contributions and Reserved Amounts payable by the Tobacco Companies in each calendar year;

(i) Overseeing and concurring with the release of funds from the Imperial Supplemental Trust Account pursuant to Article 5, Section 5.5;

(j) Administering the distribution to the Claimants of amounts from the Imperial Global Settlement Trust Account in accordance with Article 16, Sections 16.1, 16.2 and 16.3 until such time as the implementation of all of the CCAA Plans has been completed;

(k) Overseeing the administration of the PCC Compensation Plan including:

~~(i) Ensuring that the PCC Compensation Plan Amount is invested in accordance with approved investment guidelines pending disbursement to the Claims Administrator for payment to the Eligible Pan-Canadian Claimants;~~

(i) **Intentionally deleted**;

(ii) ~~Entering into a written agreement, that is subject to approval by the CCAA Court, with the Claims Administrator for the provision of services to process claims made to the PCC Compensation Plan~~**Intentionally deleted**;

(iii) Reviewing the ~~budget~~Global Claims Administration Costs Framework, the First Annual Global Claims Administration Costs Budget and the Subsequent Annual Global Claims Administration Costs Budget submitted by the Claims Administrator and the PCC Agent for the administration of the claims made to the PCC Compensation Plan;

(iv) From time to time, ~~advancing~~providing a distribution plan to the Trustees for the advancement of instalments of funds from the Imperial PCC ~~Compensation Plan Amount~~Trust Account to the Claims Administrator to enable it to make Individual Payments to Eligible Pan-Canadian Claimants; and

(v) Receiving and reviewing ~~reports made annually, and~~the Weekly Actual Costs Reports, Weekly Claims Administration Reports, Weekly Events Reports, Monthly Actual Costs Reports, Monthly Claims Administration Reports, Monthly Events Reports, and any other reports prepared by the Claims Administrator and the PCC Agent as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, ~~by~~in accordance with the terms of the Claims Administrator ~~regarding, without limitation, the publication of notices, the PCC Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the~~

~~claims process, disbursements made to Eligible Pan-Canadian Claimants, fees charged and disbursements made;~~Order;

(l) Certain oversight activities regarding the Cy-près Foundation;

(m) Overseeing the administration of the Quebec Administration Plan including:

~~(i) Ensuring that the QCAP Settlement Amount is invested in accordance with approved investment guidelines pending disbursement to the Claims Administrator for payment to the Eligible *Blais* Class Members;~~

(i) **Intentionally deleted**;

(ii) ~~Entering into a written agreement, that is subject to approval by the CCAA Court, with the Claims Administrator for the provision of services to process claims made to the Quebec Administration Plan~~**Intentionally deleted**;

(iii) Reviewing the ~~budget~~Global Claims Administration Costs Framework, the First Annual Global Claims Administration Costs Budget and the Subsequent Annual Global Claims Administration Costs Budget submitted by the Claims Administrator for the administration of the claims made to the Quebec Administration Plan;

(iv) From time to time, ~~advancing~~providing a distribution plan to the Trustees for the advancement of instalments of funds from the Imperial QCAP ~~Settlement Amount~~Trust Account to the Claims Administrator to enable it to make Compensation Payments to Eligible *Blais* Class Members; and

(v) Receiving and reviewing ~~reports made annually, and~~the Weekly Actual Costs Reports, Weekly Claims Administration Reports, Weekly Events Reports, Monthly Actual Costs Reports, Monthly Claims Administration Reports, Monthly Events Reports, and any other reports prepared by the Claims Administrator as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, by the Claims Administrator ~~regarding, without limitation, the publication of notices, the *Blais* Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the claims process, disbursements made to Eligible *Blais* Class Members, fees charged and disbursements made;~~in accordance with the terms of the Claims Administrator Order;

(n) On an annual basis, and as circumstances warrant at any other times in the discretion of the CCAA Plan Administrators, or as the CCAA Court directs, reporting to the CCAA Court regarding:

(i) The annual amounts of the Annual Contributions and Reserved Amounts paid by the Tobacco Companies for deposit into the Imperial Global Settlement Trust Account and Imperial Supplemental Trust Account, and the progress of the

payment of the share of the Global Settlement Amount allocated to the Provinces and Territories;

(ii) The progress of the payment of the share of the Global Settlement Amount allocated to the Tobacco Producers;

(iii) The progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the claims process, disbursements made to Eligible Pan-Canadian Claimants, fees charged and disbursements made;

(iv) The progress of the administration of the Cy-près Fund;

(v) The progress of the administration of the Quebec Administration Plan including the publication of notices, the *Blais* Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the claims process, disbursements made to Eligible *Blais* Class Members, fees charged and disbursements made; and

(vi) Any other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

For greater certainty, the CCAA Plan Administrators shall not conduct an audit or other assurance engagement, or otherwise attempt to verify the accuracy or completeness of the financial information in each Tobacco Company's Business Plan, annual MD&A, quarterly MD&A, Annual Financial Statements and any information produced by a Tobacco Company in response to an *ad hoc* request from the CCAA Plan Administrators.

Also, for greater certainty, the duties and responsibilities of the CCAA Plan Administrators ~~shall be~~are fully described in ~~orders of~~ the ~~CCAA Court appointing the~~ CCAA Plan ~~Administrators~~Administrator Appointment Order for each of Imperial, RBH and JTIM.

14.5 CCAA Plan Administrators' Communications

The CCAA Plan Administrators shall communicate with:

(a) the Chair of the Provincial and Territorial Liaison Committee representing the Provinces and Territories;

(b) the Administrative Coordinator in regard to the Quebec Administration Plan and Quebec Class Counsel representing the Quebec Class Action Plaintiffs;

(c) the Administrative Coordinator in regard to the PCC Compensation Plan, the PCC Agent and the PCC Representative Counsel for the Pan-Canadian Claimants;

(d) the Claims Administrator;

(~~d~~e) ~~Dr. Robert Bell,~~ the Chair of the Cy-près Foundation;

(~~e~~f) *Knight* Class Counsel;

(~~f~~g) Counsel for the Tobacco Producers; ~~and~~

(~~g~~h) the Tobacco Companies~~.~~;

(i) the Trustees;

(j) the Bare Trustees; and

(k) the Collateral Agent.

Notwithstanding the foregoing, in the performance of their duties and responsibilities under the CCAA Plan, the CCAA Plan Administrators may, in their discretion, communicate with any individuals as necessary or desirable.

14.6 Distributions to Claimants from Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account

The ~~CCAA Plan Administrators shall,~~Trustees shall administer the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account and, subject to the approval of the CCAA Court, ~~administer the~~ from time to time, the CCAA Plan Administrators shall provide distribution plans to the Trustee in respect of payment from the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and~~, from time to time, shall authorize the payment from the~~ JTIM Global Settlement Trust Account of distributions in accordance with Article 16, Sections 16.1, 16.2 and 16.3 herein, which will be paid to the:

(a) Quebec Class Action Plaintiffs;

(b) Pan-Canadian Claimants;

(c) Provinces and Territories;

(d) Cy-près Foundation;

(e) Tobacco Producers; and

(f) *Knight* Class Action Plaintiffs.

14.7 Advisors to CCAA Plan Administrator

The CCAA Plan Administrator, in its discretion, may retain any advisors, including legal, financial, investment or other advisors, to advise and assist it to carry out its duties in relation to the administration of the CCAA Plan.

14.8 Role of Court-Appointed Mediator after Sanction Order

~~The Court-Appointed Mediator may provide any services after the date of the Sanction Order, as requested by either the CCAA Plan Administrators or the CCAA Court, and approved by the CCAA Court.~~

In accordance with the terms of the Sanction Order, the CCAA Plan Administrator Appointment Order, the Court-Appointed Mediator's Ongoing Services Direction and the Fee Approval Direction, following the granting of the Sanction Order, the Court-Appointed Mediator is empowered and authorized to provide the Court-Appointed Mediator's Ongoing Services until further Order of the CCAA Court.

14.9 Payment of Costs

The professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures, and all applicable Sales and Excise Taxes thereon (collectively, "**Costs**"), charged and incurred in relation to the settlement of the Tobacco Claims and the implementation and administration of the CCAA Plan shall be paid as follows:

(a) All Costs incurred in respect of:

(i) All services which the CCAA Plan Administrator provides in relation to the implementation and administration of the CCAA Plan, including the fulfillment of its duties and responsibilities enumerated in Article 14, Section 14.4 herein, and

(ii) All services provided by all legal, financial, investment or other advisors engaged by the CCAA Plan Administrator,

shall be paid biweekly by Imperial. ~~From time to time, the CCAA Plan Administrator shall pass its accounts in the CCAA Court at intervals as the CCAA Court directs;~~ Pursuant to the Fee Approval Direction, the Court-Appointed Mediator shall review the fees and disbursements of the Monitors and their counsel incurred since the commencement of the CCAA Proceedings (including any amounts accrued pre-filing but billed after the applicable filing date), and on an ongoing basis and advise the CCAA Court if, in his sole discretion, it is the opinion of the Court-Appointed Mediator, that the fees and disbursements of the Monitors and their counsel are fair and reasonable in the circumstances;

(b) All Costs for the services of the Court-Appointed Mediator provided after the date of the Sanction Order, including for the services of any of his legal or other advisors, shall be paid equally by the Tobacco Companies;

(c) All Costs for the services of the Claims Administrator, including for the services of any of its legal or other advisors, incurred in respect of the administration of the PCC Compensation Plan shall be paid equally by the Tobacco Companies;

(d) All Costs for the services provided by the Administrative Coordinator, including for the services of any legal or other advisors to the Administrative Coordinator, shall be paid equally by the Tobacco Companies;

(e) All Costs incurred in respect of the administration of the Cy-près Foundation shall be paid from the Cy-près Fund;

(f) The Quebec Class Counsel Fee shall be paid out of and deducted from the QCAP Settlement Amount. The Quebec Class Counsel Fee and the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs in the Quebec Class Actions are subject to the approval of the CCAA Court and shall be dealt with at the Sanction Hearing;

(g) All Costs incurred in respect of the services provided by Raymond Chabot (as agent for the Quebec Class Counsel on behalf of the QCAPs) in relation to the Quebec Administration Plan both before and after the Plan Implementation Date shall be paid by the Quebec Class Counsel out of the Quebec Class Counsel Fee;

(h) All Costs for the services of the Claims Administrator, including for the services of any of its legal or other advisors, incurred in respect of the administration of the Quebec Administration Plan shall be paid from the balance of the QCAP Settlement Amount net of the Quebec Class Counsel Fee;

(i) All Costs for the services which the PCC Representative Counsel, including their advisors, provide in connection with the performance of their duties under the CCAA Plan, including the PCC Compensation Plan, and in the CCAA Proceeding shall be paid equally by the Tobacco Companies;

(j) The Counsel for the Tobacco Producers' Fee shall be paid out of and deducted from the Tobacco Producers Settlement Amount. The Counsel for the Tobacco Producers' Fee and the retainer agreement respecting fees and disbursements between the Counsel for the Tobacco Producers and the representative plaintiffs in the Tobacco Producers' Actions are subject to the approval of the CCAA Court;

(k) All Costs and disbursements of any kind incurred in respect of the administration of the distribution of payments to eligible Tobacco Producers shall be paid from the Tobacco Producers Settlement Amount;

(l) The *Knight* Class Counsel Fee shall be paid out of and deducted from the *Knight* Class Action Plaintiffs Settlement Amount. The *Knight* Class Counsel Fee and the retainer agreement respecting fees and disbursements between the *Knight* Class Counsel and the representative plaintiff in the *Knight* Class Action are subject to the approval of the CCAA Court; and

(m) All Costs and disbursements of any kind incurred in respect of the settlement of the *Knight* Class Action shall be paid from the *Knight* Class Action Plaintiffs Settlement Amount.

The Costs enumerated in Article 14, Sections 14.9(a), (b), (c), (d) and (i) are expenses of the business and deducted from income in the calculation of the Metric.

ARTICLE 15. IMPERIAL CCAA PLAN ADMINISTRATION RESERVE AND IMPERIAL PCC COMPENSATION PLAN RESERVE

15.1 Imperial CCAA Plan Administration Reserve

On the Plan Implementation Date, the Imperial CCAA Plan Administration Reserve in the amount of $25.0 million, which sum shall be paid out of the Upfront Contributions, shall be established as security for the Imperial CCAA Plan Administration Reserve Costs.

~~The~~In accordance with the terms of the Imperial CCAA Plan ~~Administrator will~~Administration Reserve Trust Deed, the Trustees shall hold the Imperial CCAA Plan Administration Reserve in trust for those Persons who incur and are entitled to be paid Imperial CCAA Plan Administration Reserve Costs pursuant to the CCAA Plan. If the Imperial CCAA Plan Administration Reserve is no longer required as security after the administration of the CCAA Plan has been completed, any amount remaining in the Imperial CCAA Plan Administration Reserve shall be released ~~by the~~in accordance with the terms of the Imperial CCAA Plan ~~Administrator~~Administration Reserve Trust Deed and paid to the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3.

15.2 Imperial PCC Compensation Plan Reserve

On the Plan Implementation Date, the Imperial PCC Compensation Plan Reserve ~~in the amount of $5.0 million, which sum shall~~, to be paid out of the Upfront Contributions in the Imperial Global Settlement Trust Account and deposited into the Imperial PCC Compensation Plan Reserve Account, shall be established as security for the PCC Compensation Plan Reserve Costs.

The ~~CCAA Plan Administrators will~~Trustees shall hold the Imperial PCC Compensation Plan Reserve in trust for those Persons who incur and are entitled to be paid PCC Compensation Plan Reserve Costs pursuant to the CCAA Plan. ~~If the~~ In aggregate, the Imperial PCC Compensation Plan Reserve, RBH PCC Compensation Plan Reserve and JTIM PCC Compensation Plan Reserve shall total $5.0 million. The proportionate shares of the aggregate amount of $5.0 million which shall be deposited from the Tobacco Companies' respective Upfront Contributions into the Imperial PCC Compensation Plan Reserve Account, RBH PCC Compensation Plan Reserve Account and JTIM PCC Compensation Plan Reserve Account shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM. If the Imperial PCC Compensation Plan Reserve is no longer required as security after the administration of the ~~CCAA~~PCC Compensation Plan has been completed, any amount remaining in the Imperial PCC Compensation Plan Reserve shall be released ~~by the CCAA Plan Administrators~~ and paid to the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3.

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ARTICLE 16. CLAIMANT ALLOCATION

16.1 Claimant Allocation

The Global Settlement Amount shall be allocated among the Claimants and the Cy-près Foundation ("**Claimant Allocation**") as follows:

All amounts in CAD, billions

Provinces and Territories Settlement Amount:	24.725	
QCAP Settlement Amount ($4.250 minus $0.131 allocated to Cy-près Foundation):	4.119	
PCC Compensation Plan Amount:	2.521	
Cy-près Fund (inclusive of $0.131 QCAP Cy-près Contribution):	1.000	
Tobacco Producers Settlement Amount:	0.015	
Knight Class Action Plaintiffs Settlement Amount:	0.015	
Miscellaneous Claims Amount (may be increased to $0.060 if the Tobacco Companies make an election pursuant to Section 18.2.1):	0.025	
CCAA Plan Administration ~~Reserve~~Reserves	0.075	
PCC Compensation Plan ~~Reserve~~Reserves		0.005
Total:	32.500	

[Remainder of page intentionally left blank]

Estimated Upfront Contributions Available: **12.456** See calculation below, 2

Period[4]	Upfront	Annual Contributions						Total
		Year 1 (2025)	Year 2 ('26)	Year 3 ('27)	Year 4 ('28)	Year 5 ('29)	Remainder to end of Contribution Period	
Amount Available[3]	12.456	1.111	1.078	1.067	1.037	1.037	14.714	32.500
Provinces & Territories	6.202	0.361	0.682	0.942	0.912	0.912	14.714	24.725
QCAPs[5, 6, 7, 8]	3.869	0.250						4.119
PCCs[6, 7, 8]	1.750	0.500	0.271					2.521
Cy-près Foundation[5, 6]	0.500		0.125	0.125	0.125	0.125		1.000
Tobacco Producers[8]	0.015							0.015
Knight Class Action Plaintiffs[8]	0.015							0.015
Miscellaneous Claims ~~Fund~~[7]Funds[7]	0.025							0.025
CCAA Plan Administration ~~Reserve~~[7]Reserves[7]	0.075							0.075
PCC Compensation Plan ~~Reserve~~[7]Reserves[7]	0.005							0.005
Total allocated	**12.456**	**1.111**	**1.078**	**1.067**	**1.037**	**1.037**	**14.714**	**32.500**

16.2 Explanatory Notes

1. In preparing the Claimant Allocation, the Court-Appointed Mediator and Monitors have been provided with, and have relied upon, unaudited financial information prepared by the Tobacco Companies. The Monitors have reviewed this financial information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitors have not audited, or otherwise attempted to verify the accuracy or completeness of such information in a manner that would wholly or partially comply with GAAS pursuant to the Chartered Professional Accountants of Canada Handbook and, accordingly, the Monitors express no opinion or other form of assurance contemplated

under GAAS in respect of the financial information. For clarity, the Court-Appointed Mediator has not reviewed the aforementioned financial information.

This financial information consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in the Chartered Professional Accountants of Canada Handbook, has not been performed. The financial information was prepared based on the Tobacco Companies' estimates and assumptions.

Readers are cautioned that since projections are based on assumptions about future events and conditions that are not ascertainable, the actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.

2. In the table below, the Upfront Contributions are as estimated as at December 31, 2024 and calculated as estimated in the Spring 2024 5-year forecasts prepared by the Tobacco Companies. The Upfront Contributions will be as noted herein for all Claimants except the Provinces and Territories. The Upfront Contributions for the Provinces and Territories will be equal to the total Upfront Contributions less the Upfront Contributions being paid to the other Claimants, the Miscellaneous Claims Amount, the Imperial CCAA Plan Administration Reserve, the RBH CCAA Plan Administration Reserve, the JTIM CCAA Plan Administration Reserve, the Imperial PCC Compensation Plan Reserve, the RBH PCC Compensation Plan Reserve and the JTIM PCC Compensation Plan Reserve.

All amounts in CAD, billions

Projected Upfront Contributions as at December 31, 2024:

JTIM:	1.581
ITCAN:	4.849
RBH:	5.792
Cash Security Deposits:	0.984
Total:	13.206
Less: ~~Working Capital~~RBH Retained Amount	(0.750)
Projected Available Upfront Contributions:	**12.456**

Pursuant to the Cash Security Deposits Order, the Cash Security Deposits, which form part of the Upfront Contributions, shall be released from suretyship and shall be deposited by the Minister of Finance of Quebec into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account as applicable. Notwithstanding the foregoing, the Minister of Finance of Quebec may deposit the Cash Security Deposits into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account, as applicable, in whole or in part as soon as practicable after the Plan Implementation Date. Any portion of the Cash Security Deposits that is deposited into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account on or before the Plan Implementation Date shall be distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation. As and when payments on account of the Cash Security Deposits are deposited by the Minister of Finance of Quebec into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account after the Plan Implementation Date, such payments shall be distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation.

3. The Annual Contribution percentage of Net After-Tax Income is calculated as set out in the CCAA Plan. The Claimant Allocation is based on 85% of estimated Net After-Tax Income received from the Tobacco Companies (the percentage of Net After-Tax Income to be reduced in 5.0% increments every five years pursuant to Article 5, Section 5.6 herein). The "Amount Available" is based on the 5-year financial projections provided by the Tobacco Companies in spring 2024. The projection assumes that the 2028 results are replicated thereafter. The Claimant Allocation does not include any Tax Refunds that may be available during the Contribution Period.

4. Payment is contemplated to be made within 182 days following the end of the period noted. For example, the "Year 1 (2025)" payment would be made in mid 2026.

5. The Cy-près Fund includes $131 million of the QCAP Settlement Amount funded to the Cy-près Fund (in addition to the $869 million specifically allocated to the Cy-près Fund).

6. The Year 1 and Year 2 payments to the QCAPs and the PCCs and the Year 2 payment to the Cy-près Foundation will be made in priority to those being made to the Provinces and Territories in the event of a shortfall relative to the estimated Annual Contributions available.

7. If there are any funds remaining in the QCAP Settlement Amount, the PCC Compensation Plan Amount, the Imperial CCAA Plan Administration Reserve, the RBH CCAA Plan Administration Reserve, the JTIM CCAA Plan Administration Reserve, the Imperial PCC Compensation Plan Reserve ~~and/or the~~, the RBH PCC Compensation Plan Reserve, the JTIM PCC Compensation Plan Reserve, the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and/or the JTIM Miscellaneous Claims Fund, such funds shall be paid to the Provinces and Territories (in accordance with the percentages set out in the table in Article 16, Section 16.3), as the foregoing is more particularly defined in paragraph 55 of the Quebec Administration Plan, paragraph 54 of the PCC Compensation Plan, Article 15, Sections 15.1 and 15.2 herein, and Article 18, Section 18.2.5 herein.

8. The Quebec Class Counsel Fee, Counsel for the Tobacco Producers' Fee and *Knight* Class Counsel Fee are subject to approval by the CCAA Court. Subject to such approval, these fees will be paid in full at the time of plan implementation.

16.3 Provincial and Territorial Allocation

The Provinces and Territories have agreed that the Provinces and Territories Settlement Amount shall be apportioned among the Provinces and Territories in accordance with the percentages set out in the table below:

Province/Territory	Percentage Share of Provinces and Territories Settlement Amount
British Columbia	14.4710%
Alberta	12.6272%
Saskatchewan	2.8787%
Manitoba	4.5252%
Ontario	28.7761%
Québec	26.8248%

Province/Territory	Percentage Share of Provinces and Territories Settlement Amount
New Brunswick	2.4117%
Nova Scotia	3.1740%
Prince Edward Island	0.6605%
Newfoundland and Labrador	2.1471%
Yukon	0.3973%
Northwest Territories	0.7269%
Nunavut	0.3795%
Total:	100.0000%

ARTICLE 17. DISTRIBUTIONS, PAYMENTS AND CURRENCY

17.1 Distributions Generally

All distributions to Affected Creditors and other payments to be effected pursuant to the CCAA Plan will be made pursuant to this Article 17. For greater certainty, all payments and distributions pursuant to this Article 17 will be subject to satisfaction or waiver of the Plan Implementation Conditions set forth in Article 19, Section 19.3 and the occurrence of the Effective Time, and will occur in accordance with the timing set out in Article 4, Section 4.2. Except as otherwise expressly stated herein, FTI, whether in its capacity as the Monitor and/or as the CCAA Plan Administrator, shall have the sole discretion to determine the timing for any distributions to be made under the CCAA Plan.

17.2 Payment of Claimants' Claims

All distributions to the Claimants will be made pursuant to this Article 17 and Article 16, Sections 16.1, 16.2 and 16.3 herein.

17.3 Payment of Miscellaneous Claims

All distributions to any Putative Miscellaneous Claimants will be made pursuant to this Article 17 and Article 18, Section 18.2.1 to Section 18.2.5.

17.4 Payment of Claims secured by the Administration Charge

To the extent that such payments have not already been made, forthwith after the Plan Implementation Date, Imperial shall pay in full all Claims secured by the Administration Charge as at the Plan Implementation Date.

17.5 Payment of Claims secured by the Court-Appointed Mediator Charge

To the extent that such payments have not already been made, forthwith after the Plan Implementation Date, Imperial shall pay in full all Claims secured by the Court-Appointed Mediator Charge as at the Plan Implementation Date.

17.6 Method of Distribution

All distributions or other payments by the CCAA Plan Administrators to any Person entitled to receive a distribution or payment under the CCAA Plan shall be made by wire transfer in accordance with wire transfer instructions, in form satisfactory to the CCAA Plan Administrators, provided by such Person to the CCAA Plan Administrators at least fifteen (15) Business Days prior to the Plan Implementation Date. If any such Person wishes to thereafter change its wire transfer instructions, notice, in form satisfactory to the CCAA Plan Administrators, must be given to the CCAA Plan Administrators at least fifteen (15) Business Days prior to any subsequent distribution or payment date.

For greater certainty, the CCAA Plan Administrators may, prior to initiating any wire transfer, make any verifications, as they deem appropriate in their discretion, to confirm and validate the wire transfer instructions received.

Notwithstanding the foregoing, in circumstances where the CCAA Plan Administrators consider it more practical or efficient to do so, certain payments hereunder may also be made by cheque.

17.7 Addresses for Distribution

Prior to the applicable Distribution Record Date, an Affected Creditor may, in writing to Imperial and FTI, whether in its capacity as the Monitor and/or as the CCAA Plan Administrator, change its address on file with Imperial for distribution purposes. For the avoidance of doubt, FTI will not have any responsibility to track such addresses or notices in any capacity.

17.8 Withholding Rights

FTI, whether in its capacity as the Monitor and/or as the CCAA Plan Administrator, Imperial and any other Person facilitating payments pursuant to the CCAA Plan will be entitled to deduct and withhold from any such payment to any Person such amounts as may be required to be deducted or withheld under any Applicable Law and to remit such amounts to the appropriate Governmental Authority or other Person entitled thereto. To the extent that amounts are so withheld or deducted and remitted to the appropriate Governmental Authority or other Person, such withheld or deducted amounts will be treated for all purposes hereof as having been paid to such Person as the remainder of the payment in respect of which such withholding or deduction was made. Without in any way limiting the generality of the

foregoing, FTI, on behalf of Imperial, shall deduct from any distribution to an Affected Creditor hereunder any amounts as indicated by Employment and Social Development Canada in a Notice of Debt and remit such amounts to Employment and Social Development Canada pursuant to the *Employment Insurance Act* (Canada). Any Affected Creditor whose address on file with Imperial on the Distribution Record Date is not a Canadian address will be treated as a non-resident of Canada for purposes of any applicable non-resident withholding tax on all payments hereunder, subject to receipt by FTI or Imperial of information satisfactory (in their sole discretion) that such Affected Creditor is not a non-resident. No gross-up or additional amount will be paid on any payment hereunder to the extent FTI, Imperial or any other Person deducts or withholds amounts pursuant to Article 17, Section 17.8. Notwithstanding any withholding or deduction, each Person receiving a payment will have the sole and exclusive responsibility for the satisfaction and payment of any tax obligations imposed by any Governmental Authority (including income and other tax obligations on account of such distribution).

17.9 Cancellation of Certificates and Notes, etc.

At the Effective Time, all debentures, notes, certificates, indentures, guarantees, agreements, invoices and other instruments evidencing Affected Claims, Released Claims or Miscellaneous Claims (and all guarantees associated with each of the foregoing), will not entitle any holder thereof to any compensation or participation other than as expressly provided for in the CCAA Plan and will be deemed cancelled and extinguished and be null and void.

17.10 Calculations

All amounts to be paid to the Claimants by Imperial pursuant to the CCAA Plan shall be calculated in accordance with Article 5, Section 5.1 to Section 5.15.

17.11 Currency Matters

Distributions to any Persons entitled to distributions under the CCAA Plan will be paid in Canadian dollars and any such Claims that are denominated in a currency other than the lawful money of Canada will be converted to the equivalent thereof in the lawful money of Canada at the noon rate of exchange as quoted by the Bank of Canada on March 8, 2019, in accordance with the Claims Procedure Order.

ARTICLE 18. RELEASES, MISCELLANEOUS CLAIMS, INJUNCTIONS AND DISPOSITION OF PENDING PROCEEDINGS

18.1 CCAA Plan Releases

18.1.1 Consideration for Release

The release ("**Release**") is given by the Releasors, individually and collectively, in consideration of (a) the Tobacco Companies' payment of the Upfront Contributions and promise to pay the Annual Contributions ~~and Reserved Amounts to the~~to the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account, as applicable, and the Reserved Amounts to the Imperial Supplemental Trust Account, RBH Supplemental Trust Account and JTIM Supplemental Trust Account, as applicable, in

accordance with the Definitive Documents, (b) the agreement to provide shared services and other operational support to the Tobacco Companies by their respective Parents and relevant Affiliates, and (c) the other promises and commitments made by the Released Parties, or any of them as applicable, in the Definitive Documents.

18.1.2 Release

At the Effective Time, each of the Released Parties shall be, and shall be deemed to be, fully, finally, irrevocably and unconditionally released and forever discharged of and from any and all of the Released Claims that any of the Releasors has ever had, now has, or may hereafter have against the Released Parties or any of them (either individually or with any other Person), whether or not based on conduct continuing after the Effective Time and whether or not presently known to any of the Releasors.

Nothing herein does release (and the Released Parties agree hereby that they will not assert otherwise), or is intended to release, any Claim of a Released Party (including its Representatives) that has been, could have been or could be advanced, directly or indirectly, against any other Released Party (including its Representatives) other than the Tobacco Companies and their respective Subsidiaries and Representatives (such other Released Parties, not including the Tobacco Companies and their respective Subsidiaries and Representatives, collectively, the "Other Released Parties"), in respect of:

(a) the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Tobacco Products outside of Canada,

(b) the use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions outside of Canada,

(c) the development of any disease related to the use of Tobacco Products outside of Canada,

(d) any representation or omission in respect of Tobacco Products outside of Canada, or

(e) conduct of the Other Released Parties not related to Canada;

provided that such Claim is not, in whole or in part, based on or related to the assets, obligations, business or affairs of the Tobacco Companies or conduct of the Other Released Parties related to Canada (and it is agreed that to the extent such Claim is based on or related to the assets, obligations, business or affairs of the Tobacco Companies or conduct of the Other Released Parties related to Canada, then that same extent of the Claim will be hereby released).

18.1.3 Claimant Contractual Release

The Claimant Contractual Release, which is attached to the CCAA Plan as Schedule "T", shall be executed and delivered by Imperial and each of the Claimants, or an authorized Person on their behalf, in favour of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator, and their respective Representatives, and shall take effect as at the Effective Time. From and after the Effective Time, the Claimant Contractual Release will be binding on and enure to the benefit of the

Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives.

18.1.4 Release of Monitors

At the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Monitors and the CCAA Plan Administrators, and their respective Affiliates, shareholders, Affiliates' shareholders, directors, officers, employees, legal counsel, advisors, consultants, Representatives and agents from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known, arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) any Claim that has been barred or extinguished pursuant to the terms of the Claims Procedure Order and/or the terms of the CCAA Plan; (ii) the CCAA Proceedings; (iii) the Chapter 15 Proceedings; (iv) the actions of the Monitors or the CCAA Plan Administrators and their legal counsel and advisors in connection with the CCAA Proceedings or the Chapter 15 Proceedings; (v) the business and affairs of the Tobacco Companies whenever or however conducted; (vi) the administration and management of the Tobacco Companies whenever or however conducted; (vii) the allocation of the Global Settlement Amount and any distributions, payments, disbursements from the Global Settlement Amount, and/or (viii) any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings or the Chapter 15 Proceedings including the CCAA Plans, the development thereof, and any and all actions, steps or transactions taken by the Monitors to implement the CCAA Plans, including in their capacity as CCAA Plan Administrators and in FTI's capacity as the Foreign Representative, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released (other than the right to enforce the Monitors' obligations under the CCAA Plans or any related document), all to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Monitors or the CCAA Plan Administrators as officers of the CCAA Court, or in the case of FTI, as the Foreign Representative in the Chapter 15 Proceedings, and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, the Monitors and the CCAA Plan Administrators shall not be responsible or liable for any obligations of the Tobacco Companies. The Monitors and the CCAA Plan Administrators and their respective Affiliates, shareholders, Affiliates' shareholders, employees, advisors, legal counsel, Representatives or agents shall not incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

18.1.5 Release of Court-Appointed Mediator

At the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Court-Appointed Mediator, and his Representatives, legal counsel, consultants and advisors, from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known to the Released Parties, Releasors, Affected Creditors and Unaffected Creditors arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence in any way in connection with the CCAA Proceedings, including: (i) any Claim that has been barred or extinguished pursuant to the terms of the Claims Procedure Order and/or the terms of the CCAA Plan; (ii) the CCAA Proceedings; (iii) the Chapter 15 Proceedings; (iv) the actions of the Court-Appointed Mediator as an officer of the CCAA Court carrying out his mandate as a neutral third party to mediate a global settlement in the Tobacco Companies' CCAA Proceedings; (v) the business and affairs of the Tobacco Companies whenever or however conducted; (vi) the administration and management of the Tobacco Companies whenever or however conducted; (vii) the allocation of the Global Settlement Amount and any distributions, payments, disbursements from the Global Settlement Amount, and/or (viii) any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings or the Chapter 15 Proceedings including the CCAA Plans, the development thereof, and any and all actions, steps or transactions taken by the Court-Appointed Mediator to implement the CCAA Plans, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Court-Appointed Mediator as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings, including the orders appointing the Court-Appointed Mediator. In particular, the Court-Appointed Mediator shall not be liable to any Party or participant in the mediation for any act or omission in connection with the mediation process and shall have the immunity of a Judge of a Superior Court in Canada. For greater certainty, the Court-Appointed Mediator shall not be responsible or liable for any obligations of the Tobacco Companies. The Court-Appointed Mediator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall not incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

18.1.6 Release of Administrative Coordinator

At the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Administrative Coordinator and his

Representatives from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known to the Released Parties, Releasors, Affected Creditors and Unaffected Creditors arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) the CCAA Proceedings; (ii) the Chapter 15 Proceedings; (iii) the development of the PCC Compensation Plan and the development of the Quebec Administration Plan; and (iv) the actions of the Administrative Coordinator in connection with the administration of the PCC Compensation Plan and the administration of the Quebec Administration Plan, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Administrative Coordinator by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, the Administrative Coordinator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Administrative Coordinator's heirs, successors, assigns, Representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

18.1.7 Indemnity of Monitors, CCAA Plan Administrators, Foreign Representative, Court-Appointed Mediator and Administrative Coordinator

Imperial shall indemnify and save harmless the Court-Appointed Mediator, the Monitors (FTI, EY and Deloitte) in their various capacities (including as the Monitors, the CCAA Plan Administrators, and Foreign Representative (as applicable)), the Administrative Coordinator and, as applicable, their respective Affiliates, shareholders, Affiliates' shareholders, directors, officers, employees, legal counsel, advisors, consultants, Representatives and agents (collectively, the "**Indemnified Parties**"), from and against all claims, demands, losses, actions, causes of action, costs, charges, expenses, damages and liabilities whatsoever, whether at law or in equity, in any way caused by or arising, directly or indirectly, in respect of any act, deed, matter or thing whatsoever made, done, acquiesced in or omitted in or about or in relation to the execution of each Indemnified Party's respective activities or duties in any way in connection with the CCAA Proceeding and the Chapter 15 Proceedings, including for the avoidance of doubt: (i) the actions of the Court-Appointed Mediator, the Monitors, the CCAA Plan Administrators and the Administrative Coordinator and their respective legal counsel and advisors in connection with the CCAA Proceeding and the Chapter 15 Proceedings, (ii) the business and affairs of Imperial whenever or however conducted, and (iii) any matter or transaction involving Imperial occurring in or in connection with the CCAA Proceeding and the Chapter 15 Proceedings, the CCAA Plan, or the development thereof (other than enforcement of Indemnified Parties' obligations under the CCAA Plan and the Definitive Documents). This indemnity shall survive the resignation or removal of the Indemnified Parties from any role, capacity, engagement, office or position relevant to its activities or duties in connection with the

CCAA Plan. To the extent any Indemnified Party is not otherwise compensated by Imperial such Indemnified Party may resort to the Imperial CCAA Plan Administration Reserve for compensation.

18.1.8 Injunctions

From and after the Effective Time, all Persons will be permanently and forever barred, estopped, stayed and enjoined from:

(a) Commencing, conducting, continuing or making in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) against any of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives with respect to any and all Affected Claims and Released Claims;

(b) Enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order against any of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator or their respective Representatives, or their respective property with respect to any and all Affected Claims and Released Claims;

(c) Commencing, conducting, continuing or making against any other Person in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) that relates to an Affected Claim or a Released Claim if such other Person makes a claim or might reasonably be expected to make a claim, in any manner or forum, including by way of contribution or indemnity or other relief, against one or more of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator or their respective Representatives, unless such Claim of such other Person is itself an Affected Claim or a Released Claim;

(d) Creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any Encumbrance of any kind against the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator, their respective Representatives or any of their respective property with respect to any and all Affected Claims and Released Claims, except for the exclusions in Article 18, Section 18.1.9 in relation to obligations arising from the Definitive Documents; and

(e) Taking any actions to interfere with the implementation or consummation of the CCAA Plan with respect to any and all Released Claims.

18.1.9 Released Parties' Fulfillment of Obligations pursuant to Definitive Documents

Notwithstanding any of the provisions herein, the Released Parties are not released from the due performance of their obligations arising from the Definitive Documents, and nothing in this

Release shall prevent or restrict any of the Releasors or the CCAA Plan Administrators from pursuing any legal remedies against any of the Released Parties for non-performance of their obligations pursuant to the Definitive Documents, including the covenants of each Tobacco Company, its Parent and the relevant Affiliates within its Tobacco Company Group.

18.1.10 Releases are Final and Binding

The releases and injunctions in favour of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives shall be final and binding on all the Releasors, Released Parties, Affected Creditors and Unaffected Creditors (except to the extent of their Unaffected Claims) as applicable, including any Claims resulting, directly or indirectly, from the consequences and effects relating to the acceptance of the CCAA Plan, the sanction thereof by the CCAA Court, the recognition thereof by the US Bankruptcy Court, or its implementation. The aforesaid final and binding effect of the CCAA Plan on the Releasors, Released Parties, Affected Creditors and Unaffected Creditors (except to the extent of their Unaffected Claims) shall operate for all legal purposes as and from the Effective Time.

18.1.11 CCAA Meeting Orders and Sanction Orders

To facilitate the provision of the releases and the granting of the injunctions in favour of the Released Parties, Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator:

(a) Pursuant to the ~~Orders~~Meeting Order governing the conduct of the Meeting of the Affected Creditors to consider and vote on the CCAA Plan:

(i) Quebec Class Counsel ~~will be~~were appointed to act as proxy and vote on behalf of the Quebec Class Action Plaintiffs in respect of the CCAA Plan;

(ii) PCC Representative Counsel ~~will be~~were appointed to act as proxy and vote on behalf of the Pan-Canadian Claimants in respect of the CCAA Plan;

(iii) *Knight* Class Counsel ~~will be~~were appointed to act as proxy and vote on behalf of the *Knight* Class Action Plaintiffs in respect of the CCAA Plan; and

(iv) Counsel for the Tobacco Producers ~~will be~~were appointed to act as proxy and vote on behalf of the Tobacco Producers in respect of the CCAA Plan;~~ and~~

(b) The Sanction Order~~ will~~:

~~(i) Authorize Quebec Class Counsel, PCC Representative Counsel, *Knight* Class Counsel and Counsel for the Tobacco Producers to execute and deliver the Claimant Contractual Release on behalf of the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the *Knight* Class Action Plaintiffs, and the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, respectively;~~

(i) **Intentionally deleted**;

(ii) ~~Confirm~~Confirms that each of (A) the affirmative vote in respect of the CCAA Plan and (B) the signing of the Claimant Contractual Release, by or on behalf of each Claimant, shall be evidence of the consent of the Claimant to the treatment of its Claims for the purposes of Section 5.1(2) and/or Section 19(2) of the CCAA to the extent that they apply; and

(iii) ~~Order~~Orders that no action, proceeding or enforcement process in any court or tribunal may be commenced or continued against (A) any Released Party, the Monitor, the CCAA Plan Administrator, the Foreign Representative, the Court-Appointed Mediator, the Administrative Coordinator, or (B) any Person who claims or might reasonably be expected to claim in any manner or forum against any Released Party, the Monitor, the CCAA Plan Administrator, the Foreign Representative, the Court-Appointed Mediator, or the Administrative Coordinator, in respect of the Affected Claims and Released Claims without the prior written consent of the Released Party, the Monitor, the CCAA Plan Administrator, the Foreign Representative, the Court-Appointed Mediator, the Administrative Coordinator, as applicable, or leave of the CCAA Court obtained on notice to the Released Party, the Monitor, the CCAA Plan Administrator, the Foreign Representative, the Court-Appointed Mediator and the Administrative Coordinator (as applicable), and the Tobacco Companies, including appropriate injunctive language with respect to same~~.~~; and

(c) Pursuant to the Signing Authorization Order:

(i) Quebec Class Counsel were authorized to execute and deliver on behalf of the Quebec Class Action Plaintiffs any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans, including the Claimant Contractual Release, Plan Implementation Date Certificate, Imperial Collateral Agency Agreement and Flow of Funds Agreement;

(ii) PCC Representative Counsel were authorized to execute and deliver on behalf of the Pan-Canadian Claimants any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans, including the Claimant Contractual Release, Plan Implementation Date Certificate, Imperial Collateral Agency Agreement and Flow of Funds Agreement;

(iii) *Knight* Class Counsel were authorized to execute and deliver on behalf of the *Knight* Class Action Plaintiffs any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans, including the Claimant Contractual Release, Plan Implementation Date Certificate, Imperial Collateral Agency Agreement and Flow of Funds Agreement; and

(iv) Counsel for the Tobacco Producers were authorized to execute and deliver on behalf of the Tobacco Producers any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans, including the Claimant

Contractual Release, Plan Implementation Date Certificate, Imperial Collateral Agency Agreement and Flow of Funds Agreement.

18.1.12 Future Legislation

The Released Parties and the Provinces and Territories recognize that a legislature's sovereign power to enact, amend and repeal legislation cannot be fettered. However, in the event that any legislation (including any regulations promulgated thereunder) similar or analogous to the HCCR Legislation may be enacted or amended by a Province or Territory at any time after the Effective Time, the Released Parties and the Provinces and Territories are *ad idem* that the enactment of such future legislation shall not render unenforceable or otherwise make ineffective any of the terms of the Claimants Contractual Release or of this Article 18.

18.2 Treatment of Miscellaneous Claims

18.2.1 Miscellaneous Claims Fund

On the Plan Implementation Date, the Imperial Miscellaneous Claims Fund shall be established. The Trustees shall hold the Imperial Miscellaneous Claims Fund in trust for those Persons who are found by the CCAA Court to be entitled to be paid their Miscellaneous Claim pursuant to the CCAA Plan. In aggregate, the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund shall total **$25.0 million** ("**Miscellaneous Claims Amount**"). The proportionate shares of the aggregate amount of $25.0 million which shall be deposited into the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund from their respective Upfront Contributions shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM.

~~From the Upfront Contributions deposited into the Global Settlement Trust Account, the one-time aggregate sum of **$25.0 million** ("**Miscellaneous Claims Amount**") shall be transferred to and deposited into a segregated interest-bearing trust account held in the Bank ("**Miscellaneous Claims Fund**").~~ The Miscellaneous Claims Amount, and interest accrued thereon, shall be held in the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund for a period of three years from the Effective Time, or for such other period of time as the CCAA Plan Administrators are of the view is necessary and appropriate to permit the completion of the adjudication of any Miscellaneous Claims ("**Miscellaneous Claims Fund Period**").

The Tobacco Companies may unanimously elect to increase the Miscellaneous Claims Amount from $25.0 million to $60.0 million provided that:

(a) The $35.0 million top-up of the Miscellaneous Claims Amount shall be paid by the Tobacco Companies and shall be on top of the $32.5 billion Global Settlement Amount;

(b) The Tobacco Companies are in unanimous agreement regarding how they shall apportion payment of the $35.0 million among themselves and the source of the top-up funds; and

(c) The sourcing of the additional sum of $35.0 million shall not affect the amount nor the timing of the payments of the Upfront Contributions and the Global Settlement Amount.

If the Tobacco Companies make such election as aforesaid, this Section 18.2.1 shall be deemed to stipulate that the Miscellaneous Claims Amount is $60.0 million.

18.2.2 Determination of Miscellaneous Claims

The determination of all Miscellaneous Claims shall be governed by this Section 18.2 and the Claims Procedure Order, the Meeting Order and any other further Order of the CCAA Court, as applicable. A Putative Miscellaneous Claimant shall not be permitted to commence a proceeding in any other forum except the CCAA Court with leave and, if any such proceeding is commenced, it shall be a nullity.

18.2.3 Leave required from CCAA Court to bring a Miscellaneous Claim Proceeding

Except for (i) an application for leave to commence a proceeding brought in the CCAA Court pursuant to this Section, and (ii) any subsequent proceeding commenced with leave of the CCAA Court, any proceeding commenced in any court relating to a Miscellaneous Claim shall be a nullity.

A Putative Miscellaneous Claimant shall bring an application to the CCAA Court seeking leave to commence a proceeding relating to the Miscellaneous Claim.

On the application for leave, the Putative Miscellaneous Claimant shall serve on Imperial and file with the CCAA Court:

(a) An affidavit setting out a concise statement of the material facts upon which the Putative Miscellaneous Claimant intends to rely; and

(b) An affidavit of documents disclosing, to the full extent of the Putative Miscellaneous Claimant's knowledge, information and belief, all documents relevant to any matter in issue in the proceeding relating to the Miscellaneous Claim that are or have been in the Putative Miscellaneous Claimant's possession, control or power.

On the application for leave, Imperial may serve on the Putative Miscellaneous Claimant and file an affidavit setting out a concise statement of the material facts on which Imperial intends to rely for the defence of the Miscellaneous Claim, but is not required to do so.

The CCAA Court shall not grant leave unless it finds that:

(a) The application for leave has been brought before the CCAA Court either prior to or no later than two years after the issuance of the Sanction Order;

(b) The Miscellaneous Claim was not fully, finally, irrevocably and unconditionally released and forever discharged, and permanently barred and enjoined pursuant to the terms of the

CCAA Plan, Claims Procedure Order, Sanction Order, the Claimant Contractual Release and/or any other orders made in the CCAA Proceeding;

(c) The Miscellaneous Claim is being brought in good faith; and

(d) There is a reasonable possibility that the Miscellaneous Claim will be resolved in the Putative Miscellaneous Claimant's favour.

The Putative Miscellaneous Claimant shall bear the onus of establishing that leave should be granted.

If leave is granted, the CCAA Court shall have exclusive jurisdiction to adjudicate and determine the proceeding relating to the Miscellaneous Claim on its merits. Notwithstanding the foregoing, the CCAA Court in its discretion may decide how the Miscellaneous Claim will be heard and determined.

Either the Putative Miscellaneous Claimant or Imperial may appeal from the decision of the CCAA Court on the application for leave or, if leave is granted, from any order or decision of the CCAA Court made in the proceeding relating to the Miscellaneous Claim, in accordance with Sections 13, 14 and 15 of the CCAA.

Both the Putative Miscellaneous Claimant and Imperial shall bear their own costs of the application for leave and any appeal from the decision of the CCAA Court on the application for leave.

If by final decision of the CCAA Court leave is not granted, and any appeal from such decision is dismissed, the Putative Miscellaneous Claimant shall be permanently and forever barred, estopped, stayed and enjoined from commencing any proceeding in any court relating to or arising from the Miscellaneous Claim.

18.2.4 Payment from Miscellaneous Claims Fund

Any judgments or awards made, or other amounts ordered to be paid in regard to Miscellaneous Claims shall be paid solely from the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund.

18.2.5 Distribution of any Residual Monies from Miscellaneous Claims Fund

After the expiry of the Miscellaneous Claims Fund Period, to the extent that there ~~remains~~remain any residual funds in the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and/or JTIM Miscellaneous Claims Fund after the payment of all judgments, awards and any other amounts ordered to be paid in regard to proven Miscellaneous Claims, any such residual funds shall be apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3.

18.2.6 Sole Recourse for Miscellaneous Claims

All Putative Miscellaneous Claimants shall only have recourse to the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund in regard

to any Miscellaneous Claims and shall have no recourse in relation to any Miscellaneous Claims as against the Released Parties, the Claimants or their Representatives, or any other funds paid, held or administered pursuant to the CCAA Plan and all other Definitive Documents.

18.3 Disposition of Pending Proceedings

18.3.1 Termination of Pending Litigation other than Quebec Class Actions

As soon as possible after the Plan Implementation Date and by no later than a date to be set by the Court-Appointed Mediator and the Monitors, the Parties shall take all steps and actions that are necessary and appropriate to dismiss with prejudice and without costs to any party or counsel the following proceedings pending in courts in the Provinces and Territories against the Tobacco Companies, certain members of their respective Tobacco Company Groups and the Canadian Tobacco Manufacturers' Council ("**Pending Litigation**"):

(a) The actions which the Provinces commenced pursuant to the HCCR Legislation claiming the recovery of expenditures for Health Care Benefits provided for Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease caused by the Tobacco Companies' tobacco-related wrongs, including any related motions, applications, leave applications or appeals, that are listed in Schedule "U" to the CCAA Plan;

(b) The *Knight* Class Action;

(c) The actions commenced by Individuals under the class proceedings legislation in British Columbia (other than the *Knight* Class Action), Alberta, Saskatchewan, Manitoba, Ontario, Nova Scotia, and Newfoundland and Labrador, that are listed in Schedule "V" to the CCAA Plan;

(d) The Tobacco Producers' Actions; and

(e) Any action, other than the Quebec Class Actions, regardless of whether the statement of claim was served, commenced by Individuals in Ontario, Quebec and Nova Scotia, or any other Province or Territory relating to Tobacco Claims or the subject matter of the CCAA Plan, that are listed in Schedule "W" to the CCAA Plan.

Imperial and the Claimants ~~shall consent~~ consented to the inclusion of orders in the Sanction Order providing that:

(a) Effective from Plan Implementation Date, all parties to the Pending Litigation, including each plaintiff, class representative, class member and defendant therein, shall be deemed to have given all consents necessary to effect the termination with prejudice and without costs of the Pending Litigation,

(b) The Sanction Order shall have full force and effect in all Provinces and Territories, the United States and elsewhere, and as against all Persons against whom it may apply; and

(c) Each applicable court in the Provinces and Territories in which the Pending Litigation was commenced is requested to:

(i) Aid, recognize and assist the CCAA Court to confirm that, effective as and from the Plan Implementation Date, the CCAA Plan has fully and finally resolved and definitively settled the Pending Litigation,

(ii) Provide such assistance to Imperial and its CCAA Plan Administrator, as an officer of the CCAA Court, as may be necessary or desirable to give effect to the Sanction Order or to assist Imperial and its CCAA Plan Administrator in carrying out the terms of the Sanction Order and CCAA Plan, and

(iii) Issue such orders as may be necessary to terminate all of the Pending Litigation by a with prejudice dismissal without costs. Such dismissals shall be effected by the filing of the appropriate documents with each applicable court in each jurisdiction.

18.3.2 Disposition of Quebec Class Actions

As soon as possible after the Plan Implementation Date, Imperial and the QCAPs shall take all steps and actions that are necessary and appropriate to, if applicable, dismiss with prejudice and without costs to any party or counsel any leave applications or appeals from the judgments in the Quebec Class Actions or any related motions pending in the Quebec Superior Court, the Court of Appeal of Quebec and/or the Supreme Court of Canada.

After the QCAP Claims Process has ended and the Eligible *Blais* Class Members have been paid their Compensation Payments, Imperial and the QCAPs shall consent to motions seeking the Closing Judgment to be brought in the Quebec Superior Court by the Quebec Class Counsel in the *Blais* Class Action and the *Létourneau* Class Action.

Imperial and the QCAPs ~~shall consent~~consented to the inclusion in the Sanction Order of orders providing that:

(a) The *Blais* Judgment and the *Létourneau* Judgment are fully and finally satisfied, resolved, compromised and settled;

(b) The Sanction Order shall have full force and effect in Quebec as against all Persons against whom it may apply; and

(c) The Quebec Superior Court is requested to:

(i) Aid, recognize and assist the CCAA Court to confirm that, effective as and from the Plan Implementation Date, the CCAA Plan has fully and finally resolved and definitively settled the Quebec Class Actions;

(ii) Provide such assistance to Imperial and the CCAA Plan Administrator, as an officer of the CCAA Court, as may be necessary or desirable to give effect to the

Sanction Order or to assist Imperial and its CCAA Plan Administrator in carrying out the terms of the CCAA Plan Sanction Order and the CCAA Plan; and

(iii) Upon the completion of the QCAP Claims Process and the payment of Compensation Payments thereunder, issue such orders, including the Closing Judgment, as may be necessary to terminate with prejudice and without costs the Quebec Class Actions.

ARTICLE 19. COURT SANCTION, CONDITIONS PRECEDENT AND CCAA PLAN IMPLEMENTATION

19.1 Application for Sanction Order

~~If~~After the CCAA Plan ~~is~~was approved by the Required Majority of the Affected Creditor Class at the Meeting, the Court-Appointed Mediator and the Monitor ~~shall apply~~applied for the Sanction Order ~~on or before the date set for the Sanction Order~~in a hearing ~~or such later date as~~that was conducted by the CCAA Court ~~may set~~on January 29, 30 and 31 and March 3, 2025.

19.2 Sanction Order

~~The Court-Appointed Mediator and the Monitor will apply for a~~On March 6, 2025, the CCAA Court granted the Sanction Order that ~~shall~~, among other things:

(a) ~~Order~~Ordered that: (i) the CCAA Plan has been approved by the Required Majority of the Affected Creditor Class in conformity with the CCAA; (ii) the activities of Imperial and the Monitor have been in compliance with the provisions of the CCAA and the Orders of the CCAA Court made in this CCAA Proceeding in all respects; (iii) neither Imperial nor the Monitor has done or purported to do anything that is not authorized by the CCAA; and (iv) the CCAA Plan and the transactions contemplated thereby are fair and reasonable;

(b) ~~Order~~Ordered that the CCAA Plan and all associated steps, compromises, transactions, arrangements, releases and reorganizations effected thereby are sanctioned and approved, and at the Effective Time will be binding and effective upon and with respect to Imperial, all Affected Creditors, the Released Parties and all other Persons named or referred to in, or subject to, the CCAA Plan or the Sanction Order;

(c) ~~Confirm~~Confirmed that the CCAA Court is satisfied that: (i) the hearing regarding the Sanction Hearing was open to all of the Affected Creditors and all other Persons, including Putative Miscellaneous Claimants, with an interest in Imperial and that such Affected Creditors and other Persons were permitted to be heard at the Sanction Hearing; and (ii) all of the Affected Creditors and all other Persons on the Common Service List were given adequate notice thereof;

(d) ~~Approve and authorize~~Approved and authorized the Restructuring Steps;

(e) ~~Approve~~Approved the Quebec Administration Plan;

(f) ~~Approve~~Approved the PCC Compensation Plan;

(g) ~~Approve~~Approved the appointment of the Monitor as the CCAA Plan Administrator as set out in the CCAA Plan ~~Administrators'~~ Administrator Appointment Order;

(h) ~~Approve~~Approved the appointment of the Court-Appointed Mediator to provide services with respect to the implementation of the CCAA Plan and perform such other functions as may be requested by the CCAA Plan Administrator or the CCAA Court;

(i) ~~Approve~~Approved the appointment of Epiq as the Claims Administrator;

(j) ~~Approve~~Approved the appointment of Daniel Shapiro, K.C. as the Administrative Coordinator;

(k) ~~Approve the appointment of Dr. Robert Bell as the initial Chair of the Cy-près Foundation~~**Intentionally deleted**;

(l) ~~Order~~Ordered that any Affected Claim for which a Miscellaneous Claimant Proof of Claim or Notice of Dispute of Negative Notice Claim has not been filed by the Miscellaneous Claims Bar Date or the Negative Notice Bar Date, as applicable, in accordance with the Claims Procedure Order is forever barred and extinguished, and all such Affected Claims are released and discharged;

(m) ~~Order~~Ordered that, on a date to be agreed between Imperial and the CCAA Plan Administrators, the Alternative Products Business transferred by Imperial to Newco vests absolutely in Newco in accordance with Article 4, Section 4.1 of the CCAA Plan;

(n) ~~Order~~Ordered that, as of the Effective Time, any and all Released Claims are and are deemed to be fully, finally, irrevocably and forever compromised, released, discharged and barred, and the ability of any Person to proceed against any of the Released Parties in respect of or relating to any Released Claims, whether directly, indirectly, derivatively or otherwise is forever barred, estopped, stayed and enjoined, and all proceedings with respect to, in connection with or relating to such Released Claims are permanently stayed, subject only to the right of the Affected Creditors to receive distributions pursuant to the CCAA Plan in respect of their Affected Claims and to exercise their rights under the CCAA Plan;

(o) ~~Order~~Ordered that, as of the Effective Time, no action, proceeding or enforcement process in any court or tribunal may be commenced or continued against any Released Party, or any Person who claims or might reasonably be expected to claim in any manner or forum against any Released Party, in respect of the Released Claims without the prior written consent of the Released Party or leave of the CCAA Court obtained on notice to the Released Party and the Tobacco Companies, including appropriate injunctive language with respect to same;

(p) ~~Authorize and approve~~Authorized and approved the releases and injunctions set forth in Article 18, Sections 18.1.1 to 18.1.10 herein and order that such releases and injunctions shall become effective at the Effective Time;

(q) ~~Authorize Quebec Class Counsel, PCC Representative Counsel, Knight Class Counsel and Counsel for the Tobacco Producers to execute and deliver the Claimant Contractual Release on behalf of the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the Knight Class Action Plaintiffs, and the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, respectively;~~**Intentionally deleted**;

(r) ~~Confirm~~Confirmed that each of (i) the affirmative vote in respect of the CCAA Plan and (ii) the signing of the Claimant Contractual Release, by or on behalf of each Claimant, shall be evidence of the consent of the Claimant to the treatment of its Claims for the purposes of Section 5.1(2) and/or Section 19(2) of the CCAA to the extent that they apply;

(s) ~~Grant~~Granted the Monitor, in addition to its rights and obligation under the CCAA, the powers, duties and protections contemplated by and required under the CCAA Plan and authorize and direct the Monitor to perform its duties and fulfil its obligations under the CCAA Plan as the CCAA Plan Administrator for Imperial to facilitate the implementation of the CCAA Plan;

(t) ~~Authorize~~Authorized Imperial and FTI, in its capacity as the Monitor, the Foreign Representative, or the CCAA Plan Administrator, to take all steps and actions, and to do all things, necessary or appropriate to implement the CCAA Plan in accordance with and subject to its terms and conditions, and to enter into, execute, deliver, complete, implement and consummate all of the steps, transactions, distributions, payments, deliveries, allocation, instruments and agreements contemplated by, and subject to the terms and conditions of, the CCAA Plan;

(u) ~~Order~~Ordered that in no circumstance will the Monitor have any liability for any of Imperial's tax or other liabilities regardless of how or when such liability may have arisen;

(v) ~~Approve~~Approved the form of the Monitor's Plan Implementation Date Certificate, and ~~order~~ordered that the Monitor, in its capacity as Monitor, following the fulfilment or waiver of the conditions precedent to implementation of the CCAA Plan as set out in Article 19, Sections 19.3 and 19.4 of the CCAA Plan, shall deliver the Monitor's Plan Implementation Date Certificate to Imperial and serve a copy thereof on the Common Service List;

(w) ~~Order~~Ordered that upon completion by FTI of its duties as the Monitor and the CCAA Plan Administrator in respect of Imperial pursuant to the CCAA and any Order of the CCAA Court made in connection with the CCAA Proceeding or the CCAA Plan, FTI may file with the CCAA Court a certificate ("**Certificate of Plan Completion**") stating that all of its duties in respect of Imperial pursuant to the CCAA, the CCAA Plan and any Orders of the CCAA Court in respect thereof, have been completed and thereupon, FTI

shall be deemed to be discharged from its duties as the Monitor and as the CCAA Plan Administrator and released of all claims relating to its activities as the Monitor and as the CCAA Plan Administrator;

(x) ~~Approve~~Approved the form of the Certificate of Plan Completion, and ~~order~~ordered that FTI, in its capacities as the Monitor and the CCAA Plan Administrator has completed its duties to fully and finally effect all distributions, disbursements and payments in accordance with the CCAA Plan, shall file the Certificate of Plan Completion with the CCAA Court;

(y) ~~Order~~Ordered that, in carrying out the terms of the Sanction Order and the CCAA Plan, (i) FTI, in its capacities as the Monitor and the CCAA Plan Administrator, shall benefit from all the protections given to it by the CCAA, the Initial Order and any other Order in the CCAA Proceeding, and as an officer of the CCAA Court, (ii) FTI shall incur no liability or obligation as a result of carrying out the provisions of the Sanction Order and/or CCAA Plan, and (iii) FTI shall be entitled to rely on the books and records of Imperial and any information provided by Imperial without independent investigation and shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information;

(z) ~~Order~~Ordered that each Putative Miscellaneous Claimant will be limited to recovering from the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund in respect of all Miscellaneous Claims in accordance with the CCAA Plan and any other Definitive Documents, and such Putative Miscellaneous Claimant will have no right to and shall not make any claim against or seek any recovery from any Released Party in respect of such Miscellaneous Claim;

(aa) ~~Order~~Ordered that each of the Sales and Excise Tax Charge and Directors' Charge will be terminated, discharged, expunged and released at the applicable time set out in the Sanction Order upon receipt by Imperial of an acknowledgement of payment in full and in the appropriate currency of the claims secured thereby;

(bb) ~~Approve~~Approved the Imperial CCAA Plan Administration Reserve;

(cc) ~~Approve~~Approved the Imperial PCC Compensation Plan Reserve;

(dd) ~~Order~~Ordered that, notwithstanding: (i) the pendency of the CCAA Proceeding or the Chapter 15 Proceedings; (ii) any applications for a bankruptcy, receivership or other order now or hereafter issued pursuant to the BIA, the CCAA, the US Bankruptcy Code or otherwise in respect of Imperial and any bankruptcy, receivership or other order issued pursuant to any such applications; and (iii) any assignment in bankruptcy made or deemed to be made in respect of Imperial, the transactions contemplated by the CCAA Plan shall be binding on any trustee in bankruptcy or receiver that may be appointed in respect Imperial or its assets and shall not be void or voidable by creditors of Imperial, nor shall the CCAA Plan or the payments and distributions contemplated pursuant thereto constitute nor be deemed to constitute a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the BIA,

CCAA or any other applicable federal or provincial legislation, nor shall the CCAA Plan constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation;

(ee) ~~Order~~Ordered that, subject to the performance by Imperial of its obligations under the CCAA Plan, all obligations, contracts, leases, agreements and other arrangements to which (i) Imperial is a party at the Effective Time or (ii) Newco becomes a party on a date to be agreed between Imperial and the CCAA Plan Administrators as a result of the transfer of the Alternative Products Business to Newco in accordance with the terms of Article 4, Section 4.1, and that have not been terminated or disclaimed pursuant to the applicable paragraph of the Initial Order and related provision of the CCAA will be and remain in full force and effect, unamended as of the Effective Time, and no Person who is a party to any such obligation, contract, lease, agreement or other arrangement shall at or following the Effective Time accelerate, terminate, refuse to renew, rescind, refuse to perform or otherwise repudiate its obligations thereunder, or enforce or exercise (or purport to enforce or exercise) any right or remedy (including any right of set-off, dilution or other remedy) or make any demand under or in respect of any such arrangement and no automatic termination will have any validity or effect, by reason of:

(i) any event that occurred at or prior to the Effective Time and is not continuing thereafter, or which is or continues to be suspended or waived under the CCAA Plan, that would have entitled such Person to enforce those rights or remedies (including defaults or events or default arising as a result of the insolvency of Imperial);

(ii) the insolvency of Imperial or the fact that Imperial sought or obtained relief under the CCAA or the US Bankruptcy Code;

(iii) any compromises or arrangements effected pursuant to the CCAA Plan, or any action taken or transaction effected pursuant to the CCAA Plan; or

(iv) the fact that Imperial has sought or obtained relief or taken steps as part of the CCAA Proceedings or the Chapter 15 Proceedings.

(ff) ~~Approve~~Approved all conduct of the Directors of Imperial during the CCAA Proceeding and the Chapter 15 Proceedings;

(gg) ~~Approve~~Approved all conduct of the Monitor and the Monitor's Representatives in relation to Imperial and its Tobacco Company Group and ~~bar~~barred all claims against them arising from or relating to the services provided to Imperial and its Tobacco Company Group up to and including the date of the Sanction Order;

(hh) ~~Order~~Ordered that, in regard to the services that it provides after the date of the Sanction Order, FTI, whether in its capacity as the Monitor, the CCAA Plan Administrator and/or the Foreign Representative, shall have the benefit of all the protections afforded to the Monitors as officers of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, FTI, whether in its capacity as the Monitor, the

CCAA Plan Administrator and/or the Foreign Representative, shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Monitor or its respective Affiliates, shareholders, Affiliates' shareholders, employees, advisors, legal counsel, representatives or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document;

(ii) ~~Approve~~Approved all conduct of the Court-Appointed Mediator and the Court-Appointed Mediator's Representatives in relation to Imperial and its Tobacco Company Group and ~~bar~~barred all claims against them arising from or relating to the services provided during the pendency of the Court-supervised mediation up to and including the date of the Sanction Order;

(jj) ~~Order~~Ordered that in the event that the Court-Appointed Mediator provides any services after the date of the Sanction Order, as requested by either the CCAA Plan Administrators or the CCAA Court, and approved by the CCAA Court, the Court-Appointed Mediator shall have the benefit of all the protections afforded to the Court-Appointed Mediator as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, and any Orders made in the CCAA Proceedings, including the orders appointing the Court-Appointed Mediator. In particular, the Court-Appointed Mediator shall not be liable to any Party, participant in the mediation, or any other Person, for any act or omission in connection with the mediation process and/or in connection with any services provided after date of the Sanction Order, and shall have the immunity of a Judge of a Superior Court in Canada. For greater certainty, the Court-Appointed Mediator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Court-Appointed Mediator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document;

(kk) ~~Order~~Ordered that, in regard to the services that the Administrative Coordinator provides after the date of the Sanction Order, the Administrative Coordinator shall have the benefit of all the protections afforded to him as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings. For greater certainty, the Administrative Coordinator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Administrative Coordinator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document;

(ll) ~~Authorize~~Authorized Imperial to seek an order of any court of competent jurisdiction to recognize the CCAA Plan and the Sanction Order and to confirm the CCAA Plan and the

Sanction Order as binding and effective in any appropriate foreign jurisdiction, including in the Chapter 15 Proceedings;

(mm) ~~Order~~Ordered that any obligation of Imperial to provide financial reporting pursuant to any Order or agreement shall cease at the Effective Time and be replaced with the obligations set forth in Article 10, Section 10.1 to Section 10.10 of the CCAA Plan;

(nn) ~~Order~~Ordered that the CCAA stay of proceedings provided for in the Initial Order shall be extended until the Effective Time; and

(oo) ~~Order~~Ordered that Imperial, the Court-Appointed Mediator or FTI, whether in its capacity as the Monitor, the CCAA Plan Administrator and/or the Foreign Representative, may apply to the CCAA Court for advice and direction in respect of any matters arising from or in relation to the CCAA Plan.

19.3 Conditions Precedent to Implementation of CCAA Plan

The implementation of the CCAA Plan shall be conditional upon the satisfaction, prior to or at the Effective Time, of the following conditions precedent ("**Plan Implementation Conditions**"):

(a) The CCAA Plan will have been approved by the Required Majority of the Affected Creditors at the Meeting;

(b) The CCAA Plans of RBH and JTIM will have been approved by the Required Majority of the Affected Creditors of RBH and JTIM at the Meetings in respect of the CCAA Plans of RBH and JTIM;

(c) The Sanction Order will have been granted by the CCAA Court, consistent with the terms of Article 19, Section 19.2 herein, and will have become a final Order;

(d) The Sanction Orders in respect of the CCAA Plans of RBH and JTIM will have been granted by the CCAA Court and will have become final Orders;

(e) All applicable appeal periods in respect of the Sanction Order will have expired and any appeals or motions for leave to appeal therefrom will have been finally disposed of by the applicable appellate court;

(f) The Sanction Recognition Order shall have been entered by the US Bankruptcy Court ~~and will have become a final Order~~;

(g) The Plan Implementation Date will have occurred by no later than a date to be set by the Court-Appointed Mediator and the Monitors, unless otherwise ordered by the CCAA Court;

(h) The Effective Time of the CCAA Plans of RBH and JTIM shall become effective at the same time or immediately prior or immediately subsequent to the Effective Time of the CCAA Plan;

(i) ~~The with prejudice dismissal of all Pending Litigation will have occurred by no later than a date to be set by the Court-Appointed Mediator and the Monitors, unless otherwise ordered by the CCAA Court~~**Intentionally deleted**;

(j) ~~The CCAA Plan Administrators~~Imperial will have established the Imperial Global Settlement Trust Account, the Imperial PCC Trust Account, the Imperial Cy-près Trust Account ~~and~~, the Imperial QCAP Trust Account, Imperial PCC Compensation Plan Reserve Account, Imperial Miscellaneous Claims Fund and the Imperial CCAA Plan Administration Reserve Account;

(k) ITCAN will have established the Imperial Supplemental Trust Account;

(~~k~~l) Imperial shall have deposited its share of the Upfront Contributions into the Imperial Global Settlement Trust Account;

(~~l~~m) The amount of $25.0 million in respect of the CCAA Plan of each Tobacco Company, in aggregate totalling $75.0 million, shall have been paid out of the Upfront Contributions or any other Contribution made as of the Plan Implementation Date and deposited into the Imperial CCAA Plan Administration Reserve Account, RBH CCAA Plan Administration Reserve Account and JTIM CCAA Plan Administration Reserve Account to establish ~~the~~, respectively, the Imperial CCAA Plan Administration Reserve, RBH CCAA Plan Administration Reserve and JTIM CCAA Plan Administration Reserve;

(~~m~~n) The aggregate amount of $5.0 million shall have been paid out of the Upfront Contributions and deposited into the Imperial PCC Compensation Plan Reserve Account, RBH PCC Compensation Plan Reserve Account and JTIM PCC Compensation Plan Reserve Account to establish ~~the~~, respectively, the Imperial PCC Compensation Plan Reserve, RBH PCC Compensation Plan Reserve and JTIM PCC Compensation Plan Reserve;

(o) The aggregate amount of $25.0 million shall have been paid out of the Upfront Contributions and deposited into the Imperial Miscellaneous Claims Fund, the RBH Miscellaneous Claims Fund and the JTIM Miscellaneous Claims Fund;

(~~n~~p) Imperial's and RBH's Cash Security Deposits will have been ordered by the Court of Appeal of Quebec to be released from suretyship and deposited into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account, provided that the Minister of Finance of Quebec may make such deposits of the Cash Security Deposits in whole or in part as soon as practicable after the Plan Implementation Date;

(~~o~~q) All relevant Persons will have executed, delivered and filed all documents and other instruments that, in the opinion of the Court-Appointed Mediator and the Monitor, acting reasonably, are necessary to implement the provisions of the CCAA Plan and the Sanction Order, including the Contribution Security Agreement and the Deed of ~~Moveable~~Movable Hypothec;

(~~p~~r) The Claimant Contractual Release will have been executed, delivered and become effective in accordance with its terms, subject only to the occurrence of the Plan

Implementation Date, on terms satisfactory to each Claimant, to the extent that Imperial and such Claimant are parties receiving or giving the applicable releases;

(~~q~~s) No action or proceeding will be pending by any third party to enjoin or prohibit the implementation of the CCAA Plan and the transactions contemplated by the CCAA Plan;

(~~r~~t) There shall not exist or have occurred any Material Adverse Effect upon Imperial;

(~~s~~u) Except as expressly set out in the CCAA Plan, Imperial shall not have (i) issued or authorized the issuance of any shares, notes, options, warrants or other securities of any kind, (ii) become subject to any Encumbrance with respect to its assets or property, (iii) acquired any assets or become liable to pay any Indebtedness or liability of any kind (other than as expressly set out in the CCAA Plan), or (iv) entered into any agreement for any of the foregoing; and

(~~t~~v) All applicable approvals and orders of, and all applicable submissions and filings with, Governmental Authorities having jurisdiction for the completion of the steps and transactions contemplated by the CCAA Plan (including the steps and transactions which are Plan Implementation Conditions) will have been obtained or made, as the case may be, in each case to the extent deemed necessary or advisable by the Court-Appointed Mediator and the Monitor, in form and substance satisfactory to the Court-Appointed Mediator and the Monitor.

Except in the case of Article 19, Sections 19.3 (a), (b), (c), (d), (f) and (h) which may not be waived, the Plan Implementation Conditions may be waived in whole or in part only with the consent, in writing, of the Court-Appointed Mediator and the Monitor provided that the waiver relates to matters of a non-material nature. In the event that the Court-Appointed Mediator and the Monitor seek to waive any material Plan Implementation Conditions, they shall provide notice to the Provinces and Territories, the Impacted Claimants and the Tobacco Company and will bring the issue before the CCAA Court for determination. In respect of Article 19, Section 19.3(~~p~~r), the obligation of the Claimants to execute the Claimant Contractual Release cannot be waived without Imperial's consent.

19.4 Monitor's Certificate – Plan Implementation

As soon as practicable following fulfilment of the Plan Implementation Conditions, the Monitor shall deliver to Imperial, serve on the Common Service List, post on the Monitor's website and file with the CCAA Court a certificate confirming that the Plan Implementation Date has occurred ("**Plan Implementation Date Certificate**").

ARTICLE 20. GENERAL

20.1 Binding Effect

At the Effective Time, the CCAA Plan will become effective and binding on and enure to the benefit of the Released Parties and any other Person named or

referred to in or subject to the CCAA Plan and their Representatives. Without limiting the generality of the foregoing, at the Effective Time:

(a) The treatment of Affected Claims, Released Claims and Miscellaneous Claims under the CCAA Plan will be final and binding for all purposes and enure to the benefit of the Released Parties, the Affected Creditors and all other Persons named or referred to in or subject to the CCAA Plan and their Representatives;

(b) All Affected Claims shall be and shall be deemed to be forever compromised, released, discharged and barred, excepting only the obligations to make distributions in respect of such Affected Claims in the manner and to the extent provided for in the CCAA Plan;

(c) All Released Claims will be forever discharged, released, enjoined and barred;

(d) Each Affected Creditor and each Person holding a Released Claim or Miscellaneous Claim and all other Persons named or referred to in or subject to the CCAA Plan will be deemed to have:

(i) Consented and agreed to all of the provisions of the CCAA Plan in its entirety,

(ii) Executed and delivered to Imperial and to the other Released Parties, as applicable, all consents, releases, directions, assignments and waivers, statutory or otherwise, required to implement and carry out the CCAA Plan in its entirety,

(iii) Waived any default by or rescinded any demand for payment against Imperial that has occurred on or prior to the Effective Time pursuant to, based on, or as a result of any provision, express or implied, in any agreement or other arrangement, written or oral, existing between such Affected Creditor, Person or Putative Miscellaneous Claimant and Imperial with respect to an Affected Claim, Released Claim or Miscellaneous Claim (as the case may be), and

(iv) Agreed that, if there is any conflict between the provisions, express or implied, of any agreement or other arrangement, written or oral, existing as at the moment before the Effective Time between an Affected Creditor or a Person holding a Released Claim or Miscellaneous Claim and Imperial with respect to an Affected Claim, Released Claim or Miscellaneous Claim (as the case may be) and the provisions of the CCAA Plan, then the provisions of the CCAA Plan take precedence and priority and the provisions of such agreement or other arrangement are amended accordingly; and

(e) Each Person named or referred to in, or subject to, the CCAA Plan shall be deemed to have received from the Released Parties, all statements, notices, declarations and notifications, statutory or otherwise, required to implement and carry out the CCAA Plan in its entirety.

20.2 Deeming Provisions

In the CCAA Plan, the deeming provisions are not rebuttable and are conclusive and irrevocable.

20.3 Interest and Fees

Interest shall not accrue or be paid on Affected Claims after the Filing Date, and no holder of an Affected Claim, Released Claim or Miscellaneous Claim shall be entitled to interest accruing nor to fees and expenses incurred in respect of an Affected Claim, Released Claim or Miscellaneous Claim on or after the Filing Date, and any Claim in respect of interest accruing or fees and expenses incurred on or after the Filing Date shall be deemed to be forever extinguished and released.

All investment income earned from time to time with respect to and on account of the monies held in the Imperial Global Settlement Trust Account, Imperial PCC Trust Account, Imperial QCAP Trust Account, Imperial Cy-près Trust Account, Imperial Miscellaneous Claims Fund, Imperial CCAA Plan Administration Reserve Account and Imperial PCC Compensation Plan Reserve Account shall enure to the exclusive benefit of the beneficiaries of the aforesaid trust accounts or be accumulated or capitalized therein and shall not in any circumstances be applied to reduce the aggregate amount of the Global Settlement Amount that the Tobacco Companies are obligated to pay pursuant to the terms of their respective CCAA Plans.

Any and all investment income accrued on the Reserved Amounts in the Imperial Supplemental Trust Account, RBH Supplemental Trust Account and JTIM Supplemental Trust Account shall be applied to reduce the aggregate amount of the Global Settlement Amount that the Tobacco Companies are obligated to pay pursuant to the terms of their respective CCAA Plan when and to the extent that such investment income is transferred to the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account.

20.4 Modification of the CCAA Plan

(a) The Court-Appointed Mediator and the Monitor reserve the right, at any time and from time to time (including prior to, at or following the Meeting), to amend, restate, modify and/or supplement the CCAA Plan, provided that any such amendment, restatement, modification or supplement is contained in a notice which is filed with the CCAA Court and posted on the Monitor's website and,

(i) If made prior to the Meeting Order, such amendment, restatement, modification or supplement is communicated to the Affected Creditors and Imperial; or

(ii) If made following the Meeting Order, such amendment, restatement, modification or supplement shall be subject to approval by the CCAA Court following notice to the Affected Creditors and Imperial.

(b) Notwithstanding Article 20, Section 20.4(a), any amendment, restatement, modification or supplement to the CCAA Plan may be made by the Court-Appointed Mediator and the Monitor, at any time and from time to time, provided that it: (i) concerns a matter which is of an administrative nature required to better give effect to the implementation of the

CCAA Plan; or (ii) is to cure any errors, omissions or ambiguities, and in either case is not materially adverse to the financial or economic interests of the Affected Creditors or the Unaffected Creditors.

(c) Any amended, restated, modified or supplementary CCAA Plan filed with the CCAA Court and, if required by this Section, approved by the CCAA Court, will for all purposes be and be deemed to be a part of and incorporated in the CCAA Plan.

20.5 Paramountcy

From and after the Effective Time, any conflict between any of:

(a) The CCAA Plan;

(b) The Sanction Order; and/or

(c) The covenants, warranties, representations, terms, conditions, provisions or obligations, express or implied, of any contract, mortgage, security agreement, indenture, trust indenture, note, loan agreement, commitment letter, agreement for sale, lease or other agreement, written or oral and any and all amendments or supplements thereto existing between one or more of the Affected Creditors and Imperial as at the moment before the Effective Time,

will be deemed to be governed by the terms, conditions and provisions of the Sanction Order, which will take precedence and priority.

20.6 Severability of CCAA Plan Provisions

If, prior to the Plan Implementation Date, any term or provision of the CCAA Plan is held by the CCAA Court to be invalid, void or unenforceable, the CCAA Court, at the request of the Court-Appointed Mediator, the Monitor or Imperial, will have the power to either: (a) sever such term or provision from the balance of the CCAA Plan and provide the Court-Appointed Mediator and the Monitor with the option to proceed with the implementation of the balance of the CCAA Plan, or (b) alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void or unenforceable, and such term or provision will then be applicable as so altered or interpreted. Notwithstanding any such holding, alteration or interpretation, and provided that the Court-Appointed Mediator and the Monitor are authorized by the CCAA Court to proceed with implementation of the CCAA Plan, the remainder of the terms and provisions of the CCAA Plan will remain in full force and effect and will in no way be affected, impaired or invalidated by such holding, alteration or interpretation.

20.7 Transition Period - Responsibilities and Protections of FTI as Monitor and CCAA Plan Administrator

FTI is acting and will continue to act in all respects in its capacity as Monitor in the CCAA Proceedings with respect to Imperial (and not in its personal capacity). ~~Subject to~~In accordance with the approval by the CCAA Court of FTI's appointment as the CCAA Plan Administrator

pursuant to Article 14, Section 14.1 and the CCAA Plan Administrator Appointment Order, subsequent to the Effective Time FTI will transform from the Monitor into the CCAA Plan Administrator and will fulfill the duties and responsibilities of the CCAA Plan Administrator set forth in the CCAA Plan, any other Definitive Documents and any Order made in the CCAA Proceeding. Notwithstanding the foregoing, during the period of time subsequent to the Effective Time during which FTI transitions from its capacity as Monitor to its capacity as CCAA Plan Administrator, from time to time as required and applicable, FTI may act in both its capacities as the Monitor and the CCAA Plan Administrator depending upon the duties and responsibilities that it is fulfilling.

In all of its capacities as the Monitor, the Foreign Representative and the CCAA Plan Administrator, FTI shall not be responsible or liable for any obligations of Imperial and its Tobacco Company Group. FTI will have the powers and protections granted to it by the Initial Order, the CCAA Plan, the CCAA, the Sanction Order and any other Order made in the CCAA Proceeding and the Chapter 15 Proceedings, including the protections expressly set forth in Article 18, Sections 18.1.1 to 18.1.10 of the CCAA Plan. FTI and its Affiliates, shareholders, Affiliates' shareholders, employees, legal counsel, advisors, representatives and agents will incur no personal liability whatsoever whether on their own part or in respect of any failure on the part of Imperial and its Tobacco Company Group to observe, perform or comply with any of their obligations under the CCAA Plan. Any release, discharge or other benefit conferred upon FTI pursuant to the CCAA Plan will enure to the benefit of FTI and its Affiliates, shareholders, Affiliates' shareholders, employees, legal counsel, advisors, representatives and agents. FTI in its personal capacity, and each of its Affiliates, shareholders, Affiliates' shareholders, employees, legal counsel, advisors, representatives and agents, will be third party beneficiaries to the CCAA Plan entitled to enforce such releases, discharges and other benefits in accordance with the terms of the CCAA Plan.

20.8 Transition Period - Responsibilities and Protections of the Court-Appointed Mediator

The Court-Appointed Mediator is acting and will continue to act in all respects in his capacity as the Court-Appointed Mediator in the CCAA Proceeding with respect to Imperial (and not in his personal capacity). Subsequent to the Effective Time, if (i) requested by FTI in its capacity as the Monitor, the Foreign Representative or the CCAA Plan Administrator, or (ii) directed by the CCAA Court, the Court-Appointed Mediator will perform such duties and provide such services as may arise from or relate to the fulfillment of his mandate to mediate and give effect to the global settlement of all Tobacco Claims.

The Court-Appointed Mediator shall not be responsible or liable for any obligations of Imperial and its Tobacco Company Group. The Court-Appointed Mediator will have the powers and protections granted to him by the Initial Order, the CCAA Plan, the CCAA, the Sanction Order, the CCAA Plan Administrator Appointment Order, the Court-Appointed Mediator's Ongoing Services Direction, the Fee Approval Direction and any other Order made in the CCAA Proceeding, including the protections expressly set forth in Article 18, Sections 18.1.1 to 18.1.10 of the CCAA Plan. The Court-Appointed Mediator and his heirs, successors, assigns, representatives, advisors, legal counsel, consultants and agents will incur no personal liability whatsoever whether on their own part or in respect of any failure on the part of Imperial and its

Tobacco Company Group to observe, perform or comply with any of their obligations under the CCAA Plan. Any release, discharge or other benefit conferred upon the Court-Appointed Mediator pursuant to the CCAA Plan will enure to the benefit of the Court-Appointed Mediator and his heirs, successors, assigns, representatives, advisors, legal counsel, consultants and agents. The Court-Appointed Mediator and his heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents, will be third party beneficiaries to the CCAA Plan entitled to enforce such releases, discharges and other benefits in accordance with the terms of the CCAA Plan.

20.9 Miscellaneous Claims Bar Date

Nothing in the CCAA Plan extends or shall be interpreted as extending or amending the Miscellaneous Claims Bar Date or gives or shall be interpreted as giving any rights to any Person in respect of Claims that have been barred or extinguished pursuant to the Claims Procedure Order and the Meeting Order.

20.10 Different Capacities

Persons who are impacted by the CCAA Plan may be impacted in more than one capacity. Unless expressly provided herein to the contrary, a Person will be entitled to participate hereunder in each such capacity. Any action taken by a Person in one capacity will not impact such Person in any other capacity, unless otherwise provided in the Meeting Order expressly agreed by the Court-Appointed Mediator, the Monitor and the Person in writing, or unless its Claims overlap or are otherwise duplicative.

20.11 Notices

Any notice or other communication to be delivered hereunder must be in writing and reference the CCAA Plan and may, subject as hereinafter provided, be made or given by personal delivery, ordinary mail or by email addressed to the respective parties as follows:

(a) If to Imperial:

Imperial Tobacco Canada Limited
3711 Rue Saint-Antoine Ouest
Montréal QC H4C 3P6

Email: Plan_canada@bat.com

With a copy to (which will not constitute notice):

Osler, Hoskin & Harcourt LLP
100 King Street West
1 First Canadian Place
Suite 6200, P.O. Box 50
Toronto ON M5X 1B8

Attention: Marc Wasserman / Martino Calvaruso

Email: mwasserman@osler.com / mcalvaruso@osler.com

(b) If to an Affected Creditor: to the mailing address or email address provided on such Affected Creditor's Statement of Negative Notice Claim or other proof of claim, or such more recent address particulars of an Affected Creditor as noted in the files of Imperial or the Monitor.

(c) If to the Monitor:

FTI Consulting Canada Inc.
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K 1G8

Email: imperialtobacco@fticonsulting.com

With a copy to (which will not constitute notice):

Davies Ward Phillips & Vineberg LLP
155 Wellington Street West
Toronto ON M5V 3J7

Email: itcan@dwpv.com

or to such other address as any party may from time to time notify the others in accordance with this Section, or, in the case of an address change for Imperial or the Monitor or CCAA Plan Administrator, by posting notice of such address change on the Monitor's website (http://cfcanada.fticonsulting.com/imperialtobacco). Any such communication so given or made shall be deemed to have been given or made and to have been received on the day of delivery if delivered, or on the day of sending by means of recorded electronic communication, provided that such day in either event is a Business Day and the communication is so delivered or sent before 5:00 p.m. (Eastern Time) on such day. Otherwise, such communication shall be deemed to have been given and made and to have been received on the next following Business Day.

20.12 Further Assurances

Each of the Persons named or referred to in, or subject to, the CCAA Plan will execute and deliver all such documents and instruments and do all such acts and things as may be necessary or desirable to carry out the full intent and meaning of the CCAA Plan and to give effect to the transactions contemplated by the CCAA Plan and the Definitive Documents notwithstanding any provision of the CCAA Plan that deems any event or transaction to occur without further formality.

20.13 Language

The CCAA Plan, as well as any notices, schedules or other documents related thereto, have been and will be prepared in the English and French languages. To the extent a French language or

other translation is prepared, any such translation will be for informational purposes only, it being intended that the English language version will govern and prevail in all respects.

20.14 Acts to Occur on Next Business Day

If any distribution, payment or act under the CCAA Plan is required to be made or performed on a date that is not a Business Day, then the making of such distribution, payment or the performance of such act may be completed on the next succeeding Business Day, but will be deemed to have been completed as of the required date.

20.15 Non-Consummation of the CCAA Plan

The Court-Appointed Mediator and the Monitor reserve the right to revoke or withdraw the CCAA Plan at any time prior to the date on which the CCAA Court grants the Sanction Order. If the Court-Appointed Mediator and the Monitor revoke or withdraw the CCAA Plan, or if the Sanction Order is not issued or if the Plan Implementation Date does not occur, (a) the CCAA Plan and all transactions contemplated in the CCAA Plan shall be null and void in all respects, (b) any settlement or compromise embodied in the CCAA Plan, or any document or agreement executed pursuant to or in connection with the CCAA Plan shall be deemed to be null and void, and (c) nothing contained in the CCAA Plan, and no acts taken in preparation for consummation of the CCAA Plan, shall (i) constitute or be deemed to constitute a waiver or release of any Claims by or against Imperial or any member of its Tobacco Company Group or any other Person, (ii) prejudice in any manner the rights of Imperial or any member of its Tobacco Company Group or any other Person in any further proceedings involving any of Imperial or any member of its Tobacco Company Group, or (iii) constitute an admission of any sort by Imperial or any member of its Tobacco Company Group or any other Person.

20.16 Deemed Waiver of Defaults from Plan Implementation Date

From and after the Plan Implementation Date, all Persons shall be deemed to have waived any and all defaults of Imperial then existing or previously committed by Imperial, or caused directly or indirectly by Imperial, the commencement of the CCAA Proceeding or the Chapter 15 Proceedings, any matter pertaining to the CCAA Proceeding or the Chapter 15 Proceedings, any of the provisions in the CCAA Plan or the Definitive Documents or steps or transactions contemplated in the CCAA Plan or the Definitive Documents, or any non-compliance with any covenant, warranty, representation, undertaking, positive or negative pledge, term, provision, condition or obligation, expressed or implied, in any contract, instrument, credit document, lease, guarantee, agreement for sale, deed, licence, permit or other agreement, written or oral, and any and all amendments or supplements thereto, existing between such Person and Imperial and any and all notices of default and demands for payment or any step or proceeding taken or commenced in connection therewith under any such agreement shall be deemed to have been rescinded and of no further force or effect; provided that, nothing herein shall be deemed to limit or excuse Imperial from performing their obligations thereunder and under the CCAA Plan or be a waiver of any defaults by Imperial under the CCAA Plan or the other Definitive Documents.

DATED as of the 27th day of ~~February~~August, 2025.

SCHEDULE "K"

QUEBEC CLASS ACTION ADMINISTRATION PLAN

CANADA
PROVINCE OF QUEBEC DISTRICT OF MONTREAL

No: 500-06-000076-980
No: 500-06-000070-983

S U P E R I O R C O U R T
(Class Action Division)

CONSEIL QUÉBECOIS SUR LE TABAC ET LA SANTÉ and **JEAN-YVES BLAIS**
Plaintiffs

v.

JTI-MACDONALD CORP., IMPERIAL TOBACCO CANADA LIMITED, AND ROTHMANS, BENSON & HEDGES INC.
Defendants

QUEBEC CLASS ACTION ADMINISTRATION PLAN

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GUIDING PRINCIPLES FOR THE PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN AND QUEBEC CLASS ACTION ADMINISTRATION PLAN

The following principles underpin and shall guide the approval, implementation and execution of the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") and the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"):

1. The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans which include the Quebec Administration Plan and the PCC Compensation Plan that are Schedules "K" and "P" thereto.
2. The CCAA Court shall hear and determine the proceedings relating to the approval of the PCC Compensation Plan and the Quebec Administration Plan, including the approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs, and the approval of the Quebec Class Counsel Fee. Matters relating to the ongoing supervision of the Quebec Administration Plan shall be heard and determined jointly by the CCAA Court and the Quebec Superior Court. In performing this function, the CCAA Court and the Quebec Superior Court may communicate with one another in accordance with a protocol to be worked out and established by them. Matters relating to the ongoing supervision of the PCC Compensation Plan shall be heard and determined solely by the CCAA Court.
3. No changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior Court as set out in an Order issued by the CCAA Court.
4. No changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of the CCAA Court as set out in an Order issued by the CCAA Court.
5. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Daniel Shapiro, K.C. will be appointed by the CCAA Court to serve as the Court-appointed Administrative Coordinator ("**Administrative Coordinator**") and, in that capacity, he will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims

Administrator and the CCAA Plan Administrators in regard to both the Quebec Administration Plan and the PCC Compensation Plan.

6. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, the CCAA Court will appoint one Claims Administrator to administer both the Quebec Administration Plan and the PCC Compensation Plan.

7. The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

8. The Claims Administrator shall liaise with the Administrative Coordinator who will assist the Claims Administrator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of both plans. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter jointly to the CCAA Court and the Quebec Superior Court for resolution. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter to the CCAA Court for resolution.

9. In respect of all decisions regarding the implementation and execution of the Quebec Administration Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the Quebec Class Counsel. Notwithstanding the above, the Quebec Class Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the *Blais* Class Members.

10. In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or

seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the above, the PCC Representative Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the PCCs.

11. The Quebec Class Counsel have a traditional solicitor-client relationship with the *Blais* Class Members and the *Létourneau* Class Members and a duty to act in the best interests of the classes as a whole.

12. The PCC Representative Counsel has a traditional solicitor-client relationship with the Pan-Canadian Claimants and a duty to act in the best interests of all Pan-Canadian Claimants in regard to the claims process for the PCC Compensation Plan.

QUEBEC CLASS ACTION ADMINISTRATION PLAN

INTRODUCTION

The Quebec Class Action Administration Plan, or Quebec Administration Plan, has been prepared to effect the distribution of the compensation ordered in the judgments rendered in the *Blais* Class Action by the Quebec Superior Court and the Quebec Court of Appeal, as compromised in accordance with the CCAA Plans, to be paid to eligible persons resident in Quebec who are suffering from at least one of three tobacco-related diseases caused by smoking cigarettes sold in Canada by three tobacco companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges and JTI-Macdonald Corp. Persons may be eligible to receive a compensation payment if they meet the following requirements of the certified class definition in the *Blais* Class Action:

1. They reside in Quebec and were alive on November 20, 1998.
2. Between January 1, 1950 and November 20, 1998:
   (a) They smoked a minimum of 87,600 cigarettes (the Quebec Administration Plan explains how to calculate the number of cigarettes smoked); and
   (b) The cigarettes that they smoked were of one or more of the following cigarette brands (the Quebec Administration Plan contains a complete list of the cigarette brands and sub-brands):

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
		Winston	

3. Before March 12, 2012, they were diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) (the Quebec Administration Plan contains

details of the tobacco-related diseases), and they resided in Quebec at the time of their diagnosis.

4. The Heirs of persons who meet the above criteria but died after November 20, 1998 may also be eligible to receive a Compensation Payment.

The Quebec Administration Plan provides important information and forms to help people decide whether they may have a claim for payment. If they think they have a claim, they may fill out the Claim Forms and file them by sending them in to Claims Administrator for the Quebec Administration Plan.

The Claims Process for the Quebec Administration Plan has been designed to make it easy for a person to complete the Claim Forms. The Claims Process also allows the Claims Administrator to quickly process each claim and decide whether the claim is eligible to be paid. The instructions and questions on the Claim Forms are easy to understand with fill in the blanks and boxes to check.

If a claimant has questions in respect of the Claims Process under the Quebec Administration Plan, they may consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email]. Services will be offered in English and French.

If a claimant requires any assistance to complete the Claims Forms, they may call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com. Services will be offered in English and French.

To ensure the integrity and fairness of the Claims Process, persons who submit claims to the Quebec Administration Plan will be asked to declare that the answers they provide on their Claim Forms are true and accurate. Where the Claims Administrator finds evidence of fraud, material false information or an intentional misleading of the Claims Administrator, the claim

will be disallowed.

QUEBEC CLASS ACTION ADMINISTRATION PLAN

WHEREAS the Quebec Class Actions were brought against the defendants, ITCAN, RBH and JTIM, in the *Blais* Class Action on behalf of individuals in Quebec who developed Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV) as a result of smoking the Tobacco Companies' cigarettes, and in the *Létourneau* Class Action on behalf of individuals in Quebec who developed an addiction to the nicotine contained in the cigarettes made by ITCAN, RBH and JTIM;

AND WHEREAS the *Blais* Judgment found ITCAN, RBH and JTIM to be liable to the *Blais* Class Members, and the *Létourneau* Judgment found ITCAN, RBH and JTIM to be liable to the *Létourneau* Class Members in the amounts and in the manner set forth in such judgments;

AND WHEREAS JTIM is insolvent and was granted protection from its creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended ("**CCAA**"), pursuant to the Initial Order of the Honourable Justice Hainey of the CCAA Court dated March 8, 2019;

AND WHEREAS ITCAN and ITCO are insolvent and were granted protection from their creditors under the CCAA pursuant to the Initial Order of the Honourable Justice McEwen of the CCAA Court dated March 12, 2019;

AND WHEREAS RBH is insolvent and was granted protection from its creditors under the CCAA pursuant to the Initial Order of the Honourable Justice Pattillo of the CCAA Court dated March 22, 2019;

AND WHEREAS by the Initial Orders the CCAA Court appointed Deloitte Restructuring Inc., FTI Consulting Canada Inc. and Ernst & Young Inc. as officers of the CCAA Court and the Monitors respectively of JTIM, Imperial and RBH ("**Monitors**");

AND WHEREAS by an Order dated April 5, 2019, the CCAA Court appointed the Honourable Warren K. Winkler, K.C. ("**Court-Appointed Mediator**") as an officer of the Court to, as a neutral third party, mediate a global settlement of the claims by the Claimants;

AND WHEREAS the Court-Appointed Mediator conducted the mediation with the Tobacco Companies and the Claimants.

AND WHEREAS by an Order dated September 27, 2023, the Honourable Chief Justice Geoffrey B. Morawetz directed the Monitors to work with the Court-Appointed Mediator to develop a plan of compromise and arrangement concerning each of JTIM, Imperial and RBH;

AND WHEREAS, subject to the approval of the CCAA Court, the Quebec Class Action Administration Plan ("**Quebec Administration Plan**") has been prepared to provide for Compensation Payments to be made pursuant to the *Blais* Judgment, as compromised in accordance with the CCAA Plans, directly to Eligible *Blais* Class Members in Quebec who suffer from Lung Cancer, Throat Cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes sold by ITCAN, RBH and JTIM during the period from January 1, 1950 to November 20, 1998;

AND WHEREAS, pursuant to the *Létourneau* Judgment, no monies are required to be distributed directly to the *Létourneau* Class Members;

AND WHEREAS, the *Létourneau* Judgment has been fully settled by payment of the sum of $131 million from the QCAP Settlement Amount into the Cy-près Fund.

AND WHEREAS the CCAA Court will seek the aid, recognition and assistance of the Quebec Superior Court to give full force and effect to the extent necessary to the orders rendered by the CCAA Court in relation to the sanction and implementation of the CCAA Plans;

AND WHEREAS, where appropriate and to the extent possible, the Quebec Administration Plan and the PCC Compensation Plan shall be harmonized with each other; and

NOW THEREFORE, set out herein are the terms of the Quebec Administration Plan that is attached as Schedule "N" to the CCAA Plans of JTIM and RBH and Schedule "K" to Imperial's CCAA Plan.

PART A: INTERPRETATION

SECTION I – INTERPRETATION

1. Definitions

1.1 In this document, including all Appendices hereto, unless otherwise stated or the context otherwise requires:

"**Acknowledgement of Receipt**" means an acknowledgement sent by the Claims Administrator to a Tobacco-Victim Claimant or Succession Claimant acknowledging the receipt of documents submitted by them pursuant to the Quebec Administration Plan.

"**Acknowledgement of Receipt of *Blais* Claim**" means the notice, in the form attached hereto as **Appendix "H"**, sent by the Claims Administrator to a Tobacco-Victim Claimant or Succession Claimant acknowledging receipt of their Proof of Claim.

"**Administrative Coordinator**" means Daniel Shapiro, K.C. in his capacity as the Court-appointed Administrative Coordinator in respect of the administration of both the PCC Compensation Plan and the Quebec Administration Plan. Daniel Shapiro's appointment as the Administrative Coordinator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Affiliate**" means a Person is an affiliate of another Person if,

(a) one of them is the subsidiary of the other, or

(b) each of them is controlled by the same Person.

For the purpose of this definition,

(i) "subsidiary" means a Person that is controlled directly or indirectly by another Person and includes a subsidiary of that subsidiary, and

(ii) a Person (first Person) is considered to control another Person (second Person) if,

(A) the first Person beneficially owns or directly or indirectly exercises control or direction over securities of the second Person carrying votes which, if exercised, would entitle the first Person to elect a majority of the directors of the second Person, unless that first Person holds the voting securities only to secure an obligation,

(B) the second Person is a partnership, other than a limited partnership, and the first Person holds more than 50% of the interests of the partnership, or

(C) the second Person is a limited partnership and the general partner of the limited partnership is the first Person.

"**Alternative Cancer Proof**" means the elements of proof set out in paragraphs 36.1 and 36.2 of the Quebec Administration Plan.

"**Alternative Emphysema/COPD (GOLD Grade III or IV) Proof**" means the elements of proof referred to in paragraphs 37.1 and 37.2 of the Quebec Administration Plan.

"**Alternative Product**" means (i) any device that produces emissions in the form of an aerosol and is intended to be brought to the mouth for inhalation of the aerosol without burning of (a) a substance; or (b) a mixture of substances; (ii) any substance or mixture of substances, whether or not it contains tobacco or nicotine, that is intended for use with or without those devices to produce emissions in the form of an aerosol without burning; (iii) any non-combustible tobacco

(other than smokeless tobacco) or nicotine delivery product; and (iv) any component, part, or accessory of or used in connection with any such device or product referred to above.

Alternative Proof" means either the Alternative Cancer Proof or the Alternative Emphysema/COPD Proof, as applicable.

"**Annual Contributions**" has the meaning given in Article 5, Section 5.7 of the CCAA Plans, and "**Annual Contribution**" means any one of them.

"**Bank**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"***Blais* Claims Application Deadline**" means the date twelve months after the Effective Time by which all Tobacco-Victim Claimants and Succession Claimants are required to submit their completed Proofs of Claim to the Claims Administrator. The *Blais* Claims Application Deadline may be extended jointly by the CCAA Court and the Quebec Superior Court if it is deemed necessary and expedient to do so as the implementation of the Quebec Administration Plan unfolds.

"***Blais* Claims Period**" means the period of time before March 12, 2012 during which a *Blais* Class Member was diagnosed with a *Blais* Compensable Disease.

"***Blais* Claims Submission Period**" means the twelve month period of time which shall commence at the Effective Time and shall end on the *Blais* Claims Application Deadline. The *Blais* Claims Submission Period may be extended jointly by the CCAA Court and the Quebec Superior Court if it is deemed necessary and expedient to do so as the implementation of the Quebec Administration Plan unfolds.

"***Blais* Class Action**" means *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec).

"***Blais* Class Members**" means persons who meet the criteria of the following certified class definition in the *Blais* Class Action:

All persons residing in Quebec who satisfy the following criteria:

(1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes).

For example, 12 pack/years equals:

20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600) or

30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or

10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);

(2) To have been diagnosed before March 12, 2012 with:

(a) Lung cancer or

(b) Cancer (squamous cell carcinoma) of the throat, that is to say of the larynx, the oropharynx or the hypopharynx or

(c) Emphysema/COPD (GOLD Grade III or IV).

The group also includes the Heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.

"***Blais* Compensable Diseases**" means, collectively, Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV).

"***Blais* Eligibility Criteria**" means the criteria set out in the certified class definition in the *Blais* Class Action which a person must meet to be eligible to receive a Compensation Payment as a Blais Class Member.

"***Blais* First Notice**" means the initial notice which the Claims Administrator shall publish regarding the Quebec Administration Plan. Attached hereto as **Appendix "A"** is a version of the *Blais* First Notice which is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the *Blais* Notice Plan pursuant to which prospective Tobacco-Victim Claimants and Succession Claimants in Quebec will be informed about the Quebec Administration Plan and be provided with ongoing notice throughout the *Blais* Claims Submission Period.

"***Blais* First Notice Date**" means the date on which the Claims Administrator publishes the *Blais* First Notice.

"***Blais* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-00076-980 (*Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.*).

"***Blais* Notice Plan**" means the plan to publish legal notice regarding the Quebec Administration Plan to prospective Tobacco-Victim Claimants and Succession Claimants in Quebec and provide the Tobacco-Victim Claimants and Succession Claimants with ongoing notice throughout the *Blais* Claims Submission Period.

"***Blais* Notices**" means the legal notices that will provide notice to prospective Tobacco-Victim Claimants and Succession Claimants in Quebec regarding the Quebec Administration Plan and provide the Tobacco-Victim Claimants and Succession Claimants with ongoing notice throughout the *Blais* Claims Submission Period.

"**Business Day**" means, for the purpose of the Quebec Administration Plan, a day other than Saturday, Sunday or a day observed as a holiday under the laws of the Province or Territory in which the person who needs to take action pursuant to the Quebec Administration Plan is situated, or a holiday under the federal laws of Canada applicable in the said Province or Territory.

"**Call Centre**" means the call centre established by the Claims Administrator which will offer services in English and French to respond to inquiries from and provide information to Tobacco-Victim Claimants and Succession Claimants, and prospective Tobacco-Victim Claimants and Succession Claimants, as applicable, regarding the Quebec Administration Plan and the Claims Process.

"**Cash Security Deposits**" means, collectively, (i) in the case of Imperial, the cash and interest, if any, deposited by ITCAN as suretyship pursuant to the Order of the Quebec Court of Appeal dated October 27, 2015; and (ii) in the case of RBH, the cash deposited by RBH as suretyship pursuant to the Order of the Quebec Court of Appeal dated October 27, 2015, and "**Cash Security Deposit**" means any of them.

"**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

"**CCAA Court**" means the Ontario Superior Court of Justice (Commercial List) at Toronto.

"**CCAA Plan**" means in respect of each Tobacco Company, the Court-Appointed Mediator's and Monitors' plan of compromise and arrangement pursuant to the CCAA concerning, affecting and involving such Tobacco Company, including all Schedules thereto.

"**CCAA Plan Administrators**" has the meaning given in Article 14, Section 14.1 of the CCAA Plans.

"**CCAA Proceeding**" means, in respect of each Tobacco Company, the proceeding commenced by such Tobacco Company pursuant to the CCAA, namely Application No. CV-19-616077-00CL

in respect of Imperial, Application No. CV-19-616779-00CL in respect of RBH, and Application No. CV-19-615862-00CL in respect of JTIM, collectively the "**CCAA Proceedings**".

"**Certificate**" means the certificate filed by the Monitors with the CCAA Court confirming that the full amount of the Upfront Contributions has been received from the Tobacco Companies and deposited into the Global Settlement Trust Account.

"**Civil Code of Quebec**" means the *Civil Code of Quebec*, CQLR, c. CCQ-1991, as amended.

"**Claimants**" means, collectively, the Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs, Tobacco Producers, His Majesty the King in right of British Columbia, His Majesty the King in right of Alberta, His Majesty the King in right of Saskatchewan, His Majesty the King in right of Manitoba, His Majesty the King in right of Ontario, the Attorney General of Quebec, His Majesty the King in right of New Brunswick, His Majesty the King in right of Nova Scotia, His Majesty the King in right of Prince Edward Island, His Majesty the King in right of Newfoundland and Labrador, the Government of Yukon, the Government of the Northwest Territories and the Government of Nunavut.

"**Claims Administrator**" means the claims administrator approved and appointed by the CCAA Court to manage the overall administration of the individual Claims Process and perform all other duties and responsibilities assigned to it in regard to the Quebec Administration Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Claims Administrator Order**" means the order of the CCAA Court made in the CCAA Proceeding appointing Epiq to serve in the role of Claims Administrator in respect of the PCC Compensation Plan and the Quebec Administration Plan and in the role of PCC Agent in respect of the PCC Compensation Plan, and, among other things, setting out the duties and responsibilities of the Claims Administrator and the PCC Agent in connection with such appointment.

"**Claims Process**" means the process by which Tobacco-Victim Claimants and Succession Claimants may assert, respectively, Tobacco-Victim Claims and Succession Claims for Compensation Payments as set forth in the Quebec Administration Plan.

"**Closing Judgment**" means the judgment terminating the *Blais* Class Action and the *Létourneau*_Class Action which will be requested on a motion brought by the Quebec Class Counsel after all Eligible Blais Class Members have been paid their Compensation Payments.

"**Compensation Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible *Blais* Class Member under the Quebec Administration Plan in satisfaction of their QCAP Claim.

"**Contribution Security Agreement**" has the meaning given in Article 5, Section 5.13 of the CCAA Plans and is attached to the CCAA Plans as Schedule "E".

"**COPD**" means chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Costs**" has the meaning given in paragraph 48.1 of the Quebec Administration Plan.

"**Court-Appointed Mediator**" means the Honourable Warren K. Winkler, K.C., in his capacity as Court-appointed mediator in the CCAA Proceedings of the Tobacco Companies.

"**Cy-près Fund**" means the aggregate amount allocated from the Global Settlement Amount payable into the Cy-près Trust Account which shall be administered by the Cy-près Foundation.

"**Declaration**" means the applicable declaration contained in the Succession Claim Form, which is attached hereto as **Appendix "E"**.

"**Definitive Documents**" means the CCAA Plans, the Sanction Orders, the Contribution Security Agreements, the Hypothec, any intercreditor agreements, the documents required to implement and give effect to the PCC Compensation Plan and the Cy-près Fund, and all other agreements, documents and orders contemplated by, or necessary to implement the transactions contemplated by any of the foregoing.

"**Diagnosis**" means a Tobacco-Victim's diagnosis of Throat Cancer, Lung Cancer or Emphysema/COPD (GOLD Grade III or IV), and the date of such diagnosis.

"**Effective Time**" means such time on the Plan Implementation Date as the Court-Appointed Mediator and the Monitors may determine and designate.

"**Eligible *Blais* Class Members**" means the Tobacco-Victim Claimants and Succession Claimants whom the Claims Administrator has determined meet all the *Blais* Eligibility Criteria such that their Tobacco-Victim Claims and Succession Claims are approved to receive a Compensation Payment in accordance with the terms of the Quebec Administration Plan, and "**Eligible *Blais* Class Member**" means any one of them.

"**Emphysema**" means the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the Quebec Administration Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**Epiq**" means Epiq Class Actions Services Canada, Inc.

"**Estate**" means the succession of a deceased Tobacco-Victim, whether pursuant to a will or by operation of law.

"**Exit Report**" means the final report that the Claims Administrator shall be required to submit to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the Quebec Administration Plan.

"**FEV1**" means the measurement recorded during a spirometry test of the maximum volume of air that the individual can forcibly expel during the first second following maximal inhalation.

"**First Annual Global Claims Administration Costs Budget**" means (i) the first budget for the PCC Claims Administration, and (ii) the first budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators in accordance with the terms of the Claims Administrator Order.

"**Global Claims Administration Costs Framework**" means the framework basis that will be used to review and assess the Costs of the services provided by Epiq in respect of each of (i) the claims administration under the PCC Compensation Plan ("**PCC Claims Administration**"), (ii) the claims administration under the Quebec Administration Plan ("**QCAP Claims Administration**"), (iii) the PCC Agent services, (iv) the PCC Notice Plan, (v) the *Blais* Notice Plan and (vi) the pre-CCAA Plan implementation activities relating to the PCC Compensation Plan.

"**Global Settlement Amount**" has the meaning given in Article 5, Section 5.1 of the CCAA Plans.

"**Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"**Heir**" means:

(i) a universal legatee to the Estate of a deceased Tobacco-Victim identified in a will in effect at time of death, who is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(ii) a particular legatee where the will stipulates that such person is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(iii) an heir pursuant to testamentary provisions in a registered marriage contract;

(iv) an heir of a deceased Tobacco-Victim established by operation of law pursuant to the rules for legal successions contained in the Civil Code of Quebec, and summarized in the

chart attached hereto as **Appendix "F"**; or

(v) the estate, testamentary heirs or legal heirs of a deceased Heir, who takes the claim of the deceased Heir by representation;

and "**Heirs**" means all of them. In all cases, proof of such status of Heir must be submitted to the Quebec Administrator in a manner consistent with paragraphs 38.5 and 38.6 of the Quebec Administration Plan, as applicable.

"**Hypopharynx**" means the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Imperial**" means, collectively, ITCAN and ITCO.

"**Individuals**" means all individuals residing in a Province or Territory of Canada, and "**Individual**" means any one of them.

"**Initial Order**" means, in respect of each Tobacco Company, the initial order commencing the CCAA Proceedings of the Tobacco Company, as amended and restated from time to time.

"**ITCAN**" means Imperial Tobacco Canada Limited.

"**ITCO**" means Imperial Tobacco Company Limited.

"**JTIM**" means JTI-Macdonald Corp.

"***Knight* Class Action**" means *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300).

"***Knight* Class Action Plaintiffs**" means Individuals who meet the criteria of the certified class definition in the *Knight* Class Action. The fact that an Individual is a *Knight* Class Action Plaintiff does not thereby disqualify that Individual from being a Pan-Canadian Claimant.

"**Larynx**" means the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Legal Representative**" means an Individual who establishes through the submission to the Claims Administrator of one of the documents listed in Question 10(b) of the Tobacco-Victim Claim Form that they have the right and are authorized to make a Tobacco-Victim Claim on behalf of the Tobacco-Victim Claimant.

"***Létourneau* Class Action**" means *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"***Létourneau* Class Members**" means persons who meet the criteria of the following certified class definition in the *Létourneau* Class Action:

> All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria:
>
> (1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants;
> (2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and
> (3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants.
>
> The group also includes the Heirs of the members who satisfy the criteria described herein.

"***Létourneau* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in

Court File No. 500-06-000070-983 (*Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*).

"**Liquidator**" means a liquidator, including an executor where that terminology is used, of the succession of a deceased Tobacco-Victim named under a will or designated by the Heirs or the court, and may include one or more liquidators so named or designated.

"**Lung Cancer**" means primary cancer of the lungs.

"**MED-ÉCHO**" means the database of the MSSS held by RAMQ that contains personal clinical-administrative information relating to the care and services rendered to a person admitted or registered for day surgery in a Quebec hospital center.

~~"**MSSS**" means the Ministère de la Santé et des Services sociaux, or Ministry of Health and Social Services, of Quebec.~~

"**Monitor**" means, in respect of each Tobacco Company, the Court-appointed monitor appointed pursuant to the applicable Initial Order in the respective CCAA Proceedings.

"**MSSS**" means the Ministère de la Santé et des Services sociaux, or Ministry of Health and Social Services, of Quebec.

"**Notice of Acceptance of *Blais* Claim**" means the Notice, in the form attached hereto as **Appendix "L"**, sent by the Claims Administrator to a Tobacco-Victim Claimant or a Succession Claimant advising that their Proof of Claim has been accepted.

"**Notice of Incomplete *Blais* Claim**" means the Notice, in the form attached hereto as **Appendix "K"**, issued by the Claims Administrator to a Tobacco-Victim Claimant or a Succession Claimant advising them that the Proof of Claim is incomplete and of the corrective measures required to complete the Proof of Claim.

"**Notice of Rejection of *Blais* Claim**", or "**Notice of Rejection of Claim**", means the Notice, in the form attached hereto as **Appendix "B"**, issued by the Claims Administrator to a Tobacco-Victim Claimant or a Succession Claimant advising them that their Proof of Claim has been rejected and of the Request for Review.

"**Notice to Provide Alternative Proof**" means the Notice, in the form attached hereto as **Appendix "P"**, issued by the Claims Administrator to a Tobacco-Victim Claimant or Succession Claimant requesting that they provide Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, as applicable, to the Claims Administrator.

"**Official Confirmation**" means the confirmation of a Tobacco-Victim Claimant's diagnosis of a *Blais* Compensable Disease or Diseases before March 12, 2012, either by confirmation from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, or confirmation from MED-ÉCHO in the case of a diagnosis of Emphysema/COPD (GOLD Grade III or IV), as the case may be, and collectively the "**Official Confirmations**".

"**Official Confirmations of Diagnoses Order**" means the order of the Quebec Superior Court dated July 21, 2025, among other things, (i) authorizing the MSSS and RAMQ to extract from the Quebec Cancer Registry and MED-ÉCHO information relating to diagnoses of Lung Cancer, Throat Cancer and Emphysema up to March 8, 2019, (ii) authorizing the RAMQ to communicate such information to Proactio Inc. and Epiq in their capacities as agents, respectively, for the Quebec Class Counsel and PCC Representative Counsel, and (iii) authorizing Proactio Inc. and Epiq to communicate such information to the Claims Administrator in Ontario.

"**Oropharynx**" means the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Pan-Canadian Claimants**", or "**PCCs**", means Individuals, excluding *Blais* Class Members and *Létourneau* Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim.

"**Pan-Canadian Claimants' Compensation Plan**", or "**PCC Compensation Plan**", means the Pan-Canadian Claimants' Compensation Plan which provides for the payment of compensation to Eligible PCC-Claimants.

"**PCC Claim**" means any claim of any Pan-Canadian Claimant that has been made or may in the future be asserted or made in whole or in part against or in respect of the Released Parties, or any one of them (either individually or with any other Person), that has been advanced, could have been advanced or could be advanced, whether on such Pan-Canadian Claimant's own account, or on their behalf, or on behalf of a certified or proposed class, to recover damages or any other remedy in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of Tobacco Products, including any representations or omissions in respect thereof, the historical or ongoing use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions and the development of any disease or condition as a result thereof, whether existing or hereafter arising, in each case based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) including, all Claims that have been advanced, could have been advanced or could be advanced in the following actions commenced by individuals under provincial class proceedings legislation and actions commenced by individuals, or in any other similar proceedings:

(a) *Barbara Bourassa* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2780 and Court File No. 14-4722);

(b) *Roderick Dennis McDermid* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2769);

(c) *Linda Dorion* v. *Canadian Tobacco Manufacturers' Council et al*. (Alberta Court of Queen's Bench, Court File No. 0901-08964);

(d) *Thelma Adams* v. *Canadian Tobacco Manufacturers' Council et al.* (Saskatchewan Court of Queen's Bench, Court File No. 916 of 2009);

(e) *Deborah Kunta* v. *Canadian Tobacco Manufacturers' Council et al.* (Manitoba Court of Queen's Bench, Court File No. CI09-01-61479);

(f) *Suzanne Jacklin* v. *Canadian Tobacco Manufacturers' Council* (Ontario Superior Court of Justice, Court File No. 53794/12);

(g) *Ben Semple* v. *Canadian Tobacco Manufacturers' Council et al.* (Supreme Court of Nova Scotia, Court File No. 312869);

(h) *Victor Todd Sparkes* v. *Imperial Tobacco Canada Limited* (Newfoundland and Labrador Supreme Court - Trial Division, Court File No. 200401T2716 CP);

(i) *Peter Stright* v. *Imperial Tobacco Canada Limited* (Supreme Court of Nova Scotia, Court File No. 177663);

(j) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. C17773/97);

(k) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *B.A.T. Industries P.L.C.* (Ontario Superior Court of Justice, Court File No. C18187/97);

(l) *Ragoonanan* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 00-CV-183165-CP00);

(m) *Scott Landry* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 1442/03);

(n) *Joseph Battaglia* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 21513/97);

(o) *Roland Bergeron* v. *Imperial Tobacco Canada Limited* (Quebec Superior Court, Court File No. 750-32-700014-163);

(p) *Paradis, in personal capacity and on behalf of estate of Lorraine Trepanier* v. *Rothmans, Benson & Hedges Inc.* (Quebec Small Claims Court);

(q) *Couture* v. *Rothmans, Benson & Hedges Inc.* (Quebec Superior Court); and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**PCC-Claimants**" means the Pan-Canadian Claimants who are all Individuals resident in a Province or Territory of Canada, excluding the Quebec Class Action Plaintiffs in relation to QCAP Claims, but including the Pan-Canadian Claimants' respective heirs, successors, assigns and representatives, who assert a PCC Claim by submitting a Claim Package to the Claims

Administrator pursuant to the PCC Compensation Plan, and "**PCC-Claimant**" means any one of them.

"**PCC Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

"**PCC Eligibility Criteria**" means the criteria set out in the PCC Compensation Plan which a person must meet to be eligible to receive an Individual Payment as a PCC-Claimant.

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

"**Person**" means an individual, a corporation, a partnership, a limited liability company, a trust, an unincorporated association, or any other entity or body.

"**Personal Information**" means any information in any form, including any data which is derived from such information, about an identifiable Individual, whether living or deceased, including information relating to age, address, telephone number, email address, any identifying number assigned to the Individual (including Provincial or Territorial Health Insurance Number), personal health information, medical records, and the Individual's name where it appears with other Personal Information relating to the Individual, or where the disclosure of the name would reveal other Personal Information about the Individual.

"**Physician**" means an Individual who is licensed to practice medicine in Canada.

"**Physician Form**" means the form attached hereto as **Appendix "D"** which may be completed by the treating Physician of a Tobacco-Victim, or any other Physician with access to the Tobacco-Victim's medical records, and submitted to the Claims Administrator as Alternative Proof, if Alternative Proof has been requested by the Claims Administrator in order to complete a Proof of Claim.

"**Place of Residence**" has the meaning given in paragraph 43.1.3 of the Quebec Administration Plan.

"**Plan Implementation Date**" means the date upon which all of the conditions to the CCAA Plans and other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plans, the Sanction Orders and the other Definitive Documents are to be implemented, as evidenced by the Monitors' Certificates to be delivered to the Tobacco Companies and filed with the CCAA Court.

"**Proof of Claim**" means all of the documents that a Tobacco-Victim Claimant or a Succession Claimant, as applicable, is required to complete and submit to the Claims Administrator including the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, and, if requested, the Alternative Proof. .

"**Proof of Claim Review Checklist for Succession Claims**" means the checklist attached hereto as **Appendix "J"** which is a directory guide prepared for the convenience of and to assist the Claims Administrator ~~will use to process the Proofs of Claim for~~in the determination of whether a Succession ~~Claims~~Claimant meets the *Blais* Eligibility Criteria to be an Eligible *Blais* Class Member who will receive a Compensation Payment.

"**Proof of Claim Review Checklist for Tobacco-Victim Claims**" means the checklist attached hereto as **Appendix "I"** which is a directory guide prepared for the convenience of and to assist the Claims Administrator ~~will use to process the Proofs of Claim for~~in the determination of whether a Tobacco-Victim ~~Claims~~Claimant meets the *Blais* Eligibility Criteria to be an Eligible *Blais* Class Member who will receive a Compensation Payment.

"**Proof of Diagnosis**" means the proof of diagnosis of a *Blais* Compensable Disease and the date of diagnosis, by way of either an Official Confirmation or Alternative Proof.

"**Proof of Smoking History**" means proof of a Tobacco-Victim's smoking history made in the Tobacco-Victim Claim Form or the Succession Claim Form, as applicable.

"**Proof of Succession Status**" means proof in the manner provided for in paragraphs 38.1 to 38.6 of the Quebec Administration Plan.

"**Provinces**" means, for the purpose of the Quebec Administration Plan, collectively, the geographic regions of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador, and "**Province**" means any one of these geographic regions.

"**QCAP Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions or in any other similar proceedings, whether before or after the Effective Time:

(a) *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges inc. et JTI-MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-00076-980); and

(b) *Létourneau* c. *Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-000070-983),

including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019, and any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**QCAP Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

"**QCAP Settlement Amount**" means the amount allocated from the Global Settlement Amount and paid for the benefit of the QCAPs in settlement of the Tobacco Companies' liability pursuant to the judgments rendered in the Quebec Class Actions, as set forth in as set forth in Article 16, Sections 16.1, 16.2 and 16.3 of the CCAA Plans.

"**QCAP Trust Account**" means the designated trust account or trust accounts held in the Bank for the benefit of the Quebec Class Action Plaintiffs and into which the QCAP Settlement Amount shall be paid and deposited from the Global Settlement Trust Account.

"**Quebec Cancer Registry**" means the Registre québécois du cancer (RQC) of the MSSS held by RAMQ which contains personal information on cases of cancer in Quebec.

"**Quebec Class Action Administration Plan**", or "**Quebec Administration Plan**", means the document (with attached appendices) that is subject to the approval of the CCAA Court setting out the process by which the Quebec Class Action Plaintiffs may submit claims for a Compensation Payment pursuant to the *Blais* Judgment, the process of administering such claims, and the joint oversight and supervision thereof by the CCAA Court and the Superior Court of Quebec.

"**Quebec Class Action Call Centre**" means the Call Centre maintained by Raymond Chabot and the Quebec Class Counsel.

"**Quebec Class Action Plaintiffs**", or "**QCAPs**", means individuals who meet the criteria of the certified class definitions in the Quebec Class Actions.

"**Quebec Class Action Website**" means the secure website at www.recourstabac.com maintained by Raymond Chabot and the Quebec Class Counsel.

"**Quebec Class Actions**" means, collectively, (i) *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec), and (ii) *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"**Quebec Class Counsel**" means, collectively, the law practices of Trudel Johnston & Lespérance s.e.n.c., Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., L.L.P., and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.

"**Quebec Class Counsel Fee**" means the amount that is subject to the approval of the CCAA Court that will be payable from the QCAP Settlement Amount to Quebec Class Counsel, and to any legal counsel providing services to the Quebec Class Counsel in connection with the CCAA Proceedings, the Quebec Class Actions and/or any other proceedings on behalf of the *Blais* Class Members and/or *Létourneau* Class Members, in respect of their fees, disbursements and costs as Quebec Class Counsel, and any GST, QST, HST and other applicable taxes payable thereon.

"**Quebec Superior Court**" means the Superior Court of Quebec, Class Action Division, at Montreal.

"**RAMQ**" means the Régie de l'assurance maladie du Québec.

"**Raymond Chabot**" means Raymond Chabot Administrateur Provisoires Inc. and its Affiliates.

"**RBH**" means Rothmans, Benson & Hedges Inc.

"**Released Parties**", collectively, means:

(a) ITCAN,
(b) ITCO,
(c) RBH,
(d) JTIM,
(e) British American Tobacco p.l.c.,
(f) Philip Morris International Inc.,
(g) JT International Holding B.V.,
(h) JT International Group Holding B.V.,
(i) the ITCAN Subsidiaries,
(j) B.A.T. Investment Finance p.l.c.,
(k) B.A.T Industries p.l.c.,
(l) British American Tobacco (Investments) Limited,
(m) Carreras Rothmans Limited,
(n) Philip Morris U.S.A. Inc.,

(o) Philip Morris Incorporated,

(p) Philip Morris Global Brands Inc.,

(q) Philip Morris S.A.,

(r) Rothmans Inc.,

(s) Ryesekks p.l.c.,

(t) Altria Group, Inc.,

(u) R.J. Reynolds Tobacco Company,

(v) R.J. Reynolds Tobacco International Inc.,

(w) RJR Nabisco, Inc.,

(x) JT International SA,

(y) JT Canada LLC Inc.,

(z) Japan Tobacco Inc.,

(aa) JTIM TM,

(bb) Canadian Tobacco Manufacturers' Council, and

(cc) every other current or former Affiliate of any of the companies listed in subparagraphs (a) to (aa) herein, and each of their respective indemnitees,

and "**Released Party**" means any of them. Each Released Party includes their respective Representatives.

"Representatives" means, in respect of a Person, as may be applicable, such Person's past, present or future representatives, predecessors, successors, executors, trustees, heirs, dependents, children, siblings, parents, administrators, executors, directors, officers, shareholders, partners, employees, servants, agents, consultants, legal counsel and advisers, including their respective successors and assigns, and each of their respective directors, officers, partners and employees.

"**Request for Review**" has the meaning given in paragraph 28.1 of the Quebec Administration Plan and is in the form attached hereto as **Appendix "M"**.

"**Residual Funds**" means any residual funds that may remain from the Quebec Settlement Amount after the payment in full of (i) all Compensation Payments to all Eligible *Blais* Class Members, and (ii) the Quebec Class Counsel Fee.

"**Retention Period**" has the meaning given in paragraph 59.1 of the Quebec Administration Plan.

"**Review Officer**" means a senior employee or officer of the Claims Administrator who is screened from the Claims Process and whose role is designated solely to review upon an independent basis any Requests for Review that may be submitted to the Claims Administrator by Tobacco-Victim Claimants or Succession Claimants and decide whether to confirm, reverse or vary the Claims Administrator's decision.

"**Sanction Hearing**" means the hearing before the CCAA Court in respect of the Sanction Orders.

"**Sanction Orders**" means the orders of the CCAA Court, among other things, sanctioning the CCAA Plans of Imperial, RBH and JTIM and granting, approving and declaring the settlements, compromises and releases, as applicable, contemplated by the CCAA Plans.

"**Section 5.1(2) Claims**" means any Claims against the directors of ITCAN, ITCO, RBH or JTIM that:

(a) arose before the commencement of the CCAA Proceeding;

(b) relate to the obligations of ITCAN, ITCO, RBH or JTIM where the directors are by law liable in their capacity as directors for the payment of such obligations; and

(c) either relate to contractual rights of one or more creditors, or are based on allegations of misrepresentations made by directors to creditors, or of wrongful or oppressive conduct by directors.

"**Section 19(2) Claims**" means any Claims against ITCAN, ITCO, RBH or JTIM that relate to any of the following debts or liabilities, present or future, to which ITCAN, ITCO, RBH or JTIM is subject on the day on which the CCAA Proceeding commenced, or to which ITCAN, ITCO, RBH or JTIM may become subject before the compromise or arrangement is sanctioned by reason of any obligation incurred by ITCAN, ITCO, RBH or JTIM before the day on which the CCAA Proceeding commenced, unless the compromise or arrangement in respect of ITCAN, ITCO, RBH or JTIM explicitly provides for the Claim's compromise, and the creditor in relation to that debt has voted for the acceptance of the compromise or arrangement:

(a) any fine, penalty, restitution order or other order similar in nature to a fine, penalty or restitution order, imposed by a court in respect of an offence;

(b) any award of damages by a court in civil proceedings in respect of:

(i) bodily harm intentionally inflicted, or sexual assault, or

(ii) wrongful death resulting from an act referred to in subparagraph (i);

(c) any debt or liability arising out of fraud, embezzlement, misappropriation or defalcation while acting in a fiduciary capacity or, in Quebec, as a trustee or an administrator of the property of others;

(d) any debt or liability resulting from obtaining property or services by false pretences or fraudulent misrepresentation, other than a debt or liability of the company that arises from an equity claim; or

(e) any debt for interest owed in relation to an amount referred to in any of paragraphs (a) to (d).

"**Smoking History**" means the number of pack-years smoked by a Tobacco-Victim between January 1, 1950 and November 20, 1998.

"**Subsequent Annual Global Claims Administration Costs Budget**" means, for each twelve calendar month period following the end of the twelve calendar month period covered by the First Annual Global Claims Administration Costs Budget until the PCC Claims Administration and the QCAP Claims Administration, respectively, are complete (i) each subsequent budget for the PCC Claims Administration, and (ii) each subsequent budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators and is subject to the joint approval of the CCAA Court and the Quebec Superior Court in accordance with the terms of the Claims Administrator Order.

"**Subsidiary**" has the meaning attributed thereto in Section 2(5) of the *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, as amended.

"Succession Claim" means the QCAP Claim of a Succession Claimant which is submitted to the Claims Administrator using the Succession Claim Form.

"**Succession Claim Form**" means the form attached hereto as **Appendix "E"** which a Succession Claimant is required to complete and submit to the Claims Administrator in order to make a Succession Claim pursuant to the Quebec Administration Plan.

"**Succession Claimant**" means a person who asserts a Succession Claim pursuant to the Quebec Administration Plan.

"**Succession Class Member**" means a Blais Class Member that either (i) represents the Estate of a deceased Tobacco-Victim; or (ii) is an Heir of a deceased Tobacco-Victim.

"**Supporting Documents**" means all documents submitted to the Claims Administrator by the Tobacco-Victim Claimant or Succession Claimant in support of a Proof of Claim, including the documents submitted by Succession Claimants pursuant to sections 35.3 and 35.4 of the Quebec Administration Plan.

"**Tax Refund Cash Payments**" has the meaning given in Article 5, Section 5.6 of the CCAA Plans.

"**Territories**" means, for the purpose of the Quebec Administration Plan, collectively, the geographic regions of Yukon, Northwest Territories and Nunavut, and "**Territory**" means any one of these geographic regions.

"**Throat Cancer**" means primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx.

"**Tobacco Companies**" means, collectively, ITCAN, ITCO, RBH and JTIM, and "**Tobacco Company**" means any one of them.

"**Tobacco Producers**" means, collectively, the Ontario Flue-Cured Tobacco Growers' Marketing Board, Andy J. Jacko, Brian Baswick, Ron Kichler, Arpad Dobrentey and all other tobacco growers and producers who sold their tobacco through the Ontario Flue-cured Tobacco Growers' Marketing Board pursuant to the annual Heads of Agreement made by the Ontario Flue-cured Tobacco Growers' Board with ITCAN, RBH and JTIM from January 1, 1986 to December 31, 1996, and "**Tobacco Producer**" means any one of them.

"**Tobacco Product"** means any product made in whole or in part of tobacco that is intended for human consumption or use, including any component, part, or accessory of or used in connection with a tobacco product, including cigarettes, tobacco sticks (intended for smoking and requiring further preparation before they are smoked), loose tobacco intended for incorporation into cigarettes, cigars, cigarillos, pipe tobacco, kreteks, bidis and smokeless tobacco (including chewing tobacco, nasal snuff and oral snuff), but does not include any Alternative Product.

"**Tobacco-related Disease**" means a disease or other illness or harm caused or contributed to by the use of or exposure (whether directly or indirectly) to a Tobacco Product.

"**Tobacco-Victim**" means any Individual who suffers or suffered from a Tobacco-related Disease.

"Tobacco-Victim Claim" is the QCAP Claim of a Tobacco-Victim which is submitted to the Claims Administrator using the Tobacco-Victim Claim Form.

"**Tobacco-Victim Claim Form**" means the form attached hereto as **Appendix "C"** which a Tobacco-Victim Claimant is required to complete and submit to the Claims Administrator in order to make a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Tobacco-Victim Claimant**" means a person who asserts a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Twelve Pack-Years**" means the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes. For example, Twelve Pack-Years equals:

(a) 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600); or

(b) 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600); or

(c) 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600".

"**Upfront Contributions**" has the meaning given in Article 5, Section 5.4 of the CCAA Plans, and "**Upfront Contribution**" means any one of them.

2. Form of Documents

2.1 Any reference in this document to a notice, form, statutory declaration, acknowledgement, checklist, agreement, application or other document being in a particular form means that such document shall be substantially in such form.

3. Headings

3.1 The division of this document into "Sections" and "paragraphs", the insertion of a table of contents and headings, and the appending of Appendices are for the convenience of reference only and do not affect the construction or interpretation of the provisions herein governing the Quebec Administration Plan.

4. Extended Meanings

4.1 In this document, the use of words in the singular or plural, or with a particular gender, including a definition, will not limit the scope or exclude the application of any provision of the CCAA Plan or a schedule thereto to such Person (or Persons) or circumstances as the context otherwise permits.

5. Terms of Inclusion

5.1 In this document, the words "includes" and "including" and similar terms of inclusion shall not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather shall mean "includes but is not limited to" and "including but not limited to", so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive.

6. Acts to Occur on Next Business Day

6.1 Where any payment, distribution or act pursuant to this document is required to be made or performed on a date that is not a Business Day, then the making of such payment or distribution, or the performance of the act, may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date.

7. Changes to Quebec Administration Plan

7.1 ~~No~~After the Plan Implementation Date, no changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior ~~Court as set out in an Order issued by the CCAA~~ Court. The CCAA Plan Administrators, Claims Administrator and Quebec Class Counsel are the

only persons who are entitled to apply to the CCAA Court and the Quebec Superior Court to seek a revision to the terms of the Quebec Administration Plan.

7.2 Notwithstanding paragraph 7.1 herein, the Claims Administrator may make revisions to the claims forms which are Schedules to the Quebec Administration Plan provided that (i) the proposed revisions are not substantive and are consistent with the terms of Quebec Administration Plan, (ii) the Claims Administrator has first reviewed the proposed non-substantive revisions with the Administrative Coordinator, and (iii) the Administrative Coordinator has approved such revisions. The Administrative Coordinator shall advise the CCAA Plan Administrators and Quebec Class Counsel in writing of any revisions made to the claims forms.

8. Currency

8.1 All monetary amounts referenced in this document are expressed in the lawful currency of Canada.

9. No Other Obligations of Tobacco Companies

9.1 As more particularly set forth in Article 18, Sections 18.1.1, 18.1.2, 18.1.3, 18.1.8, 18.1.9 and 18.1.10 of the CCAA Plans and the Claimant Contractual Releases which are Schedule "T" to Imperial's CCAA Plan and Schedule "W" to the CCAA Plans of RBH and JTIM, at the Effective Time all QCAP Claims shall be deemed to be fully, finally, irrevocably and unconditionally released and forever discharged against the Released Parties, and the Released Parties shall have no further liability to the Quebec Class Action Plaintiffs except as set out in the Definitive Documents and this document which gives effect to the Quebec Administration Plan.

9.2 For greater certainty, the terms of the CCAA Plans and the Claimant Contractual Releases, and not paragraph 9.1 herein, govern the scope of the release provided to the Released Parties.

10. Appendices

10.1 The following Appendices regarding the Quebec Administration Plan are incorporated into this document and form part of it as fully as if contained in the body of this document and must be read in conjunction therewith. In the event of a contradiction between the

content of the body of this document and the content of the body of one of the Appendices below, the language of the body of this document shall govern:

Appendix "A": *Blais* First Notice

Appendix "B": Notice of Rejection of *Blais* Claim

Appendix "C": Tobacco-Victim Claim Form

Appendix "D": Physician Form

Appendix "E": Succession Claim Form

Appendix "F": Rules for Legal Successions in the *Civil Code of Quebec* (in the absence of a will)

Appendix "G": Decision Tree entitled "Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"

Appendix "H": Acknowledgment of Receipt of *Blais* Claim

Appendix "I": Proof of Claim Review Checklist for Tobacco-Victim Claims

Appendix "J": Proof of Claim Review Checklist for Succession Claims

Appendix "K": Notice of Incomplete *Blais* Claim

Appendix "L": Notice of Acceptance of *Blais* Claim

Appendix "M": Request for Review Form

Appendix "N: Acknowledgment of Receipt of Request for Review

Appendix "O": Brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

Appendix "P": Notice to Provide Alternative Proof

SECTION II – ROLES OF CCAA COURT, QUEBEC SUPERIOR COURT, ADMINISTRATIVE COORDINATOR, CLAIMS ADMINISTRATOR AND QUEBEC CLASS COUNSEL

11. Role of CCAA Court and Quebec Superior Court

11.1 The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans, including the Quebec Administration Plan.

11.2 As described in paragraphs 11.2.1, 11.2.2 and 11.2.3 herein, the CCAA Court's oversight of the Quebec Administration Plan shall be exercised in a joint and coordinated manner with the Quebec Superior Court as follows:

11.2.1 The CCAA Court and the Quebec Superior Court may establish a protocol for communications between one another to discuss, on an ongoing basis, matters relating to their co-supervision of the administration of the Quebec Administration Plan, including issues which are specifically referred for resolution to the CCAA Court and the Quebec Superior Court by the CCAA Plan Administrators. In resolving such referred matters, the CCAA Court and the Quebec Superior Court may, in their discretion, issue orders and/or provide such directions as are appropriate to facilitate the fair, efficient and timely administration of the Quebec Administration Plan;

11.2.2 The CCAA Court shall hear and determine proceedings addressing the following matters:

11.2.2.1 A motion by the Court-Appointed Mediator and the Monitors for orders approving and sanctioning the CCAA Plans, which shall include the approval of both the Quebec Administration Plan (Schedule "K" to Imperial's CCAA Plan and Schedule "N" to RBH's and JTIM's CCAA Plans) and the PCC Compensation Plan (Schedule "P" to Imperial's CCAA Plan and Schedule "S" to RBH's and JTIM's CCAA Plans);

11.2.2.2 The approval and appointment of the Claims Administrator;

11.2.2.3 The approval and appointment of the Administrative Coordinator;

11.2.2.4 The approval of the *Blais* Notice Plan;

11.2.2.5 The approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs, and the approval of the Quebec Class Counsel Fee; and

11.2.2.6 Any matters which are referred for joint determination by the CCAA Court and the Quebec Superior Court.

11.2.3 The Quebec Superior Court shall hear and determine proceedings addressing the following matters:

11.2.3.1 A motion to be brought in the *Blais* Class Action by the Quebec Class Counsel: (a) requesting that the Quebec Superior Court come in aid, recognize, assist and give full force and effect to the extent necessary to the orders issued by the CCAA Court in the CCAA Proceedings, including in respect of the sanction of the CCAA Plans and the approval of the Quebec Administration Plan; (b) seeking orders authorizing and directing the MSSS and RAMQ to provide to the Claims Administrator Official Confirmations (i) from the Quebec Cancer Registry of Tobacco-Victims' diagnoses of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO of Tobacco-Victims' diagnoses of Emphysema/COPD (GOLD Grade III or IV); and (c) if deemed feasible by Quebec Class Counsel, seeking an order directing the MSSS to effect direct notification of the Quebec Administration Plan to potential *Blais* Class Members on the Quebec Cancer Registry;

11.2.3.2 Motions seeking the Closing Judgment to be brought in the *Blais* Class Action and the *Létourneau* Class Action by the Quebec Class Counsel after the Claims Process has ended and all Eligible Blais Class Members have been paid their Compensation Payments; and

11.2.3.3 Any matters which are referred for joint determination by the CCAA Court and the Quebec Superior Court.

12. Role of Administrative Coordinator

12.1 The Administrative Coordinator's role in regard to the administration of the Quebec Administration Plan and the administration of the PCC Compensation Plan is as follows:

12.1.1 The Administrative Coordinator will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the Quebec Administration Plan and the PCC Compensation Plan. Where the Claims Administrator requires directions from either the CCAA Plan Administrators directly, or jointly from the CCAA Court and the Quebec Superior Court through the CCAA Plan Administrators, the Administrative Coordinator will bring the Claims Administrator's request to the CCAA Plan Administrators and notify the Quebec Class Counsel;

12.1.2 The Administrative Coordinator may also assist the Claims Administrator to address issues that may arise from time to time in the interpretation, implementation and ongoing administration of the Quebec Administration Plan and that, in the opinion of the Administrative Coordinator, (i) are possible of resolution short of obtaining direction from the CCAA Court and the Quebec Superior Court, (ii) where such an approach is appropriate in the circumstances, and (iii) where the resolution of the issue does not require the sanction of either the CCAA Plan Administrators or the CCAA Court and the Quebec Superior Court, as the case may be;

12.1.3 If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator will refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter jointly to the CCAA Court and the Quebec Superior Court for resolution or directions in accordance with paragraph 11.2 herein. The CCAA Plan Administrators will advise the Quebec Class Counsel of all such matters that they refer jointly to the CCAA Court and the Quebec Superior Court; and

12.1.4 The Administrative Coordinator may also work with the Claims Administrator to coordinate the harmonization of the claims administration of the *Blais*

Judgment under the Quebec Administration Plan and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in Section VII herein.

13. Costs of Administrative Coordinator

13.1 All fees, costs, disbursements, expenses and other expenditures of the Administrative Coordinator, including for the services of any legal or other advisors, shall be paid directly by the Tobacco Companies and shall not be deducted from the QCAP Settlement Amount or the PCC Compensation Plan Amount.

14. Appointment and Court Approval of Claims Administrator

14.1 The Claims Administrator of the Quebec Administration Plan is to be identified and recommended by the Court-Appointed Mediator and the Monitors for approval and appointment by the Order of the CCAA Court at the Sanction Hearing.

14.2 The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

14.3 In respect of all decisions regarding the implementation and execution of the Quebec Administration Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the Quebec Class Counsel. Notwithstanding the above, the Quebec Class Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the *Blais* Class Members.

15. Provision of Services in English and French

15.1 The Claims Administrator shall provide services including the forms and documents that are Appendix "A" through Appendix "P" hereto, in both English and French. All communications between the Claims Administrator and the Tobacco-Victim Claimants, Succession Claimants and *Blais* Class Members shall be in the official language chosen by the Tobacco-Victim Claimants, Succession Claimants and *Blais* Class Members.

16. Costs of Claims Administrator

16.1 All Costs for the services of the Claims Administrator, including for the services of any of its legal or other advisors, incurred in respect of the administration of the Quebec Administration Plan shall be paid from the balance of the QCAP Settlement Amount net of the Quebec Class Counsel Fee.

16.2 The payment of the costs, fees and disbursements incurred by the Claims Administrator in respect of the administration of the Quebec Administration Plan shall ~~not exceed the amount which is allocated for the budget~~be governed by the terms of the Claims Administrator ~~set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator~~Order.

17. Role of Quebec Class Counsel

17.1 The Quebec Class Counsel have a traditional solicitor-client relationship with the *Blais* Class Members and the *Létourneau* Class Members and a duty to act in the best interests of the classes as a whole and will represent their interests in regard to the Claims Process.

17.2 The Quebec Class Counsel may assist Tobacco-Victim Claimants and Succession Claimants to complete and submit their Proofs of Claim to the Claims Administrator.

17.3 The Quebec Class Counsel have retained Raymond Chabot to assist Quebec Class Counsel to perform their duties as class counsel. All costs for the services of Raymond Chabot shall be paid directly out of the Quebec Class Counsel Fee.

17.4 The Quebec Class Counsel will bring a motion before the Quebec Superior Court seeking orders authorizing and directing the MSSS and RAMQ to provide to the Claims Administrator Official Confirmations (i) from the Quebec Cancer Registry of Tobacco-Victims' diagnoses of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO of Tobacco-Victims' diagnoses of Emphysema/COPD (GOLD Grade III or IV).

17.5 While no appeals, requests for review, or requests for direction to the CCAA Court or the Quebec Superior Court shall be permitted to be brought in respect of individual QCAP Claims under the Quebec Administration Plan, in the event an issue arises that is of significant general application to the Claims Process for *Blais* Class Members as a whole, Quebec Class Counsel shall in the first instance attempt to resolve the issue informally with the Administrative Co-ordinator and Claims Administrator. If the issue cannot be

resolved informally, then, subject to section 7.1, Quebec Class Counsel may bring a request for directions jointly to the CCAA Court and the Quebec Superior Court for determination.

17.6 The Quebec Class Counsel may liaise with the Claims Administrator and/or the Administrative Coordinator regarding matters relating to the Quebec Administration Plan and its implementation, including informing them of any difficulties faced by *Blais* Class Members as a whole in connection with the Claims Process and making suggestions in that regard.

PART B: QUEBEC ADMINISTRATION PLAN

SECTION I – NOTICE OF QUEBEC ADMINISTRATION PLAN

18. Duties and Responsibilities of Claims Administrator

18.1 The Claims Administrator will design the *Blais* Notice Plan which must effectively reach prospective Tobacco-Victim Claimants and Succession Claimants and capture their attention with notices communicated in clear, concise, plain language so that they fully understand their rights and options ("***Blais* Notices**"). The *Blais* Notice Plan may include communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate in order to reach as many prospective Tobacco-Victim Claimants and Succession Claimants in Quebec as possible. The *Blais* Notice Plan shall be subject to CCAA Court approval.

18.2 The Claims Administrator shall implement and manage the *Blais* Notice Plan pursuant to which prospective Tobacco-Victim Claimants and Succession Claimants will be informed about the Quebec Administration Plan and be provided with ongoing notice throughout the *Blais* Claims Submission Period.

18.3 The *Blais* Notices shall:

18.3.1 Provide a description of the Quebec Administration Plan to prospective Tobacco-Victim Claimants and Succession Claimants, including the *Blais* Eligibility Criteria;

18.3.2 Provide prospective Tobacco-Victim Claimants and Succession Claimants with notice of the date upon which the *Blais* Claims Submission Period commences, as well as the *Blais* Claims Application Deadline;

18.3.3 Explain the Claims Process and invite prospective Tobacco-Victim Claimants and Succession Claimants to submit a completed Proof of Claim to the Claims Administrator;

18.3.4 Provide contact information for the Claims Administrator, including the URL for the Claims Administrator's website which will contain links to the forms comprising the Proof of Claim, and the telephone number for the Call Centre; and

18.3.5 Provide contact information for Quebec Class Counsel through the Quebec Class Action Website and the Quebec Class Action Call Centre.

19. Form and Content of *Blais* Notices

19.1 All *Blais* Notices shall be published in both English and French.

19.2 The ***Blais* First Notice** to prospective Tobacco-Victim Claimants and Succession Claimants notifying them of the CCAA Court's approval of the Quebec Administration Plan, the commencement of the *Blais* Claims Submission Period, the Claims Process and the *Blais* Claims Application Deadline for Tobacco-Victim Claimants and Succession Claimants to submit their completed Proof of Claim to the Claims Administrator is subject to the approval of the CCAA Court as part of the approval of the Notice Plan. Attached hereto as **Appendix "A"** is a version of the *Blais* First Notice that is provided for guidance only to assist the understanding of the Claim Administrator which shall be responsible for designing, implementing and managing the *Blais* Notice Plan pursuant to which prospective Tobacco-Victim Claimants and prospective Succession Claimants will be informed about the Quebec Administration Plan and be provided with ongoing notice throughout the *Blais* Claims Submission Period. The *Blais* First Notice shall be in final form and ready to be published at the Effective Time, which is the commencement of the *Blais* Claims Submission Period.

20. Costs of *Blais* Notice Plan

20.1 The ~~*Blais* Notice Plan shall include the budget~~projected costs for all services to be rendered by the Claims Administrator in connection with the *Blais* Notice Plan, as well as

the costs to publish notice to prospective Tobacco-Victim Claimants and prospective Succession Claimants in Quebec through communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate~~. The budget~~ shall be set out in the Global Claims Administration Costs Framework and otherwise governed by the terms of the Claims Administrator Order. The projected costs of the Global Claims Administration Costs Framework for the *Blais* Notice Plan shall be subject to the approval of the CCAA Court.

20.2 All fees, disbursements, costs and other expenses associated with the *Blais* Notice Plan shall be paid directly by the Tobacco Companies and shall not be deducted from the QCAP Settlement Amount.

20.3 The payment of the costs, fees and disbursements incurred by the Claims Administrator in connection with the *Blais* Notice Plan shall ~~not exceed the amount which is allocated for the *Blais* Notice Plan in the budget~~be governed by the terms of the Claims Administrator ~~set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator~~Order.

SECTION II – COMMUNICATIONS BY CLAIMS ADMINISTRATOR

21. Duties and Responsibilities of Claims Administrator

21.1 The Claims Administrator shall establish and operate a toll-free Call Centre providing services in English and French to respond to inquiries from and provide information to Tobacco-Victim Claimants and Succession Claimants, and prospective Tobacco-Victim Claimants and Succession Claimants, regarding the Quebec Administration Plan and the Claims Process. The Call Centre shall operate from 9:00 a.m. to 9:00 p.m. Eastern Time, Monday to Friday, or such further extended hours as may be determined by the Claims Administrator to be necessary for the efficient administration of the Quebec Administration Plan.

21.2 The Claims Administrator shall develop, host, maintain and manage an accessible website where Tobacco-Victim Claimants and Succession Claimants, and prospective Tobacco-Victim Claimants and Succession Claimants, may access:

21.2.1 Information, documents, and Frequently Asked Questions and Answers regarding the Quebec Administration Plan and the Claims Process;

21.2.2 Updates regarding the Claims Administrator's progress in administering the Quebec Administration Plan and an explanation for any delays in processing the Tobacco-Victim Claims and the Succession Claims;

21.2.3 Information regarding the status of their Tobacco-Victim Claim or Succession Claim, as applicable, including whether the Official Confirmation of the diagnosis with a *Blais* Compensable Disease has been received by the Claims Administrator, and whether Alternative Proof has been requested and received; and

21.2.4 Contact information for the Claims Administrator.

SECTION III – *BLAIS* CLAIMS SUBMISSION PERIOD AND *BLAIS* CLAIMS APPLICATION DEADLINE

22. *Blais* Claims Submission Period and *Blais* Claims Application Deadline

22.1 The *Blais* Claims Submission Period shall commence at the Effective Time and run for twelve months until the *Blais* Claims Application Deadline. The *Blais* Claims Submission Period may be extended jointly by the CCAA Court and the Quebec Superior Court if it is deemed necessary and expedient to do so as the implementation of the Quebec Administration Plan unfolds.

22.2 All Proofs of Claim must be submitted to the Claims Administrator:

22.2.1 Online at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline;

22.2.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline;

22.2.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline; or

22.2.4 If sent by registered mail to the following address **[insert address of Claims Administrator]**, postmarked by no later than the *Blais* Claims Application Deadline.

22.3 Any Proofs of Claim, or forms or documents comprising parts of Proofs of Claim, submitted to the Claims Administrator after 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the Tobacco-Victim-Claimant or Succession Claimant, as applicable, a **Notice of Rejection of *Blais* Claim** in the form set out in **Appendix "B"**.

22.4 For clarity, notwithstanding paragraph 22.3, if, pursuant to paragraph 35.4 herein, the Claims Administrator issues a Notice to Provide Alternative Proof in respect of a Proof of Claim, then the Tobacco-Victim Claimant or Succession Claimant shall have 120 days from the date on which the Claims Administrator issued the Notice to Provide Alternative Proof to submit their Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, as applicable, to the Claims Administrator. Similarly, if pursuant to paragraph 26.6 herein, the Claims Administrator issues a Notice of Incomplete *Blais* Claim in respect of a Proof of Claim, then the Tobacco-Victim Claimant or the Succession Claimant shall have 60 days from the date on which the Claims Administrator issued the Notice of Incomplete *Blais* Claim to submit the completed Proof of Claim to the Claims Administrator.

SECTION IV – SUBMISSION OF TOBACCO-VICTIM CLAIMS AND SUCCESSION CLAIMS

23. Proof of Claim required to be submitted to Claims Administrator by Tobacco-Victim Claimants and Succession Claimants

23.1 To make a QCAP Claim to the Quebec Administration Plan, a Tobacco-Victim Claimant, or their Legal Representative as applicable, shall be required to submit to the Claims Administrator by the *Blais* Claims Application Deadline a Proof of Claim comprised of all the following fully completed documents:

23.1.1 The **Tobacco-Victim Claim Form** in the form set out in **Appendix "C"**. If a Legal Representative of the Tobacco-Victim Claimant is assisting the Tobacco-Victim Claimant to submit their Tobacco-Victim Claim, they must

complete the Tobacco-Victim Claim Form with all requested documents attached to establish that the Legal Representative has the right and is duly authorized to make a Tobacco-Victim Claim on behalf of the Tobacco-Victim Claimant; and

23.1.2 Only if the Claims Administrator requests that the Tobacco-Victim Claimant submit an Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, the documents which meet the requirements set out in paragraphs 36.1, 36.2, 37.1 and 37.2 herein to provide evidence that the Tobacco-Victim was diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 ("***Blais* Claims Period**").

23.2 To make a QCAP Claim to the Quebec Administration Plan, a Succession Claimant shall be required to submit to the Claims Administrator by the *Blais* Claims Application Deadline a Proof of Claim comprised of all the following fully completed documents:

23.2.1 The **Succession Claim Form** in the form set out in **Appendix "E"** with all requested documents attached to establish that the Succession Claimant has the right and is duly authorized to make a Succession Claim on behalf of the Tobacco-Victim Claimant's Estate in accordance with the Proof of Succession requirements set out in paragraphs 38.1 to 38.6 herein; and

23.2.2 Only if the Claims Administrator requests that the Succession Claimant submit an Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, the documents which meet the requirements set out in paragraphs 36.1, 36.2, 37.1 and 37.2 herein to provide evidence that the Tobacco-Victim was diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012.

23.3 Tobacco-Victim Claimants and Succession Claimants may submit their Proof of Claim:

23.3.1 Online on the website of the Claims Administrator at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline;

23.3.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline;

23.3.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline; or

23.3.4 By registered mail, to the following address **[insert address of Claims Administrator]**, postmarked by no later than the *Blais* Claims Application Deadline.

23.4 The Claims Administrator shall develop a process to receive and manage Proofs of Claim submitted by Tobacco Victim-Claimants and Succession Claimants in writing by registered mail, by fax, via fillable pdf or other online format, or via scanned email at the choice of the Tobacco-Victim Claimants and Succession Claimants.

23.5 Subject to paragraph 22.4 herein, any Proofs of Claim, or forms or documents comprising parts of Proofs of Claim, submitted to the Claims Administrator after 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the Tobacco-Victim Claimant or Succession Claimant, as applicable, a **Notice of Rejection of *Blais* Claim** in the form set out in **Appendix "B"**.

23.6 Quebec Class Counsel and Raymond Chabot may assist Tobacco-Victim Claimants and Succession Claimants with the preparation and submission of their Proof of Claim forms and documents.

SECTION V – PROCESSING OF CLAIMS

24. Decision Tree for Claims Administrator

24.1 **Appendix "G"** is the **Decision Tree entitled "Determination of whether Canadian Residents qualify to receive compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"** that will guide the Claims Administrator in the determination of whether (i) a PCC-Claimant meets the PCC Eligibility Criteria to be an Eligible PCC-Claimant who will receive an Individual Payment, or (ii) a Tobacco-Victim Claimant or Succession Claimant meets the *Blais* Eligibility Criteria to be an Eligible *Blais* Class Member who will receive a Compensation Payment.

24.2 For greater certainty, the Decision Tree is not to be used by the CCAA Court or any Individual in the interpretation of the PCC Compensation Plan or the Quebec Administration Plan in the event of a dispute.

25. Determination of Tobacco-Victim Claims and Succession Claims in Writing

25.1 The Claims Administrator shall determine whether a Tobacco-Victim Claimant or Succession Claimant is eligible to receive a Compensation Payment based upon the review of the information provided by the Tobacco-Victim Claimant or Succession Claimant in writing in the Proof of Claim.

25.2 In determining the eligibility of a Tobacco-Victim Claimant or Succession Claimant to receive a Compensation Payment, the Claims Administrator shall not conduct any hearing.

26. Review and Determination of Tobacco-Victim Claims and Succession Claims by Claims Administrator

26.1 Upon receipt of a Proof of Claim, the Claims Administrator shall send an **Acknowledgement of Receipt of *Blais* Claim** to the Tobacco-Victim Claimant or Succession Claimants, as applicable, in the form set out in **Appendix "H"**.

26.2 The Claims Administrator ~~shall~~may use the **Proof of Claim Review Checklist for Tobacco-Victim Claims** in the form set out in **Appendix "I"** ~~in order~~as a directory guide to assist the Claims Administrator to determine whether a Tobacco-Victim Claimant meets each of the *Blais* Eligibility Criteria.

26.3 The Claims Administrator shall use the **Proof of Claim Review Checklist for Succession Claims** in the form set out in **Appendix "J"** ~~in order~~as a directory guide to assist the Claims Administrator to determine whether a Succession Claimant meets each of the *Blais* Eligibility Criteria.

26.4 The Claims Administrator shall develop and implement procedures for preventing and identifying duplicate or fraudulent Tobacco-Victim Claims and duplicate or fraudulent Succession Claims.

26.5 If a Proof of Claim is incomplete and the missing information is straightforward, the Claims Administrator may contact the Tobacco-Victim Claimant, Succession Claimant or Physician, as applicable, verbally or in writing to invite the Tobacco-Victim Claimant, Succession Claimant or Physician, as applicable, to provide the missing information for

insertion by the Claims Administrator on the applicable form in the Proof of Claim within a specified time period which shall not extend past the *Blais* Claims Application Deadline.

26.6 If the Proof of Claim is otherwise *prima facie* incomplete, for example, if the Smoking History has not been provided, the Claims Administrator shall issue a **Notice of Incomplete *Blais* Claim**, in the form attached hereto as **Appendix "K"**, advising the Tobacco-Victim Claimant or Succession Claimant of the corrective measures required to complete the Proof of Claim, and inviting the Tobacco-Victim Claimant or Succession Claimant to resubmit a revised Proof of Claim before the *Blais* Claims Application Deadline. If there are less than sixty days until the *Blais* Claims Application Deadline, or if the review of the Proof of Claim occurs after the *Blais* Claims Application Deadline has passed, then the Claims Administrator shall advise the Tobacco-Victim Claimant or Succession Claimant that they have sixty days from the date of the issuance of the Notice of Incomplete *Blais* Claim within which to resubmit a revised Proof of Claim.

26.7 If the Claims Administrator determines that a Tobacco-Victim Claimant or Succession Claimant meets all the *Blais* Eligibility Criteria, the Claims Administrator shall issue a **Notice of Acceptance of *Blais* Claim**, in the form set out in **Appendix "L"**, which advises that the Tobacco-Victim Claim or Succession Claim, as applicable, has been accepted. The Notice of Acceptance of *Blais* Claim shall: (i) indicate the maximum amount of the Compensation Payment that may be payable; (ii) advise that the actual quantum of the Compensation Payment that will be paid to the Tobacco-Victim Claimant or Succession Claimant will be determined on a *pro rata* basis between all *Blais* Class Members based on the number of Tobacco-Victim Claims and Succession Claims approved and the amount available for distribution to *Blais* Class Members after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated that the distribution of Compensation Payments to Class Members will commence after the *Blais* Claims Application Deadline.

26.8 If a Tobacco-Victim Claimant or Succession Claimant does not meet all the *Blais* Eligibility Criteria, the Claims Administrator shall issue a **Notice of Rejection of *Blais* Claim** in the form set out in **Appendix "B"** which clearly states the reason for the rejection of the Tobacco-Victim Claim or Succession Claim, as applicable.

26.9 The Claims Administrator will advise the Quebec Class Counsel of the decision made in respect of each Proof of Claim submitted to the Claims Administrator.

27. Death of Tobacco-Victim Claimant after Submission of Proof of Claim

27.1 If the Claims Administrator receives notice that a Tobacco-Victim Claimant has died after they submitted their Proof of Claim to the Claims Administrator but before they received a Compensation Payment, the Claims Administrator shall complete the review of the Proof of Claim. If the Claims Administrator determines that the Tobacco-Victim Claimant meets the *Blais* Eligibility Criteria, then the Claims Administrator shall make the Compensation Payment payable to the Estate of the Tobacco-Victim Claimant.

28. Review of Rejected Tobacco-Victim Claims and Rejected Succession Claims by Review Officer

28.1 When the Claims Administrator issues a Notice of Rejection of *Blais* Claim, the Tobacco-Victim Claimant or Succession Claimant, as applicable, shall also be sent a **Request for Review** in the form set out in **Appendix "M"**.

28.2 A Tobacco Victim-Claimant or Succession Claimant who has received a Notice of Rejection of *Blais* Claim shall have sixty days from the date that the Claims Administrator issues the Notice of Rejection of *Blais* Claim to submit a completed Request for Review and any supporting documents to the Claims Administrator. The Tobacco Victim-Claimant's or Succession Claimant's Request for Review shall contain a statement clearly identifying the error which they allege was made by the Claims Administrator in the review of their Tobacco-Victim Claim or Succession Claim, as applicable. If the Tobacco Victim-Claimant or Succession Claimant fails to identify the alleged error, the Tobacco-Victim Claim or Succession Claim will not be reviewed by the Review Officer.

28.3 Upon receipt of a Request for Review, the Claims Administrator shall send an **Acknowledgement of Receipt of Request for Review** to the Tobacco-Victim Claimant or Succession Claimant in the form set out in **Appendix "N"**.

28.4 The Claims Administrator shall designate a Review Officer to conduct an independent review of (i) the Proof of Claim submitted by a Tobacco-Victim Claimant or Succession Claimant who has requested a review of the Claims Administrator's decision, and (ii) the Request for Review and any supporting documents submitted by the Tobacco-Victim

Claimant or Succession Claimant. The Review Officer shall either confirm, reverse or vary the Claims Administrator's decision and issue a Notice of Rejection of *Blais* Claim or Notice of Acceptance of *Blais* Claim to the Tobacco-Victim Claimant or Succession Claimant, as applicable.

29. Finality of Decisions of Claims Administrator and Review Officer

29.1 The decisions of the Claims Administrator and the Review Officer shall be final and binding without recourse to any Court or other forum or tribunal. For greater certainty, there is no right of appeal, judicial review, judicial recourse or other access to the CCAA Court, Quebec Superior Court or any other court in any Province or Territory from any decision of the Claims Administrator or the Review Officer.

SECTION VI – ELIGIBILITY CRITERIA, PROOF OF CLAIMS AND AMOUNT OF COMPENSATION PAYABLE TO TOBACCO-VICTIM CLAIMANTS AND SUCCESSION CLAIMANTS

30. Criteria for Entitlement to Compensation

30.1 To be eligible to receive compensation under the Quebec Administration Plan, the Tobacco-Victim Claimant must meet all of the following criteria ("***Blais* Eligibility Criteria**"):

30.1.1 On the date that a Tobacco-Victim Claimant or Succession Claimant submits their Proof of Claim:

30.1.1.1 If the Tobacco-Victim Claimant is alive, they must reside in Quebec, or

30.1.1.2 If the Tobacco-Victim Claimant is deceased, they must have resided in Quebec on the date of their death;

30.1.2 The Tobacco-Victim Claimant was alive on November 20, 1998;

30.1.3 Between January 1, 1950 and November 20, 1998, the Tobacco-Victim Claimant smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies:

Twelve Pack-Years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day

multiplied by the number of days of consumption. For example, Twelve Pack-Years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or

20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or

30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

30.1.4 Before March 12, 2012, the Tobacco-Victim Claimant was diagnosed with:

30.1.4.1 Lung Cancer, or

30.1.4.2 Throat Cancer, or

30.1.4.3 Emphysema/COPD (GOLD Grade III or IV) (collectively, the "***Blais* Compensable Diseases**");

and

30.1.5 On the date of the diagnosis with a *Blais* Compensable Disease the Tobacco Victim-Claimant resided in Quebec.

30.2 The brands of cigarettes sold by the Tobacco Companies in Canada between January 1, 1950 and November 20, 1998 include the brands and sub-brands listed in **Appendix "O"** hereto.

31. Individuals who do not meet *Blais* Eligibility Criteria

31.1 Pursuant to the *Blais* Judgment, the Heirs of Tobacco-Victims who died prior to or on November 20, 1998 are not eligible to receive a Compensation Payment from the Quebec Administration Plan.

31.2 Pursuant to the *Blais* Judgment, the Heirs of Tobacco-Victims who died after November 20, 1998 may qualify to receive a Compensation Payment through a Succession Claim made under the Quebec Administration Plan, subject to the terms hereof.

32. Proof that Tobacco-Victim Claimant or Succession Claimant meets *Blais* Eligibility Criteria

32.1 The eligibility of a Tobacco-Victim Claimant to receive a Compensation Payment must be proven by (i) Proof of Smoking History and (ii) Proof of Diagnosis in the form of either an Official Confirmation or an Alternative Proof.

32.2 The eligibility of a Succession Claimant to receive a Compensation Payment must be proven by (i) Proof of Smoking History, (ii) Proof of Diagnosis in the form of either an Official Confirmation or an Alternative Proof, and (iii) Proof of Succession Status in accordance with paragraphs 38.1 to 38.6 herein.

33. Proof of Smoking History

33.1 A Tobacco-Victim Claimant or Succession Claimant shall provide Proof of Smoking History on the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, by stating when the Tobacco-Victim started smoking cigarettes, providing an estimate of the number of cigarettes the Tobacco-Victim smoked per day per year, and identifying which of the brands of cigarettes sold by the Tobacco Companies in Canada the Tobacco-Victim smoked between January 1, 1950 and November 20, 1998, the complete list of which (including all sub-brands) is set out in **Appendix "O"**.

34. Proof of Diagnosis

34.1 In order to obtain the Proof of Diagnosis, on the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, the Tobacco-Victim Claimant or Succession Claimant shall authorize the Claims Administrator to request an Official Confirmation through the MSSS and RAMQ (i) from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO in respect of a diagnosis of Emphysema/COPD (GOLD Grade III or IV) .

34.2 At the time of submitting the Tobacco-Victim Claim Form or Succession Claim Form to the Claims Administrator, the Tobacco-Victim Claimants and Succession Claimants are not required to submit an Alternative Cancer Proof or Alternative Emphysema/COPD a Proof, as applicable. In the event that the Claims Administrator is unable to obtain an Official Confirmation in respect of the Tobacco-Victim, then the Claims Administrator will request that the Tobacco-Victim Claimant or Succession Claimant submit an Alternative Proof.

35. Official Confirmation of a Diagnosis of a *Blais* Compensable Disease

35.1 On an ongoing basis, pursuant to the Official Confirmations of Diagnoses Order, in respect of all Proofs of Claim received that *prima facie* appear to meet the *Blais* Eligibility Criteria other than Diagnosis, the Claims Administrator shall request Official Confirmations through the MSSS and RAMQ (i) from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO in respect of a diagnosis of Emphysema/COPD (GOLD Grade III or IV).

35.2 Upon receipt and review of the Official Confirmations, the Claims Administrator will ~~complete, as applicable, Part 2 of the Proof of Claim Review Checklist for Tobacco-Victim Claims in order to~~ determine whether a Tobacco-Victim Claimant meets all of the *Blais* Eligibility Criteria, or ~~Part 2 of the Proof of Claim Review Checklist for Succession Claims in order to determine~~ whether a Succession Claimant meets all of the *Blais* Eligibility Criteria.

35.3 If the Diagnosis in respect of a Tobacco-Victim Claim or a Succession Claim is proven by an Official Confirmation, the Claims Administrator shall ~~complete Part 3 of the relevant Proof of Claim Review Checklist and~~ issue a **Notice of Acceptance of *Blais* Claim**, in the form attached hereto as **Appendix "L"**, advising the Tobacco-Victim Claimant or Succession Claimant, as applicable, of the acceptance of their Proof of Claim. The Notice of Acceptance of *Blais* Claim shall: (i) indicate the maximum amount of the Compensation Payment that may be payable; (ii) advise that the actual quantum of the Compensation Payment that will be paid to the Tobacco-Victim Claimant or Succession Claimant will be determined on a *pro rata* basis between all *Blais* Class Members based on the number of Tobacco-Victim Claims and Succession Claims received and the amount available for distribution to *Blais* Class Members after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated that the distribution of Compensation Payments to Class Members will commence after the *Blais* Claims Application Deadline.

35.4 If (i) the Tobacco-Victim Claimant or Succession Claimant, as applicable, has not authorized the Claims Administrator to request an Official Confirmation through the MSSS and RAMQ, or (ii) the Diagnosis in respect of a Proof of Claim cannot be confirmed by an Official Confirmation, then the Claims Administrator shall request that

the Tobacco-Victim Claimant or Succession Claimant provide Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, as applicable, by sending to them a **Notice to Provide Alternative Proof** in the form attached hereto as **Appendix "P"**.

35.5 If the Alternative Proof submitted by the Tobacco-Victim Claimant or Succession Claimant confirms the Diagnosis, then the Claims Administrator shall ~~complete Part 3 of the relevant Proof of Claim Review Checklist and~~ issue a **Notice of Acceptance of *Blais* Claim** advising the Tobacco-Victim Claimant or Succession Claimant, as applicable, of the acceptance of their Proof of Claim, and the amount of their Compensation Payment.

35.6 If the Alternative Proof submitted by the Tobacco-Victim Claimant or Succession Claimant does not confirm the Diagnosis, then the Claims Administrator shall send a **Notice of Rejection of *Blais* Claim** to the Tobacco-Victim Claimant or Succession Claimant, as applicable.

36. Alternative Cancer Proof

36.1 If the Claims Administrator requests Alternative Cancer Proof, the Tobacco-Victim Claimant or Succession Claimant shall be required to submit to the Claims Administrator, within 120 days after the date on which the Claims Administrator issued the Notice to Provide Alternative Proof, a copy of a pathology report which confirms that the Tobacco-Victim was diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012.

36.2 If the Tobacco-Victim Claimant or Succession Claimant is unable to provide a pathology report as specified in paragraph 36.1 herein, then they may submit to the Claims Administrator one of the following documents as Alternative Cancer Proof:

36.2.1 A copy of an extract from a medical file of the Tobacco-Victim confirming the diagnosis of Lung Cancer or Throat Cancer before March 12, 2012;

36.2.2 A completed **Physician Form** in the form attached hereto as **Appendix "D"**; or

36.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from a Physician of the Tobacco-Victim, or another physician having access to the medical record, confirming the diagnosis of Lung Cancer or Throat Cancer before March 12, 2012 and providing at least one of the

following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

36.3 If the 120 day period during which the Tobacco-Victim Claimant or the Succession Claimant is required to submit their Alternative Cancer Proof to the Claims Administrator will end after the *Blais* Claims Application Deadline, then such deadline will be extended for that Tobacco-Victim Claimant or the Succession Claimant to the end of the 120 day period.

37. Alternative Emphysema/COPD (GOLD Grade III or IV) Proof

37.1 If the Claims Administrator requests Alternative Emphysema/COPD Proof, the Tobacco-Victim Claimant or Succession Claimant shall be required to submit to the Claims Administrator, within 120 days after the date on which the Claims Administrator issued the Notice to Provide Alternative Proof, a copy of a report of a spirometry test performed on the Tobacco-Victim before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value.

37.2 If the Tobacco-Victim Claimant or Succession Claimant is unable to provide a report of a spirometry test as specified in paragraph 37.1 herein, then they may submit to the Claims Administrator one of the following documents as Alternative Emphysema/COPD (GOLD Grade III or IV) Proof:

37.2.1 A completed **Physician Form** in the form attached hereto as **Appendix "D"**;

37.2.2 A copy of an extract from a medical file of the Tobacco-Victim confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; or

37.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from Physician of the Tobacco-Victim, or another physician having access to the medical record, confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 providing at least one of the following records to verify the diagnosis and date of diagnosis: spirometry report or CT scan report.

37.3 If the 120 day period during which the Tobacco-Victim Claimant or the Succession Claimant is required to submit their Alternative Emphysema/COPD (GOLD Grade III or

IV) Proof to the Claims Administrator will end after the *Blais* Claims Application Deadline, then such deadline will be extended for that Tobacco-Victim Claimant or the Succession Claimant to the end of the 120 day period.

38. Proof of Succession Status

38.1 Succession Claims must be submitted by the Liquidator to the Estate of the deceased Tobacco-Victim, where there is a Liquidator appointed and still acting in that capacity.

38.2 If there is no acting Liquidator to the Estate of the deceased Tobacco-Victim, including if the Estate is no longer open, then Succession Claims may be submitted by individual Heirs.

38.3 Where an Heir has died, Succession Claims may also be submitted by a person who takes the claim of the deceased Heir by representation.

38.4 **If a Succession Claim is submitted by a Liquidator**: Proof of Succession Status shall be made by submitting to the Claims Administrator the following Supporting Documents, together with the appropriate Declaration included in the **Succession Claim Form** which is attached hereto as **Appendix "E"**:

38.4.1 The deceased Tobacco-Victim's death certificate; and

38.4.2 The will searches in respect of the Tobacco-Victim from the Bar of Quebec and the Chambre des notaires du Québec; and

38.4.2.1 **If the deceased Tobacco-Victim had a will:** either (i) a copy of the notarial will of the deceased Tobacco-Victim, appointing the Claimant as the Liquidator of the Estate of the deceased Tobacco-Victim; or (ii) a copy of the judgment probating the will of the deceased Tobacco-Victim, confirming the appointment of the Succession Claimant as the Liquidator of the Estate of the deceased Tobacco-Victim; or

38.4.2.2 **If the deceased Tobacco-Victim did not have a will:** either (i) a judgment confirming the appointment of the Succession Claimant as the Liquidator of the Estate of the deceased Tobacco-Victim, or (ii) a notarial deed or private writing whereby the Liquidator was appointed by the Heirs to manage the succession of the deceased Tobacco-Victim.

38.5 **If a Succession Claim is submitted by an Heir:** Proof of Succession Status shall be made by submitting to the Claims Administrator the following Supporting Documents, together with the appropriate Declaration included in the **Succession Claim Form** which is attached hereto as **Appendix "E"**:

38.5.1 The deceased Tobacco-Victim's death certificate; and

38.5.2 The will searches in respect of the Tobacco-Victim from the Bar of Quebec and the Chambre des notaires du Québec; and

38.5.3 **If the deceased Tobacco-Victim had a will or testamentary provisions in their registered marriage contract:**

38.5.3.1 Copies of (i) the notarial will of the deceased Tobacco-Victim, confirming that the Claimant is an Heir of the Tobacco-Victim; (ii) the deceased Tobacco-Victim's registered marriage contract, confirming that the Claimant is an Heir of the Tobacco-Victim; or (iii) the will and a judgment probating the will of the deceased Tobacco-Victim, confirming that the Claimant is an Heir of the Tobacco-Victim; and

38.5.3.2 A confirmation that the Estate of the deceased Tobacco-Victim is no longer open and/or there is no acting Liquidator for the Estate, together with any reasonable evidence in support thereof; and the names and contact information for any of the deceased Tobacco-Victim's living Heirs referenced in the will or marriage contract. If any such Heirs are deceased, the names and contact information for the Heirs by representation must be submitted to the Claims Administrator.

38.5.4 **If the deceased Tobacco-Victim did not have a will or testamentary provisions in their registered marriage contract:**

38.5.4.1 If the deceased Tobacco-Victim did not have a will or testamentary provisions in their registered marriage contract, an affidavit attesting to the following information:

38.5.4.1.1 The nature of the relationship between the Succession Claimant and the deceased Tobacco-Victim, together

with any reasonable evidence in support thereof (for example, a power of attorney signed at a financial institution; an authorization to cash cheques on behalf of the estate; a marriage certificate);

38.5.4.1.2 That to the best of the Succession Claimant's knowledge, the deceased Tobacco-Victim did not have a will;

38.5.4.1.3 If the Heirs had appointed a Liquidator, that the Liquidator is no longer acting in such capacity and providing the contact information for such Liquidator; and

38.5.4.1.4 The names, and contact information (if still alive), of the deceased Tobacco-Victim's Heirs, including, as applicable, the deceased Tobacco-Victim's spouse, children, parents, siblings, nieces and nephews. If any such Heirs are deceased, the names and contact information for the Heirs by representation.

38.6 Where a Succession Claim is submitted by an Heir and the deceased Tobacco-Victim did not have a will or testamentary provisions in their registered marriage contract:

38.6.1 If the affidavit submitted by the Succession Claimant satisfies the Claims Administrator in regard to all information attested to therein, including the identities of the Heirs of the deceased Tobacco-Victim, then the Claims Administrator shall be entitled to rely upon such information for the purpose of making payment of the Compensation Payment in regard to the Succession Claim, and the Claims Administrator shall not have any responsibility to conduct any further inquiry or investigation to confirm, verify, substantiate or otherwise corroborate the information; and

38.6.2 If the affidavit submitted by the Succession Claimant is not satisfactory to the Claims Administrator and if, after the issuance of a Notice of Incomplete *Blais* Claim and the review of any revised Proof of Claim submitted by the Succession Claimant in response thereto, the Claims Administrator is still not satisfied in

regard to the information provided, then the Claims Administrator shall issue a Notice of Rejection of *Blais* Claim.

38.7 Where a Succession Claim asserted by an Heir (which for certainty may include an Heir by representation) meets the *Blais* Eligibility Criteria for entitlement to a Compensation Payment, but the Claims Administrator has insufficient information to establish the apportionment thereof between multiple Heirs, the Claims Administrator shall issue the Compensation Payment to the Succession Claimant in the name of the Estate of the deceased Tobacco-Victim. In such event, it shall be the sole responsibility of the Succession Claimant, to the complete exoneration of the Claims Administrator, to engage a Quebec notary to effect the partition of the Compensation Payment or to otherwise have such partition ascertained in accordance with Quebec law.

39. Reduction for Contributory Negligence

39.1 The quantum of the Compensation Payment (see **Table 1** in paragraph 41.1 below) payable to a Tobacco-Victim Claimant or Succession Claimant who meets all the *Blais* Eligibility Criteria will depend upon the date on which the Tobacco-Victim started smoking the Tobacco Companies' cigarettes as follows:

39.1.1 A Tobacco-Victim who started to smoke the Tobacco Companies' cigarettes *before* January 1, 1976 will be eligible to receive 100% of the compensation available under the Quebec Administration Plan, or such prorated amount as may be payable pursuant to paragraph 53.1 herein; and

39.1.2 A Tobacco-Victim who started to smoke the Tobacco Companies' cigarettes *on or after* January 1, 1976 will be designated as being 20% contributorily negligent and eligible to receive 80% of the compensation available under the Quebec Administration Plan, or such prorated amount as may be payable pursuant to paragraph 53.1 herein.

40. Where Tobacco-Victim Claimant diagnosed with more than one *Blais* Compensable Disease

40.1 Where a Tobacco-Victim Claimant meets all of the *Blais* Eligibility Criteria but has been diagnosed with more than one *Blais* Compensable Disease, the Tobacco-Victim Claimant or Succession Claimant, as applicable, shall be paid for the single *Blais* Compensable Disease with which the Tobacco-Victim has been diagnosed that will provide the highest

amount of compensation under the Quebec Administration Plan. No "double recovery" or overlapping recovery will be permitted if a Tobacco-Victim has been diagnosed with more than one *Blais* Compensable Disease.

41. Quantum of Compensation payable to Tobacco-Victim Claimants and Succession Claimants

41.1 The Claims Administrator shall review the Proofs of Claim and will decide whether the Tobacco-Victim Claimants and Succession Claimants fulfill the *Blais* Eligibility Criteria such that they are eligible to receive a Compensation Payment as set out in the Compensation Grid in **Table 1** below. An Eligible *Blais* Class Member shall be paid for the single *Blais* Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the Quebec Administration Plan. No "double recovery" or overlapping recovery will be permitted if a Tobacco-Victim Claimant has been diagnosed with more than one *Blais* Compensable Disease. The quantum of the payments indicated in subparagraphs 41.1.1 to 41.1.3 and **Table 1** may be reduced on a *pro rata* basis based upon the actual take-up rate and other factors:

41.1.1 If the Eligible *Blais* Class Member was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $24,000 or $30,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of Eligible *Blais* Class Members;

41.1.2 If the Eligible *Blais* Class Member was diagnosed with Lung Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of Eligible *Blais* Class Members; and

41.1.3 If the Eligible *Blais* Class Member was diagnosed with Throat Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of Eligible *Blais* Class Members.

Table 1

Disease(s) with which Eligible *Blais* Class Member was diagnosed	**Compensation Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of Eligible *Blais* Class Members; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for Eligible *Blais* Class Members who started smoking before January 1, 1976	**Compensation for Eligible *Blais* Class Members who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$30,000	$24,000
Lung Cancer	$100,000	$80,000
Throat Cancer	$100,000	$80,000

41.2 The amounts of the Compensation Payments to Eligible *Blais* Class Members shall not exceed the maximum amounts specified in **Table 1** above.

41.3 The amounts payable to Eligible *Blais* Class Members under the Quebec Administration Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible *Blais* Class Members.

SECTION VII – HARMONIZATION OF PCC COMPENSATION PLAN WITH CLAIMS PROCESS FOR *BLAIS* CLASS MEMBERS

42. Claims Administrator is responsible for Harmonization

42.1 The Claims Administrator shall harmonize the claims administration of the *Blais* Judgment under the Quebec Administration Plan and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in this Section for the purpose of ensuring that a resident of Quebec is not paid a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment as well as

an Individual Payment from the PCC Compensation Plan. An individual resident in Quebec is only permitted to make one claim for compensation either as a *Blais* Class Member under the Quebec Administration Plan or as a PCC-Claimant under the PCC Compensation Plan. A Quebec resident is not permitted to make a claim to both Claims Processes.

43. Determination of Residency

43.1 For the purpose of the administration of the Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan pursuant to the *Blais* Judgment and the PCC Claims under the PCC Compensation Plan:

43.1.1 If an Individual does not reside in Canada both on the date of their diagnosis with a PCC Compensable Disease and on the date on which they submit their PCC Claim to the Claims Administrator, then they are not eligible to receive compensation from the PCC Compensation Plan;

43.1.2 If an Individual does not reside in Quebec on the date on which they submit their Tobacco-Victim Claim or Succession Claim to the Quebec Administration Plan, then they are not eligible to receive a Compensation Payment pursuant to the *Blais* Judgment;

43.1.3 In respect of an Individual resident in Canada, their "**Place of Residence**" shall be deemed to be the Province or Territory which issued their health insurance card and/or their driver's licence;

43.1.4 If an Individual's answers to the questions on the Tobacco-Victim Claim Form, Succession Claim Form, or Claim Form for PCC-Claimant, as applicable, establish that, between January 1, 1950 and November 20, 1998, they smoked a minimum of Twelve Pack-Years of cigarettes (equivalent of 87,600 cigarettes) sold by the Canadian Tobacco Companies, then they will be considered to have resided in Canada between January 1, 1950 and November 20, 1998; and

43.1.5 In order to qualify to receive a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment, an Individual's Place of Residence must have been Quebec on the date that they were diagnosed with Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and/or Throat Cancer before March 12, 2012.

44. Quantum of Compensation payable to PCC-Claimants

44.1 In accordance with the terms of the PCC Compensation Plan, upon review of the Claim Packages by the Claims Administrator, PCC-Claimants who fulfill the PCC Eligibility Criteria may be determined to be eligible to receive an Individual Payment as set out in the Compensation Grid in **Table 2** below. An Individual who meets all the PCC Eligibility Criteria shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan. No "double recovery" or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease. The quantum of the payments indicated in subparagraphs 44.1.1 through 44.1.3 and **Table 2** will vary based upon the actual take-up rate and other factors:

44.1.1 If the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $14,400 or $18,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of PCC-Claimants;

44.1.2 If the PCC-Claimant was diagnosed with Lung Cancer, they will be paid $48,000 or $60,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of PCC-Claimants; and

44.1.3 If the PCC-Claimant was diagnosed with Throat Cancer, they will be paid $48,000 or $60,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of PCC-Claimants.

Table 2

Disease(s) with which Eligible PCC-Claimant was diagnosed	**Individual Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of Eligible PCC-Claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for Eligible PCC-Claimants who started smoking before January 1, 1976	**Compensation for Eligible PCC-Claimants who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400
Lung Cancer	$60,000	$48,000
Throat Cancer	$60,000	$48,000

44.2 The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed the maximum amounts specified in **Table 2** above.

44.3 The amounts payable to Eligible PCC-Claimants under the PCC Compensation Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible PCC-Claimants.

45. Claims Administrator's Determination of Compensation payable to Quebec Residents who may qualify as both a *Blais* Class Member and a PCC-Claimant

45.1 Depending upon the disease(s) with which they are diagnosed and the timing of the diagnoses, there are four possible cases in which a Quebec resident may meet both the PCC Eligibility Criteria and the *Blais* Eligibility Criteria. The four cases are described in **Table 3** below. However, since the *Blais* Class Members and the PCC-Claimants shall only be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to either the *Blais* Judgment or the PCC Compensation Plan, as applicable, **Table 3** indicates whether the compensation would be paid pursuant to the *Blais* Judgment under the Quebec

Administration Plan or pursuant to the terms of the PCC Compensation Plan. The questions on the Tobacco-Victim Claim Form (Appendix "C") and the Succession Claim Form (Appendix "E") will elicit responses from the individual submitting the claim that will enable the Claims Administrator to determine whether the Quebec resident meets either the PCC Eligibility Criteria or the *Blais* Eligibility Criteria:

Table 3

Case	**Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses**	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table.)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
1.	Quebec resident was: (a) diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; (b) diagnosed with either Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**
2.	Quebec resident was: (a) diagnosed with Lung Cancer or Throat Cancer before March 12, 2012; (b) diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**

Case	Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses	How Compensation will be paid (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table.)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
	8, 2019; and (c) alive on March 8, 2019.		
3.	Quebec resident was: (a) diagnosed with Lung Cancer before March 12, 2012; (b) diagnosed with Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**
4.	Quebec resident was: (a) diagnosed with Throat Cancer before March 12, 2012; (b) diagnosed with Lung Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**

45.2 The amounts of the Compensation Payments to Quebec residents shall not exceed the maximum amounts specified in **Table 3** above.

45.3 The amounts payable to Quebec residents are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Quebec residents.

SECTION VIII – ROLE OF CCAA PLAN ADMINISTRATORS IN QUEBEC ADMINISTRATION PLAN

46. Appointment of CCAA Plan Administrators

46.1 The CCAA Court shall be requested to approve the appointment of the three CCAA Plan Administrators in the manner contemplated by the CCAA Plans and other Definitive Documents.

46.2 Subject to the approval of the CCAA Court, the following three firms shall be appointed to serve as the CCAA Plan Administrators until such time as such firms may be replaced with the further approval of the CCAA Court: Ernst & Young Inc.; FTI Consulting Canada Inc.; and Deloitte Restructuring Inc.

46.3 In the CCAA Court's discretion, when the CCAA Court approves the Tobacco Companies' CCAA Plans, and whether at that time or at some future date or as otherwise set out in the CCAA Plans, the CCAA Court may abridge, suspend or otherwise deal with the CCAA proceedings as the CCAA Court may see fit, and Ernst & Young Inc., FTI Consulting Canada Inc. and Deloitte Restructuring Inc. shall be discharged and relieved of any further duties and obligations in regard to their capacities as Monitors, but shall continue without interruption in their capacities as CCAA Plan Administrators until such time as they may be replaced with the approval of the CCAA Court.

47. Advisors to CCAA Plan Administrators

47.1 The CCAA Plan Administrators, in their discretion, may retain any advisors, including legal, financial, investment or other advisors, to advise and assist them to carry out their duties in relation to the administration of the Quebec Administration Plan.

48. Payment for Services provided by CCAA Plan Administrators

48.1 All professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures, and all applicable sales taxes thereon (collectively, "**Costs**"), incurred in respect of the services provided by the CCAA Plan Administrators in relation to the administration of the Quebec Administration Plan, and the services provided by all legal, financial, investment or other advisors with whom the CCAA Plan Administrators in

their discretion may consult regarding the administration of the Quebec Administration Plan, shall be paid biweekly directly by the Tobacco Companies, and such amounts shall not be deducted from the QCAP Settlement Amount. All such Costs shall be subject to the approval of the CCAA Court.

49. Investment of QCAP Settlement Amount

49.1 In accordance with the terms of the CCAA Plans, the QCAP Settlement Amount shall be paid from the Global Settlement Trust Account and deposited into the QCAP Trust Account for the benefit of the Quebec Class Action Plaintiffs.

49.2 The CCAA Plan Administrators shall ensure that the amounts from time to time in the QCAP Trust Account are invested in accordance with approved investment guidelines pending disbursement to the Eligible *Blais* Class Members.

49.3 The CCAA Plan Administrators shall provide to the Quebec Class Counsel a monthly report of the receipts and disbursements for the QCAP Trust Account.

50. Advancement of Funds to Claims Administrator for Payments to Eligible *Blais* Class Members

50.1 From time to time, the Claims Administrator shall submit to the CCAA Plan Administrators a requisition with sufficiently detailed information and supporting data requesting the advancement of a specified sum of money from the QCAP Settlement Amount to be used by the Claims Administrator for the purpose of making Compensation Payments to Eligible *Blais* Class Members.

50.2 Upon receipt of each such requisition and supporting information and data from the Claims Administrator, the CCAA Plan Administrators will verify the calculation of the sum requisitioned by the Claims Administrator. In their discretion, the CCAA Plan Administrators may request further information from the Claims Administrator before they authorize the advancement of an instalment of funds from the QCAP Settlement Amount held in the QCAP Trust Account to the Claims Administrator to enable it to make Compensation Payments to Eligible *Blais* Class Members.

51. Reporting by CCAA Plan Administrators

51.1 On an annual basis, and as circumstances warrant at any other times in the CCAA Plan Administrators' discretion or as the CCAA Court and the Quebec Superior Court jointly direct, the CCAA Plan Administrators shall report to the CCAA Court and the Quebec

Superior Court regarding the progress of the administration of the Quebec Administration Plan including the publication of notices, the *Blais* Claims Application Deadline to file Tobacco-Victim Claims and Succession Claims, the Tobacco-Victim Claims and Succession Claims approved, the Tobacco-Victim Claims and Succession Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made and any other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

SECTION IX – DISTRIBUTION OF COMPENSATION PAYMENTS

52. Determination of Quantum of Compensation Payments to Eligible *Blais* Class Members

52.1 Upon the completion of the processing of the Tobacco-Victim Claims and Succession Claims, the CCAA Plan Administrators, in consultation with the Claims Administrator, shall determine the quantum of the Compensation Payments which may be made from the amount in the QCAP Trust Account based upon several factors, including: the timing of the payment of the total QCAP Settlement Amount by the Tobacco Companies; the amount in the QCAP Trust Account available for distribution after the payment of the Quebec Class Counsel Fee; the numbers of Tobacco-Victim Claims and Succession Claims accepted in respect of each of the diagnoses of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV); and the numbers of Eligible *Blais* Class Members who started smoking before and on or after January 1, 1976.

53. *Pro rata* Reduction if Aggregate of Compensation Payments exceeds Amount available from QCAP Settlement Amount

53.1 If, after the payment of the Quebec Class Counsel Fee, the funds remaining in the QCAP Trust Account are not sufficient to pay the aggregate of the Compensation Payments determined to be payable by the CCAA Plan Administrators, in consultation with the Claims Administrator, then the Compensation Payments owing to the Eligible *Blais* Class Members shall be divided on a *pro rata* basis among the Eligible *Blais* Class Members so that the aggregate amount of the Compensation Payments otherwise payable to the Eligible *Blais* Class Members does not exceed the total amount of the funds remaining in the QCAP Trust Account.

54. Payment of Compensation Payments to Eligible *Blais* Class Members

54.1 Once the CCAA Plan Administrators have finally determined the quanta of the Compensation Payments which may be made from the QCAP Trust Account, at the direction of the CCAA Plan Administrators, the Claims Administrator shall be responsible for making the Compensation Payments to the Eligible *Blais* Class Members.

54.2 The Claims Administrator shall make payment of the Compensation Payments by either cheque or direct deposit as designated on the Tobacco-Victim Claim Form by the Tobacco-Victim Claimant or by the Succession Claimant on the Succession Claim Form, as applicable.

54.3 Cheques for Compensation Payments shall be issued in the name of each Eligible *Blais* Class Member or in the name of the Estate of a deceased Tobacco-Victim, as applicable. Cheques will be mailed to the address of the Eligible *Blais* Class Member that was provided on the Tobacco-Victim Claim Form or Succession Claim Form.

54.4 An Eligible *Blais* Class Member who receives a Compensation Payment by cheque shall have 180 days from the date inscribed on the cheque to present it for payment. After 180 days, any amount not deposited shall be returned to the QCAP Settlement Amount.

54.5 Compensation Payments made by direct deposit shall be deposited into a bank account in the name of the Eligible *Blais* Class Member.

55. Distribution of any Residual Funds from QCAP Settlement Amount

55.1 Three years after the Claims Administrator commenced its review and processing of the Tobacco-Victim Claims and Succession Claims, or at such other time as the CCAA Plan Administrators are of the view that the administration of the Tobacco-Victim Claims and Succession Claims has been substantially completed, to the extent that there remains any Residual Funds in the Quebec Administration Plan, any such Residual Funds shall be allocated to the Provinces and Territories Settlement Amount and apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3 of the CCAA Plan.

56. No Assignment or Direction to Pay

56.1 No amount payable under the Quebec Administration Plan may be assigned, and any such assignment shall be null and void.

56.2 No amount payable under the Quebec Administration Plan may be subject to a direction to pay, and any such direction to pay shall be null and void.

SECTION X – REPORTING OBLIGATIONS OF CLAIMS ADMINISTRATOR

57. Engagement with Administrative Coordinator and reporting to CCAA Plan Administrators, CCAA Court and Quebec Superior Court

57.1 The Claims Administrator shall bring to the attention of and work with the Administrative Coordinator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of the Quebec Administration Plan. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who, in their discretion, may bring the matter jointly before the CCAA Court and the Quebec Superior Court for resolution or directions.

57.2 The Claims Administrator shall keep accurate and complete records to allow for verification, audit or review as required by the CCAA Plan Administrators and, as circumstances may warrant, by the CCAA Court and the Quebec Superior Court which shall jointly hear and determine matters relating to the ongoing supervision of the Quebec Administration Plan.

57.3 ~~Annually~~In accordance with the terms of the Claims Administrator Order, the Claims Administrator shall prepare ~~and submit the budget for the claims administration to the Administrative Coordinator who shall forward the budget to the CCAA Plan Administrators for approval by the CCAA Plan Administrators, who~~the Global Claims Administration Costs Framework. The Claims Administrator shall also prepare the First Annual Global Claims Administration Costs Budget and Subsequent Annual Global Claims Administration Costs Budget which the Claims Administrator shall submit to the ~~budget for final joint approval by the~~ CCAA Court and the Quebec Superior Court for joint approval.

57.4 The Claims Administrator shall manage and track the budget for the administration of the Quebec Administration Plan.

57.5 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court and the Quebec Superior Court acting jointly direct, the Claims Administrator shall report through the Administrative Coordinator to the CCAA Plan Administrators regarding the progress of the administration of the Quebec Administration Plan including the publication of notices, the *Blais* Claims Application Deadline to file Claims, the Tobacco-Victim Claims and Succession Claims approved, the Tobacco-Victim Claims and Succession Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made.

57.6 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court and the Quebec Superior Court acting jointly direct, the Claims Administrator shall provide through the Administrative Coordinator to the CCAA Plan Administrators who, in turn, shall report to the CCAA Court, an accounting of the fees charged, disbursements made and, after the *Blais* Claims Application Deadline, the distributions made to Eligible *Blais* Class Members for approval by the CCAA Court.

57.7 The Claims Administrator shall provide an Exit Report through the Administrative Coordinator to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the Quebec Administration Plan.

57.8 The Administrative Coordinator shall provide to the Quebec Class Counsel copies of the budget, reports, accounting of fees and Exit Report that the Claims Administrator submits through the Administrative Coordinator to the CCAA Plan Administrators pursuant to paragraphs 57.3, 57.5, 57.6 and 57.7 herein.

SECTION XI – CONFIDENTIALITY AND INFORMATION MANAGEMENT

58. Confidentiality

58.1 The Claims Administrator shall develop a privacy policy which shall be posted on the website maintained by the Claims Administrator. The privacy policy shall include a description of how the Claims Administrator will collect Personal Information regarding

the Tobacco-Victim Claimants and the Succession Claimants, and how the Personal Information may be used, shared, stored, safeguarded and destroyed by the Claims Administrator.

58.2 The Claims Administrator shall develop, host, maintain and manage an electronic database of all Tobacco-Victim Claims and Succession Claims submitted by Tobacco-Victim Claimants and Succession Claimants and maintain the confidentiality of the Personal Information and data regarding the Tobacco-Victim Claimants and Succession Claimants in the database through security measures which include: the training of staff regarding their privacy obligations; administrative controls to restrict access to Personal Information on a "need to know basis"; and technological security measures such as firewalls, multi-factor authentication, encryption and anti-virus software.

58.3 Any Personal Information and data regarding a Tobacco-Victim Claimant or Succession Claimant that is provided, created or obtained in the course of the claims administration, whether written or oral, shall be kept confidential by the Claims Administrator, the Review Officer, the Administrative Coordinator, and the CCAA Plan Administrators and shall not be disclosed, shared or used for any purpose other than the determination of the Tobacco-Victim Claims and Succession Claims, without the consent of the Tobacco-Victim Claimant or the Succession Claimant, as applicable, or as required by law.

58.4 The Personal Information and data regarding the Tobacco-Victim Claimants and the Succession Claimants that is collected by the Claims Administrator shall not be used for any research or any other purpose that is not related to the administration of Tobacco-Victim Claims and Succession Claims made pursuant to the Quebec Administration Plan.

58.5 The Claims Administrator shall obtain from all its employees, officers, contractors, subcontractors, agents and representatives who are engaged in the administration of Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan, an executed non-disclosure agreement in a form approved by the CCAA Plan Administrators.

58.6 The Claims Administrator shall store all Personal Information and data regarding the Tobacco-Victim Claims and Succession Claims in a secure location and only permit authorized Individuals who have executed a non-disclosure agreement to have access to the Personal Information.

59. Retention and Destruction of Tobacco-Victim Claimant and Succession Claimant Information and Records

59.1 The Claims Administrator shall retain all Personal Information and documentation in its possession provided in connection with the Proofs of Claim submitted by the Tobacco-Victim Claimants and the Succession Claimants for ~~two~~three years following the completion of the distribution of the Compensation Payments ("**Retention Period**"). The Personal Information and documents provided in respect of a Tobacco-Victim Claimant or Succession Claimant, or the fact that a Proof of Claim has been submitted in respect of a Tobacco-Victim Claimant or Succession Claimant, shall not be disclosed by the Claims Administrator to anyone, except with the consent of the Tobacco-Victim Claimant or Succession Claimant, as applicable, or as required by law.

59.2 Subject to the prior approval of the CCAA Court, the Claims Administrator shall conduct the secure destruction of all electronic Personal Information, including all data and metadata, and all Personal Information in document form in the Claims Administrator's possession that was provided as part of the Proofs of Claim, with the exception of the Claims Administrator's reports and administrative records, as soon as reasonably practicable after the expiry of the Retention Period, and shall provide certification of such destruction to the CCAA Court.

PART C: GENERAL

SECTION I – GENERAL PROVISIONS APPLICABLE TO QUEBEC ADMINISTRATION PLAN

60. Effective in Entirety

60.1 None of the terms herein regarding the Quebec Administration Plan shall become effective unless and until all the terms of the Quebec Administration Plan have been finally approved by the CCAA Court. If such CCAA Court approval is not granted, the

Quebec Administration Plan will thereupon be terminated, and none of the Tobacco Companies or the Quebec Class Action Plaintiffs will be liable for such termination.

61. Termination of Quebec Administration Plan

61.1 The Quebec Administration Plan will continue in full force and effect until all obligations under the Quebec Administration Plan are fulfilled.

62. Governing Law

62.1 The Quebec Administration Plan shall be governed and construed in accordance with the laws of the Province of Quebec and the applicable laws of Canada.

63. Entire Agreement

63.1 The terms and conditions set forth in Part B regarding the Quebec Administration Plan constitute the entire Agreement between the Tobacco Companies and the Quebec Class Action Plaintiffs with respect to the Quebec Administration Plan, and cancel and supersede any prior or other understandings and agreements between the Tobacco Companies and the Tobacco-Victim Claimants and Succession Claimants. There are no representations, warranties, terms, conditions, undertakings, covenants or collateral agreements, express, implied or statutory between the Tobacco Companies and the Tobacco-Victim Claimants and Succession Claimants with respect to the Quebec Administration Plan other than as expressly set forth or referred to in Part B of this document.

64. Benefit of the Quebec Administration Plan

64.1 The terms and conditions set forth in Part B regarding the Quebec Administration Plan shall enure to the benefit of and be binding upon the Tobacco Companies and the Tobacco-Victim Claimants and Succession Claimants who are alive and deceased, and their successors, heirs, administrators and estate trustees.

65. Official Languages

65.1 The Tobacco Companies shall pay for the cost to prepare a French translation of this document and all Notices and Forms regarding the Quebec Administration Plan that are attached to this document as Appendices. To the extent that there are any inconsistencies between the English and the French versions of this document, the Notices or the

Appendices, the English version shall be authoritative and shall govern and prevail in all respects.

DATED as of the ~~5th~~27th day of ~~December~~August, ~~2024~~2025.

APPENDIX "A"

Note: Appendix "A" is a version of the *Blais* First Notice that is provided for guidance only to assist the understanding of the Claim Administrator which shall be responsible for designing, implementing and managing the *Blais* Notice Plan pursuant to which prospective Tobacco-Victim Claimants and prospective Succession Claimants will be informed about the Quebec Administration Plan and be provided with ongoing notice throughout the *Blais* Claims Submission Period.

Quebec Class Action Administration Plan

BLAIS FIRST NOTICE

To all individuals resident in Quebec who smoked Twelve Pack-Years of cigarettes sold in Canada by Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. during the period from January 1, 1950 to November 20, 1998, and were diagnosed before March 12, 2012 with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes.

You may be eligible to receive compensation.

A person smoked Twelve Pack-Years of cigarettes if they smoked the equivalent of a minimum of 87,600 cigarettes calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption (for example, 20 cigarettes a day for 12 years; 30 cigarettes a day for 8 years; or 10 cigarettes a day for 24 years).

Please read this Notice carefully.

To learn more about the Quebec Class Action Administration Plan go to [URL for website of Claims Administrator] or contact the Claims Administrator's Call Centre by telephone at [Call Centre toll-free number] or by email at [Call Centre email address].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or

The Ontario Superior Court of Justice (Commercial List) ("**CCAA Court**") authorized this Notice. It is not a solicitation from a lawyer.

What is the *Blais* Class Action?

In 1998, the action in *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.* ("***Blais* Class Action**") was commenced against three Canadian Tobacco Companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. ("**Tobacco Companies**") in the Superior Court of Quebec ("**QSC**"). The proceeding was certified as a class action on February 21, 2005. The ***Blais* Class Members** are comprised of approximately 100,000 smokers resident in Quebec who developed lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) prior to March 12, 2012, after having smoked a stipulated quantity of cigarettes manufactured by the Tobacco Companies.

Following a lengthy trial, on May 27, 2015, the QSC granted judgment against the Tobacco Companies. On March 1, 2019, the Quebec Court of Appeal upheld the trial judgment. The Quebec Courts awarded the *Blais* Class Members moral damages, punitive damages, interest and additional indemnity totalling approximately $13.7 billion.

What is the Quebec Class Action Administration Plan?

In March, 2019, the Tobacco Companies filed for protection from their creditors, including the *Blais* Class Members, under the *Companies' Creditors Arrangement Act* ("**CCAA**"). The Tobacco Companies participated in a comprehensive Court-supervised mediation with the Provinces, Territories, *Blais* Class Members and other persons with claims and potential claims against them to negotiate a global settlement of all claims arising from the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of tobacco products, including the historical or ongoing use of or exposure to tobacco products or their emissions and the development of any resulting disease or condition in Canada.

Following a Court-supervised mediation, on **[date]**, the CCAA Court approved the plans of compromise and arrangement ("**CCAA Plans**") pursuant to the CCAA of the Tobacco Companies. The CCAA Plans include compensation to be provided through the Quebec Class Action Administration Plan ("**Quebec Administration Plan**") to residents of Quebec who meet the prescribed criteria to be the *Blais* Class Members.

If you are a resident of Quebec, smoked Twelve pack-years of cigarettes sold by any of the Tobacco Companies between January 1, 1950 and November 20, 1998, and were diagnosed with Lung Cancer, Throat Cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes before March 12, 2012, you may be eligible to receive compensation from the Quebec Administration Plan.

Who can receive money from the Quebec Administration Plan?

You are a *Blais* Class Member and may be entitled to receive compensation in the form of a monetary payment if you fulfill the following criteria ("***Blais* Eligibility Criteria**"):

(a) You were alive on November 20, 1998;

(b) You reside in Quebec;

(c) Between January 1, 1950 and November 20, 1998, you smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies;

(d) Before March 12, 2012, you were diagnosed with:

(i) Lung cancer,

(ii) Throat cancer, or

(iii) Emphysema/COPD (GOLD Grade III or IV); and

(e) On the date of your diagnosis, you resided in Quebec.

The heirs of persons who meet the above criteria but died after November 20, 1998 may also be eligible to receive a compensation payment.

"**Lung Cancer**" has been defined to mean primary cancer of the lungs.

"**Throat Cancer**" has been defined to mean primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Larynx**" has been defined to mean the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Oropharynx**" has been defined to mean the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Hypopharynx**" has been defined to mean the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Emphysema**" has been defined to mean the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the Quebec Administration Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**COPD**" has been defined to mean chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Twelve pack-years of cigarettes**" has been defined to mean the minimum amount of the Tobacco Companies' cigarettes that a Pan-Canadian Claimant is required to have smoked between January 1, 1950 and November 20, 1998. One pack-year is the number of cigarettes smoked daily and is equivalent to 7,300 cigarettes. Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes
or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes
or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes

"**Cigarettes sold by the Tobacco Companies**" has been defined to mean the following brands and sub-brands of cigarettes:

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
Other Brands [link to document listing sub-brands]			Winston

What compensation may you be eligible to receive from the Quebec Administration Plan?

The Quebec Administration Plan provides financial compensation for *Blais* Class Members who fulfill the *Blais* Eligibility Criteria. The amount of compensation for which a *Blais* Class Member will be assessed to be eligible will depend upon several factors including the number of individuals in Quebec who fulfill the *Blais* Eligibility Criteria, the number of individuals diagnosed with each of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV), and whether each *Blais* Class Member started smoking the Tobacco Companies' cigarettes before January 1, 1976, or on or after January 1, 1976. **An Eligible *Blais* Class member shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation from the Quebec Administration Plan. The amounts of the Compensation Payments to Eligible *Blais* Class Members shall not exceed and may be less than the maximum amounts specified in the table below**:

Disease(s) with which you were diagnosed	Maximum Amount of Compensation (CAD)	
	If you started smoking before January 1, 1976	**If you started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	Up to $30,000	Up to $24,000
Lung cancer	Up to $100,000	Up to $80,000
Throat cancer	Up to $100,000	Up to $80,000

How do I submit a Claim?

To make a Claim to the Quebec Administration Plan, **by no later than [the *Blais* Claims Application Deadline which is TBD]**, you must submit to the Claims Administrator a **Proof of Claim** consisting of a **Tobacco-Victim Claim Form or Succession Claim Form** as applicable**.**

In order to obtain the Proof of Diagnosis, on the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, you will be asked to authorize the Claims Administrator to request an Official Confirmation through the Ministry of Health and Social Services of Quebec ("**MSSS**") and the *Régie de l'assurance maladie du Québec* ("**RAMQ**") from (i) the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO, a MSSS database of clinical information, in respect of a diagnosis of Emphysema/COPD (GOLD Grade III or IV). In the event that the Claims Administrator is unable to obtain an Official Confirmation in respect of the Tobacco-Victim, then the Claims Administrator will request that you submit an Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof which you will be responsible to obtain and submit.

If you are requested by the Claims Administrator to submit an Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, you must submit such proof to the Claims Administrator by no later than 120 days following receipt of such request in one of the following forms:

(a) a copy of a pathology report which confirms that you were diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012; or

(b) a copy of a report of a spirometry test performed on you before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value to establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); or

(c) A copy of an extract from your medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; or

(d) A completed **Physician Form**; or

(e) A written statement from your Physician, or another physician having access to your medical record, confirming the diagnosis of Lung Cancer or Throat Cancer before March 12, 2012 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

The Tobacco-Victim Claim Form, Succession Claim Form and Physician Form can be found **here** [link to forms on Claims Administrator's website] on the website for the Quebec Administration Plan. You must sign the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, before a Commissioner for Oaths.

If you are the Legal Representative for an individual who is currently alive, or is now deceased, and who may fulfill the *Blais* Eligibility Criteria, you must provide the Claims Administrator with a document proving that you have the right and are authorized to make a Claim on behalf of the individual. You must also submit a Tobacco-Victim Claim Form or Succession Claim Form, as applicable, and, if requested, Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof to the Claims Administrator **by no later than [the *Blais* Claims Application Deadline which is TBD]**.

You may submit your Proof of Claim to the Claims Administrator by:

By Registered Mail to: **[Address of Claims Administrator]**

Online at: **[URL for website of Claims Administrator]**

By email to: **[Email address of Claims Administrator]**

By fax to: **[Fax Number of Claims Administrator]**

We recommend that you take a few minutes to review the FAQ section on the website of the Claims Administrator [link to Claims Administrator's website] for further details about the Quebec Administration Plan and the financial compensation that may be available to you. If you have any questions about the Quebec Administration Plan, you may contact the Claims Administrator at: **[insert URL for website of Claims Administrator and Call Centre toll-free number and email address].**

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

WHAT IS THE DEADLINE FOR SUBMITTING A CLAIM?

The deadline to file your Tobacco-Victim Claim Form or Succession Claim Form, as applicable, and, if requested, Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof with the Claims Administrator is [**the *Blais* Claims Application Deadline which is TBD]**.

IF YOU DO NOT FILE YOUR COMPLETE CLAIM ON TIME, YOUR CLAIM WILL NOT BE ALLOWED.

YOU MUST FILE A CLAIM EVEN IF YOU HAVE ALREADY REGISTERED ON THE QUEBEC CLASS ACTION WEBSITE

APPENDIX "B"

Quebec Class Action Administration Plan

NOTICE OF REJECTION OF *BLAIS* CLAIM

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

By way of the present Notice, we hereby advise you that your claim [claim number] relating to [your/ the Tobacco-Victim's name] diagnosis of [lung cancer/throat cancer/Emphysema/COPD (GOLD Grade III or IV)] has been rejected for the following reason(s): [Select appropriate reasons or add additional reasons]

- ☐ The Claim Form was not properly competed, despite having received a Notice of Incomplete Claim;
- ☐ The Claimant has not established that they are the proper claimant to be asserting the Tobacco-Victim's claim;
- ☐ A Succession Claim has been submitted by the Liquidator of the estate of the deceased Tobacco-Victim, or by an Heir with a priority claim to the Compensation Payment;
- ☐ The supporting documents do not support that the Tobacco-Victim smoked at least 12 pack-years of the Tobacco Companies' cigarettes between January 1, 1950 and November 20, 1998;
- ☐ The supporting documents do not support that the Tobacco-Victim was diagnosed with [lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV)] prior to March 12, 2012;
- ☐ The Tobacco-Victim's diagnosis or date of diagnosis could not be confirmed;
- ☐ The Tobacco-Victim does not reside in Quebec; and/or
- ☐ The Tobacco-Victim was not alive on November 20, 1998.

[If applicable: Although your claim has been rejected in the *Blais* Class Action, the date of your/the Tobacco-Victim's diagnosis is within the period between March 8, 2015 and March 8, 2019 which is covered by the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**"). You will be receiving instructions from the Claims

Administrator regarding on how to proceed with your claim under the PCC Compensation Plan.]

If you believe that your claim has been improperly rejected, you may submit your Claim for review by the Review Officer. To do so, you must fully complete and submit the attached Request for Review Form and any supporting documents to the Claims Administrator by not later than 5:00 p.m. Eastern Time **sixty (60) days** from the date this Notice of Rejection of *Blais* Claim. The Claims Administrator will not accept and review your Request for Review unless it has been submitted by this deadline by one of the following methods:

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL TO: [Address of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE AT: [URL for website of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL TO: [Email address for Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX TO: [Fax Number of Claims Administrator].

In accordance with the terms of the Quebec Administration Plan, the decision of the Claims Administrator, and the decision of the Review Officer if you chose to submit a Request for Review, are final and binding without any recourse to any Court, forum or tribunal.

If you have questions in respect of the Claims Process, including this Notice of Rejection of *Blais* Claim or the Request for Review, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to complete a Request for Review, you may contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

[Place], this ● day of ●, 202●

Claims Administrator

APPENDIX "C"

Quebec Class Action Administration Plan

CLAIM FORM A

TOBACCO-VICTIM CLAIM FORM

PROOF OF CLAIM – GENERAL INSTRUCTIONS

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to complete this form, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

You must submit your Claim Form and any required supporting documents to the Claims Administrator by [*Blais* Claims Application Deadline] before 5 PM EST.

Proofs of Claim may be submitted:

1. Electronically via the website at **[URL for website of Claims Administrator]**;
2. By email to **[Claims Administrator's email]**;
3. By fax to: **[Fax Number of Claims Administrator]**; or
4. By registered mail to the following address: **[Address of Claims Administrator]**.

Your claim will be deemed to be received **only when received by the Claims Administrator**. All Tobacco-Victim Claimants will be sent an Acknowledgement of Receipt of Claim by email or by mail once their Proof of Claim has been received by the Claims Administrator. You must keep your record of transmission of your Proof of Claim until you receive the Acknowledgement of Receipt of Claim. Please note that there may be a delay of several days before you receive your Acknowledgment of Receipt of Claim from the Claims Administrator.

PLEASE DO NOT SUBMIT YOUR CLAIM MORE THAN ONCE OR THROUGH MULTIPLE MEANS.

To be eligible to receive payment of financial compensation from the Quebec Administration Plan you (or the Tobacco-Victim for whom you are submitting a claim) must meet all of the following *Blais* Eligibility Criteria:

1. **You reside in Quebec;**
2. **Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.**

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you (or the Tobacco-Victim for whom you are submitting a claim) smoked.

3. **Before March 12, 2012, you were diagnosed with:**
   - **(a) Primary lung cancer, or**
   - **(b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**
   - **(c) Emphysema/COPD (GOLD Grade III or IV).**
4. **On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in Quebec.**

AND

5. **The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.**

If you reside in Quebec and do not meet the above *Blais* Eligibility Criteria, you may be eligible to receive compensation as a Pan-Canadian Claimant under the Pan-Canadian Claimant Compensation Plan ("PCC Compensation Plan"), if you meet all of the following criteria:

1. **You reside in any Province or any Territory;**
2. **You were alive on March 8, 2019;**
3. **Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;**

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

4. **Between March 8, 2015 and March 8, 2019, you were diagnosed with:**
   - **(a) Primary lung cancer, or**
   - **(b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**
   - **(c) Emphysema/COPD (GOLD Grade III or IV);**

AND

5. **On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in any Province or any Territory.**

You are only permitted to make one claim for compensation as either a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether you are eligible to receive compensation as a PCC-Claimant at [link to PCC section of Claims Administrator's website].

You must fill out either Claim Form A or Claim Form B, depending on your situation:

Claim Form A is the Tobacco-Victim Claim Form (living class members)

Use Claim Form A – Tobacco-Victim Claim Form:

- If you are a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; or
- If you have a mandate or power of attorney to represent a living Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12,

2012.

Claim Form B is the Succession Claim Form (succession class members)

Use Claim Form B – Succession Claim Form:

- If you are the liquidator of the estate of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012, and who died after November 20, 1998;
- If you are an heir of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and who died after November 20, 1998, and the estate is closed, or if the Tobacco-Victim died without a will; or
- If you have a mandate or power of attorney to represent the heir of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and who died after November 20, 1998, and the estate is closed or the Tobacco-Victim died without a will.

If the heir has died, a person who assumes the claim of the deceased heir by representation may also file a Succession Claim using Claim Form B.

Confidentiality Declaration by the Claims Administrator

All personal information collected by the Claims Administrator through the Claims Process will be kept confidential in accordance with the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5 ("**PIPEDA**"). This information is collected only for the purpose of administering the Quebec Administration Plan and to assess a Tobacco-Victim Claimant's or Succession Claimant's eligibility to receive a Compensation Payment as an Eligible *Blais* Class Member and will not be disclosed without the express written permission of the Tobacco-Victim Claimant or Succession Claimant, except as provided for in the Quebec Administration Plan or by Court Order.

INSTRUCTIONS – CLAIM FORM A: TOBACCO-VICTIM CLAIM FORM

As a person who has suffered from lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV), you are considered a "Tobacco-Victim Claimant" under the terms of the Quebec Administration Plan.

This document is intended to assist you in completing Claim Form A, and assembling the documentation required in order to prove your claim.

If you need any help or have questions, please call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

***If you are filling out this form on your own behalf, provide your own information where information is requested about the "**Tobacco-Victim**."

Part A: Information about the Tobacco-Victim

In **Question 1**, provide the Tobacco-Victim's full name.

In **Question 2**, provide the Tobacco-Victim's birth date.

In **Question 3**, provide the Tobacco-Victim's health insurance card number. This information is required to enable the Claims Administrator to make requests to the Ministry of Health and Social Services of Quebec ("MSSS") and Régie de l'assurance maladie du Québec (RAMQ) for documents that will assist the Tobacco-Victim Claimant to prove the diagnosis and the date of diagnosis of the Tobacco-Victim's tobacco-related disease(s).

In **Question 4**, confirm whether the Tobacco-Victim was alive on November 20, 1998. If the Tobacco-Victim died before November 20, 1998, then neither the estate of the Tobacco-Victim nor the Tobacco-Victim's Heirs are eligible to receive a Compensation Payment.

In **Question 5**, confirm whether the Tobacco-Victim resided in Quebec during the period from January 1, 1950 to November 20, 1998.

In **Question 6**, indicate whether the Tobacco-Victim resided in Quebec on the date of their diagnosis.

In **Question 7**, indicate whether the Tobacco-Victim currently resides in Quebec.

Only answer **Question 8** if the answer to Questions 5, 6 or 7 was "No" and provide the details concerning the Tobacco-Victim's time living in Quebec. Please note that the Tobacco-Victim must have been a resident of the Province of Quebec in order to be entitled to compensation. **Please note that, in order to be entitled to compensation, the Tobacco-Victim must have been a resident of Quebec at the time of diagnosis as well as a resident of Quebec at the time of submitting the Proof of Claim to the Claims Administrator.**

In **Question 9**, indicate whether you are acting as a representative of the Tobacco-Victim.

Only answer **Question 10** if you are a representative of the Tobacco-Victim. In response to these questions, indicate your full name and the type of mandate that you are acting pursuant to. You must attach a copy of the mandate or

power of attorney with the Proof of Claim, marked with the words "Representative's Mandate", followed by the Tobacco-Victim's name on the front page of the document, and in the file name, if submitted electronically.

In **Questions 11** and **12**, provide your own mailing address and other contact information so that the Claims Administrator can communicate with you in respect of your claim. Note that the Claims Administrator will communicate with you by email, if an email address is provided. Please add the Claims Administrator's email address **[Claims Administrator's email]** to your list of contacts to ensure that correspondence in connection with your claim reaches your Inbox.

In **Question 12**, indicate your language of preference for communications from the Claims Administrator.

Part B: Proof of Diagnosis

To be eligible for compensation, the Tobacco-Victim must have been diagnosed with primary lung cancer, primary cancer (squamous cell carcinoma) of the larynx, oropharynx or hypopharynx and/or Emphysema/COPD (GOLD Grade III or IV) before **March 12, 2012.** These are the only diseases covered by the Quebec Administration Plan.

In response to **Question 1**, indicate what disease(s) the Tobacco-Victim has been diagnosed with, and for each, indicate the initial date of diagnosis. While a Tobacco-Victim has a distinct claim for each occurrence of a covered disease, a recurrence or a relapse is not considered a primary cancer. In the case of a recurrence or relapse, only the initial diagnosis date should be indicated. Please note that the Tobacco-Victim Claimant will only receive compensation relating to the proven claim which entitles the Tobacco-Victim to the highest compensation.

If you do not recall the exact date of the Tobacco-Victim's diagnosis, please provide the most accurate estimate possible, as this information will be verified in the Claims Process.

If you are unsure of which category your claim falls into, please call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

In **Section 2,** you must provide your authorization for the Claims Administrator to obtain medical information concerning the Tobacco-Victim from the sources listed therein for the purpose of confirming the diagnosis and the date of diagnosis of the disease(s) indicated in response to **Question 1**.

To facilitate the process of proving a Tobacco-Victim's diagnosis, the Claims Administrator will request the official records from the Quebec Cancer Registry and the MED-ÉCHO database which are held by RAMQ and the Ministry of Health and Social Services.

If an official confirmation of disease/diagnosis cannot be made from these sources, the Claims Administrator will contact you to request that you submit an alternative method of proof. By way of example only, such proof may include: a copy of a pathology report which confirms that the Tobacco-Victim was diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012; a copy of a report of a spirometry test performed on the Tobacco-Victim before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value to establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); an extract from the Tobacco-Victim's medical records or a written statement of the Tobacco-Victim's Physician. **Do not submit any alternative evidence unless it has been explicitly requested from you by way of a Notice from the Claims Administrator entitled "Notice to Provide Alternative Proof."**

If submitting your Alternative Proof electronically, please name the PDF document "[your health insurance card number]-Alternative Medical Proof.pdf" as applicable.

PART C. Proof of Smoking History

In this section, you must confirm the Tobacco-Victim's smoking habits.

In **Section 1**, you must indicate whether the Tobacco-Victim started smoking either (a) before or (b) on or after January 1, 1976. The Quebec Courts reduced the tobacco companies' liability by 20% for Tobacco-Victims who started smoking after January 1, 1976. This is because the Courts determined that, by January 1, 1980, the dangers of contracting a disease from smoking were known to the public, and that it would have taken 4 years for an individual to become addicted to smoking. Thus, people who started smoking after January 1, 1976 are deemed to have been aware of the dangers of contracting a disease from smoking (the Courts also determined that the public was deemed to have knowledge as of March 1, 1996 that cigarettes were addictive). Consequently, Tobacco-Victims who started smoking after January 1, 1976 are entitled to compensation to the extent of 80%. These determinations by the Courts are final and cannot be appealed.

Note that in order to be entitled to compensation, the Tobacco-Victim must have smoked 12 pack-years, or 87,600 cigarettes between January 1, 1950 and November 20, 1998.

A pack-year is 7,300 cigarettes, expressed in terms of daily smoking. For example, 12 pack-years equals:

- 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600) or
- 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or
- 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);

It is not necessary for you to calculate the number of pack-years smoked by the Tobacco-Victim, as this calculation will be done by the Claims Administrator when reviewing the Proof of Claim.

If the Tobacco-Victim's smoking history can be easily expressed in terms of number of cigarettes smoked per year, then please fill out the requisite information where indicated in **Section 2(a)**. If the Tobacco-Victim's smoking history cannot be easily expressed in such terms, please provide a summary where indicated in **Section 2(b)** describing the Tobacco-Victim's smoking habits between January 1, 1950 and November 20, 1998.

In **Section 3**, please check the boxes for all brands of cigarettes that the Tobacco-Victim smoked on a regular basis between January 1, 1950 and November 20, 1998. The brand choices listed include the "family" of those brands, for example, Players includes Players Light and Players Filter etc. The purpose of providing this information is to confirm that the Tobacco-Victim smoked cigarettes manufactured by the defendant tobacco companies.

PART D. Payment Method

In this section indicate your preference to receive payment by either cheque or direct deposit of any Compensation Payment for which the Tobacco-Victim may be determined to be eligible.

PART E. Signature

In this section indicate your own name and the date, and add your signature. By signing this form, you are acknowledging that the information submitted is true, and all supporting documents are authentic and have not been altered.

The Claim Form must be signed before a Commissioner for Oaths.

If Quebec Class Counsel are assisting you with your Claim Form, they can arrange for a Commissioner for Oaths to commission your Claim Form prior to submitting it to the Claims Administrator.

If you are not using the assistance of Quebec Class Counsel, you may locate a Commissioner for Oaths at https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx.

CLAIM FORM A

TOBACCO-VICTIM CLAIM FORM

Part A: Information about the Tobacco-Victim

1. What is your (the Tobacco-Victim's) full legal name?

Last name: _____ Given name(s): _____

2. What is your (the Tobacco-Victim's) date of birth (YYYY-MM-DD)?

3. What is your (the Tobacco-Victim's) health insurance card number? _____

4. Was the Tobacco-Victim alive on November 20, 1998? ☐ Yes ☐ No

5. Between January 1, 1950 and November 20, 1998, did you (the Tobacco-Victim) reside in Quebec?
☐ No ☐ Yes

6. Did you reside in Quebec on the date on which you were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)? ☐ Yes ☐ No

7. Do you (the Tobacco-Victim) currently reside in Quebec? ☐ Yes ☐ No

8. If you answered "No" to any of Questions 4, 5 and/or 6 , during which periods of time were you a resident of Quebec?

_____

_____

9. Are you (the Tobacco-Victim) represented by another person? ☐ Yes ☐ No

10. If you answered "Yes" to Question 9:

(a) What is the representative's full legal name?

Last name: _____ Given name(s): _____

(b) Pursuant to what type of mandate is the representative acting?

☐ Tutorship to a person of full age ☐ Mandate in case of incapacity

☐ Curatorship to a person of full age ☐ Power of attorney

☐ Detailed Mandate

A copy of the mandate or power of attorney that the representative of the Tobacco-Victim is acting pursuant to must be attached and marked with the words "Representative's Mandate" and the name of the Tobacco-Victim.

11. What is your mailing address? If a representative is submitting the claim, provide the representative's mailing address.

Number	Street	Apartment

City/Town	Province	Country	Postal Code

12. What is your contact information? If a representative is filing the claim, provide the representative's contact information.

Phone: Fax:

Email:

13. What language should be used for communication?

☐ English ☐ French

Part B: Proof of Diagnosis

1. I (or the Tobacco-Victim whom I represent) have (or has) been diagnosed with the following disease (or diseases) on the following date(s) (YYYY-MM-DD), and was resident in the place indicated on the date of diagnosis:

☐ Primary Lung Cancer

Date of diagnosis: _____

Place of residence on date of diagnosis: _____

☐ Primary squamous cell carcinoma of the larynx, oropharynx or hypopharynx (Throat Cancer)

Date of diagnosis: _____

Place of residence on date of diagnosis: _____

☐ Emphysema/COPD (GOLD Grade III or IV)

Date of diagnosis: _____

Place of residence on date of diagnosis: _____

Reminder: *In the case of recurrence or relapse, please indicate the initial date of diagnosis only.*

2. Authorization to obtain Official Confirmation of Diagnosis

I hereby authorize the Claims Administrator to obtain a copy of my medical information (or a copy of the medical information of the Tobacco-Victim whom I represent) relating to the diseases/diagnoses referenced above, and I authorize the Ministère de la Santé et des Services sociaux and/or the Régie de l'assurance maladie du Québec to communicate to the Claims Administrator copies of any of the following:

- A confirmation of my (or the Tobacco-Victim's) diagnosis from the Quebec Cancer Registry;
- An extract from RAMQ files confirming my (or the Tobacco-Victim's) diagnosis; and
- An extract from the MED-ÉCHO database confirming my (or the Tobacco-Victim's) diagnosis.

☐ **By checking this box, I authorize my (or the Tobacco-Victim's) medical information to be released to the Claims Administrator.**

If an official confirmation of disease/diagnosis cannot be made through these means, the Claims Administrator will contact you to request the submission of an alternative method of proof. **Do not submit any alternative evidence unless it has been explicitly requested from you by way of a Notice from the Claims Administrator entitled "Notice to Provide Alternative Proof."**

Part C: Proof of Smoking History

1. I (or the Tobacco-Victim whom I represent) started smoking cigarettes:

☐ Before January 1, 1976 ☐ On or after January 1, 1976

2 (a). Between January 1, 1950 and November 20, 1998, I (or the Tobacco-Victim whom I represent) smoked approximately _____ cigarettes per day for approximately _____ years.

[or]

2 (b). The following is a summary of the number of cigarettes I (or the Tobacco-Victim whom I represent) smoked between January 1, 1950 and November 20, 1998:

_____

_____

_____

_____

3. I (or the Tobacco-Victim who I represent) regularly smoked the following brands of cigarettes:

☐ Accord	☐ Craven "M"	☐ Matinee	☐ Rothmans
☐ B&H	☐ du Maurier	☐ Medallion	☐ Vantage
☐ Belmont	☐ Dunhill	☐ More	☐ Viscount
☐ Belvedere	☐ Export	☐ North American Spirit	☐ Winston

☐ Camel ☐ LD ☐ Number 7

☐ Cameo ☐ Macdonald ☐ Peter Jackson

☐ Craven "A" ☐ Mark Ten ☐ Players

☐ Other: _____

Reminder: *The brand choices listed above include all cigarettes in the same brand family. Please check all that apply.* [link to document listing sub-brands]

Part D: Payment Method

1. If the Claims Administrator determines that I (or the Tobacco-Victim whom I represent) is eligible to receive compensation from the Quebec Administration Plan, I wish to receive payment:

☐ By cheque mailed to the address that I provided in Part A of this Claim Form.

☐ By direct deposit into my (the Tobacco Victim's) bank account. I have attached a "Void" cheque and provided the following information regarding the bank account in my name:

Financial Institution: _____

Branch Address: _____

City: _____

Province: _____

Postal Code: _____

Name on Account: _____

Branch Number: _____

Financial Institution Number: _____

Account Number: _____

Part E: Signature

I, _____, solemnly declare that the information provided herein is true and that the documents submitted in support of this claim are authentic and have not been modified in any way whatsoever.

Signature: _____

Date: _____

SOLEMNLY AFFIRMED BEFORE ME in
_____ (City),
Quebec, on _____ (Date)

_____

Commissioner for Oaths for Quebec

APPENDIX "D"

Quebec Class Action Administration Plan

PHYSICIAN FORM

GENERAL INSTRUCTIONS

If you have questions in respect of the Claims Process under the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"), please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

This Physician Form can be used as Alternative Proof if the Claims Administrator has requested that the Tobacco-Victim Claimant or Succession Claimant provide Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof to help the Tobacco-Victim Claimant or Succession Claimant prove the Tobacco-Victim's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012, which is required in order to prove a claim under the Quebec Administration Plan.

Deadline to Submit this Form: This Physician Form and all requested medical documents must be submitted to the Claims Administrator of the Quebec Administration Plan as a complete package by no later than [the *Blais* Claims Application Deadline which is TBD] or on the date set forth in the Notice to Provide Alternative Proof issued by the Claims Administrator (the "**Deadline**").

SUBMIT THIS FORM BY REGISTERED MAIL: This Physician Form and all required medical documents must be postmarked no later than the Deadline and mailed to: [Address of Claims Administrator].

OR

SUBMIT THIS FORM ONLINE: This Physician Form and documents must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Eastern Time on the Deadline.

OR

SUBMIT THIS FORM BY EMAIL: This Physician Form must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Eastern Time on the Deadline.

OR

SUBMIT THIS FORM BY FAX: This Physician Form and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Eastern Time on the Deadline.

Section I: Information regarding Tobacco-Victim **The "Tobacco-Victim" is the person in respect of whom a Proof of Claim has been filed pursuant to the Quebec Administration Plan. If the Tobacco-Victim is deceased, the Proof of Claim may be filed by the Tobacco-Victim's estate or heirs.**	
Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	_____ (DD/MM/YYYY)
Health Insurance Card Number:	
Section II: Name and Contact Information of Physician	
Full Name:	

Address:	
Business Phone:	
Preferred Language of Correspondence	☐ French ☐ English

Section III: Disease Diagnosis **Please complete this section even if the Tobacco-Victim is deceased.** **Please <u>attach the requested medical documentation marked in Question 3 below to verify the diagnosis.</u> The request for documentation to confirm the diagnosis is a request for existing clinical records only. It is not a request for you or other physicians to prepare a report at this time.**		
1.	Has the Tobacco-Victim been diagnosed with primary Lung Cancer, Throat Cancer (primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx), or Emphysema/COPD (GOLD Grade III or IV)? Check all that apply.	☐ Lung Cancer ☐ Throat Cancer (primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx) ☐ Emphysema/COPD (GOLD Grade III or IV)
2.	On what date was the Tobacco-Victim first diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)? (If the Tobacco-Victim was diagnosed with multiple diseases, please add the date of diagnosis for each disease).	Disease: _____ Date of Diagnosis: _____ (DD/MM/YYYY) Disease: _____ Date of Diagnosis: _____ (DD/MM/YYYY) Disease: _____ Date of Diagnosis: _____ (DD/MM/YYYY)
3.	Please attach **<u>at least one</u>** of the following records that verify the above-referenced diagnosis and date of diagnosis:	☐ Pathology Report ☐ Operative Report ☐ Biopsy Report

		☐ MRI Report ☐ CT Scan Report ☐ PET Scan Report ☐ X-ray Report ☐ Sputum Cytology Report ☐ Spirometry Report ☐ Extract from medical chart ☐ Any other medical evidence or documentation that establishes the diagnosis and date of diagnosis (list the records attached): _____ _____

Section IV: Smoking History

Please answer Question 4 based upon information available in the clinical notes and records available to you. Question 4 is not a request that you seek information from the Claimant or perform an exhaustive review of the Tobacco-Victim's medical records. The Claimant is required to respond to questions regarding the Tobacco-Victim's smoking history on a separate Claim Form which they will submit to the Claims Administrator. If this information is not readily available to you, select "Do not know".

4.	To the best of your knowledge, information and belief, does, or if the Tobacco-Victim is deceased did, the Tobacco-Victim smoke cigarettes?	☐ Yes ☐ No ☐ Do not know

Section V: Certification by Physician

I certify that the information provided on this Physician Form is true and correct to the best of knowledge, information and belief.

_____ _____

Date signed	Signature of Physician

APPENDIX "E"

Quebec Class Action Administration Plan

CLAIM FORM B

SUCCESSION CLAIM FORM

PROOF OF CLAIM – GENERAL INSTRUCTIONS

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to complete this form, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

You must file your Claim Form and any required supporting documents by [*Blais* Claims Application Deadline] before 5 PM Eastern Time.

Proofs of Claim may be submitted:

1. Electronically via the website at **[URL for website of Claims Administrator]**;
2. By email to **[Claims Administrator's email]**;
3. By fax to: **[Fax Number of Claims Administrator]**; or
4. By registered mail to the following address: **[Address of Claims Administrator]**.

Your claim will be deemed to be received **only when received by the Claims Administrator**. All Tobacco-Victim Claimants will be sent an Acknowledgement of Receipt of Claim by email or by mail once their Proof of Claim has been received by the Claims Administrator. There may be a delay of several days before you receive your Acknowledgment of Receipt of Claim from the Claims Administrator. You must keep your record of transmission of your Proof of Claim until you receive the Acknowledgement of Receipt of Claim.

PLEASE DO NOT SUBMIT YOUR CLAIM MORE THAN ONCE OR THROUGH MULTIPLE MEANS.

To be eligible to receive payment of financial compensation from the Quebec Administration Plan the Tobacco-Victim in respect of whom you are submitting a claim must meet all of the following *Blais* Eligibility Criteria:

1. The Tobacco-Victim resided in Quebec on the date of their death;

2. Between January 1, 1950 and November 20, 1998, the Tobacco-Victim smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the Tobacco-Victim smoked.

3. Before March 12, 2012, the Tobacco-Victim was diagnosed with:

(d) Primary lung cancer, or

(e) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

(f) Emphysema/COPD (GOLD Grade III or IV).

4. On the date of the Tobacco-Victim's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) the Tobacco-Victim resided in Quebec.

AND

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

If Tobacco-Victim resided in Quebec and does not meet the above *Blais* Eligibility Criteria, you may be eligible to receive compensation if the Tobacco-Victim was a Pan-Canadian Claimant under the Pan-Canadian Claimant Compensation Plan ("PCC Compensation Plan"), and meets all of the following criteria:

1. The Tobacco-Victim resided in any Province or any Territory on the date of their death;
2. The Tobacco-Victim was alive on March 8, 2019;
3. Between January 1, 1950 and November 20, 1998, the Tobacco-Victim smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the Tobacco-Victim smoked.

4. Between March 8, 2015 and March 8, 2019, the Tobacco-Victim was diagnosed with:

(d) Primary lung cancer, or

(e) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

(f) Emphysema/COPD (GOLD Grade III or IV);

AND

5. On the date of the Tobacco-Victim's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) the Tobacco-Victim resided in any Province or any Territory.

You are only permitted to make one claim for compensation in regard to the Tobacco-Victim as either a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether you are eligible to receive compensation in regard to the Tobacco-Victim as a PCC-Claimant at [link to PCC section of Claims Administrator's website].

You must fill out either Claim Form A or Claim Form B, depending on their situation:

Claim Form A is the Tobacco-Victim Claim Form (living class members)

Use Claim Form A – Tobacco-Victim Claim Form:

- If you are a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; or
- If you have a mandate or power of attorney to represent a living Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012.

Claim Form B is the Succession Claim Form (succession class members)

Use Claim Form B – Succession Claim Form:

- If you are the liquidator of the estate of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012, and who died after November 20, 1998;
- If you are an heir of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and who died after November 20, 1998, and the estate is closed, or if the Tobacco-Victim died without a will; or
- If you have a mandate or power of attorney to represent the heir of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and who died after November 20, 1998, and the estate is closed or the Tobacco-Victim died without a will.

If the heir has died, a person who assumes the claim of the deceased heir by representation may also file a Succession Claim using Claim Form B.

Confidentiality Declaration by the Claims Administrator

All personal information collected by the Claims Administrator through the Claims Process will be kept confidential in accordance with the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5 ("**PIPEDA**"). This information is collected only for the purpose of administering the Quebec Administration Plan and to assess a Tobacco-Victim Claimant's or Succession Claimant's eligibility to receive a Compensation Payment as an Eligible *Blais* Class Member and will not be disclosed without the express written permission of the Tobacco-Victim Claimant or Succession Claimant, except as provided for in the Quebec Administration Plan or by Court Order.

INSTRUCTIONS – CLAIM FORM B:
SUCCESSION CLAIM FORM

As the liquidator of the estate of a deceased Tobacco-Victim or an heir of a deceased Tobacco-Victim, you are considered a "Succession Claimant" under the terms of the Quebec Administration Plan. If the claim is proven, you will be entitled to receive a Compensation Payment as a "Succession Class Member". In the case of a claim submitted by an heir, the compensation may be split amongst all eligible heirs.

This document is intended to assist you to complete Claim Form B, and assemble the documentation required in order to prove your claim.

If you need any help or have questions, please call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

Part A: Information about the Succession Claimant and the Deceased Tobacco-Victim

Section 1: Succession Claimant and Representative

In this section, you must provide information to prove that you are entitled to submit a proof of claim on behalf of the estate of the deceased Tobacco-Victim.

Succession claims **must** be submitted by the liquidator of the estate of the deceased Tobacco-Victim, if there is still a liquidator acting in that capacity. If there is no liquidator (or no longer a liquidator) to the estate of the deceased Tobacco-Victim, then a claim may be submitted by an heir to the deceased Tobacco-Victim, or by an heir by representation. Please note that it is not sufficient to be a member of a deceased Tobacco-Victim's family in order to file a claim as an heir; a person must be an heir named in a will or registered marriage contract, or be the legal heir pursuant to the Quebec law on successions.

In response to **Questions 1** and **2**, provide the personal details of the person entitled to make the claim. If you are filing the claim on your own behalf, you are the "Succession Claimant." If you are filing as a representative, then the information requested concerns the person you represent.

In response to **Question 3**, indicate whether you are submitting the claim as the representative of a Succession Claimant.

Only answer **Question 4** if you are submitting the claim as the representative of the Succession Claimant. In response to these questions, indicate the type of mandate that you are acting pursuant to. You must also attach a copy of the mandate or power of attorney with your Proof of Claim, marked with the words "Succession Representative's Mandate", followed by the deceased Tobacco-Victim's name on the front page of the document, and in the file name, if submitted electronically.

In response to **Questions 5** and **6**, provide your mailing address and contact information so that the Claims Administrator can communicate with you in respect of the claim. The Claims Administrator will communicate with you by email, if an email address is provided. Please add the Claims Administrator's email address [Claims Administrator's email] to your list of contacts to ensure that correspondence in connection with your claim reaches your Inbox.

In response to **Question 7**, indicate your language of preference for communications from the Claims Administrator.

Section 2: Deceased Tobacco-Victim Information

In response to **Question 1**, provide the deceased Tobacco-Victim's full name.

In response to **Question 2**, provide the deceased Tobacco-Victim's birth date.

In response to **Question 3**, provide the deceased Tobacco-Victim's date of death.

In response to **Question 4** provide the deceased Tobacco-Victim's health insurance card number. This information is required to enable the Claims Administrator to make requests to the Ministry of Health and Social Services of Quebec ("MSSS") and *Régie de l'assurance maladie du Québec* (RAMQ) for relevant documents to assist in proving the diagnosis and the date of diagnosis of the Tobacco-Victim's tobacco-related disease(s).

In **Question 5**, confirm whether the deceased Tobacco-Victim was alive on November 20, 1998. If the Tobacco-Victim died before November 20, 1998, then neither the estate of the Tobacco-Victim nor the Tobacco-Victim's Heirs are eligible to receive a Compensation Payment.

In **Question 6**, confirm whether the deceased Tobacco-Victim resided in Quebec during the period from January 1, 1950 to November 20, 1998.

In **Question 7**, indicate whether the deceased Tobacco Victim resided in Quebec on the date of their diagnosis.

In **Question 8**, indicate whether the deceased Tobacco Victim resided in Quebec on the date of their death.

Only answer **Question 9** if the answer to Questions 6, 7 or 8 was "No" and provide the details concerning the Tobacco-Victim's time living in Quebec. Please note that the Tobacco-Victim must have been a resident of the Province of Quebec in order to be entitled to compensation. **Please note that, in order to be entitled to compensation, the Tobacco-Victim must have been a resident of Quebec at the time of diagnosis as well as a resident of Quebec at the time of their death.**

Part B: Proof of Diagnosis

In order to be eligible for compensation, the deceased Tobacco-Victim must have been diagnosed with primary lung cancer, primary cancer (squamous cell carcinoma) of the larynx, oropharynx or hypopharynx, and/or emphysema/COPD (GOLD Grade III or IV) before **March 12, 2012.** These are the only diseases covered by the Quebec Administration Plan.

In response to **Question 1**, indicate what disease(s) the deceased Tobacco-Victim was diagnosed with, and for each, indicate the initial date of diagnosis. While a Succession Claimant has a distinct claim for each occurrence of a covered disease, a recurrence or a relapse is not considered a primary cancer. In the case of a recurrence or relapse, only indicate the initial diagnosis date. Note that the Succession Claimant will only receive compensation relating to the proven claim entitling the estate of the Tobacco-Victim to the highest compensation.

If you do not recall the exact date of the deceased Tobacco-Victim's diagnosis, please provide the most accurate estimate possible, to facilitate verification in the Claims Process.

If you are unsure of which category your claim falls into, please call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

In **Section 2,** you must provide your authorization for the Claims Administrator to obtain medical information concerning the deceased Tobacco-Victim from the sources listed therein for the purpose of confirming the diagnosis and the date of diagnosis of the disease(s) indicated in response to **Question 1**.

To facilitate the process of proving a deceased Tobacco-Victim's diagnosis, the Claims Administrator will request the official records, including from RAMQ, the Ministry of Health and Social Services, the Quebec Cancer Registry and the MED-ÉCHO database.

If an official confirmation of disease/diagnosis cannot be made from these sources, the Claims Administrator will contact you to request that you submit an alternative method of proof. By way of example only, such proof may include: a copy of a pathology report which confirms that the Tobacco-Victim was diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012; a copy of a report of a spirometry test performed on you before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value to establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); an extract from the Tobacco-Victim's medical records or a written statement of the Tobacco-Victim's Physician. **Do not submit any alternative evidence unless it has been explicitly requested from you by way of a Notice from the Claims Administrator entitled "Notice to Provide Alternative Proof"**.

If submitting the Tobacco-Victim's Alternative Proof electronically, please name the PDF document "[Health insurance card number of the deceased Tobacco-Victim]-Alternative Medical Proof.pdf" as applicable.

PART C. Proof of Smoking History

In this section, you must confirm that you have knowledge of the deceased Tobacco-Victim's smoking habits.

In **Section 1**, you must indicate whether the deceased Tobacco-Victim started smoking either (a) before, or (b) on or after, January 1, 1976. The Quebec Courts reduced the tobacco companies' liability by 20% for Tobacco-Victims who started smoking after January 1, 1976. This is because the Courts determined that, by January 1, 1980, the dangers of contracting a disease from smoking were known to the public, and that it would have taken 4 years for an individual to become addicted to smoking. Thus, people who started smoking after January 1, 1976 are deemed to have been aware of the dangers of contracting a disease from smoking (the Courts also determined that the public was deemed to have knowledge as of March 1, 1996 that cigarettes were addictive). Consequently, deceased Tobacco-Victims who started smoking after January 1, 1976 are entitled to compensation to the extent of 80%. These determinations by the Courts are final and cannot be appealed.

Note that in order to be entitled to compensation, the deceased Tobacco-Victim must have smoked 12 pack-years, or 87,600 cigarettes between January 1, 1950 and November 20, 1998.

A pack-year is 7,300 cigarettes, expressed in terms of daily smoking. For example, 12 pack-years equals:

- 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600); or
- 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600); or
- 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600).

It is not necessary for you to calculate the number of pack-years smoked by the Tobacco-Victim, as this calculation will be done by the Claims Administrator when reviewing the Proof of Claim.

If the deceased Tobacco-Victim's smoking history can be easily expressed in terms of number of cigarettes smoked per year, then please fill out the requisite information where indicated in **Section 2(a)**. If the deceased Tobacco-Victim's smoking history cannot be easily expressed in such terms, please provide a summary where indicated in **Section 2(b)** of the deceased Tobacco-Victim's smoking habits between January 1, 1950 and November 20, 1998.

In **Section 3**, please check the boxes for all brands of cigarettes that the deceased Tobacco-Victim smoked on a regular basis between January 1, 1950 and November 20, 1998. The brand choices listed include the "family" of those brands, for example, Players includes Players Light and Players Filter etc. The purpose of providing this information is to confirm that the deceased Tobacco-Victim smoked cigarettes manufactured by the Defendant tobacco companies.

PART D. Proof of Succession Status

The purpose of this section is to provide the required proof of the Succession Claimant's status to assert a Succession Claim.

In response to **Question 1**, indicate whether the Succession Claimant is a liquidator to the estate of the deceased Tobacco-Victim. Mark the first box if you are the liquidator pursuant to a will. Mark the second box if you are a liquidator pursuant to an appointment by the heirs, in the case of a deceased Tobacco-Victim who did not have a will. Mark the third box if the Succession Claimant is not a liquidator.

Question 2 only needs to be answered if you marked the third box ("No") in Question 1. Mark the first box if the Succession Claimant is an heir pursuant to a will. Mark the second box if the Succession Claimant is an heir by operation of law (i.e., if the deceased Tobacco-Victim did not have a will). Mark the third box if the Succession Claimant is an heir by representation of an heir who has died. If you are filing the Proof of Claim as an heir by representation, you will need to complete and attach a declaration in respect of the estate of the deceased Tobacco-Victim and a declaration in respect of the estate of the heir whom you represent. If you require assistance, please contact Quebec Class Counsel or Raymond Chabot, so that they can help you make sure that all required documentation is submitted.

You must fill in the Sub-Form required, which is indicated next to the box you marked. Follow the instructions found on that Sub-Form, and include all required supporting documents.

PART E. Payment Method

In this section indicate your preference to receive payment by either cheque or direct deposit of any Compensation Payment for which the deceased Tobacco-Victim may be determined to be eligible.

PART F. Signature

In this section indicate your own name and the date, and add your signature. By signing this form, you are acknowledging that the information submitted is true, and all supporting documents are authentic and have not been altered.

The Claim Form must be signed before a Commissioner for Oaths.

If Quebec Class Counsel are assisting you with your Claim Form, they can arrange for a Commissioner for Oaths to commission your Claim Form prior to submitting it to the Claims Administrator.

If you are not using the assistance of Quebec Class Counsel, you may locate a Commissioner for Oaths at https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx

CLAIM FORM B

SUCCESSION CLAIM FORM

Part A: Information about the Succession Claimant

Section 1: Succession Claimant and Representative

1. What is the Succession Claimant's full legal name?

Last name: _____ Given name(s): _____

2. What is the Succession Claimant's date of birth (YYYY-MM-DD)? _____

3. Is the Succession Claimant represented by another party? ☐ Yes ☐ No

4. If you answered "yes" to Question 3:

(a) What is the Succession Claimant's representative's full legal name?

Last name: _____ Given name(s): _____

(b) Pursuant to what type of mandate is the representative acting?

☐ Tutorship to a person of full age ☐ Tutorship to a person of minor age

☐ Curatorship to a person of full age ☐ Mandate in case of incapacity

☐ Detailed Mandate ☐ Power of attorney

A copy of the mandate or power of attorney that the representative of the Succession Claimant is acting pursuant to must be attached and marked with the words "Representative's Mandate" and the name of the deceased Tobacco-Victim.

5. What is the Succession Claimant's mailing address? If a representative is filing the claim, provide the representative's mailing address.

Number _____ Street _____ Apartment _____

City/Town _____ Province _____ Country _____ Postal Code _____

6. What is the Succession Claimant's contact information? If a representative is filing the claim, provide the representative's contact information.

Phone: _____ Fax: _____

Email: _____

7. What language should be used for communication?

☐ English ☐ French

Section 2: Deceased Tobacco-Victim Information

1. What is the deceased Tobacco-Victim's full legal name?

Last name: Given name(s):

_____ _____

2. What is the deceased Tobacco-Victim's date of birth (YYYY-MM-DD)?

Date of birth:

_____

3. What is the deceased Tobacco-Victim's date of death (YYYY-MM-DD)?

Date of death:

_____

4. What is the deceased Tobacco-Victim's health insurance card number?

Health insurance card number: _____

5. Was the Tobacco-Victim alive on November 20, 1998? ☐ Yes ☐ No

6. Between January 1, 1950 and November 20, 1998, did the deceased Tobacco-Victim reside in Quebec?
☐ Yes ☐ No

7. Did the deceased Tobacco-Victim reside in Quebec on the date on which they were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)?
☐ Yes ☐ No

8. Did the deceased Tobacco-Victim reside in Quebec on the date of their death? ☐ Yes ☐ No

9. If you answered "No" to any of Questions 6, 7 and/or 8 , during which periods of time was the deceased Tobacco-Victim a resident of Quebec?

Part B: Proof of Diagnosis

1. Indicate whether the deceased Tobacco-Victim was diagnosed with one or more of the following diseases, and provide the dates of diagnosis, as well as the place in which the Tobacco-Victim resided on the date of diagnosis:

☐ Primary Lung Cancer

Date of diagnosis: _____

Place of residence on date of diagnosis:_____

☐ Primary squamous cell carcinoma of the larynx, oropharynx or hypopharynx (Throat Cancer)

Date of diagnosis: _____

Place of residence on date of diagnosis:_____

☐ Emphysema/COPD (GOLD Grade III or IV)

Date of diagnosis: _____

Place of residence on date of diagnosis:_____

Reminder: *In the case of recurrence or relapse, please indicate the initial date of diagnosis only.*

2. Authorization to Confirm Diagnosis

I hereby authorize the Claims Administrator to obtain a copy of the deceased Tobacco-Victim's medical information relating to the diseases/diagnoses referenced above, and I authorize the Ministère de la Santé et des Services sociaux and/or the Régie de l'assurance maladie du Québec to communicate to the Claims Administrator copies of any of the following:

- A confirmation of the deceased Tobacco-Victim's diagnosis from the Quebec Cancer Registry;
- An extract from RAMQ files confirming the deceased Tobacco-Victim's diagnosis; and
- An extract from the MED-ÉCHO database confirming the deceased Tobacco-Victim's diagnosis.

☐ By checking this box, I authorize the deceased Tobacco-Victim's medical information to be released to the Claims Administrator.

If an official confirmation of disease/diagnosis cannot be made through these means, the Claims Administrator will contact you to request the submission of an alternative method of proof. **Do not submit any alternative evidence unless it has been explicitly requested from you by way of a Notice from the Claims Administrator entitled "Notice to Provide Alternative Proof."**

Part C: Proof of Smoking History

I confirm that I have knowledge of the deceased Tobacco-Victim's smoking habits and:

1. That the deceased Tobacco-Victim started smoking cigarettes:

☐ Before January 1, 1976 ☐ On or after January 1, 1976

2(a). That between January 1, 1950 and November 20, 1998, the deceased Tobacco-Victim smoked approximately _____ cigarettes per day for approximately _____ years.

[or]

2(b). That the number of cigarettes that the deceased Tobacco-Victim smoked between January 1, 1950 and November 20, 1998 can be summarized as follows:

_____

_____

_____

3. That I believe that the deceased Tobacco-Victim regularly smoked the following brands of cigarettes:

☐ Accord	☐ Craven "M"	☐ Matinee	☐ Rothmans
☐ B&H	☐ du Maurier	☐ Medallion	☐ Vantage
☐ Belmont	☐ Dunhill	☐ More	☐ Viscount
☐ Belvedere	☐ Export	☐ North American Spirit	☐ Winston
☐ Camel	☐ LD	☐ Number 7	
☐ Cameo	☐ Macdonald	☐ Peter Jackson	
☐ Craven "A"	☐ Mark Ten	☐ Players	

☐ Other: _____

***Reminder**: The brand choices listed above include all cigarettes in the same brand family. Please check all that apply.*

.

PART D: Proof of Succession Status

1. Are you the liquidator of the deceased Tobacco-Victim's estate? Please select and mark only one of the following options.

☐ Yes, I am the liquidator of the estate of the deceased Tobacco-Victim, appointed pursuant to the will of the deceased Tobacco-Victim.

*If you select this option, please complete and attach **Sub-form B.1**, together with all of the required supporting documents.*

☐ Yes, I am the liquidator of the estate of the deceased Tobacco-Victim, appointed by the legal heirs, as the deceased Tobacco-Victim did not have a valid will.

*If you select this option, please complete and attach **Sub-form B.2**, together with all of the required supporting documents.*

☐ No, I am not a liquidator of the estate of the deceased Tobacco-Victim.

If you select this option, please answer Question 2.

2. Only complete this Question if you answered "No" to the previous question, otherwise, leave blank: Are you an heir of the deceased Tobacco-Victim?

☐ Yes, I am an heir pursuant to the will of a deceased Tobacco-Victim.

*If you select this option, please complete and attach **Sub-form B.3**, together with all of the required supporting documents.*

☐ Yes, I am an heir of the deceased Tobacco-Victim by operation of law.

*If you select this option, please complete and attach **Sub-form B.4**, together with all of the required supporting documents.*

☐ Yes, I am an heir by representation of the deceased Tobacco-Victim who has died.

*If you select this option, please complete and attach either **Sub-form B.3 or B.4**, as applicable in respect of the deceased Tobacco-Victim, together with all of the required supporting documents and provide a similar declaration in respect of the deceased heir that you represent.*

Reminder: *If you require assistance, please contact Quebec Class Counsel or Raymond Chabot, so that they can help you make sure that all required documentation is submitted.*

Part E: Payment Method

1. If the Claims Administrator determines that the Succession Claimant is eligible to receive compensation from the Quebec Administration Plan, I wish to receive payment:

☐ By cheque payable to the Estate of the Tobacco-Victim mailed to the address that I provided in Part A of this Claim Form.

☐ By direct deposit into a bank account in the name of the Tobacco-Victim's Estate. I have attached a "Void" cheque and provided the following information regarding the bank account in the name of the Tobacco-Victim's Estate:

Financial Institution: _____

Branch Address: _____

City: _____

Province: _____

Postal Code: _____

Name on Account: _____

Branch Number: _____

Financial Institution Number: _____

Account Number: _____

Part F: Signature

I, _____, solemnly declare that the information provided herein is true and that the documents submitted in support of this claim are authentic and have not been modified in any way whatsoever.

Signature:

_____

_____

SOLEMNLY AFFIRMED BEFORE ME in
_____ (City),
Quebec, on _____ (Date)

_____

Commissioner for Oaths for Quebec

SUB-FORM B.1:

LIQUIDATOR TO AN ESTATE OF THE DECEASED TOBACCO VICTIM PURSUANT TO A WILL

In **Section 1**, fill in the blanks, where indicated. If options are listed, please check the box next to the option that is applicable to your situation.

Locate and attach all exhibits referred to in the Declaration. For ease of reference, the exhibits are also listed in **Section 2**.

The Declaration must be signed before a Commissioner for Oaths.

If the Quebec Class Counsel are assisting you with your Declaration, they can arrange for a Commissioner for Oaths to commission your Declaration prior to submitting it to the Claims Administrator.

If you are not using the assistance of Quebec Class Counsel, you may locate a Commissioner for Oaths to commission your Declaration at the following link:

https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx.

If submitting your Proof of Claim electronically, please save the Declaration and Exhibits together in one PDF file, and name the document "[Health insurance card number of the deceased Tobacco-Victim]-Declaration of Liquidator.pdf".

SECTION 1. DECLARATION OF A LIQUIDATOR PURSUANT TO A WILL

I _____(Name), _____ (Profession), residing and domiciled at _____ (Address), do solemnly affirm the following:

1. I attach hereto the death certificate of _____ (name of deceased Tobacco-Victim), as **Exhibit 1**.

2. I attach hereto the will search of _____ (name of deceased Tobacco-Victim) from the *Chambre des notaires du Québec* as **Exhibit 2**.

3. I attach hereto the will search of _____ (name of deceased Tobacco-Victim) from the Bar of Quebec as **Exhibit 3**.

4. I attach hereto as **Exhibit 4**:

☐ the notarial will

☐ the will and judgment probating the will

pursuant to which I was appointed the liquidator to the estate of _____

(name of deceased Tobacco-Victim).

5. I confirm that I am still acting in the capacity as liquidator to the estate of the _____ (name of deceased Tobacco-Victim) and confirm that I shall receive any compensation due to such estate and distribute such compensation in accordance with the deceased Tobacco-Victim's instructions in accordance with my duties.

6. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are authentic and have not been altered in any way.

AND I HAVE SIGNED,

_____

Claimant name:

SOLEMNLY AFFIRMED BEFORE ME in
_____ (City),
Quebec, on _____ (Date)

_____

Commissioner for Oaths for Quebec

SECTION 2. LIST OF EXHIBITS TO ATTACH

☐ **Exhibit 1 – Death certificate**

☐ **Exhibit 2 – Will search – Chambres des notaires du Québec**

☐ **Exhibit 3 – Will search – Barreau du Quebec**

☐ **Exhibit 4 – The Notarial Will or the Will and judgment probating the Will**

SUB-FORM B.2:

LIQUIDATOR OF THE ESTATE OF A DECEASED TOBACCO- VICTIM, APPOINTED BY THE HEIRS

In **Section 1**, fill in the blanks, where indicated. If options are listed, please check the box next to the option that is applicable.

Locate and attach all exhibits referred to in the Declaration. For ease of reference, the exhibits are also listed in **Section 2**.

The Declaration must be signed before a Commissioner for Oaths.

If the Quebec Class Counsel are assisting you with your Declaration, they can arrange for a Commissioner for Oaths to commission your Declaration prior to submitting it to the Claims Administrator.

If you are not using the assistance of Quebec Class Counsel, you may locate a Commissioner for Oaths to commission your Declaration at the following link:

https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx.

If submitting your Proof of Claim electronically, please save the Declaration and Exhibits Affidavit together in one PDF file, and name the document "[Health insurance card number of the Deceased Tobacco-Victim]-Declaration of Liquidator.pdf".

SECTION 1. DECLARATION OF A LIQUIDATOR OF THE ESTATE OF A DECEASED TOBACCO-VICTIM, APPOINTED BY THE HEIRS

I _____(Name), _____(Profession), residing and domiciled at _____ (Address), do solemnly affirm the following:

1. I attach hereto the death certificate of _____ (name of deceased Tobacco-Victim), as **Exhibit 1**.
2. I attach hereto the will search of _____ (name of deceased Tobacco-Victim) from the *Chambre des notaires du Québec* as **Exhibit 2**.
3. I attach hereto the will search of _____ (name of deceased Tobacco-Victim) from the Bar of Quebec as **Exhibit 3**.
4. As appears from Exhibit 2 and Exhibit 3, there are no registered wills in the name of _____ (name of deceased Tobacco-Victim), and I do not believe that the deceased had a will.
5. I am the _____ (relationship) of the _____(name of deceased Tobacco-Victim).
6. On _____(date), I was appointed by the legal heirs of _____ (name of deceased Tobacco-Victim) to act as liquidator to the estate of _____ (name of deceased Tobacco-Victim), as appears from the following document, which is attached hereto as **Exhibit 4**:

   ☐ copy of a notarial deed

   ☐ a private writing

   ☐ any other document, as applicable.

7. I confirm that I am still acting in the capacity as liquidator to the estate of _____ (name of

deceased Tobacco-Victim) and confirm that I shall receive any compensation due to such estate and distribute such compensation in accordance with the law in accordance with my duties as liquidator.

8. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are authentic and have not been altered in any way.

AND I HAVE SIGNED,

_____

Claimant name:

SOLEMNLY AFFIRMED BEFORE ME in
_____ (City),
Quebec, on _____ (Date)

_____

Commissioner for Oaths for Quebec

SECTION 2. LIST OF EXHIBITS TO ATTACH

☐ **Exhibit 1 – Death certificate**

☐ **Exhibit 2 – Will search – Chambres des notaires du Québec**

☐ **Exhibit 3 – Will search – Barreau du Quebec**

☐ **Exhibit 4 – Copy of the Notarial Deed or Private Writing, or another document**

SUB-FORM B.3

HEIR OF THE ESTATE OF A DECEASED TOBACCO- VICTIM PURSUANT TO A WILL OR TESTAMENTARY CLAUSE IN A MARRIAGE CONTRACT

In **Section 1**, fill in the blanks, where indicated. If options are listed, please check the box next to the option that is applicable.

Locate and attach all exhibits referred to in the Declaration. For ease of reference, the exhibits are also listed in **Section 2**.

The Declaration must be signed before a Commissioner for Oaths.

If the Quebec Class Counsel are assisting you with your Declaration, they can arrange for a Commissioner for Oaths to commission your Declaration prior to submitting it to the Claims Administrator.

If you are not using the assistance of Quebec Class Counsel, you may locate a Commissioner for Oaths to commission your Declaration at the following link:

https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx.

If submitting your Proof of Claim electronically, please save the Declaration and Exhibits Affidavit together in one PDF file, and name the document "[Health insurance card number of the deceased Tobacco-Victim]-Declaration of Heir.pdf".

SECTION 1. DECLARATION OF A TESTAMENTARY HEIR

I _____(Name), _____(Profession), residing and domiciled at _____(Address), do solemnly affirm the following:

1. I attach hereto the death certificate of _____ (name of deceased tobacco-victim), as **Exhibit 1**.
2. I attach hereto the will search of _____ (name of deceased tobacco-victim) from the *Chambre des notaires* as **Exhibit 2**.
3. I attach hereto the will search of _____ (name of deceased tobacco-victim) from the Bar of Quebec as **Exhibit 3**.
4. I attach hereto as **Exhibit 4** the

   ☐ notarial will

   ☐ the registered marriage contract

   ☐ the will and judgment probating the will

   of the deceased tobacco-victim.

5. As appears from Exhibit 4, I was named:

   ☐ An heir to the estate of _____(name of deceased tobacco-victim);

   ☐ A particular legatee entitled to receive compensation from the class action.

6. All assets of the estate were distributed on or around_____ (date) and there is presently no liquidator to the estate, as appears from _____ (name of documentary evidence) attached hereto as **Exhibit 5**.
7. I am:

☐ the sole heir

☐ one of several heirs

to the estate of the _____ (name of deceased tobacco-victim).

8. If there are other heirs pursuant to the will or marriage contract entitled to receive compensation from the class action, I am attaching a list of their names and contact information in **Exhibit 6**.
9. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are authentic and have not been altered in any way.

AND I HAVE SIGNED

_____

Claimant name:

SOLEMNLY AFFIRMED BEFORE ME in
_____ (City),
Quebec, on _____ (Date)

_____

Commissioner for Oaths for Quebec

SECTION 2. LIST OF EXHIBITS TO ATTACH

☐ **Exhibit 1 – Death certificate**

☐ **Exhibit 2 – Will search – Chambres des notaires du Québec**

☐ **Exhibit 3 – Will search – Barreau du Québec**

☐ **Exhibit 4 – The Notarial Will, registered marriage contract or the Will and judgment probating the Will**

☐ **Exhibit 5 – Any document evidencing the absence of a liquidator to the Estate**

☐ **Exhibit 6 – A list of any other testamentary heirs, including their name, address, email address and telephone number**

SUB-FORM B.4:

HEIR OF THE ESTATE OF A DECEASED TOBACCO- VICTIM BY OPERATION OF LAW

For **Section 1**, fill in the blanks, where indicated. This document must be printed and signed before a Commissioner of Oaths.

Locate and attach all exhibits referred to in the Declaration. For ease of reference, the exhibits are also listed in **Section 2**.

The Declaration must be signed before a Commissioner for Oaths.

If the Quebec Class Counsel are assisting you with your Declaration, they can arrange for a Commissioner for Oaths to commission your Declaration prior to submitting it to the Claims Administrator.

If you are not using the assistance of Quebec Class Counsel, you may locate a Commissioner for Oaths to commission your Declaration at the following link:

https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx.

If submitting your Proof of Claim electronically, please save the Declaration and Exhibits Affidavit together in one PDF file, and name the document "[Health insurance card number of the deceased Tobacco-Victim]-Declaration of Heir.pdf".

SECTION 1. DECLARATION OF A LEGAL HEIR OF THE ESTATE OF A DECEASED TOBACCO-VICTIM

I _____(Name), _____ (Profession), residing and domiciled at _____ (Address), do solemnly affirm the following:

1. I attach hereto the death certificate of _____ (Name of deceased tobacco-victim), as **Exhibit 1**.
2. I attach hereto the will search of _____ (Name of deceased Tobacco-Victim) from the *Chambre des notaires du Québec* as **Exhibit 2**.
3. I attach hereto the will search of _____ (Name of deceased Tobacco-Victim) from the Bar of Quebec as **Exhibit 3**.
4. As appears from Exhibit 2 and Exhibit 3, there are no registered wills in the name of the _____ (Name of deceased Tobacco-Victim), and I do not believe that the deceased had a will.
5. I am the _____ (relationship) of the _____(Name of deceased Tobacco-Victim).
6. I attach a list of all of _____ (Name of deceased Tobacco-Victim) other living heirs, including, as applicable, the deceased Tobacco-Victim's spouse, children, parents, siblings, nieces and nephews, as **Exhibit 4**.
7. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are authentic and have not been altered in any way.

AND I HAVE SIGNED

_____

Claimant name:

SOLEMNLY AFFIRMED BEFORE ME in
_____ (City),
Quebec, on _____ (Date)

_____
Commissioner for Oaths for Quebec

SECTION 2. LIST OF EXHIBITS TO ATTACH

☐ **Exhibit 1 – Death certificate**

☐ **Exhibit 2 – Will search – Chambres des notaires du Québec**

☐ **Exhibit 3 – Will search – Barreau du Québec**

☐ **Exhibit 4 – List of the names and contact information (for living heirs) of the deceased Tobacco-Victim's other living heirs, including, as applicable, the deceased Tobacco-Victim's spouse, children, parents, siblings, nieces and nephews**

APPENDIX "F"

Quebec Class Action Administration Plan

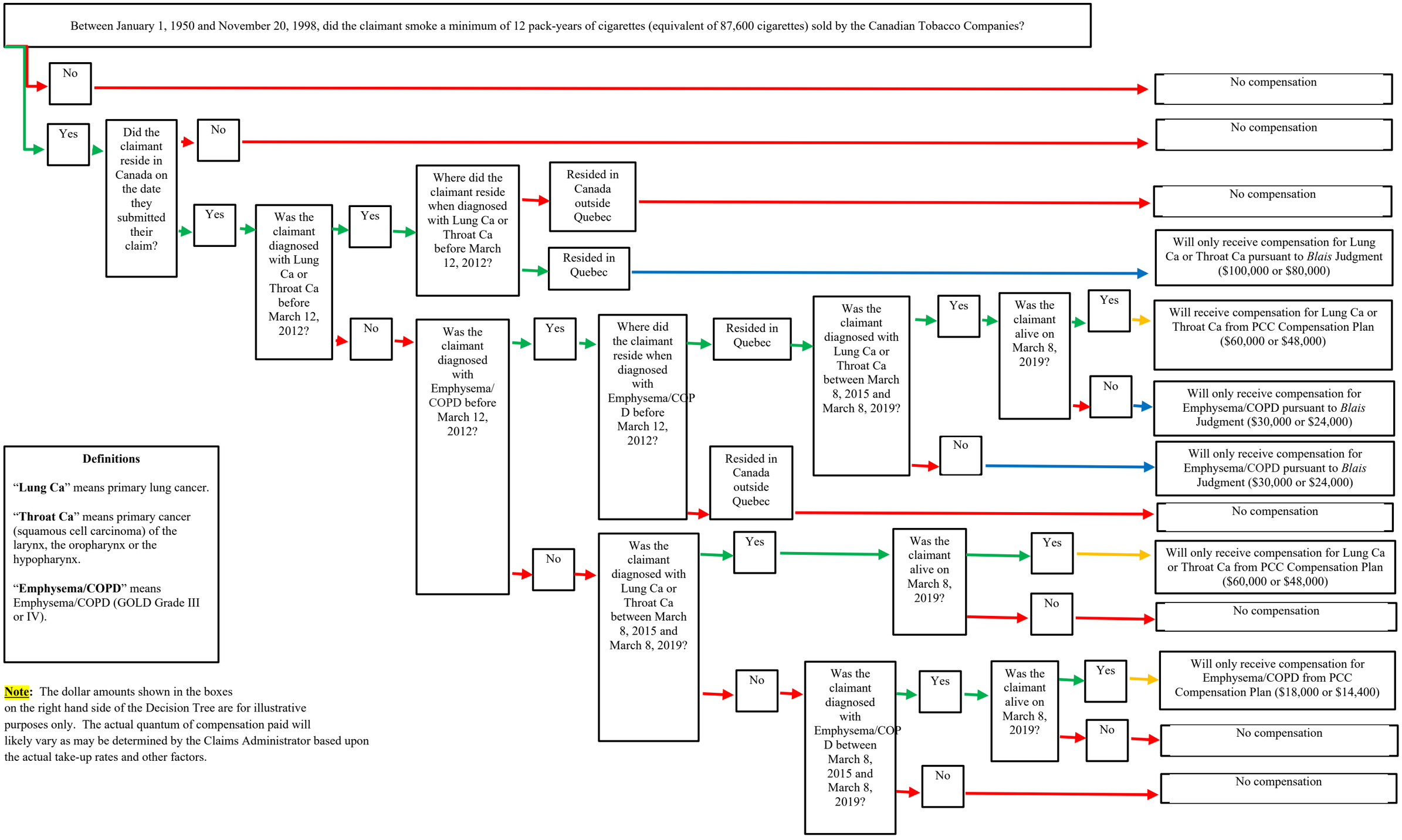
Rules for Legal Successions in the *Civil Code of Quebec* (in the absence of a will)

Relationship to the Deceased				
Children, or their representatives	**Surviving spouse**	**Parents, or one of them**	**Siblings, or their representatives**	**Nieces and nephews**
Everything				
2/3	1/3			
	Everything			
	2/3	1/3		
	2/3		1/3	
		Everything		
		1/2	1/2	
			Everything	
	2/3			1/3
		1/2		1/2
				Everything

Legend:

	These relatives exist and are entitled to the specified portion of the succession.
	No such successors exist.
	These relatives are excluded from the succession given that other successors take priority over them

APPENDIX G": Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan



Definitions

"**Lung Ca**" means primary lung cancer.

"**Throat Ca**" means primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Emphysema/COPD**" means Emphysema/COPD (GOLD Grade III or IV).

Note: The dollar amounts shown in the boxes on the right hand side of the Decision Tree are for illustrative purposes only. The actual quantum of compensation paid will likely vary as may be determined by the Claims Administrator based upon the actual take-up rates and other factors.

APPENDIX "H"

Quebec Class Action Administration Plan

ACKNOWLEDGMENT OF RECEIPT OF *BLAIS* CLAIM

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

This Acknowledgment of Receipt of Claim is your record that your claim in the Quebec tobacco class action has been received by the Claims Administrator.

Your claim number is: [insert claim number].

Your Proof of Claim will be reviewed as quickly as possible to determine if you are entitled to a Compensation Payment.

If your Claim Form is incomplete, or if any further documents are needed, you will receive a subsequent Notice detailing any further action required on your part.

You will be notified in writing once a decision has been made in respect of your claim.

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

[Place], this ● day of ●, 202●

_____

Claims Administrator

APPENDIX "I"

Quebec Class Action Administration Plan

PROOF OF CLAIM REVIEW CHECKLIST FOR TOBACCO-VICTIM CLAIMS

PART 1. REVIEW OF TOBACCO-VICTIM CLAIM FORM

PART A OF TOBACCO-VICTIM CLAIM FORM: Information about the Tobacco-Victim

1. The Tobacco-Victim Claimant is a:

   ☐ Tobacco-Victim

   ☐ Representative of a Tobacco-Victim

2. If the Tobacco-Victim Claimant is a Representative of the Tobacco-Victim, the Tobacco-Victim Claimant has provided proof of a:

   ☐ Mandate in case of incapacity

   ☐ Detailed mandate

   ☐ Power of attorney

   ☐ Tutorship to a person of full age

   ☐ Curatorship to a person of full age

3. The document provided in response to Question 2 shows that the Tobacco-Victim Claimant is a representative of the Tobacco-Victim:

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim** or a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Tobacco-Victim Claimant if the deficiency appears easily correctable.

4. The Tobacco-Victim meets the residency criteria [i.e. the Tobacco-Victim (i) if alive, resides in Quebec or, if deceased, resided in Quebec on the date of their death; (ii) was alive on November 20, 1998; and (iii) on the date of the diagnosis with a *Blais* Compensable Disease resided in Quebec]:

   ☐ Yes

   ☐ No

   ☐ Further assessment required

If "No", issue a **Notice of Rejection of *Blais* Claim**. If "Further assessment is required", contact the Tobacco-Victim Claimant for more information.

If "Yes" proceed to confirm the Tobacco-Related Disease.

PART B OF TOBACCO-VICTIM CLAIM FORM: Proof of Diagnosis of the Tobacco-Victim's Tobacco-Related Disease

5. The Tobacco-Victim's Claim relates to the following disease(s) with a date(s) of initial diagnosis of:

   ☐ Primary Lung Cancer:
   Date of Diagnosis: _____

   ☐ Primary squamous cell carcinoma of the larynx, oropharynx or hypopharynx (Throat Cancer):
   Date of Diagnosis: _____

   ☐ Emphysema/COPD (GOLD Grade III or IV):
   Date of Diagnosis: _____

If more than one Tobacco-Victim Claim in respect of each disease is asserted, indicate the number of Tobacco-Victim Claims in the space provided.

If any of this information is not provided, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Tobacco-Victim Claimant if the deficiency appears easily correctable.

6. The Claimant has authorized the Claims Administrator to obtain an Official Confirmation to confirm the Diagnosis?

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Incomplete *Blais* Claim**.

7. Has the Claims Administrator obtained an Official Confirmation or has the Claimant filed Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof?

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Incomplete *Blais* Claim**.

If "Yes" verify the Proof of Diagnosis.

8. Is the date of diagnosis in respect of at least one of the diagnoses prior to March 12, 2012?

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim.**

If "Yes" proceed to confirm Proof of Smoking History.

Official Confirmation should only be sought in respect of diseases for which the date of diagnosis is prior to March 12, 2012.

PART C OF TOBACCO-VICTIM CLAIM FORM: Proof of Smoking History

9. Pack-year calculation between January 1, 1950 and November 20, 1998:

_____

_____

_____

10. The Tobacco-Victim smoked at least 12 pack-years between January 1, 1950 and November 20, 1998:

    ☐ Yes

    ☐ No

11. The Tobacco-Victim regularly smoked the Tobacco Companies' products:

    ☐ Yes

    ☐ No

If "No" to Questions 10 or 11, issue a **Notice of Rejection of *Blais* Claim**. If any information is missing, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Claimant if the deficiency appears easily correctable.

If "Yes", to Questions 10 and 11, proceed with Diagnosis Confirmation in Part 2 in below.

PART 2. DIAGNOSIS CONFIRMATION

12. The Diagnosis (disease(s) and date(s) of diagnosis) has been confirmed by the Official Confirmation:

☐ Yes

☐ No

If "No", issue a **Notice to Provide Alternative Proof**.

13. The Claimant has submitted Alternative Proof:

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

14. If "Yes", does the Alternative Proof confirm the Diagnosis:

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

15. The date of diagnosis in respect of at least one diagnosis is prior to March 12, 2012 as confirmed by the Official Confirmation or the Alternative Proof:

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

If "Yes", proceed to establish the Claim Amount in Part 3 below.

PART 3. AMOUNT OF COMPENSATION PAYMENT

16. The Claimant is entitled to compensation for a:

☐ Lung or Throat Cancer Claim

☐ Emphysema/COPD (GOLD Grade III or IV) Claim

17. The Tobacco-Victim started smoking before January 1, 1976:

☐ Yes

☐ No

18. Is the maximum amount of the Compensation Payment reduced by 20% because the Tobacco-Victim started smoking on or after January 1, 1976?

    ☐ Yes

    ☐ No

19. The maximum net Compensation Payment (subject to possible reduction for pro-ration) is: _____

Issue a **Notice of Acceptance of *Blais* Claim** indicating the Compensation Payment.

APPENDIX "J"

Quebec Class Action Administration Plan

PROOF OF CLAIM REVIEW CHECKLIST FOR SUCCESSION CLAIMS

PART 1. REVIEW OF SUCCESSION CLAIM FORM

PART A OF SUCCESSION CLAIM FORM: Information about the Succession Claimant

1. The Succession Claimant is a:

   ☐ Liquidator of the Estate of the deceased Tobacco-Victim

   ☐ An Heir of the deceased Tobacco-Victim

   ☐ A representative of a Succession Claimant

2. If the Claimant is a representative of the Succession Claimant, the Succession Claimant has provided proof of a:

   ☐ Mandate in case of incapacity

   ☐ Detailed mandate

   ☐ Power of attorney

   ☐ Tutorship to person of full age

   ☐ Curatorship to a person of full age

   ☐ Tutorship to a person of minor age

3. The document provided in response to Question 2 shows that the Claimant is a representative of the Succession Claimant:

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim** or a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Succession Claimant if the deficiency appears easily correctable.

4. The Tobacco-Victim meets the residency criteria [i.e. the Tobacco-Victim (i) if alive, resides in Quebec or, if deceased, resided in Quebec on the date of their death; (ii) was alive on November 20, 1998; and (iii) on the date of the diagnosis with a *Blais* Compensable Disease resided in Quebec]:

☐ Yes

☐ No

☐ Further assessment required

If "No", issue a **Notice of Rejection of *Blais* Claim**. If "Further assessment is required", contact the Claimant for more information.

If "Yes" proceed to confirm the Tobacco-Related Disease.

PART B OF SUCCESSION CLAIM FORM: Proof of Diagnosis of the Tobacco-Victim's Tobacco-Related Disease

5. The Tobacco-Victim's Claim relates to one of the following disease(s) with a date(s) of initial diagnosis of:

   ☐ Primary Lung Cancer;
   Date of Diagnosis: _____

   ☐ Primary squamous cell carcinoma of the larynx, oropharynx or hypopharynx (Throat Cancer);
   Date of Diagnosis: _____

   ☐ Emphysema/ COPD (GOLD Grade III or IV;
   Date of Diagnosis: _____

   If more than one Claim in respect of each disease is asserted, indicate the number of Claims in the space provided. If any of this information is not provided, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Claimant if the deficiency appears easily correctable.

6. Has the Claimant authorized the Claims Administrator to obtain an Official Confirmation to confirm the Diagnosis:

   ☐ Yes

   ☐ No

   If "No", issue a **Notice of Incomplete *Blais* Claim**.

7. Has the Claims Administrator obtained an Official Confirmation or has the Claimant filed Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof?

   ☐ Yes

☐ No

If "No", issue a **Notice of Incomplete *Blais* Claim**.

If "Yes" verify the Proof of Diagnosis.

8. Is the date of diagnosis in respect of at least one diagnosis prior to March 12, 2012?

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

If "Yes" proceed to confirm Proof of Smoking History.

Official confirmation should only be sought in respect of diseases for which the date of diagnosis is prior to March 12, 2012.

PART C OF SUCCESSION CLAIM FORM: Proof of Smoking History

9. Pack-year calculation between January 1, 1950 and November 20, 1998:

_____

_____

_____

10. The Deceased Tobacco-Victim smoked at least 12 pack-years between January 1, 1950 and November 20, 1998:

☐ Yes

☐ No

11. The Deceased Tobacco-Victim regularly smoked the Defendants' products:

☐ Yes

☐ No

If "No" to Questions 10 or 11, issue a **Notice of Rejection of *Blais* Claim**. If any information is missing, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Claimant if the deficiency appears easily correctable.

If "Yes", to Questions 10 and 11, proceed to confirm Proof of Succession Status.

PART D OF SUCCESSION CLAIM FORM: Proof of Succession Status

12. The Succession Claimant is:

    ☐ The liquidator to the estate of the deceased Tobacco-Victim

    ☐ An heir to the estate of the deceased Tobacco-Victim

    ☐ An heir by representation

13. Has the correct sub-form together with all of the appropriate supporting documents been submitted?

    ☐ Yes

    ☐ No

    If "No", issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Succession Claimant if the deficiency appears easily correctable.

14. If yes, do the documents submitted confirm that the status of the Succession Claimant as liquidator or heir, as the case may be:

    ☐ Yes

    ☐ No

    ☐ Further assessment required

    If "No", issue a **Notice of Rejection of *Blais* Claim**. If further assessment is required, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Succession Claimant for additional information.

    If "Yes", proceed with Diagnosis Confirmation in Part 2 in below.

PART 2. DIAGNOSIS CONFIRMATION

15. The Diagnosis (disease(s) and date(s) of initial diagnosis) has been confirmed by the Official Confirmation:

    ☐ Yes

    ☐ No

    If "No", issue a **Notice to Provide Alternative Proof**.

16. The Succession Claimant has submitted Alternative Proof:

    ☐ Yes

    ☐ No

    If "No", issue a **Notice of Rejection of *Blais* Claim**.

17. If "Yes", the Alternative Proof, does the Alternative Proof confirm the Diagnosis:

    ☐ Yes

    ☐ No

    If "No", issue a **Notice of Rejection of *Blais* Claim**.

18. The date of diagnosis in respect of at least one diagnosis being prior to March 12, 2012 is confirmed by the Official Confirmation or the Alternative Proof:

    ☐ Yes

    ☐ No

    If "No", issue a **Notice of Rejection of *Blais* Claim**.

    If "Yes", proceed to establish the Claim Amount in Part 3 below.

PART 3. CLAIM AMOUNT

19. The Succession Claimant is entitled to compensation for a:

    ☐ Lung or Throat Cancer Claim

    ☐ Emphysema/COPD (GOLD Grade III or IV) Claim

20. The Tobacco-Victim started smoking before January 1, 1976:

    ☐ Yes

    ☐ No

21. Is the maximum amount of the Compensation Payment reduced by 20% because the Tobacco-Victim started smoking on or after January 1, 1976?

    ☐ Yes

    ☐ No

22. The maximum net Compensation Payment (subject to possible reduction for pro-ration) is: ____

23. If the Succession Claimant is an Heir, do the Supporting Documents submitted disclose any other heirs entitled to a share of the compensation?

    ☐ Yes

    ☐ No

☐ Further assessment required.

24. If "Yes" what is the distribution of the Net Claim Amount amongst all disclosed Heirs?

☐ _____

_____

_____

Issue a **Notice of Acceptance of *Blais* Claim** indicating the Net Claim Amount. If the Claimant is an Heir, and the compensation allocation was determined above, this information should be included on the Notice.

PART 4 – MULTIPLE HEIR CLAIMS: In respect of Succession Claims filed by Heirs only:

25. Was the Claim filed by or on behalf of an Heir or an Heir by Representation?

☐ Yes

☐ No

26. If "Yes" to question 25, by the *Blais* Claims Application Deadline, were any other Claims filed by a Succession Claimant in respect of the same deceased Tobacco-Victim?

☐ Yes

☐ No

27. If "No" to question 25, are there other indicia (including in the Supporting Documents) that would suggest that the Succession Claimant is not the sole Heir entitled to compensation?

☐ Yes

☐ No

If "no", the Notice of Acceptance should indicate that payment of compensation shall be made to the sole disclosed Heir.

28. If the answer to either question 26 or 27 is "Yes", can the Quebec Administrator easily determine how the compensation shall be split amongst the Heirs?

☐ Yes

☐ No

If "yes", the Quebec Administrator shall indicate on the Notice of Acceptance how the compensation will be split amongst the Heirs. If no, the Notice of Acceptance shall indicate that the compensation shall be paid in the name of the estate of the deceased Tobacco-Victim.

APPENDIX "K"

Quebec Class Action Administration Plan

NOTICE OF INCOMPLETE *BLAIS* CLAIM

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

By way of the present Notice, we hereby advise you that your claim [claim number] in respect of [your/ the Tobacco-Victim's name] diagnosis of [lung cancer/throat cancer/Emphysema/COPD (GOLD Grade III or IV)] is incomplete for the following reason(s): [chose appropriate reason(s) from the list below, or insert others]

- ☐ You have not completed section [insert appropriate section] of the [Tobacco-Victim or Succession] Claim Form.
- ☐ You have not provided your/[insert Tobacco-Victim's name]'s health insurance card number.
- ☐ You have not provided complete Proof of Succession status i.e. you have not provided the following supporting document(s) required to be submitted by a Succession Claimant:
  - xx
  - xx
- ☐ You have filed the Claim as a Representative of the Tobacco-Victim Claimant/Succession Claimant, but you not provided supporting document(s) proving you are the Representative of the Tobacco-Victim Claimant/Succession Claimant:
  - xx
  - xx
- ☐ You have not provided the supporting document(s) required of the representative of the heir of a Tobacco-Victim:
  - xx
  - xx
- ☐ You have not authorized the Claims Administrator to confirm your/the Tobacco-Victim's diagnosis of disease(s) and/or date(s) of diagnosis with the Ministère de la Santé et des Services sociaux and the Régie de l'assurance maladie du Québec.

☐ You have not signed the Claim Form.

You must refile your revised and completed Proof of Claim [at any time prior to [date], the *Blais* Claims Application Deadline for filing claims in this Claims Process / by no later than sixty (60) days from the date of this Notice of Incomplete *Blais* Claim.]
If you do not submit a completed Proof of Claim by this deadline, <u>your claim will be rejected without further notice</u>.

Your revised and completed Proof of Claim must be sent to the Claims Administrator either by:

- Electronically via the website at: [URL for website of Claims Administrator];
- Email to: [insert Claims Administrator's email address];
- Fax to: [insert Claims Administrator's fax number]; OR
- Registered mail to the following address: [insert Claims Administrator's address];

You cannot submit your revised and completed Proof of Claim by hand delivery or by regular mail and you must keep a record of transmission until you receive a written Acknowledgment of Receipt of Claim from the Claims Administrator.

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to prepare your response to this Notice of Incomplete *Blais* Claim, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com

[Place], this ● day of ●, 202●

_____

Claims Administrator

APPENDIX "L"

Quebec Class Action Administration Plan

NOTICE OF ACCEPTANCE OF *BLAIS* CLAIM

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

We are pleased to advise you that your claim [claim number] in respect of [your/ the Tobacco-Victim's name] diagnosis of [lung cancer/throat cancer/Emphysema/COPD (GOLD Grade III or IV)] has been accepted.

In accordance with the terms of the Quebec Administration Plan, the Claims Administrator has determined that the maximum amount of the Compensation Payment for which [you/Tobacco-Victim's name] are eligible is $_____.

[If applicable: Although you have proven claims in respect of more than one tobacco-related disease, your Compensation Payment has been determined based on the claim that entitles you to the highest amount of compensation under the Quebec Administration Plan.]

Please note that the Compensation Payment that will be paid to you may be less than the amount of the Compensation Payment indicated above. Compensation will be determined on a *pro rata* basis between all Class Members based on the number of Claims and the amount available for distribution to Class Members. The actual quantum of the Compensation Payment that will be paid to the Tobacco-Victim Claimant or Succession Claimant will be determined after all claims have been received, reviewed and processed by the Claims Administrator. It is anticipated that the distribution of Compensation Payments to Class Members will begin after [insert *Blais* Claims Application Deadline].

[If applicable: Your claim was filed as an Heir of the deceased Tobacco-Victim. Based on your declaration and the supporting documents submitted, the Claims Administrator has determined that the compensation owing in respect of the claim shall be allocated and paid to the following Heirs in the following proportions:

- [Name of Heir] – X%
- …..]

[or]

Your claim was filed as an Heir of the deceased Tobacco-Victim. Although the claim has been accepted, the Claims Administrator was unable to determine the allocation of compensation amongst the deceased Tobacco-Victim's Heirs. The compensation shall, therefore, be paid in the name of the estate of the deceased Tobacco-Victim.]

Your payment will be made to you by a cheque that will be mailed to the address that you provided on your [Tobacco-Victim Claim Form / Succession Claim Form], or direct deposit into the bank account which you identified on your [Tobacco-Victim Claim Form / Succession Claim Form].

If you have any questions, or require any further information, please contact our Call Center by telephone at [Call Centre toll-free number], or send an email to [Claims Administrator's email address] or visit the Claims Administrator's website [URL for website of Claims Administrator].

[Place], this ● day of ●, 202●

_____

Claims Administrator

APPENDIX "M"

Quebec Class Action Administration Plan

REQUEST FOR REVIEW FORM

REQUEST FOR REVIEW – GENERAL INFORMATION

If you have received a Notice of Rejection of Claim, you are entitled to seek review of the Claims Administrator's decision by the Review Officer.

To have your claim reviewed, you must file your Request for Review Form within sixty (60) days from the date of that the Claims Administrator issues the Notice of Rejection of *Blais* Claim.

Your Request for Review Form may only be submitted:

- Electronically via the website at [URL for website of Claims Administrator];
- By email to: [insert Claims Administrator's email address];
- By fax to: [insert Claims Administrator's fax number]; or
- By registered mail to the following address: [insert Claims Administrator's address];

A Request for Review cannot be hand delivered or sent by regular mail. You must keep a record of transmission of your Request for Review Form, until receiving an Acknowledgment of Receipt of the Request for Review in writing from the Claims Administrator.

All decisions of the Review Office rendered on Requests for Review are final, binding and cannot be appealed to any Court or other forum or tribunal.

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to complete the Request for Review Form, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

REQUEST FOR REVIEW

This Request for Review is required to be completed by the Tobacco-Victim Claimant, the Succession Claimant or their representative if they wish to have the Review Officer review the decision of the Claims Administrator to reject their Tobacco-Victim Claim or Succession Claim, as applicable, for compensation from the Quebec Class Action Administration Plan.

If you require any assistance to complete the Request for Review Form, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

Deadline to submit your completed Request for Review: This Request for Review and any supporting documents must be submitted to the Claims Administrator by no later than 5:00 p.m. Eastern Time sixty days from the date of the Notice of Rejection of *Blais* Claim which you received from the Claims Administrator.

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL: Your Request for Review must be postmarked no later than sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE: Your Request for Review must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Eastern Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL: Your Request for Review and any supporting documents must emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Eastern Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX: Your Request to Review must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Eastern Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

Section I: Name and Claim Number of Tobacco-Victim Claimant or Succession Claimant

Claim Number:	

Full Name of Tobacco-Victim Claimant or Succession Claimant (First Name, Middle Name and Last Name):	
Full Name of representative of Tobacco-Victim Claimant or Succession Claimant (First Name, Middle Name and Last Name), if applicable:	
Section II: Claims Administrator's Decision	
Date of Notice of Rejection of Claim:	
Reason provided on the Notice of Rejection of Claim for the Claim being rejected:	_____ _____ _____ _____ _____ _____ _____ _____
Section III: Statement of Tobacco-Victim Claimant or Succession Claimant, as applicable, regarding Error alleged to have been made by Claims Administrator in determining the Tobacco-Victim Claim or Succession Claim	
The Claims Administrator made the following error(s) in the review of the Tobacco-Victim Claim or Succession Claim: **Note:** You must explain why you believe that the Claims Administrator made an error in rejecting the Claim. You may submit any	_____ _____ _____ _____ _____ _____

document which you believe proves that an error was made.	_____ _____ _____ _____ _____ _____ _____ _____

Section IV: Certification

I certify that the information provided on the Request to Review is true and correct. Where someone has helped me with this Request to Review, or where an interpreter was used, that person has read to me everything they wrote and included with this Request to Review, if necessary to allow me to understand the content of this completed Request to Review and any attachments to it, and I confirm that this information is true and correct.

I am not making any false or exaggerated Claims to obtain compensation that I (the Tobacco-Victim Claimant, or Succession Claimant), is not entitled to receive.

_____ _____

Date signed

Signature of Tobacco-Victim Claimant / Succession Claimant

Section V: Interpreter Information (only complete this Section if it is applicable).

Full Name (First Name, Middle Name and Last Name):	
Mailing Address:	
Unit/Apartment Number:	
Town/City/Municipality:	
Province/Territory	
Postal Code:	
Occupation:	

Business Phone:	
Email:	

APPENDIX "N"

Quebec Class Action Administration Plan

ACKNOWLEDGMENT OF RECEIPT OF REQUEST FOR REVIEW

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

This Acknowledgement of Receipt of Request for Review is your record that [Name of Claims Administrator], the Claims Administrator for the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"), has received your Request for Review of the decision of the Claims Administrator to deny [your/ Tobacco-Victim Claimant's / Succession Claimant's Full Name] Claim dated _____.

The Review Officer will review your Request for Review as quickly as possible to determine whether the decision of the Claims Administrator regarding your [Tobacco-Victim Claim / Succession Claim] will be confirmed, reversed or varied.

We will notify you in writing once a decision has been made regarding your Request for Review.

In the interim, if you have questions regarding your Request for Review or the review process, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

[Place], this ● day of ●, 202●

_____
Claims Administrator

APPENDIX "O"

Quebec Class Action Administration Plan

1. Brands of Cigarettes sold by the Tobacco Companies between January 1, 1950 and November 20, 1998

Accord
B&H
Belmont
Belvedere
Camel
Cameo
Craven "A"
Craven "M"
du Maurier
Dunhill
Export LD
Macdonald
Mark Ten
Matinee
Medallion
More
North American Spirit
Spirit Number 7
Peter Jackson
Players
Rothmans
Vantage
Viscount
Winston

2. Sub-brands of Cigarettes sold by the Tobacco Companies between January 1, 1950 and November 20, 1998

Accord KF
Avanti/Light
B&H 100
Del.UL.LT/MEN
B&H 100 F
B&H 100 F Menthol
B&H Light Menthol
B&H Lights
B&H Special KF
B&H Special Lights KF
Belmont KF
Belvedere Extra Mild
Cameo Extra Mild
Craven "A" Special
Craven "M" KF
Craven "M" Special
Craven "A" Light
Craven "A" Ultra Light/Mild
du Maurier Extra Light
du Maurier Light
du Maurier Special
du Maurier Ultra Light
Dunhill KF
Export "A"
Export "A" Lights
Export "A" Medium
Export "A" Extra Light
Export "A" Special Edition
Export "A" Ultra Light
Export Mild
Export Plain
John Player's Special
Macdonald Menthol
Mark Ten Filter
Matinee Extra Mild
Matinee Slims/Menthol
Matinee Special/Menthol
Number 7 Lights
Peter Jackson Extra Light KF
Player's Extra Light
Player's Filter
Player's Light
Player's Medium
Player's Plain
Rothmans Extra Light
Rothmans KF
Rothmans Light
Rothmans Special
Rothmans UL LT KF
Select Special/Ultra Mild/Menthol
Vantage KF
Vantage Light/Menthol
Viscount #1 KF
Viscount Extra Mild/Menthol

APPENDIX "P"

Quebec Class Action Administration Plan

NOTICE TO PROVIDE ALTERNATIVE PROOF

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

You are receiving this Notice to Provide Alternative Proof in respect your claim [claim number] in respect of [your/ the Tobacco-Victim's name] diagnosis of [lung cancer/throat cancer/emphysema/COPD (GOLD Grade III or IV)].

When you submitted your Proof of Claim, you authorized the Claims Administrator to obtain Proof of Diagnosis of [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] [lung cancer/ throat cancer/ Emphysema/COPD (GOLD Grade III or IV)] through the Ministère de la Santé et des Services sociaux and the Régie de l'assurance maladie du Québec from [the Quebec Cancer Registry/ MED-ÉCHO].

The Claims Administrator was unable to obtain the required proof from [the Quebec Cancer Registry/ MED-ÉCHO].

To avoid rejection of your Proof of Claim, you must submit one of the following as Alternative Proof in order to establish the diagnosis of the tobacco-related disease asserted in your Proof of Claim and the date of such diagnosis, within one hundred and twenty (120) days of the date of this Notice:

[In respect of a Lung Cancer or Throat Cancer claim]

- a copy of a pathology report which confirms that the Tobacco-Victim was diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012; or
- a copy of an extract from [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] medical file confirming the diagnosis of [Lung Cancer/Throat Cancer] before March 12, 2012; or
- a written statement from a Physician with access to [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] medical record confirming the diagnosis of a [Lung Cancer/Throat Cancer] before March 12, 2012 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report,

operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

[In respect of an Emphysema/COPD (GOLD Grade III or IV) claim]

- a copy of a report of a spirometry test performed on the Tobacco-Victim before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value;
- a copy of an extract from [your/ the Tobacco-Victim's/the deceased tobacco victim's] medical file confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012;
- a written statement from a Physician with access to [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] medical record confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and providing at least one of the following records to verify the diagnosis and date of diagnosis: spirometry report or CT scan report;
- a copy of a radiological report from a chest x-ray performed on [you/the Tobacco-Victim/the deceased Tobacco-Victim] before March 12, 2012 indicating the presence of Emphysema;
- a copy of a radiological report from a thoracic computed tomography (CT-scan) performed on [you/ the Tobacco-Victim/the deceased Tobacco-Victim] before March 12, 2012 indicating the presence of centrilobular Emphysema; or
- a copy of a respiratory functional assessment carried out on [you/ the Tobacco-Victim/the deceased Tobacco-Victim] before March 12, 2012, including spirometry and measurement of dispersion, indicating the presence of an obstruction of bronchitis that is irreversible and a decrease in diffusion or that corresponds to stage 3 or 4 on the GOLD Grading System.

Alternative Proof must be sent to the Claims Administrator:

- Electronically via the website at [URL for website of Claims Administrator];
- By email to: [insert Claims Administrator's email address];
- By fax to: [insert Claims Administrator's fax number]; or
- By registered mail to the following address: [insert Claims Administrator's address].

You cannot submit the required Alternative Proof by hand delivery or by regular mail, and you must keep a record of transmission of the Alternative Proof until you receive a written Acknowledgment of Receipt of Alternative Proof from the Claims Administrator.

In order to obtain the required Alternative Proof, we strongly recommend you request [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] medical files or communicate with [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] Physician without delay. The procedure to follow to request medical files can usually be found on the website of the medical institution or can be obtained by calling their archive/medical records department.

If you do not submit any Alternative Proof to the Claims Administrator within 120 days after the date of this Notice, your Proof of Claim will be rejected without further notice.

If you do submit Alternative Proof by this deadline, the Claims Administrator will consider such Alternative Proof when reviewing your Proof of Claim. If any further information is required, you will be contacted by the Claims Administrator .

If you have questions in respect of this notice or the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to prepare your Alternative Proof for submission to the Claims Administrator, you may contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

Please note that the Claims Administrator cannot make any requests on your behalf for medical information that would satisfy the requirement to provide Alternative Proof.

[Place], this ● day of ●, 202●

_____

Claims Administrator

SCHEDULE “P”

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

Court File No. CV-19-615862-00CL
Court File No. CV-19-616077-00CL
Court File No. CV-19-616779-00CL

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **JTI-MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED** AND **IMPERIAL TOBACCO COMPANY LIMITED**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

Applicants

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

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GUIDING PRINCIPLES FOR THE PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN AND QUEBEC CLASS ACTION ADMINISTRATION PLAN

The following principles underpin and shall guide the approval, implementation and execution of the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") and the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"):

1. The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans which include the Quebec Administration Plan (Schedule "K" to Imperial's CCAA Plan and Schedule "N" to the CCAA Plans of RBH and JTIM) and the PCC Compensation Plan (Schedule "P" to Imperial's CCAA Plan and Schedule "S" to the CCAA Plans of RBH and JTIM).
2. The CCAA Court shall hear and determine the proceedings relating to the approval of the PCC Compensation Plan and the Quebec Administration Plan, including the approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs, and the approval of the Quebec Class Counsel Fee. Matters relating to the ongoing supervision of the Quebec Administration Plan shall be heard and determined jointly by the CCAA Court and the Quebec Superior Court. In performing this function, the CCAA Court and the Quebec Superior Court may communicate with one another in accordance with a protocol to be worked out and established by them. Matters relating to the ongoing supervision of the PCC Compensation Plan shall be heard and determined solely by the CCAA Court.
3. No changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior Court as set out in an Order issued by the CCAA Court.
4. No changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of the CCAA Court as set out in an Order issued by the CCAA Court.
5. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Daniel Shapiro, K.C. will be appointed by the CCAA Court to serve as the Court-appointed Administrative Coordinator

("**Administrative Coordinator**") and, in that capacity, he will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the PCC Compensation Plan and the Quebec Administration Plan.

6. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, the CCAA Court will appoint one Claims Administrator to administer both the Quebec Administration Plan and the PCC Compensation Plan.

7. The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

8. The Claims Administrator shall liaise with the Administrative Coordinator who will assist the Claims Administrator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of both plans. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter jointly to the CCAA Court and the Quebec Superior Court for resolution. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter to the CCAA Court for resolution.

9. In respect of all decisions regarding the implementation and execution of the Quebec Administration Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the Quebec Class Counsel. Notwithstanding the above, the Quebec Class Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the *Blais* Class Members.

10. In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the above, the PCC Representative Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the PCCs.

11. The Quebec Class Counsel have a traditional solicitor-client relationship with the *Blais* Class Members and the *Létourneau* Class Members and a duty to act in the best interests of the classes as a whole.

12. The PCC Representative Counsel has a traditional solicitor-client relationship with the Pan-Canadian Claimants and a duty to act in the best interests of all Pan-Canadian Claimants in regard to the Claims Process.

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

INTRODUCTION

A compensation plan, called the Pan-Canadian Claimants' Compensation Plan or PCC Compensation Plan, has been developed for eligible persons across Canada who are suffering from at least one of three tobacco-related diseases caused by smoking cigarettes sold in Canada by three tobacco companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges and JTI-Macdonald Corp. Persons may be eligible to receive a payment if they meet the requirements of the PCC Compensation Plan including:

1. They reside in Canada and were alive on March 8, 2019.
2. Between January 1, 1950 and November 20, 1998:
   (a) They smoked a minimum of 87,600 cigarettes (the PCC Compensation Plan explains how to calculate the number of cigarettes smoked); and
   (b) The cigarettes that they smoked were of one or more of the following cigarette brands (the PCC Compensation Plan contains a complete list of the cigarette brands and sub-brands):

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
		Winston	

3. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), they were diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) (the PCC Compensation Plan contains details of the tobacco-related diseases), and they resided in Canada at the time of their diagnosis.

The PCC Compensation Plan provides important information and forms to help people decide whether they may have a claim for payment. If they think they have a claim, they may fill out the Claim Forms and file them by sending them in to the Claims Administrator for the PCC Compensation Plan.

The Claims Process for the PCC Compensation Plan has been designed to make it easy for a person to complete the Claim Forms without the need for assistance from a lawyer. The Claims Process also allows the Claims Administrator to quickly process each claim and decide whether the claim is eligible to be paid. The instructions and questions on the Claim Forms are easy to understand with fill in the blanks and boxes to check.

The Claims Administrator will have a Call Centre offering services in English and French to respond to questions regarding the PCC Compensation Plan and the Claims Process. If a claimant has questions in respect of the Claims Process under the PCC Compensation Plan, they may consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email]. When possible, the Claims Administrator's staff will help persons who wish to submit claims. It is a claimant's responsibility to complete and submit their Claim Forms to the Claims Administrator.

To ensure the integrity and fairness of the Claims Process, persons who submit claims to the PCC Compensation Plan will be asked to declare that the answers they provide on their Claim Forms are true and accurate. Where the Claims Administrator finds evidence of fraud, false information or an intentional misleading of the Claims Administrator, the claim will be disallowed.

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

WHEREAS JTI-Macdonald Corp. ("**JTIM**") is insolvent and was granted protection from its creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended ("**CCAA**"), pursuant to the Initial Order of the Honourable Justice Hainey of the CCAA Court dated March 8, 2019;

AND WHEREAS Imperial Tobacco Canada Limited ("**ITCAN**") and Imperial Tobacco Company Limited ("**ITCO**"), collectively "**Imperial**", are insolvent and were granted protection from their creditors under the CCAA pursuant to the Initial Order of the Honourable Justice McEwen of the CCAA Court dated March 12, 2019;

AND WHEREAS Rothmans, Benson & Hedges Inc. ("**RBH**") is insolvent and was granted protection from its creditors under the CCAA pursuant to the Initial Order of the Honourable Justice Pattillo of the CCAA Court dated March 22, 2019;

AND WHEREAS by the Initial Orders the CCAA Court appointed Deloitte Restructuring Inc., FTI Consulting Canada Inc. and Ernst & Young Inc. as officers of the CCAA Court and the Monitors respectively of JTIM, Imperial and RBH ("**Monitors**");

AND WHEREAS by an Order dated April 5, 2019, the CCAA Court appointed the Honourable Warren K. Winkler, K.C. ("**Court-Appointed Mediator**") as an officer of the Court to, as a neutral third party, mediate a global settlement of the claims by the Claimants;

AND WHEREAS the Court-Appointed Mediator conducted the mediation with the Tobacco Companies and the Claimants;

AND WHEREAS by an Order dated September 27, 2023, the Honourable Chief Justice Geoffrey B. Morawetz directed the Monitors to work with the Court-Appointed Mediator to develop a plan of compromise and arrangement concerning each of JTIM, Imperial and RBH;

AND WHEREAS, subject to the approval of the CCAA Court, the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") has been developed to provide for the payment of compensation directly to eligible Individuals in every Province and Territory who suffer from Lung Cancer, Throat Cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes sold by the Tobacco Companies during a specified period of time, and who are not covered by the class action judgment rendered in favour of the *Blais* Class Members against ITCAN, RBH and JTIM in *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges inc. et JTI-MacDonald Corp.* ("***Blais* Judgment**");

AND WHEREAS, where appropriate and to the extent possible, the PCC Compensation Plan and the Quebec Administration Plan for the administration of claims by *Blais* Class Members pursuant to the *Blais* Judgment shall be harmonized with each other; and

NOW THEREFORE, set out herein are the terms of the Pan-Canadian Claimants' Compensation Plan that is attached as Schedule "P" to Imperial's CCAA Plan and Schedule "S" to the CCAA Plans of RBH and JTIM.

PART A: INTERPRETATION

SECTION I – INTERPRETATION

1. Definitions

1.1 In this document, including all Appendices hereto, unless otherwise stated or the context otherwise requires:

"**Acknowledgement of Receipt**" means an acknowledgement sent by the Claims Administrator to a PCC-Claimant or their Legal Representative acknowledging the receipt of documents submitted by them pursuant to the PCC Compensation Plan.

"**Acknowledgement of Receipt of Claim Package**" means the notice, in the form attached hereto as **Appendix "G"**, sent by the Claims Administrator to a PCC-Claimant or their Legal Representative acknowledging receipt of their Claim Package.

"**Administrative Coordinator**" means Daniel Shapiro, K.C., in his capacity as the Court-appointed Administrative Coordinator in respect of the administration of both the PCC Compensation Plan and the Quebec Administration Plan. Daniel Shapiro's appointment as the Administrative Coordinator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Affiliate**" means a Person is an affiliate of another Person if,

(a) one of them is the subsidiary of the other, or

(b) each of them is controlled by the same Person.

For the purpose of this definition,

(i) "subsidiary" means a Person that is controlled directly or indirectly by another Person and includes a subsidiary of that subsidiary, and

(ii) a Person (first Person) is considered to control another Person (second Person) if,

(A) the first Person beneficially owns or directly or indirectly exercises control or direction over securities of the second Person carrying votes which, if exercised, would entitle the first Person to elect a majority of the directors of the second Person, unless that first Person holds the voting securities only to secure an

obligation,

(B) the second Person is a partnership, other than a limited partnership, and the first Person holds more than 50% of the interests of the partnership, or

(C) the second Person is a limited partnership and the general partner of the limited partnership is the first Person.

"**Alternative Product**" means (i) any device that produces emissions in the form of an aerosol and is intended to be brought to the mouth for inhalation of the aerosol without burning of (a) a substance; or (b) a mixture of substances; (ii) any substance or mixture of substances, whether or not it contains tobacco or nicotine, that is intended for use with or without those devices to produce emissions in the form of an aerosol without burning; (iii) any non-combustible tobacco (other than smokeless tobacco) or nicotine delivery product; and (iv) any component, part, or accessory of or used in connection with any such device or product referred to above.

"**Annual Contributions**" has the meaning given in Article 5, Section 5.7 of the CCAA Plans, and "**Annual Contribution**" means any one of them.

"**Bank**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"***Blais* Class Action**" means *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec).

"***Blais* Class Members**" means persons who meet the criteria of the following certified class definition in the *Blais* Class Action:

All persons residing in Quebec who satisfy the following criteria:

(1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the

number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes).

For example, 12 pack/years equals:

20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600) or

30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or

10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);

(2) To have been diagnosed before March 12, 2012 with:

(a) Lung cancer or

(b) Cancer (squamous cell carcinoma) of the throat, that is to say of the larynx, the oropharynx or the hypopharynx or

(c) Emphysema/ COPD (GOLD Grade III or IV).

The group also includes the Heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.

"***Blais* Eligibility Criteria**" means the criteria set out in the certified class definition in the *Blais* Class Action which a person must meet to be eligible to receive a Compensation Payment as a *Blais* Class Member.

"***Blais* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-00076-980 (*Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.*).

"**Business Day**" means, for the purpose of the PCC Compensation Plan, a day other than Saturday, Sunday or a day observed as a holiday under the laws of the Province or Territory in which the person who needs to take action pursuant to the PCC Compensation Plan is situated, or a holiday under the federal laws of Canada applicable in the said Province or Territory.

"**Call Centre**" means the call centre established by the Claims Administrator which will offer services in English and French to respond to inquiries from and provide information to PCC-Claimants and prospective PCC-Claimants, and their Legal Representatives, as applicable, regarding the PCC Compensation Plan and the Claims Process.

"**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

"**CCAA Court**" means the Ontario Superior Court of Justice (Commercial List) at Toronto.

"**CCAA Plan**" means in respect of each Tobacco Company, the Court-Appointed Mediator's and Monitors' plan of compromise and arrangement pursuant to the CCAA concerning, affecting and involving such Tobacco Company, including all Schedules thereto.

"**CCAA Plan Administrators**" has the meaning given in Article 14, Section 14.1 of the CCAA Plans.

"**CCAA Proceeding**" means, in respect of each Tobacco Company, the proceeding commenced by such Tobacco Company pursuant to the CCAA, namely Application No. CV-19-616077-00CL in respect of Imperial, Application No. CV-19-616779-00CL in respect of RBH, and Application No. CV-19-615862-00CL in respect of JTIM, collectively the "**CCAA Proceedings**".

"**Certificate**" means the certificate filed by the Monitors with the CCAA Court confirming that the full amount of the Upfront Contributions has been received from the Tobacco Companies and deposited into the Global Settlement Trust Account.

"**Checklist**" means the checklist attached hereto as Appendix "H" which is a directory guide prepared for the convenience of and to assist the Claims Administrator ~~will use to process the~~

~~Claim Packages~~in the determination of whether a PCC-Claimant meets the PCC Eligibility Criteria to be an Eligible PCC-Claimant who will receive an Individual Payment.

"**Claim Form for PCC-Claimant**" means the form attached hereto as Appendix "C" which a PCC-Claimant is required to complete and submit to the Claims Administrator in order to make a PCC Claim to the PCC Compensation Plan.

"**Claim Form for the Legal Representative of a PCC-Claimant**" means the form attached hereto as Appendix "D" which the Legal Representative of a PCC-Claimant is required to complete and submit to the Claims Administrator in order to make a PCC Claim to the PCC Compensation Plan on behalf of a PCC-Claimant.

"**Claim Package**" means all of the documents that a PCC-Claimant or a PCC-Claimant's Legal Representative, as applicable, is required to complete and submit to the Claims Administrator including the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Physician Form (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available), and all medical and other documents requested in the Claim Forms and the Physician Form (if completed).

"**Claimants**" means, collectively, the Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs, Tobacco Producers, His Majesty the King in right of British Columbia, His Majesty the King in right of Alberta, His Majesty the King in right of Saskatchewan, His Majesty the King in right of Manitoba, His Majesty the King in right of Ontario, the Attorney General of Quebec, His Majesty the King in right of New Brunswick, His Majesty the King in right of Nova Scotia, His Majesty the King in right of Prince Edward Island, His Majesty the King in right of Newfoundland and Labrador, the Government of Yukon, the Government of the Northwest Territories and the Government of Nunavut.

"**Claims Administrator**" means the claims administrator approved and appointed by the CCAA Court to manage the overall administration of the individual Claims Process and perform all

other duties and responsibilities assigned to it in regard to the PCC Compensation Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Claims Administrator Order**" means the order of the CCAA Court made in the CCAA Proceeding appointing Epiq to serve in the role of Claims Administrator in respect of the PCC Compensation Plan and the Quebec Administration Plan and in the role of PCC Agent in respect of the PCC Compensation Plan, and, among other things, setting out the duties and responsibilities of the Claims Administrator and the PCC Agent in connection with such appointment.

"**Claims Process**" means the process by which PCC-Claimants may assert PCC Claims for Individual Payments as set forth in the PCC Compensation Plan.

"**Compensation Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible *Blais* Class Member under the Quebec Administration Plan in satisfaction of their QCAP Claim.

"**Contribution Security Agreement**" has the meaning given in Article 5, Section 5.13 of the CCAA Plans and is attached to the CCAA Plans as Schedule "E".

"**COPD**" means chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Costs**" has the meaning given in paragraph 47.1 of the PCC Compensation Plan.

"**Court-Appointed Mediator**" means the Honourable Warren K. Winkler, K.C., in his capacity as Court-appointed mediator in the CCAA Proceedings of the Tobacco Companies.

"**Cy-près Fund**" means the aggregated amount allocated from the Global Settlement Amount payable into the Cy-près Trust Account which shall be administered by the Cy-près Foundation.

"**Definitive Documents**" means the CCAA Plans, the Sanction Orders, the Contribution Security Agreements, the Hypothec, any intercreditor agreements, the documents required to implement and give effect to the PCC Compensation Plan and the Cy-près Fund, and all other agreements, documents and orders contemplated by, or necessary to implement the transactions contemplated by any of the foregoing.

"**Diagnosis**" means a PCC-Claimant's diagnosis of Throat Cancer, Lung Cancer or Emphysema/COPD (GOLD Grade III or IV), and the date of such diagnosis.

"**Effective Time**" means such time on the Plan Implementation Date as the Court-Appointed Mediator and the Monitors may determine and designate.

"**Eligible *Blais* Class Members**" means the Tobacco-Victim Claimants and Succession Claimants whom the Claims Administrator has determined meet all the *Blais* Eligibility Criteria such that their Tobacco-Victim Claims and Succession Claims are approved to receive a Compensation Payment in accordance with the terms of the Quebec Administration Plan, and "**Eligible *Blais* Class Member**" means any one of them.

"**Eligible PCC-Claimants**" means the PCC-Claimants whom the Claims Administrator has determined meet all the PCC Eligibility Criteria such that their PCC Claims are approved for an Individual Payment in accordance with the terms of the PCC Compensation Plan, and "**Eligible PCC-Claimant**" means any one of them.

"**Emphysema**" means the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the PCC Compensation Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**Epiq**" means Epiq Class Actions Services Canada, Inc.

"**Exit Report**" means the final report that the Claims Administrator shall be required to submit to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the PCC Compensation Plan.

"**FEV1**" means the measurement recorded during a spirometry test of the maximum volume of air that the individual can forcibly expel during the first second following maximal inhalation.

"**First Annual Global Claims Administration Costs Budget**" means (i) the first budget for the PCC Claims Administration, and (ii) the first budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators in accordance with the terms of the Claims Administrator Order.

"**First Notice**" means the initial notice which the Claims Administrator shall publish regarding the PCC Compensation Plan. Attached hereto as Appendix "A" is a version of the First Notice which is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

"**First Notice Date**" means the date on which the Claims Administrator publishes the First Notice.

"**Global Claims Administration Costs Framework**" means the framework basis that will be used to review and assess the Costs of the services provided by Epiq in respect of each of (i) the claims administration under the PCC Compensation Plan ("**PCC Claims Administration**"), (ii) the claims administration under the Quebec Administration Plan ("**QCAP Claims Administration**"), (iii) the PCC Agent services, (iv) the PCC Notice Plan, (v) the *Blais* Notice Plan and (vi) the pre-CCAA Plan implementation activities relating to the PCC Compensation Plan.

"**Global Settlement Amount**" has the meaning given in Article 5, Section 5.1 of the CCAA Plans.

"**Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"**Heir**" means:

(i) a universal legatee to the Estate of a deceased Tobacco-Victim identified in a will in effect at time of death, who is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(ii) a particular legatee where the will stipulates that such person is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(iii) an heir pursuant to testamentary provisions in a registered marriage contract;

(iv) an heir of a deceased Tobacco-Victim established by operation of law pursuant to the rules for legal successions contained in the Civil Code of Quebec, and summarized in the chart as Appendix "F" to the Quebec Administration Plan; or

(v) the estate, testamentary heirs or legal heirs of a deceased Heir, who takes the claim of the deceased Heir by representation;

and "**Heirs**" means all of them. In all cases, proof of such status of Heir must be submitted to the Claims Administrator in a manner consistent with paragraphs 38.5 and 38.6 of the Quebec Administration Plan, as applicable.

"**Hypopharynx**" means the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Imperial**" means, collectively, ITCAN and ITCO.

"**Individual Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible PCC-Claimant under the PCC Compensation Plan in satisfaction of their PCC Claim.

"**Individuals**" means all individuals residing in a Province or Territory of Canada, and "**Individual**" means any one of them.

"**Initial Order**" means, in respect of each Tobacco Company, the initial order commencing the CCAA Proceedings of the Tobacco Company, as amended and restated from time to time.

"**ITCAN**" means Imperial Tobacco Canada Limited.

"**ITCO**" means Imperial Tobacco Company Limited.

"**JTIM**" means JTI-Macdonald Corp.

"**JTIM TM**" means JTI-Macdonald TM Corp.

"***Knight* Class Action**" means *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300).

"***Knight* Class Action Plaintiffs**" means Individuals who meet the criteria of the certified class definition in the *Knight* Class Action. The fact that an Individual is a *Knight* Class Action Plaintiff does not thereby disqualify that Individual from being a Pan-Canadian Claimant.

"**Larynx**" means the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Legal Representative**" means an Individual who establishes through the submission to the Claims Administrator of one of the documents listed in the Claim Form for the Legal

Representative of a PCC-Claimant that they have the right and are authorized to make a Submitted PCC Claim on behalf of the PCC-Claimant.

"***Létourneau* Class Action**" means *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"***Létourneau* Class Members**" means persons who meet the criteria of the following certified class definition in the *Létourneau* Class Action:

> All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria:
>
> (1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants;
> (2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and
> (3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants.
>
> The group also includes the Heirs of the members who satisfy the criteria described herein.

"**Lung Cancer**" means primary cancer of the lungs.

"**MED-ÉCHO**" means the database of the MSSS held by RAMQ that contains personal clinical-administrative information relating to the care and services rendered to a person admitted or registered for day surgery in a Quebec hospital center.

"**Monitor**" means, in respect of each Tobacco Company, the Court-appointed monitor appointed pursuant to the applicable Initial Order in the respective CCAA Proceedings.

"**MSSS**" means the Ministère de la Santé et des Services sociaux, or Ministry of Health and Social Services, of Quebec.

"**Notice of Acceptance of PCC Claim**" or "**Notice of Rejection of Claim**" means the Notice, in the form attached hereto as **Appendix "I"**, sent by the Claims Administrator to a PCC Claimant advising that their PCC Claim has been accepted.

"**Notice of Rejection of PCC Claim**" means the Notice, in the form attached hereto as **Appendix "B"**, issued by the Claims Administrator to a PCC-Claimant advising them that their PCC Claim has been rejected and of the Request for Review.

"**Official Confirmation**" means the confirmation of a PCC-Claimant's diagnosis of a PCC Compensable Disease or Diseases between March 8, 2015 and March 8, 2019 (inclusive of those dates), either by confirmation from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, or confirmation from MED-ÉCHO in the case of a diagnosis of Emphysema/COPD (GOLD Grade III or IV), as the case may be, and collectively the "**Official Confirmations**".

"**Official Confirmations of Diagnoses Order**" means the order of the Quebec Superior Court dated July 21, 2025, among other things, (i) authorizing the MSSS and RAMQ to extract from the Quebec Cancer Registry and MED-ÉCHO information relating to diagnoses of Lung Cancer, Throat Cancer and Emphysema up to March 8, 2019, (ii) authorizing the RAMQ to communicate such information to Proactio Inc. and Epiq in their capacities as agents, respectively, for the Quebec Class Counsel and PCC Representative Counsel, and (iii) authorizing Proactio Inc. and Epiq to communicate such information to the Claims Administrator in Ontario.

"**Oropharynx**" means the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Pan-Canadian Claimants**", or "**PCCs**", means Individuals, excluding *Blais* Class Members and *Létourneau* Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim.

"**Pan-Canadian Claimants' Compensation Plan**", or "**PCC Compensation Plan**", means the Pan-Canadian Claimants' Compensation Plan which provides for the payment of Individual Payments to Eligible PCC-Claimants.

"**Parent**" means:

(i) In the case of lmperial, British American Tobacco p.l.c.;
(ii) In the case of RBH, Philip Morris International Inc.; and
(iii) In the case of JTIM, JT International Holding B.V.

"**PCC Agent**" has the meaning given in Section 18.3.

"**PCC Claim**" means any claim of any Pan-Canadian Claimant that has been made or may in the future be asserted or made in whole or in part against or in respect of the Released Parties, or any one of them (either individually or with any other Person), that has been advanced, could have been advanced or could be advanced, whether on such Pan-Canadian Claimant's own account, or on their behalf, or on behalf of a certified or proposed class, to recover damages or any other remedy in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of Tobacco Products, including any representations or omissions in respect thereof, the historical or ongoing use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions and the development of any disease or condition as a result thereof, whether existing or hereafter arising, in each case based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time

(whether or not continuing thereafter) including, all Claims that have been advanced, could have been advanced or could be advanced in the following actions commenced by individuals under provincial class proceedings legislation and actions commenced by individuals, or in any other similar proceedings:

(a) *Barbara Bourassa* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2780 and Court File No. 14-4722);

(b) *Roderick Dennis McDermid* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2769);

(c) *Linda Dorion* v. *Canadian Tobacco Manufacturers' Council et al*. (Alberta Court of Queen's Bench, Court File No. 0901-08964);

(d) *Thelma Adams* v. *Canadian Tobacco Manufacturers' Council et al.* (Saskatchewan Court of Queen's Bench, Court File No. 916 of 2009);

(e) *Deborah Kunta* v. *Canadian Tobacco Manufacturers' Council et al.* (Manitoba Court of Queen's Bench, Court File No. CI09-01-61479);

(f) *Suzanne Jacklin* v. *Canadian Tobacco Manufacturers' Council* (Ontario Superior Court of Justice, Court File No. 53794/12);

(g) *Ben Semple* v. *Canadian Tobacco Manufacturers' Council et al.* (Supreme Court of Nova Scotia, Court File No. 312869);

(h) *Victor Todd Sparkes* v. *Imperial Tobacco Canada Limited* (Newfoundland and Labrador Supreme Court - Trial Division, Court File No. 200401T2716 CP);

(i) *Peter Stright* v. *Imperial Tobacco Canada Limited* (Supreme Court of Nova Scotia, Court File No. 177663);

(j) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. C17773/97);

(k) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *B.A.T. Industries P.L.C.* (Ontario Superior Court of Justice, Court File No. C18187/97);

(l) *Ragoonanan* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 00-CV-183165-CP00);

(m) *Scott Landry* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 1442/03);

(n) *Joseph Battaglia* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 21513/97);

(o) *Roland Bergeron* v. *Imperial Tobacco Canada Limited* (Quebec Superior Court, Court File No. 750-32-700014-163);

(p) *Paradis, in personal capacity and on behalf of estate of Lorraine Trepanier* v. *Rothmans, Benson & Hedges Inc.* (Quebec Small Claims Court);

(q) *Couture* v. *Rothmans, Benson & Hedges Inc.* (Quebec Superior Court); and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**PCC-Claimants**" means the Pan-Canadian Claimants who are all Individuals resident in a Province or Territory of Canada, excluding the Quebec Class Action Plaintiffs in relation to QCAP Claims but including the Pan-Canadian Claimants' respective heirs, successors, assigns and representatives, who assert a PCC Claim by submitting a Claim Package to the Claims Administrator pursuant to the PCC Compensation Plan, and "**PCC-Claimant**" means any one of them.

"**PCC Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

"**PCC Claims Application Deadline**" means the date twenty-four months after the First Notice Date by which all PCC-Claimants are required to submit their completed Claim Packages to the Claims Administrator. The PCC Claims Application Deadline may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

"**PCC Claims Period**" means the period of time that extends from March 8, 2015 and March 8, 2019 (inclusive of those dates) during which a PCC-Claimant was diagnosed with a PCC Compensable Disease.

"**PCC Claims Submission Period**" means the twenty-four month period of time which shall commence on the First Notice Date and shall end on the PCC Claims Application Deadline. The PCC Claims Submission Period may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

"**PCC Compensable Diseases**" means, collectively, Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV).

"**PCC Compensation Plan Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable into the PCC Trust Account in respect of compensation for Eligible PCC-Claimants as set forth in Article 16, Sections 16.1, 16.2 and 16.3 of the CCAA Plans.

"**PCC Eligibility Criteria**" has the meaning given in paragraph 31.1 herein.

"**PCC Notice Plan**" means the plan to publish legal notice regarding the PCC Compensation Plan to prospective PCC-Claimants in the Provinces and Territories and provide the PCC-Claimants with ongoing notice throughout the PCC Claims Submission Period.

"**PCC Notices**" means the legal notices that will provide notice to prospective PCC-Claimants in the Provinces and Territories regarding the PCC Compensation Plan and provide the PCC-Claimants with ongoing notice throughout the PCC Claims Submission Period.

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

"**PCC Trust Account**" means the designated trust account or trust accounts held in the Bank for the benefit of the Pan-Canadian Claimants and into which the PCC Compensation Plan Amount shall be paid and deposited from the Global Settlement Trust Account.

"**Person**" means an individual, a corporation, a partnership, a limited liability company, a trust, an unincorporated association, or any other entity or body.

"**Personal Information**" means any information in any form, including any data which is derived from such information, about an identifiable Individual, whether living or deceased, including information relating to age, address, telephone number, email address, any identifying number assigned to the Individual (including Provincial or Territorial Health Insurance Number), personal health information, medical records, and the Individual's name where it appears with other Personal Information relating to the Individual, or where the disclosure of the name would reveal other Personal Information about the Individual.

"**Physician**" means an Individual who is licensed to practice medicine in Canada.

"**Physician Form**" means the form attached hereto as **Appendix "E"** which may be completed by the treating Physician of a PCC-Claimant, or any other Physician with access to the PCC-Claimant's medical records, and submitted to the Claims Administrator in order to complete a PCC-Claimant's Claim Package (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available).

"**Place of Residence**" has the meaning given in paragraph 42.1.3 of the PCC Compensation Plan.

"**Plan Implementation Date**" means the date upon which all of the conditions to the CCAA Plans and other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plans, the Sanction Orders and the other Definitive Documents are to be implemented, as evidenced by the Monitors' Certificates to be delivered to the Tobacco Companies and filed with the CCAA Court.

"**Provinces**" means for the purpose of the PCC Compensation Plan, collectively, the geographic regions of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador, and "**Province**" means any one of these geographic regions.

"**QCAP Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions or in any other similar proceedings, whether before or after the Effective Time:

(a) *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-00076-980); and

(b) *Létourneau* c. *Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-000070-983),

including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019, and any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**QCAP Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

"**Quebec Cancer Registry**" means the Registre québécois du cancer (RQC) of the MSSS held by RAMQ which contains personal information on cases of cancer in Quebec.

"**Quebec Class Action Administration Plan**", or "**Quebec Administration Plan**", means the document (with attached appendices) that is subject to the approval of the CCAA Court setting out the process by which the Quebec Class Action Plaintiffs may submit claims for a Compensation Payment pursuant to the *Blais* Judgment, the process of administering such claims, and the joint oversight and supervision thereof by the CCAA Court and the Superior Court of Quebec.

"**Quebec Class Action Plaintiffs**", or "**QCAPs**", means individuals who meet the criteria of the certified class definitions in the Quebec Class Actions.

"**Quebec Class Actions**" means, collectively, (i) *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec), and (ii) *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"**Quebec Class Counsel**" means, collectively, the law practices of Trudel Johnston & Lespérance s.e.n.c., Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., L.L.P., and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.

"**RAMQ**" means the Régie de l'assurance maladie du Québec.

"**Raymond Chabot**" means Raymond Chabot Administrateur Provisoire Inc. and its Affiliates.

"**RBH**" means Rothmans, Benson & Hedges Inc.

"**Released Parties**", collectively, means:

(a) ITCAN,
(b) ITCO,
(c) RBH,
(d) JTIM,
(e) British American Tobacco p.l.c.,
(f) Philip Morris International Inc.,
(g) JT International Holding B.V.,
(h) JT International Group Holding B.V.,
(i) the ITCAN Subsidiaries,
(j) B.A.T. Investment Finance p.l.c.,
(k) B.A.T Industries p.l.c.,
(l) British American Tobacco (Investments) Limited,
(m) Carreras Rothmans Limited,
(n) Philip Morris U.S.A. Inc.,
(o) Philip Morris Incorporated,

(p) Philip Morris Global Brands Inc.,

(q) Philip Morris S.A.,

(r) Rothmans Inc.,

(s) Ryesekks p.l.c.,

(t) Altria Group, Inc.,

(u) R.J. Reynolds Tobacco Company,

(v) R.J. Reynolds Tobacco International Inc.,

(w) RJR Nabisco, Inc.,

(x) JT International SA,

(y) JT Canada LLC Inc.,

(z) Japan Tobacco Inc.,

(aa) JTIM TM,

(bb) Canadian Tobacco Manufacturers' Council, and

(cc) every other current or former Affiliate of any of the companies listed in subparagraphs (a) to (aa) herein, and each of their respective indemnitees,

and "**Released Party**" means any of them. Each Released Party includes their respective Representatives.

"Representatives" means, in respect of a Person, as may be applicable, such Person's past, present or future representatives, predecessors, successors, executors, trustees, heirs, dependents, children, siblings, parents, administrators, executors, directors, officers, shareholders, partners, employees, servants, agents, consultants, legal counsel and advisers, including their respective successors and assigns, and each of their respective directors, officers, partners and employees.

"**Request for Review**" has the meaning given in paragraph 29.1 of the PCC Compensation Plan and is in the form attached hereto as Appendix "J".

"**Residual Funds**" means any residual funds that may remain from the PCC Compensation Plan Amount after the payment in full of all Individual Payments to all Eligible PCC-Claimants.

"**Retention Period**" has the meaning given in paragraph 58.1 of the PCC Compensation Plan.

"**Review Officer**" means a senior employee or officer of the Claims Administrator who is screened from the Claims Process and whose role is designated solely to review upon an independent basis any Requests for Review that may be submitted to the Claims Administrator by PCC-Claimants and decide whether to confirm, reverse or vary the Claims Administrator's decision.

"**Sanction Hearing**" means the hearing before the CCAA Court in respect of the Sanction Orders.

"**Sanction Orders**" means the orders of the CCAA Court, among other things, sanctioning the CCAA Plans of Imperial, RBH and JTIM and granting, approving and declaring the settlements, compromises and releases, as applicable, contemplated by the CCAA Plans.

"**Section 5.1(2) Claims**" means any Claims against the directors of ITCAN, ITCO, RBH or JTIM that:

(a) arose before the commencement of the CCAA Proceeding;

(b) relate to the obligations of ITCAN, ITCO, RBH or JTIM where the directors are by law liable in their capacity as directors for the payment of such obligations; and

(c) either relate to contractual rights of one or more creditors, or are based on allegations of misrepresentations made by directors to creditors, or of wrongful or oppressive conduct by directors.

"**Section 19(2) Claims**" means any Claims against ITCAN, ITCO, RBH or JTIM that relate to any of the following debts or liabilities, present or future, to which ITCAN, ITCO, RBH or JTIM

is subject on the day on which the CCAA Proceeding commenced, or to which ITCAN, ITCO, RBH or JTIM may become subject before the compromise or arrangement is sanctioned by reason of any obligation incurred by ITCAN, ITCO, RBH or JTIM before the day on which the CCAA Proceeding commenced, unless the compromise or arrangement in respect of ITCAN, ITCO, RBH or JTIM explicitly provides for the Claim's compromise, and the creditor in relation to that debt has voted for the acceptance of the compromise or arrangement:

(a) any fine, penalty, restitution order or other order similar in nature to a fine, penalty or restitution order, imposed by a court in respect of an offence;

(b) any award of damages by a court in civil proceedings in respect of:

(i) bodily harm intentionally inflicted, or sexual assault, or

(ii) wrongful death resulting from an act referred to in subparagraph (i);

(c) any debt or liability arising out of fraud, embezzlement, misappropriation or defalcation while acting in a fiduciary capacity or, in Quebec, as a trustee or an administrator of the property of others;

(d) any debt or liability resulting from obtaining property or services by false pretences or fraudulent misrepresentation, other than a debt or liability of the company that arises from an equity claim; or

(e) any debt for interest owed in relation to an amount referred to in any of paragraphs (a) to (d).

"**Smoking History**" means the number of pack-years smoked by a PCC-Claimant between January 1, 1950 and November 20, 1998.

"**Submitted PCC-Claims**" means the claims made by the PCC-Claimants by submitting Claim Packages to the Claims Administrator, and "**Submitted PCC-Claim**" means any one of them.

"**Subsequent Annual Global Claims Administration Costs Budget**" means, for each twelve calendar month period following the end of the twelve calendar month period covered by the First Annual Global Claims Administration Costs Budget until the PCC Claims Administration and the QCAP Claims Administration, respectively, are complete (i) each subsequent budget for the PCC Claims Administration, and (ii) each subsequent budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators and is subject to the joint approval of the CCAA Court and the Quebec Superior Court in accordance with the terms of the Claims Administrator Order.

"**Subsidiary**" has the meaning attributed thereto in Section 2(5) of the *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, as amended.

"Succession Claim" means the QCAP Claim of a Succession Claimant which is submitted to the Claims Administrator using the Succession Claim Form.

"**Succession Claim Form**" means the form attached as **Appendix "E"** to the Quebec Administration Plan which a Succession Claimant is required to complete and submit to the Claims Administrator in order to make a Succession Claim pursuant to the Quebec Administration Plan.

"**Succession Claimant**" means a person who asserts a Succession Claim pursuant to the Quebec Administration Plan.

"**Surviving Family Members**" means, collectively, the Individuals who are eligible to recover damages for loss of guidance, care and companionship pursuant to the applicable legislation in each jurisdiction which governs surviving family members' claims for damages, namely: *Family Compensation Act*, RSBC 1996, c. 126; *Fatal Accidents Act*, RSA 2000, c. F-8; *The Fatal Accidents Act*, RSS 1978, c. F-11; *The Fatal Accidents Act*, CCSM, c. F50; *Family Law Act*, RSO 1990, c. F.3; *Civil Code of Quebec*, chapter CCQ-1991; *Fatal Accidents Act*, RSNB 2012,

c.104; *Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12 ; *Fatal Accidents Act*, RSPEI 1988, c. F-5; *Fatal Accidents Act*, RSNL 1990, c F-6; *Fatal Accidents Act*, RSY 2002, c 86; and *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3. For greater certainty, "Surviving Family Members" does not include the estates of Individuals who fulfill the criteria to receive compensation as a Pan-Canadian Claimant.

"**Tax Refund Cash Payments**" has the meaning given in Article 5, Section 5.6 of the CCAA Plans.

"**Territories**" means for the purpose of the PCC Compensation Plan, collectively, the geographic regions of Yukon, Northwest Territories and Nunavut, and "**Territory**" means any one of these geographic regions.

"**Throat Cancer**" means primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx.

"**Tobacco Companies**" means, collectively, ITCAN, ITCO, RBH and JTIM, and "**Tobacco Company**" means any one of them.

"**Tobacco Company Group**" means, in respect of a Tobacco Company, the applicable Parent and all other current or former Affiliates, direct or indirect Subsidiaries or parents, of such Tobacco Company, and their respective indemnitees.

"**Tobacco Producers**" means, collectively, the Ontario Flue-Cured Tobacco Growers' Marketing Board, Andy J. Jacko, Brian Baswick, Ron Kichler, Arpad Dobrentey and all other tobacco growers and producers who sold their tobacco through the Ontario Flue-cured Tobacco Growers' Marketing Board pursuant to the annual Heads of Agreement made by the Ontario Flue-cured Tobacco Growers' Board with ITCAN, RBH and JTIM from January 1, 1986 to December 31, 1996, and "**Tobacco Producer**" means any one of them.

"**Tobacco Product"** means any product made in whole or in part of tobacco that is intended for human consumption or use, including any component, part, or accessory of or used in connection

with a tobacco product, including cigarettes, tobacco sticks (intended for smoking and requiring further preparation before they are smoked), loose tobacco intended for incorporation into cigarettes, cigars, cigarillos, pipe tobacco, kreteks, bidis and smokeless tobacco (including chewing tobacco, nasal snuff and oral snuff), but does not include any Alternative Product.

"**Tobacco-related Disease**" means a disease or other illness or harm caused or contributed to by the use of or exposure (whether directly or indirectly) to a Tobacco Product.

"**Tobacco-Victim**" means any Individual who suffers or suffered from a Tobacco-related Disease.

"Tobacco-Victim Claim" is the QCAP Claim of a Tobacco-Victim which is submitted to the Claims Administrator using the Tobacco-Victim Claim Form.

"**Tobacco-Victim Claim Form**" means the form which a Tobacco-Victim Claimant is required to complete and submit to the Claims Administrator in order to make a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Tobacco-Victim Claimant**" means a person who asserts a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Twelve Pack-Years**" means the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes. For example, Twelve Pack-Years equals:

(a) 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600); or

(b) 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600); or

(c) 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600).

"**Upfront Contributions**" has the meaning given in Article 5, Section 5.4 of the CCAA Plans, and "**Upfront Contribution**" means any one of them.

2. No Admission of Liability

2.1 This document shall not be construed as an admission of liability by the Tobacco Companies or any member of their respective Tobacco Company Group.

3. Form of Documents

3.1 Any reference in this document to a notice, form, statutory declaration, acknowledgement, checklist, agreement, application or other document being in a particular form means that such document shall be substantially in such form.

4. Headings

4.1 The division of this document into "Sections" and "paragraphs", the insertion of a table of contents and headings, and the appending of Appendices are for the convenience of reference only and do not affect the construction or interpretation of the provisions herein governing the PCC Compensation Plan.

5. Extended Meanings

5.1 In this document, the use of words in the singular or plural, or with a particular gender, including a definition, will not limit the scope or exclude the application of any provision of the CCAA Plan or a schedule thereto to such Person (or Persons) or circumstances as the context otherwise permits.

6. Terms of Inclusion

6.1 In this document, the words "includes" and "including" and similar terms of inclusion shall not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather shall mean "includes but is not limited to" and "including but not limited to", so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive.

7. Acts to Occur on Next Business Day

7.1 Where any payment, distribution or act pursuant to this document is required to be made or performed on a date that is not a Business Day, then the making of such payment or distribution, or the performance of the act, may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date.

8. Changes to PCC Compensation Plan

8.1 ~~No~~After the Plan Implementation Date, no changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of ~~the CCAA Court as set out in an Order issued by~~ the CCAA Court. The CCAA Plan Administrators, Claims Administrator and PCC Representative Counsel are the only persons who are entitled to apply to the CCAA Court to seek a revision to the terms of the PCC Compensation Plan.

8.2 Notwithstanding paragraph 8.1 herein, the Claims Administrator may make revisions to the Claim Forms and PCC Notices which are Schedules to the PCC Compensation Plan provided that (i) the proposed revisions are not substantive and are consistent with the terms of PCC Compensation Plan, (ii) the Claims Administrator has first reviewed the proposed non-substantive revisions with the Administrative Coordinator, and (iii) the Administrative Coordinator has approved such revisions. The Administrative Coordinator shall advise the CCAA Plan Administrators and the PCC Representative Counsel in writing of any revisions made to the Claim Forms.

9. Currency

9.1 All monetary amounts referenced in this document are expressed in the lawful currency of Canada.

10. No Other Obligations of Tobacco Companies

10.1 As more particularly set forth in Article 18, Sections 18.1.1, 18.1.2, 18.1.3, 18.1.8, 18.1.9 and 18.1.10 of the CCAA Plans and the Claimant Contractual Releases which are Schedule "T" to Imperial's CCAA Plan and Schedule "W" to the CCAA Plans of RBH and JTIM, at the Effective Time all PCC Claims shall be deemed to be fully, finally, irrevocably and unconditionally released and forever discharged against the Released Parties, and the Released Parties shall have no further liability to the Pan-Canadian Claimants except as set out in the Definitive Documents and this document which gives effect to the PCC Compensation Plan.

10.2 For greater certainty, the terms of the CCAA Plans and the Claimant Contractual Releases, and not paragraph 10.1 herein, govern the scope of the release provided to the Released Parties.

11. Appendices

11.1 The following Appendices regarding the PCC Compensation Plan are incorporated into this document and form part of it as fully as if contained in the body of this document and must be read in conjunction therewith. In the event of a contradiction between the content of the body of this document and the content of the body of one of the Appendices below, the language of the body of this document shall govern:

Appendix "A": First Notice to Prospective PCC-Claimants

Appendix "B": Notice of Rejection of PCC Claim

Appendix "C": Claim Form for PCC-Claimant

Appendix "D": Claim Form for the Legal Representative of a PCC-Claimant

Appendix "E": Physician Form

Appendix "F: Decision Tree entitled "Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"

Appendix "G": Acknowledgement of Receipt of Claim Package

Appendix "H": Checklist for Claims Administrator

Appendix "I": Notice of Acceptance of PCC-Claim

Appendix "J": Request for Review

Appendix "K": Acknowledgement of Receipt of Request for Review

Appendix "L": Brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

SECTION II – ROLES OF CCAA COURT, ADMINISTRATIVE COORDINATOR AND CLAIMS ADMINISTRATOR

12. Role of CCAA Court

12.1 The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans, including the PCC Compensation Plan.

12.2 As described in paragraphs 12.2.1 and 12.2.2 herein, the CCAA Court's oversight of the PCC Compensation Plan shall include the following:

12.2.1 The CCAA Court shall determine issues that are specifically referred for resolution to the CCAA Court by the CCAA Plan Administrators. In resolving such referred matters, the CCAA Court may, in its discretion, issue orders and/or provide such directions as are appropriate to facilitate the fair, efficient and timely administration of the PCC Compensation Plan;

12.2.2 The CCAA Court shall hear and determine proceedings addressing the following matters:

12.2.2.1 A motion by the Court-Appointed Mediator and the Monitors for orders approving and sanctioning the CCAA Plans, which shall include the approval of both the PCC Compensation Plan (Schedule "P" to Imperial's CCAA Plan and Schedule "S" to RBH's and JTIM's CCAA Plans) and the Quebec Administration Plan (Schedule "K" to Imperial's CCAA Plan and Schedule "N" to RBH's and JTIM's CCAA Plans);

12.2.2.2 The approval and appointment of the Claims Administrator;

12.2.2.3 The approval and appointment of the Administrative Coordinator;

12.2.2.4 The approval of the PCC Notice Plan;

12.2.2.5 The approval of the ~~budget prepared and submitted by the Claims Administrator for the claims administration of the PCC Compensation Plan; and~~Global Claims Administration Costs Framework, the First Annual Global Claims Administration Costs Budget and Subsequent Annual Global Claims Administration Costs Budget; and

12.2.2.6 Any matters which are referred for determination by the CCAA Court.

13. Role of Administrative Coordinator

13.1 The Administrative Coordinator's role in regard to the administration of the PCC Compensation Plan and the administration of the Quebec Administration Plan is as follows:

13.1.1 The Administrative Coordinator will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator

and the CCAA Plan Administrators in regard to both the PCC Compensation Plan and the Quebec Administration Plan. Where the Claims Administrator requires directions from either the CCAA Plan Administrators directly, or from the CCAA Court through the CCAA Plan Administrators in regard to the PCC Compensation Plan, the Administrative Coordinator will bring the Claims Administrator's request to the CCAA Plan Administrators and notify the PCC Representative Counsel;

13.1.2 The Administrative Coordinator may also assist the Claims Administrator to address issues that may arise from time to time in the interpretation, implementation and ongoing administration of the PCC Compensation Plan and that, in the opinion of the Administrative Coordinator, (i) are possible of resolution short of obtaining direction from the CCAA Court, (ii) where such an approach is appropriate in the circumstances, and (iii) where the resolution of the issue does not require the sanction of either the CCAA Plan Administrators or the CCAA Court, as the case may be; and

13.1.3 If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator will refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter to the CCAA Court for resolution or directions in accordance with paragraph 12.2 herein. The CCAA Plan Administrators will advise the PCC Representative Counsel of all such matters that they refer jointly to the CCAA Court; and

13.1.4 The Administrative Coordinator may also work with the Claims Administrator to coordinate the harmonization of the claims administration of the PCC Compensation Plan and the claims administration of the *Blais* Judgment under the Quebec Administration Plan in accordance with the harmonization principles set out in Section VII herein.

14. Costs of Administrative Coordinator

14.1 All fees, costs, disbursements, expenses and other expenditures of the Administrative Coordinator, including for the services of any legal or other advisors, shall be paid

directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount or the QCAP Settlement Amount.

15. Appointment and Court Approval of Claims Administrator

15.1 The Court-Appointed Mediator and the Monitors recommend that Epiq be approved by the CCAA Court, and appointed by Order of the CCAA Court at the Sanction Hearing, as the Claims Administrator to manage the administration of the claims processes for both the Quebec Administration Plan and the PCC Compensation Plan.

15.2 The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

15.3 In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the foregoing, the PCC Representative Counsel may communicate with the Claims Administrator to the full extent necessary for the PCC Representative Counsel to carry out their duties and responsibilities to the PCCs.

16. Provision of Services in English and French

16.1 The Claims Administrator shall provide services including the forms and documents that are Appendix "A" through Appendix "L" hereto, in both English and French. All communications between the Claims Administrator and the PCC-Claimants shall be in the official language chosen by the PCC-Claimants.

17. Costs of Claims Administrator

17.1 All fees, costs, disbursements, expenses and other expenditures of the Claims Administrator, including for the services of any legal or other advisors, shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount.

17.2 The payment of the costs, fees and disbursements incurred by the Claims Administrator in respect of the administration of the PCC Compensation Plan shall ~~not exceed the~~

~~amount which is allocated for the budget~~be governed by the terms of the Claims Administrator ~~set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator~~Order.

18. Role and Costs of PCC Representative Counsel

18.1 The PCC Representative Counsel has a traditional solicitor-client relationship with the Pan-Canadian Claimants and a duty to act in the best interests of all Pan-Canadian Claimants in regard to the Claims Process.

18.2 The PCC Representative Counsel may assist PCC-Claimants to complete and submit their Claim Package to the Claims Administrator.

18.3 Epiq will perform the role of agent for the PCC Representative Counsel ("**PCC Agent**").

18.4 Subject to the approval of the CCAA Plan Administrators, all fees, costs, disbursements, expenses and other expenditures of the PCC Representative Counsel relating to the administration of the Claims Process, including any amounts expended for the services of any advisors or agents, including Epiq, shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount. The PCC Representative Counsel shall not charge any PCC-Claimant for services that they provide relating to the processing of the PCC-Claimant's Claim.

18.5 While no appeals, requests for review, or requests for direction to the CCAA Court shall be permitted to be brought in respect of individual PCC Claims under the PCC Compensation Plan, in the event an issue arises that is of significant general application to the Claims Process for PCC-Claimants as a whole, the PCC Representative Counsel shall in the first instance attempt to resolve the issue informally with the Administrative Co-ordinator and Claims Administrator. If the issue cannot be resolved informally, then, subject to section 8.1, the PCC Representative Counsel may bring a request for direction to the CCAA Court for determination.

18.6 The PCC Representative Counsel may liaise with the Claims Administrator and/or the Administrative Coordinator regarding matters relating to the PCC Compensation Plan and its implementation, including informing them of any difficulties faced by PCC-Claimants as a whole in connection with the Claims Process and making suggestions in that regard.

PART B: PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

SECTION I – NOTICE OF PCC COMPENSATION PLAN

19. Duties and Responsibilities of Claims Administrator

19.1 The Claims Administrator will design the PCC Notice Plan which must effectively reach prospective PCC-Claimants and capture their attention with notices communicated in clear, concise, plain language so that they fully understand their rights and options ("**PCC Notices**"). The PCC Notice Plan may include communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate in order to reach as many prospective PCC-Claimants across Canada as possible. The PCC Notice Plan shall be subject to CCAA Court approval.

19.2 The Claims Administrator shall implement and manage the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

19.3 The PCC Notices shall:

19.3.1 Provide a description of the PCC Compensation Plan to prospective PCC-Claimants, including the PCC Eligibility Criteria;

19.3.2 Provide prospective PCC-Claimants with notice of the date upon which the PCC Claims Submission Period commences, as well as the PCC Claims Application Deadline;

19.3.3 Explain the Claims Process and invite prospective PCC-Claimants to submit a completed Claim Package to the Claims Administrator; and

19.3.4 Provide contact information for the Claims Administrator, including the URL for the Claims Administrator's website which will contain links to the forms comprising the Claim Package, and the telephone number for the Call Centre.

20. Form and Content of PCC Notices

20.1 All PCC Notices shall be published in both English and French.

20.2 The **First Notice** to prospective PCC-Claimants notifying them of the CCAA Court's approval of the PCC Compensation Plan, the commencement of the PCC Claims Submission Period, the Claims Process and the PCC Claims Application Deadline for

PCC-Claimants to submit their completed Claim Package to the Claims Administrator is subject to the approval of the CCAA Court as part of the approval of the Notice Plan. Attached hereto as **Appendix "A"** is a version of the First Notice that is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

21. Costs of PCC Notice Plan

21.1 The ~~PCC Notice Plan shall include the budget~~projected costs for all services to be rendered by the Claims Administrator in connection with the PCC Notice Plan, as well as the costs to publish notice to prospective PCC-Claimants in all Provinces and Territories through communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate~~. The budget~~, shall be set out in the Global Claims Administration Costs Framework and otherwise governed by the terms of the Claims Administrator Order. The projected costs of the Global Claims Administration Costs Framework for the PCC Notice Plan shall be subject to the approval of the CCAA Court.

21.2 All fees, disbursements, costs and other expenses associated with the PCC Notice Plan shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount.

21.3 The payment of the costs, fees and disbursements incurred by the Claims Administrator in connection with the PCC Notice Plan shall ~~not exceed the amount which is allocated for the PCC Notice Plan in the budget~~be governed by the terms of the Claims Administrator ~~set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator~~Order.

SECTION II – COMMUNICATIONS BY CLAIMS ADMINISTRATOR

22. Duties and Responsibilities of Claims Administrator

22.1 The Claims Administrator shall establish and operate a toll-free Call Centre providing services in English and French to respond to inquiries from and provide information to

PCC-Claimants and prospective PCC-Claimants, and their Legal Representatives as applicable, regarding the PCC Compensation Plan and the Claims Process. The Call Centre shall operate from 9:00 a.m. to 9:00 p.m. Eastern Time, Monday to Friday, or such further extended hours as may be determined by the Claims Administrator to be necessary for the efficient administration of the PCC Compensation Plan.

22.2 The Claims Administrator shall develop, host, maintain and manage an accessible website where PCC-Claimants and prospective PCC-Claimants, and their Legal Representatives as applicable, may access:

22.2.1 Information, documents, and Frequently Asked Questions and Answers regarding the PCC Compensation Plan and the Claims Process;

22.2.2 Updates regarding the Claims Administrator's progress in administering the PCC Compensation Plan and an explanation for any delays in processing the PCC-Claims;

22.2.3 Information regarding the status of their PCC Claim; and

22.2.4 Contact information for the Claims Administrator.

SECTION III – PCC CLAIMS SUBMISSION PERIOD AND PCC CLAIMS APPLICATION DEADLINE

23. PCC Claims Submission Period and PCC Claims Application Deadline

23.1 The PCC Claims Submission Period shall commence on the First Notice Date and run for twenty-four months until the PCC Claims Application Deadline. The PCC Claims Submission Period may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

23.2 All Claim Packages must be submitted to the Claims Administrator:

23.2.1 Online at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

23.2.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

23.2.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline; or

23.2.4 If sent by registered mail to the following address **[insert address of Claims Administrator]**, postmarked by no later than the PCC Claims Application Deadline.

23.3 Any Claim Packages, or forms or documents comprising parts of Claim Packages, submitted to the Claims Administrator after 5:00 p.m. Pacific Time on the PCC Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the PCC-Claimant a **Notice of Rejection of Claim** in the form set out in **Appendix "B"**.

SECTION IV – SUBMISSION OF PCC CLAIMS

24. Claim Package required to be submitted to Claims Administrator by PCC-Claimants

24.1 The Claims Administrator will contribute to the design and customization of the Claims Process that will be used to administer the PCC Claims of prospective PCC-Claimants under the PCC Compensation Plan, which shall be subject to CCAA Court approval.

24.2 To make a PCC Claim to the PCC Compensation Plan, a PCC-Claimant shall be required to submit to the Claims Administrator by the PCC Claims Application Deadline a Claim Package comprised of all the following fully completed documents:

24.2.1 The **Claim Form for PCC-Claimant** in the form set out in **Appendix "C"** or, if a Legal Representative of the PCC-Claimant is assisting the PCC-Claimant to submit their PCC Claim, the **Claim Form for the Legal Representative of a PCC-Claimant** in the form set out in **Appendix "D"** with all requested documents attached to establish that the Legal Representative has the right and is duly authorized to make a PCC Claim on behalf of the PCC-Claimant; and

24.2.2 As applicable, if the diagnosis is not proven by an Official Confirmation in accordance with paragraphs 35.1 to 35.3, the proof of diagnosis during the PCC Claims Period of Lung Cancer or Throat Cancer which meets the

requirements of paragraphs ~~35.1~~35.5 or ~~35.2~~35.6 herein, or the proof of diagnosis during the PCC Claims Period of Emphysema/COPD (GOLD Grade III or IV) which meets the requirements of paragraphs 36.1 or 36.2 herein.

24.3 PCC-Claimants may submit their Claim Package:

24.3.1 Online on the website of the Claims Administrator at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

24.3.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

24.3.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline; or

24.3.4 By registered mail, to the following address **[insert address of Claims Administrator]**, postmarked by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline.

24.4 The Claims Administrator shall develop a process to receive and manage Claim Packages submitted by PCC-Claimants in writing by registered mail, by fax, via fillable pdf or other online format, or via scanned email at the choice of the PCC-Claimants.

24.5 Any Claim Packages, or forms or documents comprising parts of Claim Packages, submitted to the Claims Administrator after 5:00 p.m. Pacific Time on the PCC Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the PCC-Claimant or their Legal Representative, as applicable, a **Notice of Rejection of Claim** in the form set out in **Appendix "B"**.

SECTION V – PROCESSING OF CLAIMS

25. Decision Tree for Claims Administrator

25.1 **Appendix "F"** is the **Decision Tree entitled "Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"** that will guide the Claims Administrator in the determination of whether (i) a PCC-Claimant meets the PCC

Eligibility Criteria to be an Eligible PCC-Claimant who will receive an Individual Payment, or (ii) a Tobacco-Victim Claimant or Succession Claimant meets the *Blais* Eligibility Criteria to be an Eligible *Blais* Class Member who will receive a Compensation Payment.

25.2 For greater certainty, the Decision Tree is not to be used by the CCAA Court or any Individual in the interpretation of the PCC Compensation Plan or the Quebec Administration Plan in the event of a dispute.

26. Determination of PCC Claims in Writing

26.1 The Claims Administrator shall determine whether a PCC-Claimant is eligible to receive an Individual Payment based upon the review of the information provided by the PCC-Claimant in writing in the Claim Package.

26.2 In determining the eligibility of a PCC-Claimant to receive an Individual Payment, the Claims Administrator shall not conduct any hearing.

27. Review and Determination of PCC Claims by Claims Administrator

27.1 Upon receipt of a Claim Package, the Claims Administrator shall send an **Acknowledgement of Receipt of Claim Package** to the PCC-Claimant in the form set out in **Appendix "G"**.

27.2 The Claims Administrator ~~shall~~may use a **Checklist** in the form set out in **Appendix "H"** ~~in order~~as a directory guide to assist the Claims Administrator to determine whether a PCC-Claimant meets each of the PCC Eligibility Criteria.

27.3 The Claims Administrator shall develop and implement procedures for preventing and identifying duplicate or fraudulent PCC-Claims.

27.4 If a Claim Package is incomplete and the missing information is straightforward, the Claims Administrator may contact the PCC-Claimant or Physician, as applicable, verbally or in writing to invite the PCC-Claimant or Physician, as applicable, to provide the missing information for insertion by the Claims Administrator on the applicable form in the Claim Package within a specified time period which shall not extend past the PCC Claims Application Deadline.

27.5 If a Claim Package is otherwise prima facie incomplete, the Claims Administrator shall issue a Notice of Incomplete Claim advising the PCC-Claimant of the corrective measures required to complete the Claim Package, and inviting the PCC-Claimant to

resubmit a revised Claim Package before the PCC Claims Application Deadline. If there are less than sixty days until the PCC Claims Application Deadline, or if the review of the Claim Package occurs after the PCC Claims Application Deadline has passed, then the Claims Administrator shall advise the PCC-Claimant that they have sixty days from the date of the issuance of the Notice of Incomplete Claim within which to resubmit a revised Claim Package.

~~27.5~~27.6 If the Claims Administrator determines that a PCC-Claimant meets all the PCC Eligibility Criteria, the Claims Administrator shall issue a **Notice of Acceptance of PCC Claim**, in the form set out in **Appendix "I"**, which advises that the PCC Claim has been accepted. The Notice of Acceptance of PCC Claim shall: (i) indicate the maximum amount of the Individual Payment that may be payable; (ii) advise that the actual quantum of the Individual Payment that will be paid to the PCC-Claimant will be determined on a *pro rata* basis between all PCC-Claimants based on the number of PCC Claims approved and the amount available for distribution to PCC-Claimants after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated that the distribution of Individual Payments to PCC-Claimants will commence after the PCC Claims Application Deadline.

~~27.6~~27.7 If a PCC-Claimant does not meet all the PCC Eligibility Criteria, the Claims Administrator shall issue a **Notice of Rejection of PCC Claim** in the form set out in **Appendix "B"** which clearly states the reason for the rejection of the PCC Claim.

~~27.7~~27.8 The Claims Administrator will advise the PCC Representative Counsel of the decision made in respect of each Claim Package submitted to the Claims Administrator.

28. Death of PCC-Claimant after Submission of Claim Package

28.1 If the Claims Administrator receives notice that a PCC-Claimant has died after they submitted their Claim Package to the Claims Administrator but before they received an Individual Payment, the Claims Administrator shall complete the review of the Claim Package. If the Claims Administrator determines that the PCC-Claimant meets the PCC Eligibility Criteria, then the Claims Administrator shall make the Individual Payment payable to the estate of the PCC-Claimant.

29. Review of Rejected PCC Claims by Review Officer

29.1 When the Claims Administrator issues a Notice of Rejection of PCC Claim, the PCC-Claimant shall also be sent a **Request for Review** in the form set out in **Appendix "J"**.

29.2 A PCC-Claimant who has received a Notice of Rejection of PCC Claim shall have sixty days from the date that the Claims Administrator issues the Notice of Rejection of PCC Claim to submit a completed Request for Review and any supporting documents to the Claims Administrator. The PCC-Claimant's Request for Review shall contain a statement clearly identifying the error which they allege was made by the Claims Administrator in the review of their PCC Claim. If the PCC-Claimant fails to identify the alleged error, the PCC Claim will not be reviewed by the Review Officer.

29.3 Upon receipt of a Request for Review, the Claims Administrator shall send an **Acknowledgement of Receipt of Request for Review** to the PCC-Claimant in the form set out in **Appendix "K"**.

29.4 The Claims Administrator shall designate a Review Officer to conduct an independent review of (i) the Claim Package submitted by a PCC-Claimant, or the Legal Representative of a PCC-Claimant, who has requested a review of the Claims Administrator's decision, and (ii) the Request for Review and any supporting documents submitted by the PCC-Claimant, or the Legal Representative of a PCC-Claimant. The Review Officer shall either confirm, reverse or vary the Claims Administrator's decision and issue a Notice of Rejection of PCC Claim or Notice of Acceptance of PCC Claim to the PCC-Claimant or the Legal Representative of a PCC-Claimant, as applicable.

30. Finality of Decisions of Claims Administrator and Review Officer

30.1 The decisions of the Claims Administrator and the Review Officer shall be final and binding without recourse to any Court or other forum or tribunal. For greater certainty, there is no right of appeal, judicial review, judicial recourse or other access to the CCAA Court or any other court in any Province or Territory from any decision of the Claims Administrator or the Review Officer.

SECTION VI – ELIGIBILITY CRITERIA AND AMOUNT OF COMPENSATION PAYABLE TO PCC-CLAIMANTS

31. Criteria for Entitlement to Compensation

31.1 To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant must meet all of the following criteria ("**PCC Eligibility Criteria**"):

31.1.1 On the date that a PCC-Claimant submits their Claim Package:

31.1.1.1 If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada, or

31.1.1.2 If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

31.1.2 The PCC-Claimant was alive on March 8, 2019;

31.1.3 Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies:

Twelve Pack-Years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, Twelve Pack-Years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or

20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or

30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

31.1.4 Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:

31.1.4.1 Lung Cancer, or

31.1.4.2 Throat Cancer, or

31.1.4.3 Emphysema/COPD (GOLD Grade III or IV) (collectively, the "**PCC Compensable Diseases**");

and

31.1.5 On the date of the diagnosis with a PCC Compensable Disease the PCC-Claimant resided in a Province or Territory in Canada.

31.2 The brands of cigarettes sold by the Tobacco Companies in Canada between January 1, 1950 and November 20, 1998 include the brands and sub-brands listed in **Appendix "L"** hereto.

32. Individuals who do not meet PCC Eligibility Criteria

32.1 The estates of Individuals who died prior to March 8, 2019 are not eligible to receive direct compensation under the PCC Compensation Plan.

32.2 The estate of an Individual who died on or after March 8, 2019 would qualify to receive direct compensation under the PCC Compensation Plan subject to the terms hereof.

32.3 Surviving Family Members in their own capacity are not eligible to submit a PCC Claim or receive direct compensation under the PCC Compensation Plan.

33. Proof that PCC-Claimant meets PCC Eligibility Criteria

33.1 To establish eligibility to receive an Individual Payment under the PCC Compensation Plan, the Smoking History and Diagnosis of the PCC-Claimant must be proven.

34. Proof of Smoking History

34.1 The Smoking History of a PCC-Claimant shall be proven by the statements made in the Claim Form for PCC-Claimant or the Claim Form for the Legal Representative of a PCC-Claimant, as applicable, stating when the PCC-Claimant started smoking cigarettes, providing an estimate of the number of cigarettes the PCC-Claimant smoked per day per year, and identifying which of the brands of cigarettes sold by the Tobacco Companies in Canada the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, the complete list of which (including all sub-brands) is set out in **Appendix "L"**.

35. Proof of Diagnosis

(a) Proof of Diagnosis of Lung Cancer ~~or~~, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) for PCCs resident in Quebec

35.1 On an ongoing basis, pursuant to the Official Confirmations of Diagnoses Order, in respect of all Claim Packages received pertaining to PCC-Claimants resident in Quebec that *prima facie* appear to meet the PCC Eligibility Criteria other than Diagnosis, the Claims Administrator shall request Official Confirmations through the MSSS and RAMQ (i) from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO in respect of a diagnosis of Emphysema/COPD (GOLD Grade III or IV).

35.2 Upon receipt and review of the Official Confirmations, the Claims Administrator will determine whether a PCC-Claimant meets all of the PCC Eligibility Criteria.

35.3 If the Diagnosis in respect of a PCC Claim is proven by an Official Confirmation, the Claims Administrator shall issue a **Notice of Acceptance of PCC Claim**, in the form attached hereto as **Appendix "I"**, advising the PCC-Claimant or the Legal Representative of the PCC-Claimant, as applicable, of the acceptance of their PCC Claim. The Notice of Acceptance of PCC Claim shall: (i) indicate the maximum amount of the Individual Payment that may be payable; (ii) advise that the actual quantum of the Individual Payment that will be paid to the PCC Claimant will be determined on a *pro rata* basis between all PCC-Claimants based on the number of PCC Claims received and the amount available for distribution to PCC-Claimants after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated that the distribution of Individual Payments to Eligible PCC-Claimants will commence after the PCC Claims Application Deadline.

35.4 If (i) the PCC- Claimant or the Legal Representative of a PCC-Claimant, as applicable, has not authorized the Claims Administrator to request an Official Confirmation through the MSSS and RAMQ, or (ii) the Diagnosis in respect of a PCC-Claim cannot be confirmed by an Official Confirmation, then the Claims Administrator shall request, by sending to them a Notice to Provide Alternative Proof that the PCC-Claimant or the

Legal Representative of a PCC-Claimant provide, as applicable, proof of diagnosis of Lung Cancer or Throat Cancer in accordance with the process set out in Sections 35.5 and 35.6 herein, or proof of diagnosis of Emphysema/COPD (GOLD Grade III or IV) in accordance with the process set out in Sections 36.1 and 36.2 herein.

(b) Proof of Diagnosis of Lung Cancer or Throat Cancer for PCCs resident outside Quebec and PCCs resident in Quebec for whom an Official Confirmation is not available

~~35.1~~35.5 A PCC-Claimant's Diagnosis of Lung Cancer or Throat Cancer shall be proven by the submission to the Claims Administrator of a copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates).

~~35.2~~35.6 If the PCC-Claimant is unable to provide a pathology report as specified in paragraph ~~35.1~~35.5 herein, then they must submit to the Claims Administrator one of the following documents to prove the Diagnosis of Lung Cancer or Throat Cancer:

~~35.2.1~~35.6.1 A copy of an extract from a medical file of the PCC-Claimant confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019;

~~35.2.2~~35.6.2 A completed Physician Form in the form attached hereto as **Appendix "E"**; or

~~35.2.3~~35.6.3 A written statement, in a form and content acceptable to the Claims Administrator, from a Physician of the PCC-Claimant, or another physician having access to the medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

36. Proof of Diagnosis of Emphysema/COPD (GOLD Grade III or IV) for PCCs resident outside Quebec and PCCs resident in Quebec for whom an Official Confirmation is not available

36.1 A PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates) shall be proven by the

submission to the Claims Administrator of a copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019, that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value.

36.2 If the PCC-Claimant is unable to provide a spirometry test report as specified in paragraph 36.1 herein, then they must submit to the Claims Administrator one of the following documents to prove the Diagnosis of Emphysema/COPD (GOLD Grade III or IV):

36.2.1 A copy of an extract from a medical file of the PCC-Claimant confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019;

36.2.2 A completed Physician Form in the form attached hereto as **Appendix "E"**; or

36.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from a Physician of the PCC-Claimant, or another physician having access to the medical record, confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 providing at least one of the following records to verify the diagnosis and date of diagnosis: spirometry report or CT scan report.

37. Proof of Status of Legal Representative of a PCC-Claimant

37.1 The Legal Representative for a PCC-Claimant shall prove their status to make a PCC Claim on behalf of the PCC-Claimant by the information contained in the Claim Form for the Legal Representative of PCC-Claimant and the documents attached thereto.

38. Reduction for Contributory Negligence

38.1 The quantum of the Individual Payment (see **Table 1** in paragraph 40.1 below) payable to a PCC-Claimant who meets all the PCC Eligibility Criteria will depend upon the date on which the PCC-Claimant started smoking the Tobacco Companies' cigarettes as follows:

38.1.1 A PCC-Claimant who started to smoke the Tobacco Companies' cigarettes *before* January 1, 1976 will be eligible to receive 100% of the compensation available under the PCC Compensation Plan, or such prorated amount as may be payable pursuant to paragraph 40.1 herein; and

38.1.2 A PCC-Claimant who started to smoke the Tobacco Companies' cigarettes *on or after* January 1, 1976 will be designated as being 20% contributorily

negligent and eligible to receive 80% of the compensation available under the PCC Compensation Plan, or such prorated amount as may be payable pursuant to paragraph 40.1 herein.

39. Where PCC-Claimant diagnosed with more than one PCC Compensable Disease

39.1 Where a PCC-Claimant meets all of the PCC Eligibility Criteria but has been diagnosed with more than one PCC Compensable Disease, they shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation under the PCC Compensation Plan. No "double recovery" or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease.

40. Quantum of Compensation payable to PCC-Claimants

40.1 The Claims Administrator shall review the Claim Packages and will decide whether the PCC-Claimants fulfill the PCC Eligibility Criteria such that they are eligible to receive an Individual Payment as set out in the Compensation Grid in **Table 1** below. An Individual who meets all the PCC Eligibility Criteria shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan. No "double recovery" or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease. The quantum of the payments indicated in subparagraphs 40.1.1 through 40.1.3 and **Table 1** may be reduced on a *pro rata* basis based upon the actual take-up rate and other factors:

40.1.1 If the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $14,400 or $18,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein;

40.1.2 If the PCC-Claimant was diagnosed with Lung Cancer, they will be paid $48,000 or $60,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein; and

40.1.3 If the PCC-Claimant was diagnosed with Throat Cancer, they will be paid $48,000 or $60,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein.

Table 1

Disease(s) with which PCC-Claimant was diagnosed	**Individual Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of PCC-Claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for PCC-Claimants who started smoking before January 1, 1976	**Compensation for PCC-Claimants who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400
Lung Cancer	$60,000	$48,000
Throat Cancer	$60,000	$48,000

40.2 The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed the maximum amounts specified in **Table 1** above.

40.3 The amounts payable to Eligible PCC-Claimants under the PCC Compensation Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible PCC-Claimants.

SECTION VII – HARMONIZATION OF PCC COMPENSATION PLAN WITH CLAIMS PROCESS FOR *BLAIS* CLASS MEMBERS

41. Claims Administrator is responsible for Harmonization

41.1 The Claims Administrator shall harmonize the claims administration of the *Blais* Judgment and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in this Section for the purpose of ensuring that a resident of Quebec is not paid a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment as well as an Individual Payment from the PCC Compensation Plan. An individual resident in Quebec is only permitted to

make one claim for compensation either as a *Blais* Class Member under the Quebec Administration Plan or as a PCC-Claimant under the PCC Compensation Plan. A Quebec resident is not permitted to make a claim to both Claims Processes.

42. Determination of Residency

42.1 For the purpose of the administration of the Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan pursuant to the *Blais* Judgment and the PCC Claims under the PCC Compensation Plan:

42.1.1 If an Individual does not reside in Canada both on the date of their diagnosis with a PCC Compensable Disease and on the date on which they submit their PCC Claim to the Claims Administrator, then they are not eligible to receive compensation from the PCC Compensation Plan;

42.1.2 If an Individual does not reside in Quebec on the date on which they submit their Tobacco-Victim Claim or Succession Claim to the Quebec Administration Plan, then they are not eligible to receive a Compensation Payment pursuant to the *Blais* Judgment;

42.1.3 In respect of an Individual resident in Canada, their "**Place of Residence**" shall be deemed to be the Province or Territory which issued their health insurance card and/or their driver's licence;

42.1.4 If an Individual's answers to the questions on the Tobacco-Victim Claim Form, Succession Claim Form, or Claim Form for PCC-Claimant, as applicable, establish that, between January 1, 1950 and November 20, 1998, they smoked a minimum of Twelve Pack-Years of cigarettes (equivalent of 87,600 cigarettes) sold by the Canadian Tobacco Companies, then they will be considered to have resided in Canada between January 1, 1950 and November 20, 1998; and

42.1.5 In order to qualify to receive a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment, an Individual's Place of Residence must have been Quebec on the date that they were diagnosed with Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and/or Throat Cancer before March 12, 2012.

43. Quantum of Compensation for *Blais* Class Members

43.1 In accordance with the terms of the Quebec Administration Plan, upon review of the Proofs of Claim by the Claims Administrator, Tobacco-Victims who fulfill the *Blais* Eligibility Criteria may be determined to be eligible to receive a Compensation Payment as set out in the Compensation Grid in **Table 2** below. An Individual who meets all the criteria to receive compensation as a *Blais* Class Member shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to the *Blais* Judgment. No "double recovery" or overlapping recovery will be permitted if a *Blais* Class Member has been diagnosed with more than one compensable disease. The quantum of the payments indicated in subparagraphs 43.1.1 through 43.1.3 and **Table 2** below will vary based upon the actual take-up rate and other factors:

43.1.1 If the *Blais* Class Member was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $24,000 or $30,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members;

43.1.2 If the *Blais* Class Member was diagnosed with Lung Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members; and

43.1.3 If the *Blais* Class Member was diagnosed with Throat Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members.

Table 2

Disease(s) with which *Blais* Class Member was diagnosed	**Quantum of Compensation** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of *Blais* Class Members; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$30,000	$24,000
Lung Cancer	$100,000	$80,000
Throat Cancer	$100,000	$80,000

43.2 The amounts of the compensation payments to *Blais* Class Members shall not exceed the maximum amounts specified in **Table 2** above.

43.3 The amounts payable to *Blais* Class Members pursuant to the *Blais* Judgment are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by *Blais* Class Members.

44. Claims Administrator's Determination of Compensation payable to Quebec Residents who may qualify as both a *Blais* Class Member and a PCC-Claimant

44.1 Depending upon the disease(s) with which they are diagnosed and the timing of the diagnoses, there are four possible cases in which a Quebec resident may meet both the PCC Eligibility Criteria and the *Blais* Eligibility Criteria . The four cases are described in **Table 3** below. However, since the *Blais* Class Members and the PCC-Claimants shall only be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to either the *Blais* Judgment or the PCC Compensation Plan, as applicable, **Table 3** indicates whether the compensation would be paid pursuant to the *Blais* Judgment under the Quebec

Administration Plan or pursuant to the terms of the PCC Compensation Plan. The questions on the Claim Form for PCC-Claimant (Appendix "C") and Claim Form for the Legal Representative of a PCC-Claimant (Appendix "D") will elicit responses from the individual submitting the claim that will enable the Claims Administrator to determine whether the Quebec resident meets either the PCC Eligibility Criteria or the *Blais* Eligibility Criteria:

Table 3

Case	**Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses**	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
1.	Quebec resident was: (a) diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; (b) diagnosed with either Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**
2.	Quebec resident was: (a) diagnosed with Lung Cancer or Throat Cancer before March 12, 2012; (b) diagnosed with Emphysema/COPD	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**

	(GOLD Grade III or IV) between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.		
3.	Quebec resident was: (a) diagnosed with Lung Cancer before March 12, 2012; (b) diagnosed with Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**
4.	Quebec resident was: (a) diagnosed with Throat Cancer before March 12, 2012; (b) diagnosed with Lung Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**

44.2 The amounts of the compensation payments to Quebec residents shall not exceed the maximum amounts specified in **Table 3** above.

44.3 The amounts payable to Quebec residents are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Quebec residents.

SECTION VIII – ROLE OF CCAA PLAN ADMINISTRATORS IN PCC COMPENSATION PLAN

45. Appointment of CCAA Plan Administrators

45.1 The CCAA Court shall be requested to approve the appointment of the three CCAA Plan Administrators in the manner contemplated by the CCAA Plans and other Definitive Documents.

45.2 Subject to the approval of the CCAA Court, the following three firms shall be appointed to serve as the CCAA Plan Administrators until such time as such firms may be replaced with the further approval of the CCAA Court: Ernst & Young Inc.; FTI Consulting Canada Inc.; and Deloitte Restructuring Inc.

45.3 In the CCAA Court's discretion, when the CCAA Court approves the Tobacco Companies' CCAA Plans, and whether at that time or at some future date or as otherwise set out in the CCAA Plans, the CCAA Court may abridge, suspend or otherwise deal with the CCAA proceedings as the CCAA Court may see fit, and Ernst & Young Inc., FTI Consulting Canada Inc. and Deloitte Restructuring Inc. shall be discharged and relieved of any further duties and obligations in regard to their capacities as Monitors, but shall continue without interruption in their capacities as CCAA Plan Administrators until such time as they may be replaced with the approval of the CCAA Court.

46. Advisors to CCAA Plan Administrators

46.1 The CCAA Plan Administrators, in their discretion, may retain any advisors, including legal, financial, investment or other advisors, to advise and assist them to carry out their duties in relation to the administration of the PCC Compensation Plan.

47. Payment for Services provided by CCAA Plan Administrators

47.1 All professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures, and all applicable sales taxes thereon (collectively, "**Costs**"), incurred in respect of the services provided by the CCAA Plan Administrators in relation to the administration of the PCC Compensation Plan, and the services provided by all legal, financial, investment or other advisors with whom the CCAA Plan Administrators in their discretion may consult regarding the administration of the PCC Compensation Plan, shall be paid biweekly directly by the Tobacco Companies, and such amounts shall not be

deducted from the PCC Compensation Plan Amount. All such Costs shall be subject to the approval of the CCAA Court.

48. Investment of PCC Compensation Plan Amount

48.1 In accordance with the terms of the CCAA Plans, the PCC Compensation Plan Amount shall be paid from the Global Settlement Trust Account and deposited into the PCC Trust Account for the benefit of the Pan-Canadian Claimants.

48.2 The CCAA Plan Administrators shall ensure that the amounts from time to time in the PCC Trust Account are invested in accordance with approved investment guidelines pending disbursement to the PCC-Claimants.

48.3 The CCAA Plan Administrators shall provide to the PCC Representative Counsel a monthly report of the receipts and disbursements for the PCC Trust Account.

49. Advancement of Funds to Claims Administrator for Payments to Eligible PCC-Claimants

49.1 From time to time, the Claims Administrator shall submit to the CCAA Plan Administrators a requisition with sufficiently detailed information and supporting data requesting the advancement of a specified sum of money from the PCC Compensation Plan Amount to be used by the Claims Administrator for the purpose of making Individual Payments to Eligible PCC-Claimants.

49.2 Upon receipt of each such requisition and supporting information and data from the Claims Administrator, the CCAA Plan Administrators will verify the calculation of the sum requisitioned by the Claims Administrator. In their discretion, the CCAA Plan Administrators may request further information from the Claims Administrator before they authorize the advancement of an instalment of funds from the PCC Compensation Plan Amount held in the PCC Trust Account to the Claims Administrator to enable it to make Individual Payments to Eligible PCC-Claimants.

50. Reporting by CCAA Plan Administrators

50.1 On an annual basis, and as circumstances warrant at any other times in the CCAA Plan Administrators' discretion or as the CCAA Court directs, the CCAA Plan Administrators shall report to the CCAA Court regarding the progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file PCC Claims, PCC Claims approved, PCC Claims rejected, any delays in

the Claims Process, amounts distributed, fees charged and disbursements made and any other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

SECTION IX – DISTRIBUTION OF INDIVIDUAL PAYMENTS

51. Determination of Quantum of Individual Payments to Eligible PCC-Claimants

51.1 Upon the completion of the processing of the PCC Claims, the CCAA Plan Administrators, in consultation with the Claims Administrator, shall determine the quantum of the Individual Payments which may be made from the amount in the PCC Trust Account based upon several factors, including: the timing of the payment of the total PCC Compensation Plan Amount by the Tobacco Companies; the amount in the PCC Trust Account available for distribution; the numbers of PCC Claims accepted in respect of each of the diagnoses of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV); and the numbers of Eligible PCC-Claimants who started smoking before and on or after January 1, 1976.

52. *Pro rata* Reduction if Aggregate of Individual Payments exceeds PCC Compensation Plan Amount

52.1 If the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account is not sufficient to pay the aggregate of the Individual Payments determined to be payable by the CCAA Plan Administrators, in consultation with the Claims Administrator, then the Individual Payments owing to the PCC-Claimants shall be divided on a *pro rata* basis among the Eligible PCC-Claimants so that the aggregate amount of the Individual Payments otherwise payable to the Eligible PCC-Claimants does not exceed the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account.

53. Payment of Individual Payments to Eligible PCC-Claimants

53.1 Once the CCAA Plan Administrators have finally determined the quanta of the Individual Payments which may be made from the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account, at the direction of the CCAA Plan Administrators, the Claims Administrator shall be responsible for making the Individual Payments to the Eligible PCC-Claimants.

53.2 The Claims Administrator shall make payment of the Individual Payments by either cheque or direct deposit as designated on the Claim Form by the PCC-Claimant or the Claim Form for the Legal Representative of the PCC-Claimant, as applicable.

53.3 Cheques for Individual Payments shall be issued in the name of each Eligible PCC-Claimant or in the name of the estate of the Eligible PCC-Claimant as applicable. Cheques shall not be issued in the name of any heir or beneficiary of the estate of an Eligible PCC-Claimant. Cheques will be mailed to the address of the Eligible PCC-Claimant or the Legal Representative of the Eligible PCC-Claimant, as applicable, that was provided on the Claim Form.

53.4 An Eligible PCC-Claimant or the Legal Representative of the Eligible PCC-Claimant, as applicable, who receives an Individual Payment by cheque shall have 180 days from the date inscribed on the cheque to present it for payment. After 180 days, any amount not deposited shall be returned to the PCC Compensation Plan Amount.

53.5 Individual Payments made by direct deposit shall be deposited into a bank account in the name of the PCC-Claimant or the estate of the PCC-Claimant. The Claims Administrator shall not deposit an Individual Payment into a bank account in the name of any heir or beneficiary of the estate of an Eligible PCC-Claimant.

54. Distribution of any Residual Funds from PCC Compensation Plan Amount

54.1 Three years after the Claims Administrator commenced its review and processing of the PCC-Claims, or at such other time as the CCAA Plan Administrators are of the view that the administration of the PCC-Claims has been substantially completed, to the extent that there remains any Residual Funds in the PCC Compensation Plan, any such Residual Funds shall be allocated to the Provinces and Territories Settlement Amount and apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3 of the CCAA Plan.

55. No Assignment or Direction to Pay

55.1 No amount payable under the PCC Compensation Plan may be assigned, and any such assignment shall be null and void.

55.2 No amount payable under the PCC Compensation Plan may be subject to a direction to pay, and any such direction to pay shall be null and void.

SECTION X – REPORTING OBLIGATIONS OF CLAIMS ADMINISTRATOR

56. Engagement with Administrative Coordinator and reporting to CCAA Plan Administrators and CCAA Court

56.1 The Claims Administrator shall bring to the attention of and work with the Administrative Coordinator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of the PCC Compensation Plan. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who, in their discretion, may bring the matter jointly before the CCAA Court for resolution or directions.

56.2 The Claims Administrator shall keep accurate and complete records to allow for verification, audit or review as required by the CCAA Plan Administrators and, as circumstances warrant, by the CCAA Court which shall hear and determine matters relating to the ongoing supervision of the PCC Compensation Plan.

56.3 ~~Annually~~In accordance with the terms of the Claims Administrator Order, the Claims Administrator shall prepare ~~and submit the budget for the claims administration to the~~

~~Administrative Coordinator who shall forward the budget to the CCAA Plan Administrators for the approval by the CCAA Plan Administrators, who~~the Global Claims Administration Costs Framework. The Claims Administrator shall also prepare the First Annual Global Claims Administration Costs Budget and Subsequent Annual Global Claims Administration Costs Budget which the Claims Administrator shall submit to the ~~budget for final approval by the~~ CCAA Court and the Quebec Superior Court for joint approval.

56.4 The Claims Administrator shall manage and track the budget for the administration of the PCC Compensation Plan.

56.5 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, the Claims Administrator shall report through the Administrative Coordinator to the CCAA Plan Administrators regarding the progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file PCC Claims, PCC Claims approved, PCC Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made.

56.6 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, the Claims Administrator shall provide through the Administrative Coordinator to the CCAA Plan Administrators which, in turn, shall report to the CCAA Court, an accounting of the fees charged, disbursements made and, after the PCC Claims Application Deadline, the distributions made to Eligible PCC-Claimants for approval by the CCAA Court.

56.7 The Claims Administrator shall provide an Exit Report through the Administrative Coordinator to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the PCC Compensation Plan.

56.8 The Administrative Coordinator shall provide to the PCC Representative Counsel copies of the budget, reports, accounting of fees and Exit Report that the Claims Administrator submits through the Administrative Coordinator to the CCAA Plan Administrators pursuant to paragraphs 56.3, 56.5, 56.6 and 56.7 herein.

SECTION XI – CONFIDENTIALITY AND INFORMATION MANAGEMENT

57. Confidentiality

57.1 The Claims Administrator shall develop a privacy policy which shall be posted on the website maintained by the Claims Administrator. The privacy policy shall include a description of how the Claims Administrator will collect Personal Information regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives, and how the Personal Information may be used, shared, stored, safeguarded and destroyed by the Claims Administrator.

57.2 The Claims Administrator shall develop, host, maintain and manage an electronic database of all PCC Claims submitted by PCC-Claimants and maintain the confidentiality of the Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives in the database through security measures which include: the training of staff regarding their privacy obligations; administrative controls to restrict access to Personal Information on a "need to know basis"; and technological security measures such as firewalls, multi-factor authentication, encryption and anti-virus software.

57.3 Any Personal Information and data regarding a PCC-Claimant and/or a PCC-Claimant's Legal Representative that is provided, created or obtained in the course of the claims administration, whether written or oral, shall be kept confidential by the Claims Administrator, the Review Officer, the Administrative Coordinator and the CCAA Plan Administrators and shall not be disclosed, shared or used for any purpose other than the determination of the PCC Claims, without the consent of the PCC-Claimant or the PCC-Claimant's Legal Representative, as applicable, or as required by law.

57.4 The Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives that is collected by the Claims Administrator shall not be used for any research or any other purpose that is not related to the administration of PCC Claims made pursuant to the PCC Compensation Plan.

57.5 The Claims Administrator shall obtain from all its employees, officers, contractors, subcontractors, agents and representatives who are engaged in the administration of PCC

Claims under the PCC Compensation Plan, an executed non-disclosure agreement in a form approved by the CCAA Plan Administrators.

57.6 The Claims Administrator shall store all Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives in a secure location and only permit authorized Individuals who have executed a non-disclosure agreement to have access to the Personal Information.

58. Retention and Destruction of PCC-Claimant Information and Records

58.1 The Claims Administrator shall retain all Personal Information and documentation in its possession provided in connection with the Claim Packages submitted by the PCC-Claimants and the PCC-Claimants' Legal Representatives for ~~two~~three years following the completion of the distribution of the Individual Payments ("**Retention Period**"). The Personal Information and documents provided in respect of a PCC-Claimant, or the fact that a Claim Package has been submitted in respect of a PCC-Claimant, shall not be disclosed by the Claims Administrator to anyone, except with the consent of the PCC-Claimant or the PCC-Claimant's Legal Representative, as applicable, or as required by law.

58.2 Subject to the prior approval of the CCAA Court, the Claims Administrator shall conduct the secure destruction of all electronic Personal Information, including all data and metadata, and all Personal Information in document form in the Claims Administrator's possession that was provided as part of the Claim Packages, with the exception of the Claims Administrator's reports and administrative records, as soon as reasonably practicable after the expiry of the Retention Period, and shall provide certification of such destruction to the CCAA Court.

PART C: GENERAL

SECTION I – GENERAL PROVISIONS APPLICABLE TO PCC COMPENSATION PLAN

59. Effective in Entirety

59.1 None of the terms herein regarding the PCC Compensation Plan shall become effective unless and until all the terms of the PCC Compensation Plan have been finally approved by the CCAA Court. If such CCAA Court approval is not granted, the PCC Compensation Plan will thereupon be terminated, and none of the Tobacco Companies or the PCC-Claimants will be liable for such termination.

60. Termination of PCC Compensation Plan

60.1 The PCC Compensation Plan will continue in full force and effect until all obligations under the PCC Compensation Plan are fulfilled.

61. Governing Law

61.1 The PCC Compensation Plan shall be governed and construed in accordance with the laws of the Province of Ontario and the applicable laws of Canada.

62. Entire Agreement

62.1 The terms and conditions set forth in Part B regarding the PCC Compensation Plan constitute the entire Agreement between the Tobacco Companies and the PCC-Claimants with respect to the PCC Compensation Plan, and cancel and supersede any prior or other understandings and agreements between the Tobacco Companies and the PCC-Claimants. There are no representations, warranties, terms, conditions, undertakings, covenants or collateral agreements, express, implied or statutory between the Tobacco Companies and the PCC-Claimants with respect to the PCC Compensation Plan other than as expressly set forth or referred to in Part B of this document.

63. Benefit of the PCC Compensation Plan

63.1 The terms and conditions set forth in Part B regarding the PCC Compensation Plan shall enure to the benefit of and be binding upon the Tobacco Companies and the PCC-Claimants who are alive and deceased, and their successors, heirs, administrators and estate trustees.

64. Official Languages

64.1 The Tobacco Companies shall pay for the cost to prepare a French translation of this document and all Notices and Forms regarding the PCC Compensation Plan that are attached to this document as Appendices. To the extent that there are any inconsistencies between the English and the French versions of this document, the Notices or the Appendices, the English version shall be authoritative and shall govern and prevail in all respects.

DATED as of the ~~5th~~27th day of ~~December~~August, ~~2024~~2025.

APPENDIX "A"

Note: Appendix "A" is a version of the First Notice that is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

Pan-Canadian Claimants' Compensation Plan

FIRST NOTICE

To all individuals resident in Canada who smoked Twelve Pack-Years of cigarettes sold in Canada by Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. during the period from January 1, 1950 to November 20, 1998, and were diagnosed between March 8, 2015 and March 8, 2019 with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes.

You may be eligible to receive compensation.

A person smoked Twelve Pack-Years of cigarettes if they smoked the equivalent of a minimum of 87,600 cigarettes calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption (for example, 20 cigarettes a day for 12 years; 30 cigarettes a day for 8 years; or 10 cigarettes a day for 24 years).

Please read this Notice carefully.

To learn more about the Pan-Canadian Claimants' Compensation Plan go to [URL for website of Claims Administrator] or contact the Call Centre by telephone at [Call Centre toll-free number] or by email at [Call Centre email address].

The Ontario Superior Court of Justice (Commercial List) ("**Court**") authorized this Notice. It is not a solicitation from a lawyer.

On **[date]**, the Court approved the plans of compromise and arrangement ("**CCAA Plans**") pursuant to the *Companies' Creditors Arrangement Act* ("**CCAA**") of three Canadian Tobacco Companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. ("**Tobacco Companies**"). The CCAA Plans include compensation to be

provided through the establishment of the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") for Canadians ("**Pan-Canadian Claimants**") suffering from certain tobacco-related diseases who meet prescribed criteria.

The CCAA Plans also provide funding to establish the Cy-près Foundation (the "**Foundation**"), a public charitable foundation that will provide indirect benefits to Canadians through the funding of research focused on improving outcomes in Tobacco-related Diseases the purposes and benefits of which are rationally connected to tobacco-related diseases and the varying circumstances of the diverse group of PCCs. The benefits that will be provided through the Foundation are not part of the PCC Compensation Plan. To learn more about the Foundation go to: **[URL for website to be maintained by the Foundation]**

The PCC Compensation Plan approved by the Court is not to be construed as an admission of liability on the part of the Tobacco Companies.

What is the PCC Compensation Plan?

In March, 2019, the Tobacco Companies commenced proceedings in the Court for protection from their creditors under the CCAA. The Tobacco Companies participated in a comprehensive Court-supervised mediation with the Provinces, Territories, Quebec Class Action Plaintiffs and other persons with claims and potential claims against them to negotiate a global settlement of all claims arising from the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of tobacco products, including the historical or ongoing use of or exposure to tobacco products or their emissions and the development of any resulting disease or condition in Canada.

If you are a resident of Canada, regularly smoked cigarettes sold by any of the Tobacco Companies between January 1, 1950 and November 20, 1998, and were diagnosed with lung cancer, throat cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes between March 8, 2015 and March 8, 2019 (inclusive of those dates), you may be eligible to receive compensation from the PCC Compensation Plan.

Who can receive money from the PCC Compensation Plan?

You are a Pan-Canadian Claimant and may be entitled to receive compensation in the form of a monetary payment if you fulfill the following criteria ("**PCC Eligibility Criteria**"):

(a) You were alive on March 8, 2019;

(b) You reside in one of the Provinces or Territories;

(c) Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Tobacco Companies;

(d) Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed with:

(i) Lung Cancer,

(ii) Throat Cancer, or

(iii) Emphysema/COPD (GOLD Grade III or IV); and

(e) On the date of your diagnosis, you resided in one of the Provinces or Territories.

If an individual was alive on March 8, 2019 but is now deceased and resided in a Province or Territory on the date of their death, their estate may be entitled to receive compensation from the PCC Compensation Plan if they meet the PCC Eligibility Criteria.

"**Lung Cancer**" has been defined to mean primary cancer of the lungs.

"**Throat Cancer**" has been defined to mean primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Larynx**" has been defined to mean the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Oropharynx**" has been defined to mean the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Hypopharynx**" has been defined to mean the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Emphysema**" has been defined to mean the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the PCC Compensation Plan, "Emphysema" includes COPD (GOLD Grades III and IV).

"**COPD**" has been defined to mean chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Twelve Pack-Years of cigarettes**" has been defined to mean the minimum amount of the Tobacco Companies' cigarettes that a Pan-Canadian Claimant is required to have smoked

between January 1, 1950 and November 20, 1998. One pack-year is the number of cigarettes smoked daily and is equivalent to 7,300 cigarettes. Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes
or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes
or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes

"**Cigarettes sold by the Tobacco Companies**" has been defined to mean the following brands and sub-brands of cigarettes:

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
Winston	Other Brands [link to document listing sub-brands]		

What compensation may you be eligible to receive from the PCC Compensation Plan?

The PCC Compensation Plan provides financial compensation for Pan-Canadian Claimants who fulfill the PCC Eligibility Criteria. The amount of compensation for which a Pan-Canadian Claimant will be assessed to be eligible will depend upon several factors including the number of individuals in Canada who fulfill the PCC Eligibility Criteria, the number of individuals diagnosed with each of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV), and whether each Pan-Canadian Claimant started smoking the Tobacco Companies' cigarettes before January 1, 1976, or on or after January 1, 1976. **An Eligible PCC-Claimant shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan. The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed and may be less than the maximum amounts specified in the table below**:

Disease(s) with which you were diagnosed	**Maximum Amount of Compensation (CAD)**	
	If you started smoking before January 1, 1976	**If you started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	Up to $18,000	Up to $14,400

Disease(s) with which you were diagnosed	Maximum Amount of Compensation (CAD)	
	If you started smoking before January 1, 1976	**If you started smoking on or after January 1, 1976**
Lung cancer	Up to $60,000	Up to $48,000
Throat cancer	Up to $60,000	Up to $48,000

How do I submit a Claim?

To make a Claim to the PCC Compensation Plan, **by no later than [the PCC Claims Application Deadline which is TBD]** you must submit to the Claims Administrator a **Claim Form** together with one of the following forms of proof of your diagnosis:

(a) a copy of a pathology report which confirms that you were diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates); or

(b) a copy of a report of a spirometry test performed on you between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or

(c) A copy of an extract from your medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or

(d) A completed **Physician Form**; or

(e) A written statement from your Physician, or another physician having access to your medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 (inclusive of those dates) and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

The Claim Form for PCC-Claimant and the Physician Form can be found **here** [link to forms on Claims Administrator's website] on the website for the PCC Compensation Plan.

If you are the Legal Representative for an individual who is currently alive, or is now deceased, and who may fulfill the PCC Eligibility Criteria, you must provide the Claims Administrator with a document proving that you have the right and are authorized to make a Claim on behalf of the individual. You must also submit a Claim Form together with all supporting medical and

other documentation to the Claims Administrator **by no later than [the PCC Claims Application Deadline which is TBD]**.

The Claim Form to be completed by Legal Representatives can be found **here** [link to forms on Claims Administrator's website] on the website for the PCC Compensation Plan.

You may submit your Claim to the Claims Administrator by:

By Registered Mail to: **[Address of Claims Administrator]**

Online at: **[URL for website of Claims Administrator]**

By email to: **[Email address of Claims Administrator]**

By fax to: **[Fax Number of Claims Administrator]**

We recommend that you take a few minutes to review the FAQ section on the website of the Claims Administrator [link to Claims Administrator's website] for further details about the PCC Compensation Plan and the financial compensation that may be available to you. If you have any questions about the PCC Compensation Plan, you may contact the Claims Administrator at: **[insert URL for website of Claims Administrator and Call Centre toll-free number and email address].**

WHAT IS THE DEADLINE FOR SUBMITTING A CLAIM?

The deadline to file your Claim Form together with all supporting medical and other documentation with the Claims Administrator is [**the PCC Claims Application Deadline which is TBD]**.

IF YOU DO NOT FILE YOUR COMPLETE CLAIM ON TIME, YOUR CLAIM WILL NOT BE ALLOWED.

APPENDIX "B"

Pan-Canadian Claimants' Compensation Plan

NOTICE OF REJECTION OF CLAIM

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: _____
Notice of Rejection of Claim

By this Notice, we are advising you that [your/PCC-Claimant's full name] Claim to the Pan-Canadian Claimants' Compensation Plan ("**Compensation Plan**") has been rejected for the following reason(s): [Select the applicable reasons or add additional reasons:

- The Claim Package submitted to the Claims Administrator was incomplete and missing the following forms and/or documents: [Select the applicable form(s) and/or document(s):
    - Claim Form for PCC-Claimant;
    - Claim Form for the Legal Representative of a PCC-Claimant;
    - Document proving that the PCC-Claimant's Legal Representative is authorized to submit a Claim on behalf of the PCC-Claimant;
    - Document proving that the PCC-Claimant is deceased and providing the date of death;
    - Medical record which verifies the PCC-Claimant's diagnosis and date of diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV);]
- The PCC-Claimant's Legal Representative has not established that they are authorized to submit a Claim on behalf of the PCC-Claimant;
- The PCC-Claimant does not reside in Canada [OR, if the PCC-Claimant is deceased, the PCC-Claimant did not reside in Canada on the date of their death];
- The PCC-Claimant was not alive on March 8, 2019;
- Between January 1, 1950 and November 20, 1998, the PCC-Claimant did not smoke a minimum of twelve pack-years of cigarettes sold by Imperial Tobacco Canada

Limited, Imperial Tobacco Company Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp.;

- The amount of the cigarettes which the PCC-Claimant smoked could not be confirmed;
- The PCC-Claimant was not diagnosed with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019;
- The date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) could not be confirmed.

The Claims Administrator has determined that [you/ PCC-Claimant's full name are/is] not eligible to receive a compensation payment from the PCC Compensation Plan.

If you believe that [your/ PCC-Claimant's full name] Claim has been improperly rejected, you may submit your Claim for review by the Review Officer. To do so, **you must fully complete and submit the attached Request for Review form and any supporting documents to the Claims Administrator by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice.** The Claims Administrator will not accept and review your Request for Review unless it has been submitted by this deadline by one of the following methods:

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL TO: [Address of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE AT: [URL for website of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL TO: [Email address for Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX TO: [Fax Number of Claims Administrator].

In accordance with the terms of the PCC Compensation Plan, the decision of the Claims Administrator, and the decision of the Review Officer if you chose to submit a Request for Review, are final and binding without any recourse to any Court, forum or tribunal.

If you have any questions regarding the rejection of your Claim, or the process for submitting a Request for Review, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this _____ day of _____, 20___.

_____

[Name of Claims Administrator]

APPENDIX "C"

Pan-Canadian Claimants' Compensation Plan

CLAIM FORM TO BE COMPLETED BY PCC-CLAIMANT

This Claim Form is required to be completed by any person, referred to in this Claim Form as the "PCC-Claimant", who may be entitled to receive payment of financial compensation from the Pan-Canadian Claimants' Compensation Plan, referred to in this Form as the "PCC Compensation Plan".

To be eligible to receive payment of financial compensation from the PCC Compensation Plan, you must meet all of the following PCC Eligibility Criteria:

1. **You reside in any Province or any Territory;**
2. **You were alive on March 8, 2019;**
3. **Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;**

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

4. **Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed with:**
   - **(a) Primary lung cancer, or**
   - **(b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**
   - **(c) Emphysema/COPD (GOLD Grade III or IV);**

AND

5. **On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in any Province or any Territory.**

If you reside in Quebec and do not meet the above PCC Eligibility Criteria, you may be eligible to receive compensation as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358, if you meet all of the following criteria :

1. **You reside in Quebec;**
2. **Between January 1, 1950 and November 20, 1998, you smoked a minimum of**

twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

3. **Before March 12, 2012, you were diagnosed with:**
   - **(a) Primary lung cancer, or**
   - **(b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**
   - **(c) Emphysema/COPD (GOLD Grade III or IV).**
4. **On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in Quebec.**

AND

5. **The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.**

You are only permitted to make one claim for compensation as either a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether you are eligible to receive compensation as a *Blais* Class member at [link to QCAPs' section of Claims Administrator's website].

You do not need a lawyer to complete this Claim Form.

To make a Claim to the PCC Compensation Plan, you must submit all of the following fully completed documents to the Claims Administrator:

☐ **This Claim Form which you have completed with all requested documents attached. If your Legal Representative is assisting you to submit your claim, they must complete the Claim Form for the Legal Representative of a PCC-Claimant instead of this Claim Form with all requested documents attached. You are required to sign the Statutory Declaration in Section XI of the Claim Form in the presence of a Commissioner of Oaths if you are submitting your Claim on your own. If your Legal Representative is assisting you to submit your Claim, they must complete the Statutory Declaration in Section XII of the Claim Form for the Legal Representative of a PCC-Claimant which they must sign in the presence of a Commissioner of Oaths; and**

☐ **One of the following documents to prove your diagnosis:**

- ☐ **A copy of a pathology report which confirms that you were diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**

- ☐ **A copy of a report of a spirometry test performed on you between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); or**

- ☐ **A copy of an extract from your medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**

- ☐ **A completed Physician Form; or**

- ☐ **A written statement from your Physician, or another physician having access to your medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 (inclusive of those dates) and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.**

Deadline to submit all of your completed Claim Forms and documents: This Claim Form and all requested medical documents supporting your Claim must be submitted to the Claims Administrator as a complete package by no later than [the PCC Claims Application Deadline which is TBD].

The Claims Administrator will not accept and review your Claim to determine whether you are eligible to receive compensation under the PCC Compensation Plan unless ALL of your fully completed Claim Form and ALL requested medical documents have been submitted either online or postmarked by the deadline of [the PCC Claims Application Deadline which is TBD].

For this reason, you should take immediate steps to obtain all of the requested documents as soon as possible in order not to miss the deadline of [the PCC Claims Application Deadline which is TBD].

SUBMIT YOUR CLAIM BY REGISTERED MAIL: All Forms and documents must be postmarked no later than _____, 20____ and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR CLAIM ONLINE: All Forms and documents must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20__.

OR

SUBMIT YOUR CLAIM BY EMAIL: All Forms and documents must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20__.

OR

SUBMIT YOUR CLAIM BY FAX: All Forms and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20___.

Section I: Choice of Claim Form

Are you making a claim on your own behalf?	Yes ☐	Please complete the rest of this Claim Form.
	No ☐	If you are making a claim as the Legal Representative on behalf of a PCC-Claimant or the estate of a PCC-Claimant, please complete the Claim Form for the Legal Representative of a PCC-Claimant.

Section II: Name, Contact Information and Provincial/Territorial Health Insurance Number of PCC-Claimant

Any communications from the Claims Administrator and any cheque for compensation will be made payable to you and sent to you in accordance with the contact information you provide below.

Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	Date: _____ (DD/MM/YYYY)
Provincial/Territorial Health Insurance Number that you use in the Province or Territory in which you currently live:	_____
Between March 8, 2015 and March 8, 2019, did you live in a different Province or Territory?	Yes ☐ Province or Territory in which you lived between March 8, 2015 and March 8, 2019: _____

	Please provide the Provincial/Territorial Health Insurance Number that you used while living in a different Province or Territory between March 8, 2015 to March 8, 2019: _____ No ☐
Street Address of Current Residence:	
Unit/Apartment Number:	
City/Town:	
Province/Territory:	
Postal Code:	
Country:	
Home Phone:	
Work Phone:	
Cell Phone:	
Email Address:	
Preferred Method of Contact:	☐ Telephone ☐ Email ☐ Mail
Preferred Language of Communication:	☐ English ☐ French

Section III: Place of Residence **If you live in Canada, your place of residence is the Province or Territory which issued your health insurance card and/or your driver's licence.**		
1.	Between January 1, 1950 and November 20, 1998, did you reside in Canada? **Note: If you answer "No" to Question 1, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ No ☐
2.	Do you currently reside in Quebec? **Note: If you answer "Yes" to Question 2, please proceed to complete Sections IV, V, VII, VIII, IX, X and XI. Do not complete Section VI (which is for non-Quebec residents) and do not complete Question 3 below.**	Yes ☐ No ☐
3.	Do you currently reside in one of the Provinces other than Quebec, or in one of the Territories in Canada? **Note: If you answer "Yes" to Question 3, please proceed to complete Sections IV, VI, VII, VIII, IX, X and XI. Do**	Yes ☐ Province or Territory of current residence: _____ No ☐ Current country of residence:

	not complete Section V (which is for Quebec residents only). **If you answer "No" to Question 3, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	_____

Section IV: Smoking History

To be eligible to receive compensation under the PCC Compensation Plan, between January 1, 1950 and November 20, 1998, you must have smoked a minimum of twelve pack-years of cigarettes (equivalent to 87,600 cigarettes) sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp.

Based upon your answers to Questions 5, 6 and 7, the Claims Administrator will calculate the number of pack-years of cigarettes that you smoked between January 1, 1950 and November 20, 1998, to determine your eligibility to receive compensation under the PCC Compensation Plan.

4.	When did you start smoking cigarettes?	☐ Before January 1, 1976 ☐ On or after January 1, 1976
5.	Between January 1, 1950 and November 20, 1998, for how many years did you smoke?	_____ years
6.	During the years that you smoked between January 1, 1950 and November 20, 1998, how many cigarettes did you smoke per day? Please indicate the **number of**	I smoked approximately _____ cigarettes per day during the years that I smoked between January 1, 1950 and November 20, 1998.

	cigarettes smoked per day, not the number of packs smoked. If the number of cigarettes you smoked per day varied, please proceed to answer Question 7.	
7.	If the number of cigarettes that you smoked between January 1, 1950 and November 20, 1998 varied, provide a summary of the number of cigarettes that you smoked during that period of time. Please express your summary in terms of the **number of cigarettes smoked**, not the number of packs smoked. [**Note to Draft**: The Claims Administrator will be requested to add an auto calculator to the online Claim Form that would calculate the number of pack-years based on the data provided by the PCC-Claimant. If the auto calculator determines that the PCC-Claimant did not smoke twelve pack-years, then the following Note would appear to the PCC-Claimant: **Note: You did not smoke a minimum of twelve pack-years of cigarettes between January 1, 1950 and November 20, 1998. As a result, you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may**	(a) I smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY) (b) I smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY) (c) I smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY) (d) I smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY)

	not complete and submit this Claim Form to the Claims Administrator.]	
8.	Check all of the brands of cigarettes that you regularly smoked between January 1, 1950 and November 20, 1998. **Note: If you did not smoke any of the brands of cigarettes listed in Question 8 or on the attached list of sub-brands** [link to document listing sub-brands]**, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	☐ Accord ☐ B&H ☐ Belmont ☐ Belvedere ☐ Camel ☐ Cameo ☐ Craven "A" ☐ Craven "M" ☐ du Maurier ☐ Dunhill ☐ Export ☐ LD ☐ Macdonald ☐ Mark Ten ☐ Matinee ☐ Medallion ☐ More ☐ North American Spirit ☐ Number 7 ☐ Peter Jackson

		☐ Players ☐ Rothmans ☐ Vantage ☐ Viscount ☐ Winston ☐ Record any other brands smoked from this list: [link to document listing sub-brands] _____ _____ _____ _____ _____

Section V: Eligibility of Residents of Quebec to receive Compensation

Complete this section only if you live in Quebec. If you live in a Province other than Quebec or in one of the Territories, please proceed to Section VI.

PLEASE READ CAREFULLY:

Depending on the disease with which you have been diagnosed and the date of your diagnosis, as a resident of Quebec you may be eligible to receive compensation either from the PCC Compensation Plan, or as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358.

You are only permitted to make one claim for compensation either as a *Blais* Class Member or as a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes.

Your answers to Questions 9 through 17 will assist you to determine whether you may be able to make a claim as a *Blais* Class Member or as a PCC-Claimant under the PCC Compensation Plan.

To be eligible to receive compensation as a *Blais* Class Member, you must meet all of the following criteria:

1. You reside in Quebec;
2. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp. The Canadian Tobacco Companies sold the brands of cigarettes listed in Question 8 on this Claim Form.

   Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

   10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or
   20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or
   30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

3. Before March 12, 2012, you were diagnosed with:
   (a) Primary lung cancer, or
   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or
   (c) Emphysema/COPD (GOLD Grade III or IV).

AND

4. On the date of your diagnosis, you resided in Quebec.
5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

To be eligible to receive compensation under the PCC Compensation Plan, you must meet all of the following criteria:

1. You reside in any Province or any Territory;
2. You were alive on March 8, 2019;
3. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed with:
   (a) Primary lung cancer, or
   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or
   (c) Emphysema/COPD (GOLD Grade III or IV);

AND

5. On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in any Province or any Territory.

If you have been diagnosed with Emphysema/COPD (GOLD Grade III or IV) and either primary lung cancer or primary throat cancer, and you meet all other criteria to be eligible to receive compensation, you will only receive compensation for the single most serious disease with which you have been diagnosed that will provide you with the highest amount of compensation.

9	Have you, or anyone on your behalf, submitted a claim to receive compensation as a *Blais* Class Member?	Yes ☐ No ☐
10.	Have you, or anyone on your behalf, already received compensation as a *Blais* Class Member? **Note: If you answer "Yes" to Question 10, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ No ☐
11.	Are you the heir of a person who died after November 20, 1998 and satisfied the criteria to be eligible to receive compensation as a *Blais* Class Member? [link to Q&As definition of "heir" on the Claims Administrator's website]. **Note: If you answer "Yes" to Question 11, then you**	Yes ☐ No ☐

	are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator. **You may determine whether you are eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of Claims Administrator's website]**.**	
12.	Were you diagnosed with primary lung cancer before March 12, 2012? [link to FAQs definition of "Primary Lung Cancer"] **<u>Note</u>: If you answer "Yes" to Question 12, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether you are eligible to receive compensation as a *Blais* Class Member**	Yes ☐ Date of diagnosis of lung cancer: _____ (DD/MM/YYYY) No ☐

	at [link to QCAPs' section of Claims Administrator's website]**.**	
13.	Were you diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) before March 12, 2012? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"] **<u>Note</u>: If you answer "Yes" to Question 13, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether you are eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of throat cancer: _____ (DD/MM/YYYY) No ☐
14.	Were you diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012? [link to FAQs definitions of "Emphysema" and "COPD"] **<u>Note</u>: If you answer "Yes" to Question 14, <u>and</u> you were not diagnosed with either primary lung**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or IV): _____ (DD/MM/YYYY) No ☐

	cancer or primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator. **You may determine whether you are eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' Claims Administrator's website]**.**	
15.	Were you diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? **<u>Note</u>: If you answer "Yes" to Question 15, then you may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VI.**	Yes ☐ Date of diagnosis of lung cancer: _____ (DD/MM/YYYY) No ☐
16.	Were you diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March	Yes ☐ Date of diagnosis of throat cancer: _____

	8, 2019? **<u>Note</u>: If you answer "Yes" to Question 16, then you may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VI.**	(DD/MM/YYYY) No ☐
17.	Were you diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? **<u>Note</u>: If you answer "Yes" to Question 17, then you may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VI.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): _____ (DD/MM/YYYY) No ☐

Section VI: Eligibility of Residents of the Provinces other than Quebec and Residents of the Territories to receive Compensation

Complete this section only if you live in a Province other than Quebec, or in one of the Territories. If you live in Quebec, please answer the Questions in Section V above.

PLEASE READ CAREFULLY:

To be eligible to receive compensation under the PCC Compensation Plan, you must meet all of the following criteria:

1. You reside in any Province or any Territory;
2. You were alive on March 8, 2019;
3. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years which you smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed with:
   (a) Primary lung cancer, or
   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or
   (c) Emphysema/COPD (GOLD Grade III or IV);

AND

5. On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD GOLD Grade III or IV you resided in any Province or any Territory.

If you have been diagnosed with Emphysema/COPD (GOLD Grade III or IV) and either primary lung cancer or primary throat cancer, and you meet all other criteria to be eligible to receive compensation, you will only receive compensation for the most serious disease with which you have been diagnosed that will provide you with the highest amount of compensation.

Note: If you answer "No" to all of Questions 18, 19 and 20, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.

18.	Were you diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? [link to FAQs definition of "Primary Lung Cancer"]	Yes ☐ Date of diagnosis of lung cancer: _____ (DD/MM/YYYY)

		No ☐
19.	Were you diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"]	Yes ☐ Date of diagnosis of throat cancer: _____ (DD/MM/YYYY) No ☐
20.	Were you diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Emphysema" and "COPD"]	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): _____ (DD/MM/YYYY) No ☐
21.	Did you reside in Canada on the date on which you were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)? **<u>Note</u>: If you answer "No" to Question 21, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the**	Yes ☐ Province or Territory in which you resided on the date of your diagnosis: _____ No ☐

	Claims Administrator.	
Section VII: Payment Method		
22.	If the Claims Administrator determines that you are eligible to receive compensation from the PCC Compensation Plan, how do you wish to receive payment?	By cheque mailed to the address that I provided in Section II of this Claim Form ☐ **OR** By direct deposit into my bank account ☐ **Please attach a "Void" cheque** and provide the following information regarding the bank account in your name: Financial Institution: _____ Branch Address: _____ City: _____ Province: _____ Postal Code: _____ Name on Account: _____ Branch Number: _____ Financial Institution Number: _____ Account Number: _____
Section VIII: Contact Authorization (complete this section only if you would like the Claims Administrator to communicate with someone else regarding your PCC Claim).		
I authorize the Claims Administrator to speak with _____, my _____, on my behalf. (Name) (Relationship)		
Section IX: Consent to Disclosure and Release of Records		

I understand that in order to process my Claim it will be necessary for my personal information that is in the possession of physicians, health care professionals, hospitals, clinics, or other third parties to be disclosed to the Claims Administrator. I also understand that by signing this Claim Form and submitting it to the Claims Process I am consenting to the disclosure to the Claims Administrator of my personal information by physicians and health care professionals from whom I have received care, to be used and disclosed by the Claims Administrator in accordance with the CCAA Plans.	Yes ☐ No ☐
Section X: Privacy Notice	
I understand and agree that the Claims Administrator may collect, use and disclose my personal information, including personal health information, related to my Claim in accordance with its Privacy Policy found at (link to Privacy Policy on Claims Administrator's website) in order to provide its claims management services on my behalf. The Claims Administrator may share my personal information with any subsequent Court-appointed Claims Administrator, if required, in connection with the processing and administration of my Claim. My personal information may not be used or disclosed for purposes other than those for which it was collected, except with my consent or as required by law.	Yes ☐ No ☐
Section XI: Statutory Declaration	
INSTRUCTIONS TO COMPLETE STATUTORY DECLARATION **You must sign the Statutory Declaration below <u>in the presence of a Commissioner of Oaths</u>, sometimes referred to as a Commissioner for taking Affidavits.** **A Commissioner of Oaths is a person who is authorized to take affidavits or declarations by asking you to swear or affirm that the statements in a document are true. Every lawyer and some paralegals are Commissioners of Oaths. A notary public for the Province or**	

Territory where the Declaration is made has all the powers of a Commissioner of Oaths.

If you need assistance, you may contact the Agent, Epiq, at [insert link to Agent's website] which can arrange for a Commissioner of Oaths to commission your signing of your Statutory Declaration before you submit your Claim to the Claims Administrator.

The Commissioner of Oaths must complete Sections XI and XII, and if applicable, Section XIII.

The interpreter, if any, must complete Sections XIV and XV.

I, _____, make this solemn Declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath.

The information that I have provided on this Claim Form is true and correct and the documents submitted in support of my claim are authentic and have not been modified in any way whatsoever.

Where someone has helped me with this Claim Form, or where an interpreter was used, that person has read to me everything they wrote and included with this Claim Form, if necessary to allow me to understand the content of this completed Claim Form and any attachments to it, and I confirm that this information is true and correct.

I am not making any false or exaggerated Claims to obtain compensation that I am not entitled to receive.

Declared before me

at _____ (Town/City/Municipality)

in _____ (Province/Territory)

this _____ day of _____, 20____

_____
Signature of PCC-Claimant

_____
Signature of Commissioner of Oaths/Notary Public

Commissioner of Oaths/Notary Public: please sign above and complete Section XII below. If applicable, complete Section XIII.	Please place Commissioner of Oath's stamp/Notarial Seal here, if applicable.

Section XII: Commissioner of Oaths/Notary Public Information	
Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	
Section XIII: Certification by Commissioner of Oaths/Notary Public when an Interpreter is used (only complete this Section if it is applicable).	
I certify that this Declaration Form was read or interpreted in my presence to the declarant, the declarant appeared to understand it, and the declarant signed the Declaration or placed their mark on it in my presence. _____ Signature of Commissioner of Oaths/Notary Public _____ Print Name of Commissioner of Oaths/Notary Public	
Section XIV: Interpreter Information (only complete this Section if it is applicable).	
Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	
Section XV: Certification by Interpreter if used (only complete this Section if it is applicable).	
I certify that I correctly interpreted this Claim Form in _____ (specify language) to the declarant, and the declarant appeared to understand it. _____ Signature of Interpreter _____ Print Name of Interpreter _____	

Date Signed

APPENDIX "D"

Pan-Canadian Claimants' Compensation Plan

CLAIM FORM TO BE COMPLETED BY
LEGAL REPRESENTATIVE ON BEHALF OF PCC-CLAIMANT
OR ESTATE OF PCC-CLAIMANT

This Claim Form is required to be completed by the Legal Representative of any person, referred to in this Form as the "PCC-Claimant", or the Legal Representative of the estate of a PCC-Claimant, who may be entitled to receive payment of financial compensation from the Pan-Canadian Claimants' Compensation Plan, referred to in this Form as the "PCC Compensation Plan".

Complete this Claim Form if the PCC-Claimant is either deceased, or alive but not capable of making decisions regarding their financial affairs.

To be eligible to receive payment of financial compensation from the PCC Compensation Plan, the PCC-Claimant or the estate of the PCC-Claimant must meet all of the following PCC Eligibility Criteria:

1. **If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada. If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;**
2. **The PCC-Claimant was alive on March 8, 2019;**
3. **Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;**

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

4. **Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:**
   - **(d) Primary lung cancer, or**
   - **(e) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**
   - **(f) Emphysema/COPD (GOLD Grade III or IV);**

AND

5. **On the date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD GOLD Grade III or IV the PCC-Claimant resided in any Province**

or any Territory.

<u>If</u> the PCC-Claimant <u>is or, if deceased was, a resident of Quebec and does not meet the above PCC Eligibility Criteria,</u> the PCC-Claimant or their estate, as applicable, may be eligible to receive compensation as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358, if they meet all of the following criteria:

1. **They reside or, if deceased resided, in Quebec;**
2. **Between January 1, 1950 and November 20, 1998, they smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.**

   <u>Note</u>: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that they smoked.

3. **Before March 12, 2012, they were diagnosed with:**
   - **(d) Primary lung cancer, or**
   - **(e) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**
   - **(f) Emphysema/COPD (GOLD Grade III or IV).**
4. **On the date of their diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV), they resided in Quebec.**

<u>AND</u>

5. **The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.**

You are only permitted to make <u>one</u> claim for compensation on behalf of <u>either</u> a *Blais* Class Member <u>or</u> a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether the person or estate on whose behalf you are acting is eligible to receive compensation as a *Blais* Class Member at [link to QCAPs' section of Claims Administrator's website].

You do not need a lawyer to complete this Claim Form.

Only a person who has the right and is authorized by one of the documents listed in Section IV to act on behalf of the PCC-Claimant may complete this Claim Form as the PCC-Claimant's Legal Representative. If you do not have one of the documents listed in Section IV, then any Claim Form or other documents which you complete will not be accepted by the Claims Administrator.

To make a Claim to the PCC Compensation Plan, you must submit <u>all</u> of the following fully completed documents to the Claims Administrator:

☐ **This <u>Claim Form</u> which you have completed as the Legal Representative of the**

PCC-Claimant or the estate of the PCC-Claimant with <u>all requested documents attached</u>. If you are the PCC-Claimant and are submitting a claim on your own behalf, you must complete the Claim Form to be completed by the PCC-Claimant instead of this Claim Form <u>with all requested documents attached.</u> You are required to sign the Statutory Declaration in Section XII of the Claim Form in the presence of a Commissioner of Oaths;

☐ **One of the following documents to prove the PCC-Claimant's diagnosis:**

- ☐ **A copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**
- ☐ **A copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); or**
- ☐ **A copy of an extract from the PCC-Claimant's medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**
- ☐ **A completed <u>Physician Form</u>; or**
- ☐ **A written statement from the PCC-Claimant's Physician, or another physician having access to their medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 (inclusive of those dates) and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.**

<u>Deadline to submit all of your completed Claim Forms and documents</u>: This Claim Form and all requested documents supporting the Claim must be submitted to the Claims Administrator <u>as a complete package by no later than</u> [the PCC Claims Application Deadline which is TBD].

The Claims Administrator will not accept and review the Claim to determine whether the PCC-Claimant or, if the PCC-Claimant is deceased, the PCC-Claimant's estate, is eligible to receive compensation under the PCC Compensation Plan unless <u>ALL</u> of the fully completed Claim Form and <u>ALL</u> requested medical and other documents have been submitted either online or postmarked by the deadline of [the PCC Claims Application Deadline which is TBD].

For this reason, you should take immediate steps to obtain all of the requested documents as soon as possible in order not to miss the deadline of [the PCC Claims Application Deadline which is TBD].

SUBMIT YOUR CLAIM BY REGISTERED MAIL: All Forms and documents must be postmarked no later than _____, 20____ and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR CLAIM ONLINE: All Forms must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20____.

OR

SUBMIT YOUR CLAIM BY EMAIL: All Forms and documents must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20__.

OR

SUBMIT YOUR CLAIM BY FAX: All Forms and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20___. ___.

Section I: Choice of Claim Form

Note: **If the PCC-Claimant died before March 8, 2019, neither they nor their estate are eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**

Are you making a claim on behalf of a PCC-Claimant or the estate of a PCC-Claimant as their Legal Representative?	Yes ☐ No ☐	Please complete the rest of this Claim Form. If you are making a claim on your own behalf, please complete the Claim Form for the PCC-Claimant.
Is the PCC-Claimant deceased?	Yes ☐	Date of Death (DD/MM/YYYY):_____ Please **attach at least one** of the following documents (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): ☐ Death Certificate or Certificate of Death ☐ Short Form Death Certificate

	☐ Long Form Death Certificate ☐ Registration of Death or Death Registration ☐ Registration of Death or Death Registration with Cause of Death Information ☐ Medical Certificate of Death issued by an attending doctor or a coroner ☐ Interim Medical Certificate of Death issued by an attending doctor or a coroner ☐ Statement of Death issued by a funeral service provider ☐ Memorandum of Notification of Death issued by the Chief of National Defence Staff ☐ Statement of Verification of Death from the Department of Veterans Affairs No ☐
Was the PCC-Claimant alive on March 8, 2019? **Note: If you answer "No" to this Question, then the estate of the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims**	☐ Yes ☐ No

Administrator.	
If the PCC-Claimant is alive, please explain why you are completing this form as their Legal Representative.	
Section II: Name, Contact Information and Provincial/Territorial Health Insurance Number of PCC-Claimant	
Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	Date:_____ (DD/MM/YYYY)
Provincial/Territorial Health Insurance Number that the PCC-Claimant uses (i) in the Province or Territory in which they currently live or, (ii) if deceased, in the Province or Territory in which they lived at the date of their death:	_____
Between March 8, 2015 and March 8, 2019, did the PCC-Claimant live in a different Province or Territory?	Yes ☐ Province or Territory in which the PCC-Claimant lived between March 8, 2015 and March 8, 2019: _____ Please provide the Provincial/Territorial Health Insurance Number that the PCC-Claimant used while living in a different Province or Territory between March 8, 2015 to March 8, 2019: _____ No ☐
Street Address of Current Residence or, if the PCC-Claimant is deceased, Street Address at Date of	

Death:	
Unit/Apartment Number:	
City/Town:	
Province/Territory	
Postal Code:	
Country:	
Home Phone (If the PCC-Claimant is alive):	
Work Phone (If the PCC-Claimant is alive):	
Cell Phone (If the PCC-Claimant is alive):	
Email Address (If the PCC-Claimant is alive):	

Section III: Name and Contact Information of Legal Representative

Any communications from the Claims Administrator and any cheque for compensation will be **made payable to the PCC-Claimant or the estate of the PCC-Claimant**, as applicable, and sent to you as their Legal Representative in accordance with the contact information you provide below. Any cheque for compensation will not be made payable directly to you as the Legal Representative for the PCC-Claimant or the estate of the PCC-Claimant.

Legal Representative's Full Name (First Name, Middle Name and Last Name):	
Legal Representative's Street Address:	
Legal Representative's Unit/Apartment Number:	
Legal Representative's City/Town:	
Legal Representative's	

Province/Territory	
Legal Representative's Postal Code:	
Legal Representative's Country:	
Legal Representative's Home Phone:	
Legal Representative's Work Phone:	
Legal Representative's Cell Phone:	
Legal Representative's Email address:	
Legal Representative's Preferred Method of Contact:	☐ Telephone ☐ Email ☐ Mail
Preferred Language of Communication:	☐ English ☐ French
Section IV: Proof of Entitlement to act as Legal Representative of a PCC-Claimant or the estate of a PCC-Claimant	
If at the time you complete this Claim Form the **PCC-Claimant is alive** and resides in any Province **other than Quebec** or in any Territory, you **must attach** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant (a certified copy, photocopy or certified	☐ Not applicable ☐ **If the PCC-Claimant has Indian Status and resides on a reserve or on Crown lands**: ☐ Document showing you have been appointed as the PCC-Claimant's Administrator of Property ☐ **If the PCC-Claimant resides in British Columbia**: ☐ Power of Attorney

electronic extract of the document will be accepted by the Claims Administrator): **<u>Note:</u> If you are not able to provide the Claims Administrator with one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	☐ Enduring Power of Attorney ☐ Representation Agreement for financial and legal affairs ☐ Statutory Property Guardianship ☐ Document showing that you have been appointed as the Private Committee of the Estate of the PCC-Claimant ☐ Document showing that the Public Guardian and Trustee has been appointed as the Committee of the Estate of the PCC-Claimant ☐ **If the PCC-Claimant resides in Alberta:** ☐ Enduring Power of Attorney ☐ Document showing that you have been appointed as the trustee for the PCC-Claimant ☐ Supported Decision-making Authorization ☐ Document showing that the Public Guardian and Trustee has been appointed as the trustee for the PCC-Claimant ☐ **If the PCC-Claimant resides in Saskatchewan:** ☐ Property Power of Attorney ☐ Enduring Property Power of Attorney ☐ Springing Property Power of Attorney ☐ Contingent Enduring Property Power of Attorney ☐ Document showing that you have been appointed as the PCC-Claimant's Property Co-decision-maker by the Court ☐ Document showing that you have been appointed as the PCC-Claimant's Temporary Property Guardian by the Court ☐ Document showing that you have been appointed as the PCC-Claimant's Property Guardian by the Court

	☐ **If the PCC-Claimant resides in Manitoba:** ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Springing Power of Attorney ☐ Document showing that you have been appointed as the Private Committee of Property for the PCC-Claimant (Order of Committeeship) ☐ Document showing that you have been appointed as the Private Committee of Property and Personal Care for the PCC-Claimant (Order of Committeeship) ☐ Document showing that the Public Guardian and Trustee has been appointed as the Committee for the PCC-Claimant ☐ **If the PCC-Claimant resides in Ontario**: ☐ Power of Attorney for Property ☐ Continuing Power of Attorney for Property ☐ Document showing that you have been appointed as the PCC-Claimant's Guardian of Property by the Office of the Public Guardian and Trustee ☐ Document showing that you have been appointed as the PCC-Claimant's Guardian of Property by the Court ☐ Document showing that the Public Guardian and Trustee has been appointed as the Committee for the PCC-Claimant ☐ **If the PCC-Claimant resides in New Brunswick:** ☐ Power of Attorney for Property ☐ Enduring Power of Attorney for Property ☐ Enduring Power of Attorney for Property and Personal

	Care ☐ Document showing that you have been appointed as the Committee of the Estate of the PCC-Claimant ☐ **If the PCC-Claimant resides in Nova Scotia:** ☐ Power of Attorney authorizing your management of the PCC-Claimant's estate ☐ Enduring Power of Attorney authorizing your management of the PCC-Claimant's estate ☐ Document showing that you have been appointed as the PCC-Claimant's Guardian by the Court ☐ Document showing that you have been appointed as the PCC-Claimant's Representative by the Court (Representation Order) ☐ **If the PCC-Claimant resides in Prince Edward Island:** ☐ Specific Power of Attorney ☐ General Power of Attorney ☐ Enduring Power of Attorney ☐ Continuing Power of Attorney ☐ Document showing that you have been appointed as the Guardian of the PCC-Claimant ☐ Document showing that you have been appointed as the Committee of the Estate of the PCC-Claimant ☐ **If the PCC-Claimant resides in Newfoundland and Labrador:** ☐ Enduring Power of Attorney ☐ Document showing that Letters of Guardianship of the Estate of the PCC-Claimant have been granted to you by the Court

	☐ **If the PCC-Claimant resides in Yukon:** ☐ Enduring Power of Attorney ☐ Document showing that you have been appointed as the Temporary Guardian or Permanent Guardian for the PCC-Claimant ☐ Guardianship Order appointing the Public Guardian and Trustee as Guardian for the PCC-Claimant ☐ **If the PCC-Claimant resides in Northwest Territories:** ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Springing Power of Attorney ☐ Document showing that you have been appointed as the Guardian of the PCC-Claimant with power over legal or financial matters ☐ Document showing that you have been appointed as the Trustee of the PCC-Claimant ☐ Order of Trusteeship appointing the Public Trustee as Trustee of the PCC-Claimant's Estate ☐ **If the PCC-Claimant resides in Nunavut:** ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Springing Power of Attorney ☐ Order appointing you as Trustee for the PCC-Claimant ☐ Order appointing you as Guardian for the PCC-Claimant with a power over their estate ☐ Order appointing the Public Guardian as Guardian for the PCC-Claimant

If at the time you complete this Claim Form the **PCC-Claimant is deceased** and, at the time of the PCC-Claimant's death, the PCC-Claimant resided in any Province **other than Quebec** or in any Territory at the time of their death, you **must attach** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant's estate (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): **Note: If you are not able to provide the Claims Administrator with one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant's estate is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	☐ Not applicable ☐ **If the PCC-Claimant had Indian Status and resided on a reserve or on Crown lands**: ☐ Notice of Appointment as Estate Administrator ☐ Notice of Appointment as Estate Executor ☐ Document showing Indigenous Services Canada or Crown-Indigenous Relations and Northern Affairs Canada is acting as the Estate Administrator ☐ **If the PCC-Claimant died in British Columbia**: ☐ Representation Grant (Estate Grant) ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Administration (issued by a Court when a person dies without a will) ☐ **If the PCC-Claimant died in Alberta:** ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Double Probate (issued by a Court when a person dies with a will and the personal representative had previously reserved their right to apply later for probate, or when the named alternate personal representative needs to complete the administration) ☐ Grant of Administration or Letters of Administration (issued by a Court when a person dies without a will) ☐ Grant of Administration with Will Annexed or Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate)

	☐ **If the PCC-Claimant died in Saskatchewan:** ☐ Letters Probate or Grant of Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration or Grant of Administration (issued by a Court when a person dies without a will) ☐ Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Manitoba:** ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration (estates over $10,000) ☐ Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ Administration Order (estates under $10,000) ☐ **If the PCC-Claimant died in Ontario**: ☐ Certificate of Appointment of Estate Trustee without a Will ☐ Certificate of Appointment of Estate Trustee with a Will ☐ Small Estate Certificate ☐ Probate Certificate ☐ **If the PCC-Claimant died in New Brunswick:** ☐ Letters of Administration (issued by a Court when a

	person dies without a will) ☐ Letters Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Nova Scotia:** ☐ Grant of Administration (issued by a Court when a person dies without a will) ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Prince Edward Island:** ☐ Letters of Administration (issued by a Court when a person dies without a will) ☐ Letters Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration with the Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Newfoundland and Labrador:** ☐ Grant of Probate (issued by a Court when a person dies

	with a will) ☐ Letters of Administration (issued by a Court when a person dies without a will) ☐ Letters of Administration, CTA (cum testamento annexo) (With Will Annexed) - issued where there is a will but there is no executor named, or when the executor is unable or unwilling to apply for the grant ☐ Letters of Administration, DBN (De Bonis Non) - issued where an administrator of an estate dies or becomes incapable of continuing with his or her duties after a grant is made, but prior to the completion of the administration ☐ Letters of Administration CTA DBN - issued where there is a will but the executor or administrator CTA dies or becomes incapacitated and therefore is unable to continue with his or her duties after a grant is made, but prior to the completion of the administration (and there is no other person to step into that position according to the terms of any will) ☐ **If the PCC-Claimant died in Yukon:** ☐ Grant of Probate or Letters of Probate (issued by a Court when a person dies with a will) ☐ Letter of Administration (issued by a Court when a person dies without a will) ☐ Grant of Administration with Will Annexed or Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Northwest Territories:** ☐ Declaration of Small Estate (issued by a Court if the net value of the estate of the deceased reasonably appears to be less than $35,000) ☐ Grant of Probate (issued by a Court when a person dies

	with a will) ☐ Grant of Administration (issued by a Court when a person dies without a will) ☐ Grant of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ Grant of Double Probate (issued by a Court when a person dies with a will and the personal representative had previously reserved their right to apply later for probate, or when the named alternate personal representative needs to complete the administration) ☐ **If the PCC-Claimant died in Nunavut:** ☐ Certificate of Appointment of Estate Trustee with a Will (issued by a Court when a person dies with a will) ☐ Letters of Administration (issued by a Court when a person dies without a will)
If at the time you complete this Claim Form the **PCC-Claimant is alive** and **resides in Quebec**, you **must attach** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): **Note: If you are not able to provide the Claims Administrator with**	☐ Power of Attorney ☐ Mandate in case of incapacity ☐ Tutorship to persons of full age ☐ Curatorship to persons of full age ☐ Detailed Mandate ☐ Not applicable

one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.	
If at the time you complete this Claim Form the **<u>PCC-Claimant is deceased</u>** and, at the time of the PCC-Claimant's death, they **<u>resided in Quebec</u>**, you **<u>must attach</u>** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant's estate (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): **<u>Note:</u> If you are not able to provide the Claims Administrator with one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant's estate is <u>terminated</u> at this point, and**	☐ The deceased PCC-Claimant **<u>had a written will</u>** and I have attached copies of the following documents: ☐ The PCC-Claimant's Death Certificate; ☐ A will search from the Chambre des notaires on the deceased PCC-Claimant; ☐ A will search from the Bar of Quebec on the deceased PCC-Claimant; and ☐ One of the following documents: ☐ A copy of the notarial will of the deceased PCC-Claimant, appointing me as the executor/liquidator of the deceased PCC-Claimant's estate; ☐ A copy of the judgment probating the will of the deceased PCC-Claimant, confirming my appointment as the executor/liquidator of the deceased PCC-Claimant's estate; or ☐ Any other official document confirming my status as the executor/liquidator of the deceased PCC-Claimant's estate. ☐ The deceased PCC-Claimant **<u>did not have a written will</u>** and I have attached copies of the following documents

you may not complete and submit this Claim Form to the Claims Administrator.	☐ The PCC-Claimant's Death Certificate; ☐ A will search from the Chambre des notaires on the deceased PCC-Claimant; ☐ A will search from the Bar of Quebec on the deceased PCC-Claimant; or ☐ Any document proving my status to make a claim for compensation in respect of the deceased PCC-Claimant. ☐ Not applicable
What is/was your relationship to the PCC-Claimant?	
How long have you known, or if the PCC-Claimant is deceased how long did you know the PCC-Claimant?	

Section V: PCC-Claimant's Place of Residence

If the PCC-Claimant lives in Canada, their place of residence is the Province or Territory which issued their health insurance card and/or their driver's licence.

1.	Between January 1, 1950 and November 20, 1998, did the PCC-Claimant reside in Canada? **Note: If you answer "No" to Question 1, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ No ☐
2.	Does the PCC-Claimant currently reside in Quebec? **Note: If you answer "Yes" to Question 2, please proceed to complete Sections VI, VII, IX, X, XI and XII. Do not complete Section VIII (which is the form for non-Quebec residents) and do not**	Yes ☐ No ☐

	complete Question 3 below.	
3.	Does the PCC-Claimant currently reside in one of the Provinces other than Quebec, or in one of the Territories in Canada? **Note:** **If you answer "Yes" to Question 3, please proceed to complete Sections VI, VIII, IX, X, XI and XII. Do not complete Section VII (which is for Quebec residents only).** **If you answer "No" to Question 3, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ Province or Territory of current residence: _____ No ☐ Current country of residence: _____

Section VI: Smoking History

To be eligible to receive compensation under the PCC Compensation Plan, between January 1, 1950 and November 20, 1998, the PCC-Claimant must have smoked a minimum of twelve pack-years of cigarettes (equivalent to 87,600 cigarettes) sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp.

Based upon your answers to Questions 5, 6 and 7, the Claims Administrator will calculate the number of pack-years of cigarettes that the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, to determine the PCC-Claimant's eligibility to receive compensation under the PCC Compensation Plan.

4.	When did the PCC-Claimant start smoking cigarettes?	☐ Before January 1, 1976 ☐ On or after January 1, 1976
5.	Between January 1, 1950 and November 20, 1998, for how many years did the PCC-Claimant smoke?	_____ years
6.	During the years that the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, how many cigarettes did the PCC-Claimant smoke	The PCC-Claimant smoked approximately _____ cigarettes per day between January 1,

	per day? Please indicate the **number of cigarettes smoked** per day, not the number of packs smoked. If the number of cigarettes the PCC-Claimant smoked per day varied, please proceed to answer Question 7.	1950 and November 20, 1998.
7.	If the number of cigarettes that the PCC-Claimant smoked between January 1, 1950 and November 20, 1998 varied, provide a summary of the number of cigarettes that the PCC-Claimant smoked during that period of time. Please express your summary in terms of the **number of cigarettes smoked**, not the number of packs smoked. [**Note to Draft**: The Claims Administrator will be requested to add an auto calculator to the online Claim Form that would calculate the number of pack-years based on the data provided by the PCC-Claimant. If the auto calculator determines that the PCC-Claimant did not smoke twelve pack-years, then the following Note would appear to the PCC-Claimant's Legal Representative: **Note: The PCC-Claimant did not smoke a minimum of twelve pack-years of cigarettes between January 1, 1950 and November 20, 1998. As a result, the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**]	(a) The PCC-Claimant smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY) (b) The PCC-Claimant smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY) (c) The PCC-Claimant smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY) (d) The PCC-Claimant smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY)
8.	Check all of the brands of cigarettes that the PCC-Claimant regularly smoked between January 1, 1950 and November 20, 1998. **Note: If the PCC-Claimant did not smoke any**	☐ Accord ☐ B&H

	of the brands of cigarettes listed in Question 8 or on the attached list of sub-brands [link to document listing sub-brands]**, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	☐ Belmont ☐ Belvedere ☐ Camel ☐ Cameo ☐ Craven "A" ☐ Craven "M" ☐ du Maurier ☐ Dunhill ☐ Export ☐ LD ☐ Macdonald ☐ Mark Ten ☐ Matinee ☐ Medallion ☐ More ☐ North American Spirit ☐ Number 7 ☐ Peter Jackson ☐ Players ☐ Rothmans ☐ Vantage ☐ Viscount

		☐ Winston ☐ Record any other brands smoked from this list: [link to document listing sub-brands] _____ _____ _____ _____ _____

Section VII: Eligibility of Residents of Quebec to receive Compensation

Complete this section only if the PCC-Claimant lives in Quebec, or if deceased, lived in Quebec at the time of their death. If the PCC-Claimant lives, or if deceased lived, in a Province other than Quebec or in one of the Territories, please proceed to Section VIII.

PLEASE READ CAREFULLY:

Depending on the disease with which the PCC-Claimant has been diagnosed and the date of the PCC-Claimant's diagnosis, as a resident of Quebec the PCC-Claimant may be eligible to receive compensation either from the PCC Compensation Plan, or as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358.

You are only permitted to make one claim for compensation on behalf of the PCC-Claimant either as a *Blais* Class Member or as a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes.

Your answers to Questions 9 through 17 will assist you to determine whether you may be able to make a claim as the Legal Representative on behalf of a person who is a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan.

To be eligible to receive compensation as a *Blais* Class Member, the PCC-Claimant must meet all of the following criteria:

1. The PCC-Claimant resides in Quebec or, if deceased, resided in Quebec at the time of their death;
2. Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies which are: Imperial

Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp. The Canadian Tobacco Companies sold the brands of cigarettes listed in Question 8 on this Claim Form.

Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

3. Before March 12, 2012, the PCC-Claimant was diagnosed with:
   (a) Primary lung cancer, or
   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or
   (c) Emphysema/COPD (GOLD Grade III or IV).
4. On the date of their diagnosis, the PCC-Claimants resided in Quebec.

AND

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant or the estate of the PCC-Claimant must meet all of the following PCC Eligibility Criteria:

1. If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada. If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;
2. The PCC-Claimant was alive on March 8, 2019;
3. Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:
   (a) Primary lung cancer, or
   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or
   (c) Emphysema/COPD (GOLD Grade III or IV);

AND

5.	On the date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) the PCC-Claimant resided in any Province or any Territory. **If the PCC-Claimant has been diagnosed with Emphysema/COPD (GOLD Grade III or IV) <u>and</u> either primary lung cancer or primary throat cancer, and the PCC-Claimant meets all other criteria to be eligible to receive compensation, the PCC-Claimant, or their estate, will only receive compensation for the most serious disease with which the PCC-Claimant has been diagnosed that will provide the highest amount of compensation.**	
9.	Has the PCC-Claimant, you or anyone else as their Legal Representative, submitted a claim to receive compensation as a *Blais* Class Member?	Yes ☐ No ☐
10.	Have you or anyone else already received compensation on behalf of the PCC-Claimant as a *Blais* Class Member? **<u>Note</u>: If you answer "Yes" to Question 10, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ No ☐
11.	Is the PCC-Claimant the heir of a person who died after November 20, 1998 and satisfied the criteria to be eligible to receive compensation as a *Blais* Class Member? [link to Q&As definition of "heir" on the Claims Administrator's website]. **<u>Note</u>: If you answer "Yes" to Question 11, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether the PCC-Claimant is eligible to receive**	Yes ☐ No ☐

	compensation as a *Blais* Class Member at [link to QCAPs' section of the Claims Administrator's website]**.**	
12.	Was the PCC-Claimant diagnosed with primary lung cancer before March 12, 2012? [link to FAQs definition of "Primary Lung Cancer"] **Note: If you answer "Yes" to Question 12, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether the PCC-Claimant is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of lung cancer: _____ (DD/MM/YYYY) No ☐
13.	Was the PCC-Claimant diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) before March 12, 2012? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"] **Note: If you answer "Yes" to Question 13, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether the PCC-Claimant is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of throat cancer: _____ (DD/MM/YYYY) No ☐

14.	Was the PCC-Claimant diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012? [link to FAQs definitions of "Emphysema" and "COPD"] **Note: If you answer "Yes" to Question 14, and the PCC-Claimant was not diagnosed with either primary lung cancer or primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether the PCC-Claimant or their estate is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or IV): _____ (DD/MM/YYYY) No ☐
15.	Was the PCC-Claimant diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? **Note: If you answer "Yes" to Question 15, then the PCC-Claimant may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VIII.**	Yes ☐ Date of diagnosis of lung cancer: _____ (DD/MM/YYYY) No ☐
16.	Was the PCC-Claimant diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? **Note: If you answer "Yes" to Question 16, then the PCC-Claimant may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to**	Yes ☐ Date of diagnosis of throat cancer: _____ (DD/MM/YYYY) No ☐

	Section VIII.	
17.	Was the PCC-Claimant diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? **<u>Note</u>: If you answer "Yes" to Question 17, then the PCC-Claimant may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VIII.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): _____ (DD/MM/YYYY) No ☐

Section VIII: Eligibility of Residents of the Provinces other than Quebec and Residents of the Territories to receive Compensation

<u>Complete this section only if the PCC-Claimant lives, or if deceased lived, in a Province other than Quebec, or in one of the Territories. If the PCC-Claimant lives, or if deceased lived, in Quebec, please answer the Questions in Section VII above</u>.

PLEASE READ CAREFULLY:

To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant must meet <u>all</u> of the following criteria:

1. If the PCC-Claimant is alive, they must reside in a Province or a Territory in Canada. If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;
2. The PCC-Claimant was alive on March 8, 2019;
3. Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

   <u>Note</u>: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years which the PCC-Claimant smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:
   (a) Primary lung cancer, or
   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or
   (c) Emphysema/COPD (GOLD Grade III or IV);

<u>AND</u>

5. On the date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD GOLD Grade III or IV the PCC-Claimant resided in any Province or any

	Territory. **If the PCC-Claimant has been diagnosed with Emphysema/COPD (GOLD Grade III or IV) <u>and</u> either primary lung cancer or primary throat cancer, and the PCC-Claimant meets all other criteria to be eligible to receive compensation, the PCC-Claimant, or their estate, will only receive compensation for the most serious disease with which the PCC-Claimant has been diagnosed that will provide the highest amount of compensation.** **<u>Note</u>: <u>If you answer "No" to all of Questions 18, 19 and 20</u>, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	
18.	Was the PCC-Claimant diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? [link to FAQs definition of "Primary Lung Cancer"]	Yes ☐ Date of diagnosis of lung cancer: _____ (DD/MM/YYYY) No ☐
19.	Was the PCC-Claimant diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"]	Yes ☐ Date of diagnosis of throat cancer: _____ (DD/MM/YYYY) No ☐
20.	Was the PCC-Claimant diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Emphysema" and "COPD"]	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): _____ (DD/MM/YYYY) No ☐
21.	Did the PCC-Claimant reside in Canada on the date on which they were diagnosed with primary lung	Yes ☐

	cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)? **<u>Note</u>: If you answer "No" to Question 21, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Province or Territory in which the PCC-Claimant resided on the date of their diagnosis: _____ No ☐
Section IX: Payment Method		
22	If the Claims Administrator determines that the PCC-Claimant is eligible to receive compensation from the PCC Compensation Plan, how do you wish PCC-Claimant to receive payment?	By cheque payable to the PCC-Claimant mailed to the address that I provided in Section III of this Claim Form ☐ **<u>OR</u>** By direct deposit into a bank account in the name of the PCC-Claimant ☐ **<u>Please attach a "Void" cheque</u>** and provide the following information regarding the bank account in the name of the PCC-Claimant: Financial Institution: _____ Branch Address: _____ City: _____ Province: _____ Postal Code: _____ Name on Account: _____ Branch Number: _____ Financial Institution

		Number: _____ Account Number: _____
23.	If the Claims Administrator determines that the estate of the PCC-Claimant is eligible to receive compensation from the PCC Compensation Plan, how do you wish the estate of the PCC-Claimant to receive payment?	By cheque payable to the estate of the PCC-Claimant mailed to the address that I provided in Section III of this Claim Form ☐ **OR** By direct deposit into a bank account in the name of the PCC-Claimant's estate ☐ **Please attach a "Void" cheque** and provide the following information regarding the bank account in the name of the PCC-Claimant's estate: Financial Institution: _____ Branch Address: _____ City: _____ Province: _____ Postal Code: _____ Name on Account: _____ Branch Number: _____ Financial Institution Number: _____ Account Number: _____
Section X: Consent to Disclosure and Release of Records		
I understand that in order to process this claim it will be necessary for the personal information of the PCC-Claimant that is in the possession of physicians, health care professionals, hospitals, clinics, or other third parties to be disclosed to the Claims Administrator. I also understand that by signing this Claim Form and submitting it to the Claims Process I am consenting to the disclosure to the Claims		Yes ☐ No ☐

Administrator of the personal information of the PCC-Claimant by physicians and health care professionals from whom the PCC-Claimant received care, to be used and disclosed by the Claims Administrator in accordance with the CCAA Plans.	
Section XI: Privacy Notice	
I understand and agree that the Claims Administrator may collect, use and disclose the personal information of the PCC-Claimant, including personal health information, related to their Claim in accordance with its Privacy Policy found at (link to Privacy Policy on Claims Administrator's website) in order to provide its claims management services on their behalf. The Claims Administrator may share the personal information of the PCC-Claimant with any subsequent Court-appointed Claims Administrator, if required, in connection with the processing and administration of their Claim. Their personal information may not be used or disclosed for purposes other than those for which it was collected, except with my consent or as required by law.	Yes ☐ No ☐
Section XII: Statutory Declaration	
INSTRUCTIONS TO COMPLETE STATUTORY DECLARATION **You must sign the Statutory Declaration below <u>in the presence of a Commissioner of Oaths</u>, sometimes referred to as a Commissioner for taking Affidavits.** **A Commissioner of Oaths is a person who is authorized to take affidavits or declarations by asking you to swear or affirm that the statements in a document are true. Every lawyer and some paralegals are Commissioners of Oaths. A notary public for the Province or Territory where the Declaration is made has all the powers of a Commissioner of Oaths.** **If you need assistance, you may contact the Agent, Epiq, at [insert link to Agent's website] which can arrange for a Commissioner of Oaths to commission your signing of your Statutory Declaration before you submit your Claim to the Claims Administrator.** **The Commissioner of Oaths must complete Sections XII and XIII, and if applicable, Section XIV.** **The interpreter, if any, must complete Sections XV and XVI.**	
I, _____, make this solemn Declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath. The information that I have provided on this Claim Form is true and correct and the documents	

submitted in support of the claim are authentic and have not been modified in any way whatsoever.

Where someone has helped me with this Claim Form, or where an interpreter was used, that person has read to me everything they wrote and included with this Claim Form, if necessary to allow me to understand the content of this completed Claim Form and any attachments to it, and I confirm that this information is true and correct.

I am not making any false or exaggerated Claims to obtain compensation that the PCC-Claimant or the estate of the PCC-Claimant, as applicable, is not entitled to receive.

Declared before me

at _____ (Town/City/Municipality)

in _____ (Province/Territory)

this _____ day of _____, 20____

_____
Signature of Legal Representative of PCC-Claimant or estate of PCC-Claimant

_____
Signature of Commissioner of Oaths/Notary Public

Commissioner of Oaths/Notary Public: please sign above and complete Section XIII below. If applicable, complete Section XIV.	Please place Commissioner of Oath's stamp/Notarial Seal here, if applicable.

Section XIII: Commissioner of Oaths/Notary Public Information

Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	

Section XIV: Certification by Commissioner of Oaths/Notary Public when an Interpreter is

used (only complete this Section if it is applicable).	
I certify that this Declaration Form was read or interpreted in my presence to the declarant, the declarant appeared to understand it, and the declarant signed the Declaration or placed their mark on it in my presence. _____ Signature of Commissioner of Oaths/Notary Public _____ Print Name of Commissioner of Oaths/Notary Public	
Section XV: Interpreter Information (only complete this Section if it is applicable).	
Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	
Section XVI: Certification by Interpreter if used (only complete this Section if it is applicable).	
I certify that I correctly interpreted this Claim Form in _____ (specify language) to the declarant, and the declarant appeared to understand it. _____ Signature of Interpreter _____ Print Name of Interpreter _____ Date Signed	

APPENDIX "E"

Pan-Canadian Claimants' Compensation Plan

PHYSICIAN FORM

If the PCC-Claimant or their Legal Representative is unable to provide:

(i) **A copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates), or**

(ii) **A copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value, as proof of the first diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates),**

then this Physician Form may be used to assist the PCC-Claimant to prove that they were diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) during the PCC Claims Period from March 8, 2015 to March 8, 2019 (inclusive of those dates).

Deadline To Submit this Form: This Physician Form and all requested medical documents must be submitted to the Claims Administrator of the Pan-Canadian Claimants' Compensation Plan, referred to in this Form as the "PCC Compensation Plan", as a complete package by no later than [the PCC Claims Application Deadline which is TBD].

SUBMIT THIS FORM BY REGISTERED MAIL: This Physician Form and all requested medical documents must be postmarked no later than _____, 20____ and mailed to: [Address of Claims Administrator].

OR

SUBMIT THIS FORM ONLINE: This Physician Form and documents must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20____.

OR

SUBMIT THIS FORM BY EMAIL: This Physician Form must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20___.

OR

SUBMIT THIS FORM BY FAX: This Physician Form and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20___.

Section I: Information regarding PCC-Claimant

The "PCC-Claimant" is the person who may be entitled to receive payment of financial compensation from the PCC Compensation Plan. If the PCC-Claimant is deceased, their estate may be entitled to receive payment of financial compensation from the PCC Compensation Plan.

Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	Date:_____ (DD/MM/YYYY)
Provincial/Territorial Health Insurance Number:	

Section II: Name and Contact Information of Physician

Full Name:	
Address:	
Business Phone:	
Preferred Language of Correspondence	☐ English ☐ French

Section III: Disease Diagnosis

Please complete this section even if the PCC-Claimant is deceased.

Please <u>attach the requested medical documentation to verify the diagnosis.</u> The request for documentation to confirm the diagnosis is a request for existing clinical records only. It is not a request for you or other physicians to prepare a report at this time.

1.	Has the PCC-Claimant been diagnosed with primary Lung Cancer, Throat Cancer (primary squamous cell	☐ Lung Cancer

	carcinoma of the larynx, oropharynx, or hypopharynx), or Emphysema/COPD (GOLD Grade III or IV)? Check all that apply.	☐ Throat Cancer (primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx) ☐ Emphysema/COPD (GOLD Grade III or IV)
2.	On what date was the PCC-Claimant first diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)? (If the PCC-Claimant was diagnosed with multiple diseases, please add the date of diagnosis for each disease).	Disease: _____ Date of Diagnosis: _____ (DD/MM/YYYY) Disease: _____ Date of Diagnosis: _____ (DD/MM/YYYY) Disease: _____ Date of Diagnosis: _____ (DD/MM/YYYY)
3.	Please attach **at least one** of the following records that verify the above-referenced diagnosis and date of diagnosis:	☐ Pathology Report ☐ Operative Report ☐ Biopsy Report ☐ MRI Report ☐ CT Scan Report ☐ PET Scan Report ☐ X-ray Report

		☐ Sputum Cytology Report ☐ Spirometry Report ☐ Extract from medical chart ☐ Any other medical evidence or documentation that establishes the diagnosis and date of diagnosis (list the records attached): _____ _____

Section IV: Smoking History

Please answer Question 4 based upon information available in the clinical notes and records available to you. Question 4 is not a request that you seek information from the PCC-Claimant. The PCC-Claimant is required to respond to questions regarding their smoking history on a separate Claim Form which they will submit to the Claims Administrator.

4.	To the best of your knowledge, information and belief, does, or if the PCC-Claimant is deceased did, the PCC-Claimant smoke cigarettes?	☐ Yes ☐ No ☐ Do not know

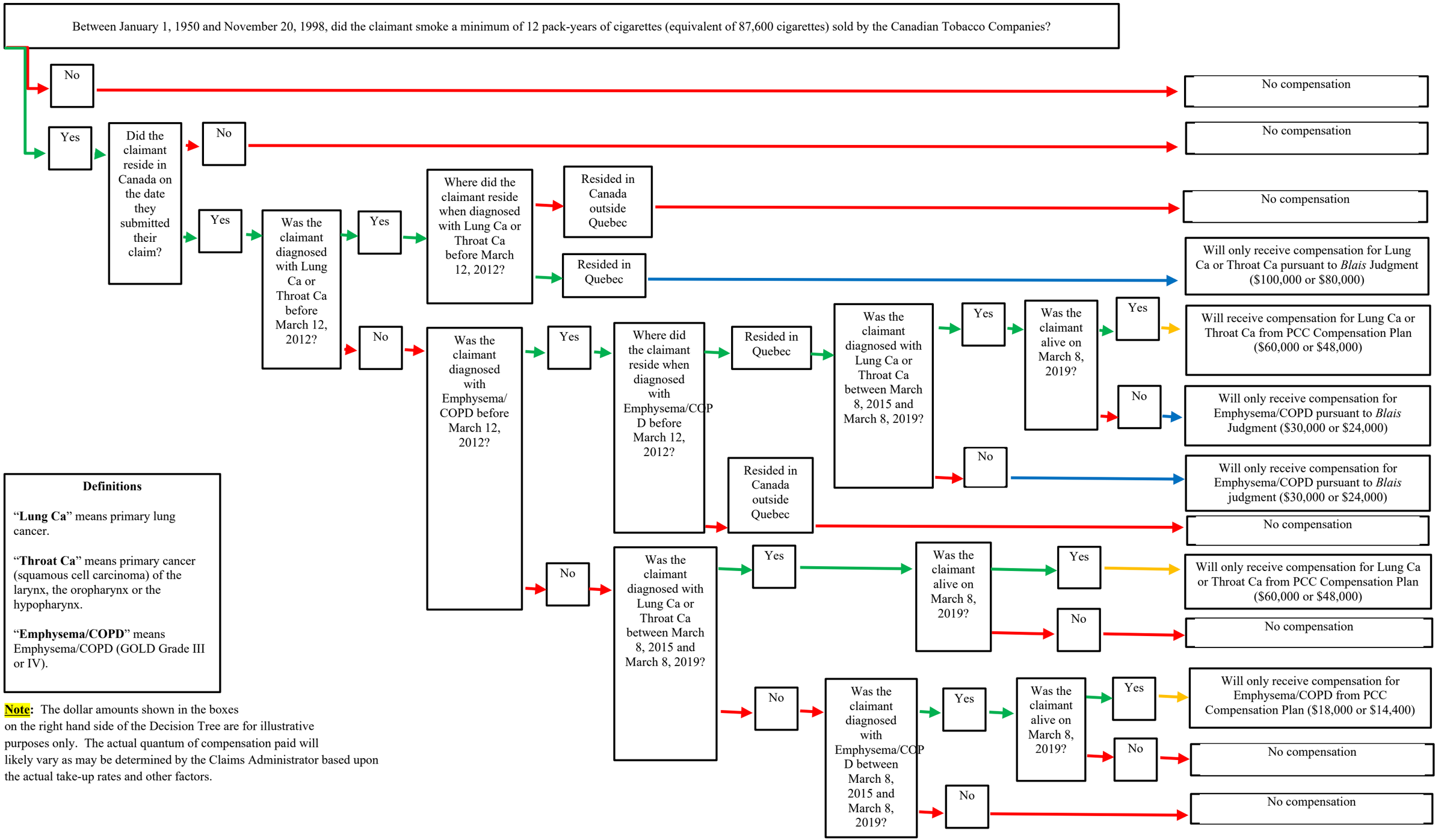
Section V: Certification by Physician

I certify that the information provided on this Physician Form is true and correct to the best of knowledge, information and belief.

_____ _____

Date signed Signature of Physician

APPENDIX "F": Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan



Definitions

"**Lung Ca**" means primary lung cancer.

"**Throat Ca**" means primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Emphysema/COPD**" means Emphysema/COPD (GOLD Grade III or IV).

Note: The dollar amounts shown in the boxes on the right hand side of the Decision Tree are for illustrative purposes only. The actual quantum of compensation paid will likely vary as may be determined by the Claims Administrator based upon the actual take-up rates and other factors.

APPENDIX "G"

Pan-Canadian Claimants' Compensation Plan

ACKNOWLEDGEMENT OF RECEIPT OF CLAIM PACKAGE

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: _____
Acknowledgement of Receipt of Pan-Canadian Claimant Claim Package

This Acknowledgement of Receipt of Claim is your record that [Name of Claims Administrator], the Claims Administrator for the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**"), has received your Claim Package consisting of your Claim Form, the documents which verify the PCC-Claimant's diagnosis and date of diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV), and any additional documents that you or your Physician, if applicable, submitted supporting your Claim.

You have been assigned the following Claim Number: [Insert Claim Number]

We will review your Claim Package as quickly as possible to determine whether you are eligible to receive a compensation payment from the PCC Compensation Plan.

We will notify you in writing once a decision has been made regarding your Claim.

In the interim, if you have any questions regarding your Claim or the Claims Process, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this _____ day of _____, 20___.

_____

[Name of Claims Administrator]

APPENDIX "H"

Pan-Canadian Claimants' Compensation Plan

CLAIMS ADMINISTRATOR'S CHECKLIST TO DETERMINE WHETHER A PCC-CLAIMANT MEETS THE PCC ELIGIBILITY CRITERIA

The purpose of this Checklist is to identify certain of the material facts which are determinative of whether a PCC-Claimant meets the PCC Eligibility Criteria to qualify to receive a compensation payment from the Pan-Canadian Claimants' Compensation Plan.

It is important that this Checklist be accurately completed to the fullest extent possible based upon the information provided by the PCC-Claimant or the PCC-Claimant's Legal Representative in the Claim Form and all supporting medical and other documents submitted to the Claims Administrator.

Claim Number: _____

Name of PCC-Claimant: _____

Name of PCC-Claimant's Legal Representative: _____

A. PCC ELIGIBILITY CRITERIA

1. Who submitted the Claim?

   ☐ PCC-Claimant

   ☐ Legal Representative of the PCC-Claimant

2. If the Claim has been submitted by a Legal Representative for a PCC-Claimant, has the Legal Representative submitted a document establishing that they are authorized to make a claim on behalf of the PCC-Claimant?

   ☐ Yes

   Document submitted to prove legal authority: _____

   ☐ No

   If the answer to Question 2 is "No", then contact Legal Representative to request submission of document establishing their authority by PCC Claims Application Deadline.

3. Was the PCC-Claimant alive on March 8, 2019?

   ☐ Yes

   ☐ No

   If the answer to Question 3 is "No", then issue a Notice of Rejection of Claim.

4. If the PCC-Claimant is currently deceased, did the PCC-Claimant die:

   ☐ Before March 8, 2019?

   ☐ On or after March 8, 2019?

   Date of Death (DD/MM/YYYY): _____

   If the answer to Question 4 is "Before March 8, 2019", then issue a Notice of Rejection of Claim.

5. If the PCC-Claimant is currently deceased, has the Legal Representative submitted a document establishing the PCC-Claimant's date of death?

   ☐ Yes

   Document submitted to prove date of death:

   ☐ Death Certificate or Certificate of Death

- ☐ Short Form Death Certificate
- ☐ Long Form Death Certificate
- ☐ Registration of Death or Death Registration
- ☐ Registration of Death or Death Registration with Cause of Death Information
- ☐ Medical Certificate of Death issued by an attending doctor or a coroner
- ☐ Interim Medical Certificate of Death issued by an attending doctor or a coroner
- ☐ Statement of Death issued by a funeral service provider
- ☐ Memorandum of Notification of Death issued by the Chief of National Defence Staff
- ☐ Statement of Verification of Death from the Department of Veterans Affairs

☐ No

If the answer to Question 5 is "No", then contact Legal Representative to request submission of document proving that the PCC-Claimant is deceased by PCC Claims Application Deadline.

6. Did the PCC-Claimant reside in Canada on the date they submitted their Claim Package to the Claims Administrator?

☐ Yes
☐ No

If the answer to Question 6 is "No", then issue a Notice of Rejection of Claim.

7. Between January 1, 1950 and November 20, 1998, did the PCC-Claimant reside in Canada?

☐ Yes
☐ No

If the answer to Question 7 is "No", then issue a Notice of Rejection of Claim.

8. Between March 8, 2015 and March 8, 2019, the PCC-Claimant lived in:

☐ Quebec

☐ A Province other than Quebec, or a Territory: _____

9. The PCC-Claimant was diagnosed with:

☐ Primary lung cancer ("**Lung Cancer**")

☐ Primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx ("**Throat Cancer**")

☐ Emphysema/COPD (GOLD Grade III or IV)

☐ Any disease other than Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)

If the answer to Question 9 is "Any disease other than Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)", then issue a Notice of Rejection of Claim.

10. (a) The PCC-Claimant's diagnosis of Lung Cancer or Throat Cancer has been confirmed by a copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019?

☐ Yes ☐ No

(b) The PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) has been confirmed by a copy of a report of a spirometry test that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019?

☐ Yes ☐ No

(c) The PCC-Claimant's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV), as applicable, has been confirmed by a copy of an extract from the PCC-Claimant's medical file?

☐ Yes ☐ No

(d) The PCC-Claimant's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV), as applicable, has been confirmed by a completed Physician Form?

☐ Yes ☐ No

(e) The PCC-Claimant's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV), as applicable, has been confirmed by a written statement from the PCC-Claimant's Physician, or another physician having access to their medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 and providing at least

one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report?

☐ Yes ☐ No

If the answers to Questions 10(a), (b), (c), (d) and (e) are all "No", then issue a Notice of Rejection of Claim

11. The date of the PCC-Claimant's diagnosis of Lung Cancer is (DD/MM/YYYY): _____
12. The date of the PCC-Claimant's diagnosis of Throat Cancer is (DD/MM/YYYY): _____
13. The date of the PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) is (DD/MM/YYYY): _____
14. Was the PCC-Claimant diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012?

☐ Yes

☐ No

If the answer to Question 14 is "Yes", then issue a Notice of Rejection of Claim.
If the PCC-Claimant is a Quebec resident,
they may qualify for compensation under the *Blais* Judgment.

15. Was the PCC-Claimant diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019?

☐ Yes

☐ No

If the answer to Question 15 is "No", then issue a Notice of Rejection of Claim.

16. Calculation of number of pack-years smoked by the PCC-Claimant between January 1, 1950 and November 20, 1998:

Explanatory Note:

One pack-year is the number of cigarettes smoked daily and is equivalent to 7,300 cigarettes.

Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes (12 years x 7,300 cigarettes) which is calculated as any combination of the number of

cigarettes smoked in a day multiplied by the number of days of consumption. For example:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or

20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes.

Calculation of PCC-Claimant's number of pack-years smoked:

A. _____ cigarettes smoked per day x 365 x ____ years = _____ cigarettes
B. _____ cigarettes smoked per day x 365 x ____ years = _____ cigarettes
C. _____cigarettes smoked per day x 365 x ____ years = _____ cigarettes
D. _____ cigarettes smoked per day x 365 x ____ years = _____ cigarettes

Total Number of Cigarettes smoked by PCC-Claimant (A + B + C + D) = _____

17. Did the PCC-Claimant smoke a minimum of twelve pack-years of cigarettes (equivalent to 87,600 cigarettes) between January 1, 1950 and November 20, 1998?

☐ Yes
☐ No

If the answer to Question 17 is "No", then issue a Notice of Rejection of Claim.

18. Did the PCC-Claimant smoke brands of cigarettes sold in Canada by Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. during the period from January 1, 1950 and November 20, 1998?

☐ Yes
☐ No

If the answer to Question 18 is "No", then issue a Notice of Rejection of Claim.

19. Is the PCC-Claimant's Claim accepted for payment?

☐ Yes
☐ No

If the answer to Question 19 is "No", then issue a Notice of Rejection of Claim.

B. COMPENSATION AMOUNT

20. Did the PCC-Claimant start to smoke before January 1, 1976?

☐ Yes

☐ No

21. If the PCC-Claimant started to smoke before January 1, 1976, then the PCC-Claimant is approved to receive the following payment:

☐ Prorated amount up to a maximum payment of $18,000 if the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV)

☐ Prorated amount up to a maximum payment of $60,000 if the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer.

Note: If the PCC-Claimant was diagnosed with more than one of Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and Throat Cancer, they are only eligible to be paid for the one disease that will provide them with the highest amount of compensation.

22. Did the PCC-Claimant start to smoke on or after January 1, 1976?

☐ Yes

☐ No

23. If the PCC-Claimant started to smoke on or after January 1, 1976, then the PCC-Claimant is approved to receive the following payment:

☐ Prorated amount up to a maximum payment of $14,400 if the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV)

☐ Prorated amount up to a maximum payment of $48,000 if the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer.

Note: If the PCC-Claimant was diagnosed with more than one of Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and Throat Cancer, they are only eligible to be paid for the one disease that will provide them with the highest amount of compensation

C. STATUS OF CLAIM

24. If the Claim is rejected, has a Notice of Rejection of Claim been sent to the PCC-Claimant?

☐ Yes

☐ No
☐ Not applicable

25. If the Claim is rejected, has the PCC-Claimant submitted a Request for Review?

☐ Yes
☐ No
☐ Not applicable

26. If the PCC-Claimant submitted a Request for Review, what was the decision of the Review Officer?

☐ Claim accepted
☐ Claim rejected
☐ Claim varied as follows: _____

27. If the PCC Claim is accepted, has a Notice of Acceptance of Claim been sent to the PCC-Claimant?

☐ Yes
☐ No

28. The PCC-Claimant is eligible to be paid: __$_____
29. Has payment been issued to the PCC-Claimant?

☐ Yes
☐ No

30. Date payment was issued to PCC-Claimant (DD/MM/YYYY): _____

APPENDIX "I"

Pan-Canadian Claimants' Compensation Plan

NOTICE OF ACCEPTANCE OF CLAIM

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: _____
Notice of Acceptance of Claim

We are pleased to advise you that your Claim to the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") in respect of [your/ PCC-Claimant's full name] diagnosis of [Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)] has been accepted.

In accordance with the terms of the PCC Compensation Plan, the Claims Administrator has determined that you will receive a compensation payment in the amount of **[$_____]**.

Please note that the compensation payment that will be paid to you may be less than the amount of the compensation payment indicated above. Compensation will be determined on a *pro rata* basis between all PCC-Claimants based on the number of claims and the amount available for distribution to eligible PCC-Claimants. The actual quantum of the compensation payment that will be paid to the PCC-Claimants will be determined after all claims have been received, reviewed and processed by the Claims Administrator. It is anticipated that the distribution of compensation payments to PCC-Claimants will begin after [insert PCC Claims Application Deadline].

Your payment will be made to you by [a cheque that will be mailed to the address that you provided on your Claim Form, OR direct deposit into the bank account which you identified on your Claim Form].

If you have any questions regarding your Claim, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this _____ day of _____, 20___.

[Name of Claims Administrator]

APPENDIX "J"

Pan-Canadian Claimants' Compensation Plan

REQUEST FOR REVIEW

This Request for Review is required to be completed by the PCC-Claimant, or the Legal Representative of the PCC-Claimant or the estate of the PCC-Claimant if applicable, if they wish to have the Review Officer review the decision of the Claims Administrator to reject their Claim for compensation from the Pan-Canadian Claimants' Compensation Plan ("PCC Compensation Plan").

You do not need a lawyer to complete this Request for Review.

Deadline to submit your completed Request for Review: This Request for Review and any supporting documents must be submitted to the Claims Administrator by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL: Your Request for Review must be postmarked no later than sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE: Your Request for Review must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL: Your Request for Review must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX: Your Request to Review must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you

received from the Claims Administrator.	
Section I: PCC-Claimant's Name and Claim Number	
Claim Number:	
Full Name of PCC-Claimant (First Name, Middle Name and Last Name):	
Full Name of Legal Representative of PCC-Claimant (First Name, Middle Name and Last Name), if applicable:	
Section II: Claims Administrator's Decision	
Date of Notice of Rejection of Claim:	
Reason provided on the Notice of Rejection of Claim for the Claim being rejected:	_____ _____ _____ _____ _____ _____ _____ _____
Section III: Statement of PCC-Claimant or Legal Representative of PCC-Claimant regarding error alleged to have been made by Claims Administrator in determining the Claim	
The Claims Administrator made the following error(s) in the review of the Claim: **Note:** You must explain why you believe that the	_____ _____

Claims Administrator made an error in rejecting the Claim. You may submit any document which you believe proves that an error was made.	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____

Section IV: Certification

I certify that the information provided on the Request to Review is true and correct. Where someone has helped me with this Request to Review, or where an interpreter was used, that person has read to me everything they wrote and included with this Request to Review, if necessary to allow me to understand the content of this completed Request to Review and any attachments to it, and I confirm that this information is true and correct.

I am not making any false or exaggerated Claims to obtain compensation that I / (or if the Request for Review is being signed by the Legal Representative of the PCC-Claimant) the PCC-Claimant or their estate is not entitled to receive.

_____	_____
Date signed	Signature of PCC-Claimant / Legal Representative of PCC-Claimant or estate of PCC-Claimant

Section V: Interpreter Information (only complete this Section if it is applicable).

Full Name (First Name, Middle Name and Last Name):	
Mailing Address:	

Unit/Apartment Number:	
Town/City/Municipality:	
Province/Territory	
Postal Code:	
Occupation:	
Business Phone:	
Email:	

APPENDIX "K"

Pan-Canadian Claimants' Compensation Plan

ACKNOWLEDGEMENT OF RECEIPT OF REQUEST FOR REVIEW

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: _____
Acknowledgement of Receipt of Request for Review

This Acknowledgement of Receipt of Request for Review is your record that [Name of Claims Administrator], the Claims Administrator for the Pan-Canadian Claimants' Compensation ("**PCC Compensation Plan**"), has received your Request for Review of the decision of the Claims Administrator to deny [your/ PCC-Claimant's Full Name] Claim dated _____ .

The Review Officer will review your Request for Review as quickly as possible to determine whether the decision of the Claims Administrator regarding [your/PCC-Claimant's Full Name] Claim will be confirmed, reversed or varied.

We will notify you in writing once a decision has been made regarding your Request for Review.

In the interim, if you have any questions regarding your Request for Review or the review process, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this _____ day of _____, 20___.

_____

[Name of Claims Administrator]

APPENDIX "L"

Brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

Accord

B&H

Belmont

Belvedere

Camel

Cameo

Craven "A"

Craven "M"

du Maurier

Dunhill

Export

LD

Macdonald

Mark Ten

Matinee

Medallion

More

North American Spirit

Number 7

Peter Jackson

Players

Rothmans

Vantage

Viscount

Winston

Sub-brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

Accord KF

Avanti/Light

B&H 100 Del.UL.LT/MEN

B&H 100 F

B&H 100 F Menthol

B&H Light Menthol

B&H Lights

B&H Special KF

B&H Special Lights KF

Belmont KF

Belvedere Extra Mild

Cameo Extra Mild

Craven “A” Special

Craven “M” KF

Craven “M” Special

Craven “A” Light

Craven “A” Ultra Light/Mild

du Maurier Extra Light

du Maurier Light

du Maurier Special

du Maurier Ultra Light

Dunhill KF

Export “A”

Export “A” Lights

Export “A” Medium

Export “A” Extra Light

Export “A” Special Edition

Export “A” Ultra Light

Export Mild

Export Plain

John Player's Special

Macdonald Menthol

Mark Ten Filter

Matinee Extra Mild

Matinee Slims/Menthol

Matinee Special/Menthol

Number 7 Lights

Peter Jackson Extra Light KF

Player's Extra Light

Player's Filter

Player's Light

Player's Medium

Player's Plain

Rothmans Extra Light

Rothmans KF

Rothmans Light

Rothmans Special

Rothmans UL LT KF

Select Special/Ultra Mild/Menthol

Vantage KF

Vantage Light/Menthol

Viscount #1 KF

Viscount Extra Mild/Menthol